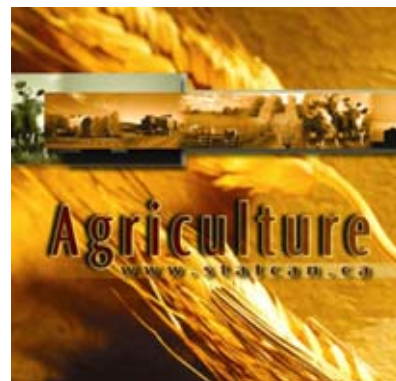


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# Statistics on Revenues and Expenses of Farms

2009



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Statistics Canada  
Agriculture Division  
Whole Farm Data Projects Section

# Statistics on Revenues and Expenses of Farms

2009

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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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# Table of contents

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<b>Highlights</b>	<b>7</b>
<b>Notes to users</b>	<b>9</b>
<b>Introduction</b>	<b>10</b>
<b>Revenues and expenses of farms – Annual review, 2009</b>	<b>11</b>
<b>Related products</b>	<b>26</b>
<b>Statistical tables</b>	
1 Selected financial statistics by province	32
1-1 Canada	32
1-2 Newfoundland and Labrador	32
1-3 Prince Edward Island	32
1-4 Nova Scotia	33
1-5 New Brunswick	33
1-6 Quebec	33
1-7 Ontario	34
1-8 Manitoba	34
1-9 Saskatchewan	34
1-10 Alberta	35
1-11 British Columbia	35
2 Selected financial statistics by farm type, Canada	35
2-1 Crop production	35
2-2 Oilseed and grain farming	36
2-3 Potato farming	36
2-4 Other vegetable (except potato) and melon farming	36
2-5 Fruit and tree nut farming	37
2-6 Greenhouse, nursery and floriculture production	37
2-7 Other crop farming	37
2-8 Animal production	38
2-9 Beef cattle ranching and farming, including feedlots	38
2-10 Dairy cattle and milk production	38

**Table of contents – continued**

2-11	Hog and pig farming	39
2-12	Poultry and egg production	39
2-13	Other animal production	39
3	Selected financial statistics by revenue class, Canada	40
3-1	Gross operating revenues from \$10,000 to \$49,999	40
3-2	Gross operating revenues from \$50,000 to \$99,999	40
3-3	Gross operating revenues from \$100,000 to \$249,999	40
3-4	Gross operating revenues from \$250,000 to \$499,999	41
3-5	Gross operating revenues of \$500 000 and over	41
4	Average operating revenues and expenses by province	42
5	Average operating revenues and expenses by farm type, Canada	43
5-1	Crop production	43
5-2	Animal production	44
6	Average operating revenues and expenses by revenue class, Canada	45
7	Average operating revenues and expenses per farm by province and farm type	46
7-1	Canada	46
7-2	Newfoundland and Labrador	46
7-3	Prince Edward Island	47
7-4	Nova Scotia	47
7-5	New Brunswick	48
7-6	Quebec	48
7-7	Ontario	49
7-8	Manitoba	49
7-9	Saskatchewan	50
7-10	Alberta	50
7-11	British Columbia	51
8	Average operating revenues and expenses by revenue class	52
8-1	and province	52
8-2	and farm type, Canada	53
9	Distribution of farms by net operating income, province and farm type	54
9-1	Canada	54
9-2	Newfoundland and Labrador	55
9-3	Prince Edward Island	55
9-4	Nova Scotia	56
9-5	New Brunswick	56

**Table of contents – continued**

9-6	Quebec	57
9-7	Ontario	57
9-8	Manitoba	58
9-9	Saskatchewan	58
9-10	Alberta	59
9-11	British Columbia	59
10	Distribution of farms by net operating income, revenue class and farm type, Canada	60
10-1	Gross operating revenues from \$10,000 to \$49,999	60
10-2	Gross operating revenues from \$50,000 to \$99,999	60
10-3	Gross operating revenues from \$100,000 to \$249,999	61
10-4	Gross operating revenues from \$250,000 to \$499,999	61
10-5	Gross operating revenues of \$500,000 and over	62
11	Average operating revenues and expenses by province (or region) for selected farm types	63
11-1	Oilseed and grain farming	63
11-2	Potato farming	64
11-3	Other vegetable (except potato) and melon farming	65
11-4	Fruit and tree nut farming	66
11-5	Greenhouse, nursery and floriculture production	67
11-6	Beef cattle ranching and farming, including feedlots	68
11-7	Dairy cattle and milk production	69
11-8	Hog and pig farming	70
11-9	Poultry and egg production	71
12	Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada	72
12-1	Oilseed and grain farming	72
12-2	Potato farming	73
12-3	Other vegetable (except potato) and melon farming	74
12-4	Fruit and tree nut farming	75
12-5	Greenhouse, nursery and floriculture production	76
12-6	Beef cattle ranching and farming, including feedlots	77
12-7	Dairy cattle and milk production	78
12-8	Hog and pig farming	79
12-9	Poultry and egg production	80
13	Average net market income by quintile and	81
13-1	province	81
13-2	farm type, Canada	81
13-3	revenue class, Canada	82

**Table of contents – continued**

14	Average net market income adjusted for CCA by quintile and	82
14-1	province	82
14-2	farm type, Canada	83
14-3	revenue class, Canada	83
15	Financial performance indicators of farms by province	84
16	Financial performance indicators of farms by farm type, Canada	85
16-1	Crop production	85
16-2	Animal production	86
17	Financial performance indicators of farms by revenue class, Canada	87
18	Financial performance indicators of farms by province and by quartile	87
18-1	First quartile boundary, 25%	87
18-2	Second quartile boundary, 50%	88
18-3	Third quartile boundary, 75%	88
19	Financial performance indicators of farms by farm type and by quartile, Canada	89
19-1	First quartile boundary, 25%	89
19-2	Second quartile boundary, 50%	90
19-3	Third quartile boundary, 75%	91
20	Financial performance indicators of farms by revenue class and by quartile, Canada	91
20-1	First quartile boundary, 25%	91
20-2	Second quartile boundary, 50%	92
20-3	Third quartile boundary, 75%	92

**Data quality, concepts and methodology**

Data sources and methodology	93
Concepts and variables measured	99
Data accuracy	104
Comparability of data and related sources	108
Glossary	109

**Appendices**

I	List of farm types	117
II	Further notes on data limitations	119
III	Other related products	121



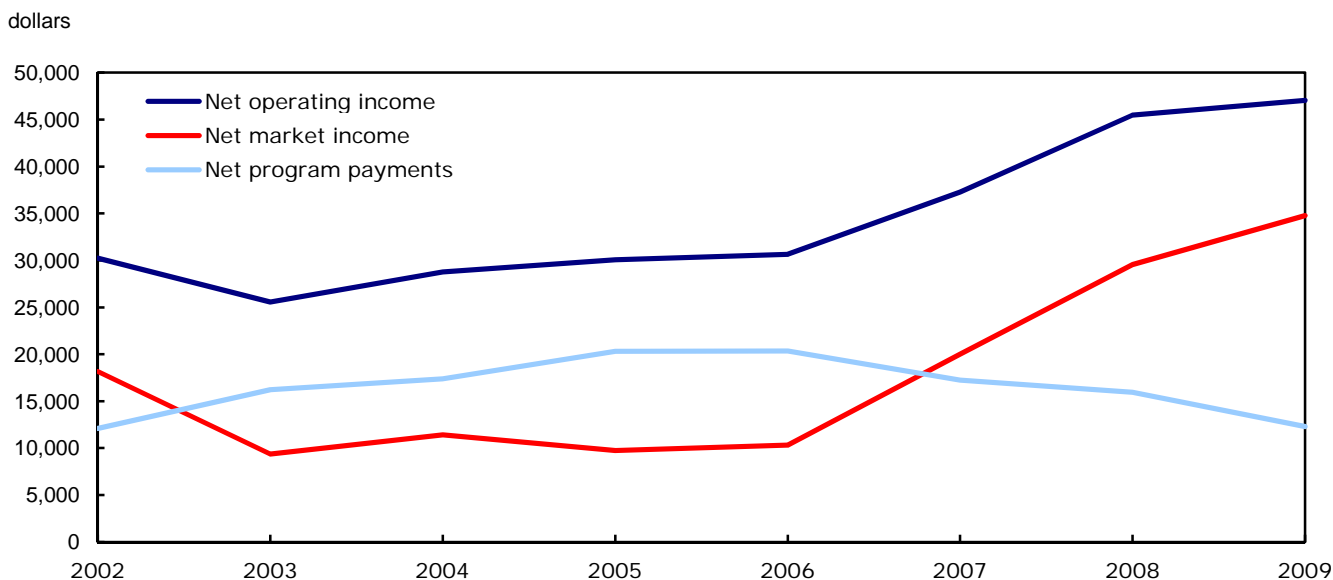
## Highlights

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

- Average net farm operating income of Canadian farms increased 3.4% from 2008 to \$47,057 in 2009, according to taxation records. When taking into account capital cost allowance (CCA), average net farm operating income of these farms also increased during this period to \$20,569.
- Average net market income—defined as total operating revenues minus total operating expenses minus net program payments—advanced 17.6% to \$34,760 mostly due to higher revenues from grain and oilseed sales. Average net program payments decreased 22.9% to \$12,296. This decline was due in part to the strong performance of the grain and oilseed sector.

Chart 1

Average net operating income and its components, Canada, 2002 to 2009



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

- Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and potatoes also contributed to the rise in average net market income. The decline in average cattle and hog revenues, combined with the growth in average operating expenses, dampened the increase in average net market income. The increase in average operating expenses was driven by the rise in crop expenses (namely fertilizer and lime, and seeds and plants) and also by an increase in most components of general expenses. However, decreases in net fuel expenses for machinery, truck and auto, and in net interest expenses tempered the rise in average operating expenses.
- Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the fourth year in a row in 2009, up 3.3% from 2008 to \$64,336. Largely fuelled by higher average revenues from the sale of

grains and oilseeds, mainly canola and soybean, average net market income grew 9.8% to \$58,512. Grain and oilseed revenues increased on the strength of higher marketings for most major grains and oilseeds, as producers drew down their stocks from the bumper crop in 2008. After peaking in 2008, grain and oilseed prices fell, in part because of above-average world production in 2008 and resulting high stock levels.

- Producers in the cattle and hog sectors continued to face challenges in 2009. Cattle and hog revenues decreased following the sharp decline in the number of animals exported as the Country of Origin Labelling (COOL) regulation was in its first full year of implementation in the United States. Among other factors behind the drop in exports were a strong Canadian dollar and the global economic downturn, which reduced access to credit for producers and decreased red meat demand by consumers. The perception of the H1N1 virus has also had a negative impact on markets.
- Beef cattle ranching and farming operations experienced a net market income loss for the seventh consecutive year, but the loss continued to shrink, going from \$1,723 on average in 2008 to \$1,580 in 2009. Average net farm operating income of these operations stood at \$10,598, down 21.5% from 2008.
- Average net market income of hog farms improved but remained in deficit. It went from a loss of \$156,243 in 2008 to a loss of \$109,813 in 2009. This relative improvement was fuelled by higher average revenues from custom work and machine rental and lower average operating costs. Their average net farm operating income grew 19.0% from 2008 to \$34,000 in 2009.
- In 2009, average net farm operating income ranged from a deficit of \$1,719 for farms earning between \$10,000 and \$49,999 in revenues to a profit of \$237,333 for those earning \$500,000 and over.
- In 2009, the average operating margin for all Canadian farms was 15.5 cents per dollar of revenue, virtually unchanged from 15.1 cents in 2008. Average operating margins ranged from a deficit of 6.8 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 20.3 cents per dollar of revenue for farms with revenues between \$250,000 and \$499,999.
- Average net farm operating income increased in six provinces in 2009, with the largest gains in Manitoba (+26.4%) and British Columbia (+23.8%). Decreases were observed in Quebec (-5.5%), Alberta (-4.9%), Ontario (-0.7%) and Prince Edward Island (-0.4%). Farms in Newfoundland and Labrador earned the highest average net farm operating income, followed by farms in New Brunswick and Manitoba.

## Notes to users

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**Statistics on Revenues and Expenses of Farms** is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Taxation Data Program (TDP). This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Income of Farm Families** (Catalogue no. 21-207-X).

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

This issue of **Statistics on Revenues and Expenses of Farms** provides final estimates for reference year 2009 and also gives some historical perspective by displaying farm-level data back to 2000.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over.

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income adjusted for capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).<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.
- 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.

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

---

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

## Introduction

---

Since the mid-1920s, the Agriculture Division of Statistics Canada (StatCan) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.<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 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>2</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.

The **Statistics on Revenues and Expenses of Farms** publication provides detailed financial information on farm-level revenues, expenses and net operating income by province, type of farm (based on the North American Industry Classification System) and revenue class. Information on the degree of specialization for selected farm types and financial performance indicators of farms by province, type of farm and revenue class are also presented.

This issue of **Statistics on Revenues and Expenses of Farms** presents final data for the 2009 reference year. It also provides some historical perspective by displaying farm-level data back to 2000.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over.

It must be understood that the data published in the **Agriculture Economic Statistics** publications do not directly compare with the data published in this publication due mainly to differences in coverage and concepts. The reader is encouraged to read Other concepts in the Concepts and variables measured section for a description of the major conceptual differences.

---

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

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

# Revenues and expenses of farms – Annual review, 2009

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

## Average net farm operating income increased 3.4% in 2009

Average net farm operating income of Canadian farms increased 3.4% from 2008 to \$47,057 in 2009, according to taxation records. When taking into account capital cost allowance (CCA),<sup>1</sup> average net farm operating income also increased during this period to \$20,569 (Text table 1).

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

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

In 2009, average net market income advanced 17.6% to \$34,760 mostly due to higher revenues from grain and oilseed sales. Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and potatoes also contributed to the rise. The decline in average cattle and hog revenues, combined with the growth in average operating expenses, dampened the growth in average net market income. The increase in average operating expenses<sup>2</sup> was driven by the rise in crop expenses (namely fertilizer and lime, and seeds and plants) and also by an increase in most components of general expenses. However, decreases in net fuel expenses for machinery, truck and auto, and in net interest expenses tempered the rise in average operating expenses.

### Text table 1

#### Average net operating income and its components, all farm types, 2008 and 2009

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	45,495	47,057	3.4
Average net market income	29,551	34,760	17.6
Average net program payments	15,944	12,296	-22.9

Grain and oilseed revenues grew on the strength of higher marketings for most major grains and oilseeds, as producers drew down their stocks from the bumper crop in 2008. After peaking in 2008, grain and oilseed prices<sup>3</sup> fell, in part because of above-average world production in 2008 and resulting high stock levels.

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

2. The trend observed for the total operating expenses (-1.8%) does not reflect the trend observed for the average operating expenses (+0.5%). Total operating revenues (-1.4%) and average operating revenues (+1.0%) also posted reversed pattern. This situation can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-3,410 farms or -2.5%) than in the number of farms with revenues of \$250,000 and over (-885 farms or -1.9%).

3. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sale of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered for sale on the domestic or the international market. Data on prices and marketings are as of May 25, 2011.

The reverse occurred in the case of potatoes. Prices went up in response to reduced North American potato production in 2008, resulting in higher potato revenues.

Producers in the cattle and hog sectors continued to face challenges in 2009. Cattle and hog revenues decreased following the sharp decline in the number of animals exported as the Country of Origin Labelling (COOL<sup>4</sup>) regulation was in its first full year of implementation in the United States. Among other factors behind the drop in exports were a strong Canadian dollar and the global economic downturn, which reduced access to credit for producers and decreased red meat demand by consumers. The perception of the H1N1 virus (swine flu) has also had a negative impact on markets.<sup>5</sup> The number of both cattle and hogs shipped to the United States in 2009 declined by over 30% from 2008 levels.

In the supply-managed sector, similar increases were posted for revenues from the sale of dairy products and from the sale of poultry and eggs. These rises, in the wake of higher prices for dairy products, eggs and poultry and increased marketings of dairy products and eggs, helped to dampen the decline in average livestock revenues.

Average operating expenses grew only 0.5% in 2009 from 2008, due to strong decreases in net fuel expenses for machinery, truck and auto, and in net interest expenses. Prices of several essential inputs fell after spiking up over much of 2008 during the latter stages of the boom in commodity prices.

Net fuel expenses decreased 19.5% in 2009 with diesel fuel prices falling 35.6%<sup>6</sup>, on average, in 2009, after climbing 33.9% in 2008, according to the Industrial Product Price Index (IPPI).<sup>7</sup> After reaching record highs in the summer of 2008, diesel fuel prices continued their descent through the first quarter of 2009 before returning gradually to December 2008 levels. Gasoline prices dropped 24.5%<sup>8</sup> in 2009, according to the IPPI. Fuel prices tumbled due to the rapid and substantial reduction of energy demand in the wake of the global economic contraction in 2009.<sup>9</sup>

In 2009, net interest expenses paid by producers dropped 13.1% from 2008, as interest rates continued to fall during the first few months of 2009 and remained below the 2008 levels for the rest of the year.<sup>10</sup>

Average feed expenses rose 0.7% in 2009 from 2008. However, this trend does not reflect the trend observed for total feed expenses, which decreased 1.7%. This can partly be explained by a larger decrease in the number of farms with revenues between \$10,000 and \$249,999 (-3,410 farms or -2.5%) than in the number of farms earning \$250,000 and over (-885 farms or -1.9%). After peaking in 2008, prices for feed grains fell in 2009.<sup>11</sup> This decrease, combined with reduced livestock inventories, led to a drop in total feed expenses.

Average fertilizer expenses rose 8.5% in 2009, as fertilizer prices showed a sharp decline. However, this decline only started in June when spring seeding was almost completed and farmers had already bought much of their

4. As part of the U.S. Food, Conservation and Energy Act of June 2008 (2008 Farm Bill), the United States passed legislation imposing mandatory country-of-origin labelling for beef, pork, lamb, chicken and goat meat, and certain perishable commodities sold at retail outlets in the United States. This legislation was implemented on September 30, 2008, on the basis of an Interim Final Rule, which was replaced by a Final Rule that came into force on March 16, 2009. COOL provisions for fish and shellfish have been in place since 2005. According to this new legislation, only meat derived from an animal that is exclusively born, raised and slaughtered in the United States can be designated as "Product of the U.S." A mixed country of origin labelling is required in all other cases. For meat derived from animals of different national origins, the label must indicate the country or countries involved. For example, meat from animals born and raised in Canada but imported by US packers for slaughter should be labelled as "Product of Canada and U.S." Both packers and retailers must keep records of the origin of animals. Mandatory requirements to label products with their country of origin are imposing additional costs at each stage of the production process, from feedlots to processing/packing to retailing. For example, American processors/packers have to segregate Canadian animals and the meat derived from these animals at their facilities, which involves additional costs. Due to these additional costs, some processors/packers do not buy Canadian animals, buy them only on certain days or buy them at a discounted price. Provisions requiring firms to track and notify customers of the country of origin of meat and other agricultural products at each major stage of production impose costs on integrated North American supply chains and reduce competitiveness in both Canada and the United States. COOL has created confusion and uncertainty for livestock industries in both countries. Source: Department of Foreign Affairs and International Trade. *Canada Requests WTO Panel on U.S. Mandatory Country-of-Origin Labelling*, Media Room, News Release No. 296, October 7, 2009.

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

6. Source: Statistics Canada, Industry price indexes for electrical and communication products, non-metallic mineral products, petroleum and coal products, Diesel fuel, monthly (index, 2002=100), CANSIM table 329-0065.

7. The Industrial Product Price Index (IPPI) reflects the prices that producers in Canada receive as the goods leave the plant gate. It does not reflect what the consumer pays. Unlike the Consumer Price Index, the IPPI excludes indirect taxes and all the costs that occur between the time a good leaves the plant and the time the final user takes possession of it, including the transportation, wholesale, and retail costs.

8. Source: Statistics Canada, Industry price indexes for electrical and communication products, non-metallic mineral products, petroleum and coal products, Gasoline, monthly (index, 2002=100), CANSIM table 329-0065.

9. Source: Agriculture and Agri-Food Canada, *Market Outlook Report*, Canada; Canadian Farm Fuel and Fertilizer: Prices and Expenses, publication no. 11300E, vol. 2, no. 7, November 26, 2010.

10. Source: Statistics Canada, Canadian Economic Observer, Catalogue no. 11-010-X, Interest rates and exchange rates (Table 11-1), December 2010.

11. Source: Statistics Canada, non-Board grain prices derived from the Farm Cash Receipts Unit Database.

fertilizer for the year. According to the IPPI, fertilizer manufacturers saw their prices decline by 14.5%<sup>12</sup> during the last six months of 2009 compared with the first part of the year. Prices grew by 19.9% in the first half of the year compared with the same period in 2008 but they declined 23.9% in the last part of the year compared with the same period in 2008. On average, fertilizer prices dropped 5.2% in 2009. Falling crop prices, combined with restricted availability of credit as a fallout of the global economic contraction, resulted in a reduction of world fertilizer demand. Consequently, it induced an easing in the global fertilizer market balance, resulting in price weakness in 2009. The rapid and substantial reduction in energy prices also contributed to pull down fertilizer prices.<sup>13</sup>

The depreciation of the Canadian dollar that started in August 2008 continued in the first quarter of 2009. However, then the Canadian dollar started an ascent, reaching 97 cents U.S. by mid-October, before closing the year near 96 cents U.S.<sup>14</sup> While the average annual level of the Canadian dollar depreciated by 6.5% in 2009,<sup>15</sup> the Canadian dollar had appreciated by 17% against the U.S. dollar by the end of 2009 (based on the Bank of Canada's monthly noon spot rate).<sup>16</sup> This appreciation of the Canadian dollar against the US dollar affected Canadian farmers, particularly those who exported their products to the United States and that were paid in prices fixed in US dollars. The relative weakness of the US dollar in relation to the Canadian dollar had the effect of deflating their Canadian dollar equivalent prices and consequently, reducing their revenues.

The effect of the key issues that impacted the Canadian agricultural sector in 2009 can be illustrated by comparing the shares of farms that experienced negative net market income in 2008 and 2009. The fruit and tree nut sector posted the largest increase in the share of farms with loss in net market income. The largest decrease was registered by farms specializing in other vegetable (except potato) and melon farming and by farms specializing in hog and pig farming (Text table 2).

**Text table 2**  
**Share of farms with negative net market income by type of farm, 2008 and 2009**

	2008	2009	Variation
	percentage share		percentage points
Oilseed and grain farming	25.4	22.5	-2.9
Potato farming	39.8	32.5	-7.3
Other vegetable (except potato) and melon farming	36.3	27.6	-8.7
Fruit and tree nut farming	41.5	47.0	5.5
Greenhouse, nursery and floriculture production	33.8	32.7	-1.1
Other crop farming	38.9	34.7	-4.2
Beef cattle ranching and farming, including feedlots	53.1	53.7	0.6
Dairy cattle and milk production	8.6	9.6	1.0
Hog and pig farming	66.5	57.8	-8.7
Poultry and egg production	20.4	21.7	1.3
Other animal production	60.7	56.2	-4.5
<b>Total</b>	<b>37.0</b>	<b>35.0</b>	<b>-2.0</b>

However, a greater share of farms in the hog sector continued to report a net market income loss than those in other sectors. Close to 60% of farms in this sector posted losses in 2009. Average losses of these farms stood at \$258,693 in 2009, compared to \$277,776 in 2008.

In 2009, average net program payments to all farm types decreased 22.9% from 2008 to \$12,296. This decline was largely driven by a significant reduction in payments through the federal and provincial Business Risk Management

12. Source: Statistics Canada, Industry price indexes for chemical products and miscellaneous manufactured products, Fertilizers, monthly (index, 2002=100), CANSIM table 329-0067.

13. Source: Agriculture and Agri-Food Canada, *Market Outlook Report*, Canada: Canadian Farm Fuel and Fertilizer: Prices and Expenses, publication no. 11300E, vol. 2, no. 7, November 26, 2010.

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

15. Source: Statistics Canada, Canadian Economic Observer, Catalogue no. 11-010-X, Interest rates and exchange rates (Table 11-1), December 2010.

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

programs due to the strong performance of the grain and oilseed sector. The strong decline in payments triggered under the Canadian Agricultural Income Stabilization program (CAIS<sup>17</sup>), as this program is phased out, largely outpaced increased payments under the AgriStability and AgriInvest programs.<sup>18</sup> Payments are also winding down for the Cost of Production Payment Benefit Program and some provincial programs like the Ontario Cattle, Hog and Horticultural Payment and the Ontario Cost Recognition Top-Up Program. Cushioning the decline were increased provincial stabilization payments and crop insurance payments, along with new assistance through some provincial programs such as the Saskatchewan Cattle and Hog Support Program.

In 2009, average net farm operating income ranged from a deficit of \$1,719 for farms earning between \$10,000 and \$49,999 in revenues to a profit of \$237,333 for those earning \$500,000 and over.

In 2009, the average operating margin<sup>19</sup> for all Canadian farms was 15.5 cents per dollar of revenue, up from 15.1 cents in 2008. Average operating margins ranged from a deficit of 6.8 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 20.3 cents per dollar of revenue for farms with revenues between \$250,000 and \$499,999.

### Average net farm operating income of farms specializing in oilseed and grain farming rose for the fourth consecutive year in 2009

Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the fourth year in a row in 2009, up 3.3% from 2008 to \$64,336 (Text table 3). Average net farm operating income went up in 2009 as the growth in average net market income outpaced the decrease in average net program payments. Once adjusted for CCA, average net farm operating income went down 2.3% to \$33,512.

**Text table 3**  
**Average net operating income and its components, oilseed and grain farming, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	62,261	64,336	3.3
Average net market income	53,285	58,512	9.8
Average net program payments	8,976	5,824	-35.1

Average net market income of oilseed and grain farms continued to advance in 2009 but at a much slower pace than in 2008. Largely fuelled by higher average revenues from the sale of canola and soybean, it grew 9.8% to \$58,512. A decrease in average revenues from net cash advances (including any Canadian Wheat Board payments reported on statement) as well as a drop in average revenues from the sale of grain corn and oats lessened the growth in average net market income. A rise in average crop expenses also limited the growth in average net market income. A decrease in net fuel expenses for machinery and in net interest paid by producers has reduced some of the cost pressures on grain and oilseed farmers.

Average grain and oilseed revenues rose on the strength of increased marketings, as prices were down sharply. Grain prices and oilseed prices<sup>20</sup> received by producers in 2009 were, respectively, 22.8% and 13.0% below

17. 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.

18. A description of these programs can be found in the section Data quality, concepts and methodology — Glossary. It should be noted that in the Taxation Data Program, withdrawals from the second Fund—which contains government contributions and interest earned on both Funds—of AgriInvest account received by unincorporated producers are not included in program payments.

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

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



the 2008 levels. After peaking in mid-2008, grain and oilseed prices<sup>21</sup> fell in the wake of rising stocks due to increased production in 2008 and volatility in global financial and economic markets. Grain prices continued their descent in 2009, with sharp drops in August and September. After this, they remained relatively stable. In December 2009, grain prices were down 44.2% from the peak of June 2008. Oilseed prices fluctuated before falling sharply in September 2009. In December 2009, prices were 31.8% lower than the peak of July 2008. In August, world wheat production was forecast to drop, but to remain at its second highest level ever. This, coupled with larger carry-in stocks, supported expectations of ample supplies for the new crop year<sup>22</sup> and have put downward pressure on prices. After the challenging 2009 summer growing season<sup>23</sup>, dry and mild weather conditions in September boosted crop development and helped harvesting operations. At the beginning of September, Canadian producers reported higher yields for most crops than those reported in the preliminary production survey taken at the end of July. Canadian and international production reports on grains and oilseeds continued to note increases in expected production and subsequent supply<sup>24</sup>, leading to further pressure on prices. In October, however, adverse weather conditions all across North America raised other concerns over the progress of the harvest. In 2009, Canadian production of major grains and oilseeds<sup>25</sup> decreased 8.1% from 2008 to 69.8 million metric tonnes. Favourable weather conditions in the United States and in other regions of the world resulted in high world grain and oilseed production and a subsequent rise in global stocks.

In 2009, average net program payments to oilseed and grain farms were down 35.1% from 2008 to \$5,824. On average, these farms relied on net program payments for only 9.1% of their net operating income. This is a reversal of the situation in 2006 when net program payments accounted for 92.3% of their net operating income.

In 2009, average net farm operating income for oilseed and grain farms varied from \$3,285 for small farms with revenues between \$10,000 and \$49,999 to \$284,149 for large farms with reported revenues of \$500,000 and over.

In 2009, the average operating margin for oilseed and grain farms yielded 24.6 cents per dollar of revenue, up slightly from 24.3 cents in 2008. The smallest farms reported lower operating margins compared to larger farms, reflecting the relative efficiencies inherent in large scale operations. In 2009, 26.1 cents of every dollar of revenue earned by farms with revenues of \$500,000 and over went to the farm compared to 11.9 cents for farms with revenues between \$10,000 and \$49,999.

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

22. Statistics Canada, *The Daily*, Farm Product Price Index, August 2009, October 22, 2009.

23. Seeding conditions varied in the spring in the Prairie Provinces. Prolonged cool temperatures and a late frost negatively impacted seeding progression. As well, dryness in many western areas and excess moisture and flooding in eastern regions delayed crop emergence. At the beginning of June, planting was near completion, with unseeded pockets remaining in mainly northern areas and in the Red River Valley regions of Manitoba affected by the spring floods. In Ontario and Quebec, planting was also almost completed at the beginning of June, but cool, damp conditions hampered progress. Sources: Statistics Canada, *The Daily*, Preliminary estimates of principal field crop areas, June 23, 2009 and Statistics Canada, *Cereals and Oilseeds Review*, Catalogue no. 22-007-X, vol. 32, no. 11. Cool conditions that prevailed throughout the summer slowed crop development, leading to harvest delays in many areas. However, dry and sunny weather across the country in September allowed most crops to reach maturity with a substantial improvement in yield and quality. After rain and snow throughout much of October, November brought unseasonably warm weather, allowing farm operators to finish harvesting most crops. Sources: Statistics Canada, *The Daily*, November estimates of production of principal field crops, 2009, December 3, 2009 and Statistics Canada, *Cereals and Oilseeds Review*, Catalogue no. 22-007-X, vol. 32, no. 11.

24. Statistics Canada, *The Daily*, Farm Product Price Index, September 2009, December 3, 2009.

25. In 2009, Canadian canola, soybean and flaxseed production increased from 2008 levels, while production of wheat, grain corn, rye and feed grains (oats, barley and dry field peas) declined. Canola production reached a record high of 12.9 million metric tonnes, up 1.9% from the previous record of 12.6 million metric tonnes set in 2008. This increase was the result of record yields and harvested areas. In the Prairies, where 99% of canola is produced, increases in production occurred in Manitoba (+12.2%) and Saskatchewan (+11.2%), with record yields and harvested areas. Production in Alberta fell 16.1%, due to reduced yield and harvested area. Soybean production reached a record high of 3.5 million metric tonnes, up 5.1% from 2008, as a result of near-record production in Ontario. In Ontario, a record high soybean area was harvested but yield decreased. In Quebec, soybean production declined despite record harvested area and in Manitoba, production reached a record high, due to an increase in harvested area. All wheat production declined 6.2% from 2008 to 26.8 million metric tonnes, because of lower yields and harvested area. Despite this drop, the 2009 production stayed above the five-year average (2004 to 2008) of 24.9 million metric tonnes. Wheat production, excluding durum wheat, decreased 7.1%. Feed grain production (oats, barley, dry field peas) fell in all three Prairie provinces. In these provinces, oat production dropped 35.2% to 2.5 million metric tonnes, barley production declined 20.5% to 8.9 million metric tonnes and dry field peas production fell 5.4% to 3.4 million metric tonnes. Drought throughout much of Alberta and Saskatchewan, two significant hailstorms in Alberta and heavy snowfall in Saskatchewan in October negatively impacted the number of acres harvested for feed grain, while floods in Manitoba reduced the number of seeded acres. In Alberta, yield also declined. Source: Statistics Canada, *Cereals and Oilseeds Review*, Catalogue no. 22-007-X, vol. 32, no. 11. Production of grain corn fell 9.7% to \$9.6 million metric tonnes, due to declines in yield and harvested area. Cool, wet weather during harvest in Manitoba and Ontario affected both yield and quality of grain corn. Some corn remained in the field and was to be harvested in the spring. Source: Statistics Canada, *Cereals and Oilseeds Review*, Catalogue no. 22-007-X, vol. 32, no. 12. Data source: Statistics Canada, Estimated areas, yield, production and average farm price of principal field crops, in metric units, annual, CANSIM table 001-0010.

## Beef cattle ranching and farming operations registered another average net market income loss as Canadian exports and slaughter cattle and calf levels were lower

After rising for two years in a row, average net farm operating income of beef cattle farms decreased in 2009. It stood at \$10,598, down 21.5% from 2008, as average net program payments declined 20.0%. These farms experienced a net market income loss for the seventh consecutive year but the loss continued to shrink, going from \$1,723 on average in 2008 to \$1,580 in 2009 (Text table 4). Once adjusted for CCA, average net operating income was also down and went from a profit of \$234 in 2008 to a deficit of \$2,371 in 2009.

### Text table 4

#### Average net operating income and its components, beef cattle ranching and farming, 2008 and 2009

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	13,503	10,598	-21.5
Average net market income	-1,723	-1,580	8.3
Average net program payments	15,225	12,178	-20.0

Average net market income of beef cattle farms improved, as the decline in average operating expenses more than outpaced the drop in average revenue from cattle and calf sales. Average operating costs decreased 1.8%. Lower general expenses (namely net interest expenses, custom work and machine rental, and paid salaries), as well as lower net fuel expenses for machinery, largely offset higher feed and cattle purchases.<sup>26</sup>

Average revenue from cattle and calf sales went down in 2009 as both prices and marketings fell from 2008 levels. Export challenges (a strong Canadian dollar and the COOL regulation in the United States), as well as reduced access to credit for producers, and decreased meat demand by consumers resulting from the economic downturn, put downward pressure on revenues.<sup>27</sup> The COOL regulation has constrained Canadian cattle access to feedlots and slaughter plants, which resulted in lower live animal exports to the United States. In 2009, Canadian exports of live cattle and calves fell 33.2% from 2008 to 1.1 million head.

At the same time, lower revenues from domestic slaughter, due to lower prices and marketings, also pulled down cattle and calf revenues. The number of beef cattle sold for domestic slaughter decreased 3.1% from 2008 and 16.2% from the record of 4 million head set in 2004.

In 2009, prices for cattle sold in international markets fell 6.9% from 2008, continuing the downward trend that began in 2006. Prices for slaughter cattle and calves were 0.4% and 11.1%, respectively, below the 2008 levels. On the other hand, prices for cattle and calves sold in domestic markets (+2.8% and +5.3% respectively) and prices for calves sold in international markets (+10.1%) went up.

Average net program payments to beef cattle farms in 2009 were down 20.0% from 2008 to \$12,178. This was partly due to weaker reference margins<sup>28</sup> because of several years of poor incomes.<sup>29</sup>

In 2009, average net farm operating income of beef cattle farms ranged from a deficit of \$4,559 for farms in the lowest revenue class (\$10,000 to \$49,999) to a profit of \$138,595 for farms in the highest revenue class (\$500,000 and over).

26. Average operating expenses for feed (+2.8%) and cattle purchases (+1.4%) per farm and total operating expenses for these two items, which went down 3.9% and 5.2% respectively, posted reversed patterns. This can partly be explained by a larger decrease in the number of farms with revenues between \$10,000 and \$249,999 (-2,515 farms or -5.4%) than in the number of farms with revenues of \$250,000 and over (-880 farms or -15.3%).

27. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2009 and 2010*.

28. The reference margin reflects the producer's margin history based on the production margin in previous years. The reference margin is calculated using an Olympic average (taking the last five years of the producer's margins, removing the highest and lowest margins, and averaging the remaining three years). Payments are triggered under AgriStability when a producer's program year margin falls below 85% of their average reference margin. The program year margin refers to the production margin for the year for which the producer is applying for AgriStability. The production margin is calculated by subtracting allowable expenses from allowable income. Source: Agriculture and Agri-Food Canada, Programs and Services, AgriStability.

29. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2009 and 2010*.

In 2009, the average operating margin was 5.0 cents per dollar of revenue, 1.2 cents less than in 2008. Operating margins ranged from a deficit of 18.1 cents per dollar of revenue for farms earning between \$10,000 and \$49,999 in revenue to a profit of 14.2 cents for farms with reported revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over), which tend to be feedlots operating on high volume and low margins, had operating margins that averaged 4.7 cents.

### After registering a sharp decrease in 2008, average net farm operating income of hog farms recovered in 2009

In 2009, average net farm operating income of farms primarily engaged in hog and pig farming grew 19.0% from 2008 to \$34,000 (Text table 5). Once adjusted for CCA, average net operating income remained in deficit in 2009 (-\$24,229).

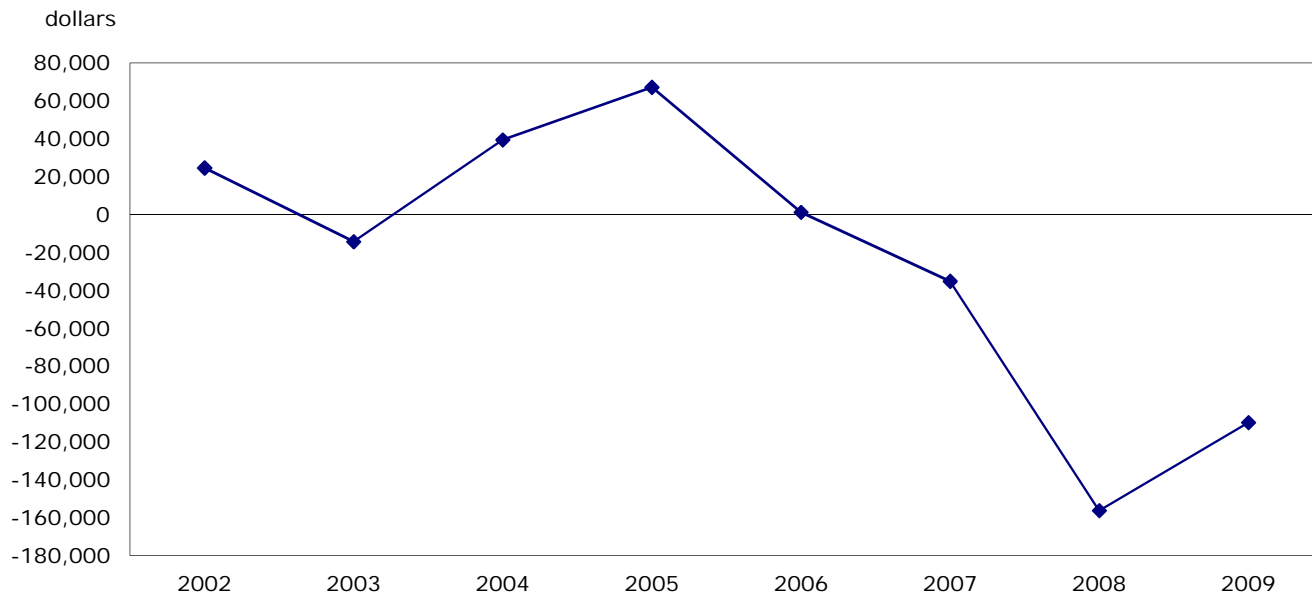
#### Text table 5

#### Average net operating income and its components, hog and pig farming, 2008 and 2009

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	28,574	34,000	19.0
Average net market income	-156,243	-109,813	29.7
Average net program payments	184,818	143,813	-22.2

After declining three years in a row, average net market income of hog farms improved but remained in deficit. It went from a loss of \$156,243 in 2008 to a loss of \$109,813 in 2009 (Chart 1). This relative improvement was fuelled by higher average revenues from custom work and machine rental and lower average operating costs, for such things as hog purchases, feed expenses, net interest expenses and net fuel expenses. Lower average hog revenues tempered this growth in average net market income.

**Chart 1**  
**Average net market income, hog and pig farming, 2002 to 2009**



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

Revenues from live hog exports went down for a second consecutive year in 2009 as marketings fell from 2008 levels. The number of hogs marketed internationally dropped 31.7% to 6.4 million head in 2009. This was well below the peak of 10 million head set in 2007. This decline may be in part due to structural changes in Canadian hog production. In addition to similar export and demand challenges as seen in the cattle sector, the hog sector was also forced to deal with health concerns over the H1N1 flu virus. In 2009, the border restrictions on North American pork, due to concerns surrounding the H1N1 virus, also affected exports of live hogs and pork. The mis-named swine flu disease led to import restrictions in several countries.

Revenues from domestic slaughter hogs also fell in 2009, as a decline in slaughter hog prices more than offset a slight increase in marketings. Slaughter levels in Canada rose for a second consecutive year, but remained well below the peak of 22.9 million head reached in 2004. In 2009, slaughter of hogs reached 21.8 million head, up 0.7% from 2008. Despite hog inventories decreasing since 2006, hog slaughter remained strong in 2009 as more weaners were fed to slaughter weight in Canada rather than being exported to U.S. finishing operations. Domestic slaughter capacity increased, mainly in the Prairies, but remained insufficient. Slaughter hog prices declined 3.9% from 2008 to 2009. Since 2004, they have dropped 28.3%. Conversely, prices for hogs sold in domestic and international markets bounced back in 2009, growing 2.0% and 11.0% respectively from 2008.

On January 1<sup>st</sup> 2010, Canadian producers' hog inventories were down 2.8% from January 1<sup>st</sup> 2009, falling below 12 million head.<sup>30</sup> Inventories stood at 11.8 million head, their lowest level since 1997. The breeding herd, which has been declining steadily since 2005, fell 4.5% between January 1<sup>st</sup>, 2009 and January 1<sup>st</sup>, 2010. The inventory of sows and bred gilts were at their lowest level since 2000. Furthermore, the number of sows expected to farrow in Canada during the next few quarters were down.

Hog inventories have been falling since 2006. During the three years prior to the spring of 2009, hog and pork producers struggled with significant issues including: record-high feed prices, a strong Canadian dollar, rising energy costs and low pork prices around the world. In addition, the COOL regulation in the United States and the economic downturn led to farm restructuring and farm closures in Canada. The outbreak of the H1N1 virus in the spring

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

of 2009 resulted in continuing depressed hog prices. In the spring of 2009, the Canadian Pork Council (CPC), acting on behalf of the industry, sought assistance from the federal government to assist producers to exit the industry. In June 2009, the CPC presented a strategic transition plan to the Government of Canada.<sup>31</sup>

On August 15, 2009, the Government of Canada announced a restructuring program for hog producers. It included the creation of a loan loss reserve fund<sup>32</sup>, a marketing fund<sup>33</sup> and a transition program to help producers leave the industry. The Hog Farm Transition Program<sup>34</sup>, similar to the Cull Swine Program in 2008<sup>35</sup>, facilitates the reduction of Canada's swine herd.

In 2009, average net program payments to hog producers went down 22.2% from 2008 to \$143,813. Despite this decrease, net program payments offset the loss in average net market income.

In 2009, average net farm operating income of farms in the hog sector ranged from a deficit of \$1,892 for farms with revenues between \$10,000 and \$49,999 to a profit of \$55,228 for farms with revenues of \$500,000 and over.

In terms of profitability, hog and pig farms showed operating margins varying from a deficit of 7.0 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 19.7 cents per dollar of revenue for those with revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over) had operating margins that averaged 2.4 cents. In 2009, 30.3% of hog operations registered a negative operating margin (-11.3 cents per dollar of revenue on average) compared with 31.8% of farms in 2008 and 19.5% of farms in 2005. Overall, farms specializing in hog and pig farming posted an average operating margin of 2.8 cents per dollar of revenue. This represents an improvement from 2008 when it was only 1.8 cents.

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

With the exception of farms primarily engaged in fruit and tree nut farming, other farm types in the horticulture sector and those in the supply-managed sector posted growth in average net operating income in 2009.

### Supply-managed sector

Average net farm operating income of farms in both poultry and egg sector and dairy sector increased but for different reasons.

31. Source: Agriculture and Agri-Food Canada, Office of Audit and Evaluation, Audit of the Hog Farm Transition Program, April 27, 2010.

32. The Hog Industry Loan Loss Reserve Program was designed to assist pork industry producers to deal with immediate short-term cash-flow pressures. The purpose of this program was to increase access to credit for eligible hog producers in Canada who could provide a business plan which demonstrated that the business was or could be viable and had a reasonable prospect of repaying the loan. The Government of Canada was to share the loan loss risk with financial institutions in consolidating short-term debt into long-term loans. The loans were to be first used to reimburse any outstanding Advance Payments Program (APP) emergency advances under the 2008 stay of default, if the borrower held such an advance. Additional funds could be used to address liquidity issues or make the investments required to achieve long-term profitability. The application deadline was March 26, 2010. Under this program, 263 loans were made to producers for a total of \$408.1 million which amounts to \$243.8 million in reserve funding. Sources: Agriculture and Agri-Food Canada, Hog Industry Loan Loss Reserve Program, February 16, 2011 and Agriculture and Agri-Food Canada, News Release, *Gouvernement of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

33. The International Pork Marketing Fund was to provide \$17 million in funding to bolster critical market development and activities to capture greater value from export markets, and to help address the pork exports losses resulting from trade restrictions. Source: Agriculture and Agri-Food Canada, News Release, *Gouvernement of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

34. The Program, which was made retroactive to April 1, 2009, was to assist the hog sector with an orderly transition to new market realities by providing compensation to those producers (based on the annual production capacity of the empty barns) who would stop producing hogs for a minimum three-year period in order to ensure the decline in hog production in Canada reaches an economically sustainable level. The total approved cost of the program was \$82 million, including \$75 million for contribution payments to producers. The bulk of the spending was to occur in fiscal years 2009/2010 and 2010/2011. Sources: Agriculture and Agri-Food Canada, Office of Audit and Evaluation, Audit of the Hog Farm Transition Program, April 27, 2010 and Agriculture and Agri-Food Canada, News Release, *Gouvernement of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

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

**Average net farm operating income of poultry and egg farms improved for a third consecutive year in the wake of lower average costs of production**

Average net farm operating income of poultry and egg farms increased for the third year in a row in 2009, up 5.9% to \$132,278 (Text table 6). Average net farm operating income went up as the growth in average net market income largely outpaced the decline in average net program payments. Adjusted for CCA, average net operating income grew 9.4% to \$83,113 during the same period.

**Text table 6**  
**Average net operating income and its components, poultry and egg production, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	124,895	132,278	5.9
Average net market income	112,128	122,890	9.6
Average net program payments	12,767	9,388	-26.5

Average net market income reached \$122,890 in 2009, up 9.6% from 2008, as the decline in average production costs, namely poultry and egg purchases, net interest expenses and heating fuel expenses offset the drop in average revenues from poultry and eggs. Increased average expenses for feed, crops, and custom work and machine rental held back the growth in average net market income.

Average revenues from poultry and egg sales edged down 0.9% in 2009 from 2008, but this trend does not reflect the trend observed for total revenues from the sale of these products, which went up 4.1%. This can partly be explained by a larger increase in the number of farms with revenues between \$10,000 and \$249,999 (+190 farms or +16.1%) than in the number of farms with revenues of \$250,000 and over (+20 farms or +0.7%).<sup>36</sup> Total revenues from poultry and egg products increased in the wake of higher average prices for poultry and eggs and increased egg marketings.

Average net program payments to poultry and egg farms dropped 26.5% from 2008 to 2009 and, therefore, mitigated the progression of average net farm operating income.

Average net farm operating income for farms primarily engaged in poultry and egg production varied from a deficit of \$4,848 for farms with revenues between \$50,000 and \$99,999 to a profit of \$236,328 for farms in the highest revenue class (\$500,000 and over).

In 2009, farms specializing in poultry and egg production reported an average operating margin of 12.8 cents per dollar of revenue, a marginal improvement from 12.0 cents per dollar of revenue in 2008. Farms with revenues between \$10,000 and \$49,999 and those with revenues between \$50,000 and \$99,999 faced difficulties as they posted negative operating margins (-12.2 cents per dollar of revenue and -6.4 cents, respectively). These represent strong decreases compared with the profits of 1.1 cents per dollar of revenue and 16.4 cents registered in 2008. Farms earning between \$250,000 and \$499,999 reported the highest average operating margin in 2009, at 14.3 cents per dollar of revenue.

**Average net farm operating income of farms in the dairy sector continued to advance in 2009**

In 2009, average net farm operating income of farms primarily engaged in dairy cattle and milk production rose 2.0% from 2008 to \$105,590 (Text table 7). It continued a steady ascent that began in 1996. Once adjusted for CCA, average net operating income of dairy farms decreased for the second consecutive year. It edged down 1.1% to \$55,217 in 2009.

<sup>36</sup> For this reason, average operating revenues and average operating expenses of poultry and egg farms also posted reversed pattern to those in total operating revenues and total operating expenses.

Text table 7

**Average net operating income and its components, dairy cattle and milk production, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	103,556	105,590	2.0
Average net market income	95,644	96,511	0.9
Average net program payments	7,912	9,079	14.7

In 2009, average net market income of farms in the dairy sector rose 0.9% from 2008 to \$96,511, as the growth in average revenues from the sale of dairy products and, to a lesser extent, from the sale of crops, more than offset the parallel growth in average production costs. Average operating expenses rose in the wake of higher livestock expenses (mainly feed, supplements, straw and bedding, and cattle purchases), and higher general expenses (mainly paid salaries, custom work and machine rental, and marketing expenses). Lower net interest expenses and net fuel expenses for machinery, truck and auto tempered the rise in average production costs. Revenues from milk and cream rose on the strength of an increase in both average prices and marketings.

After dropping in 2008, average net program payments to farms in the dairy sector increased 14.7% in 2009, thus contributing to the rise in average net farm operating income.

Average net farm operating income of farms in the dairy sector varied from \$8,391 for small farms with revenues between \$10,000 and \$49,999 to \$212,903 for large farms with revenues of \$500,000 and over.

Overall, average operating margin of dairy farms was 21.4 cents per dollar of revenue in 2009, down from 22.1 cents in 2008. Operating margins ranged from 20.7 cents per dollar of revenue for farms with revenues of \$500,000 and over to 30.7 cents for farms with revenues between \$10,000 and \$49,999.

## Horticulture sector

### Supported by strong prices, average net farm operating income of potato producers continued to grow in 2009

Average net farm operating income of potato farms increased for the third consecutive year in 2009. Average net operating income stood at \$198,220, up 20.2% from 2008, due to the increase in average net market income (Text table 8). In 2009, average net operating income adjusted for CCA jumped 41.6% to \$102,259.

Text table 8

**Average net operating income and its components, potato farming, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	164,850	198,220	20.2
Average net market income	83,315	128,397	54.1
Average net program payments	81,535	69,823	-14.4

Average net market income of potato farms jumped 54.1% from 2008 to \$128,397 in 2009, as the growth in revenues from potato sales outpaced increased production costs for fertilizer and lime, pesticides, seeds and plants, custom work and machine rental, and paid salaries.

Potato revenues rose, as a decline in North American potato production in the fall of 2008 pushed prices up in 2009. From 2007 to 2008, annual potato production fell 5.8% in Canada<sup>37</sup> and 6.7% in the United States<sup>38</sup>. A reduction in the harvested area and a marginal decrease in yields in both countries led to this drop in production. Fall production in the United States, which represents about 91% of the annual production had decreased 6.9% from the same period in 2007. Average marketings fell 5.5% in 2009.

Potato prices rose 21.4%<sup>39</sup> from 2008 to 2009 as the upward trend in year-over-year price changes that had started in March 2008 continued in 2009<sup>40</sup>. Among factors contributing to the increase in prices have been increased contract prices for processing potatoes and the efforts made by the potato industry to align supply and demand in order to reduce adverse effects of oversupply on market prices. This effort has meant that the area planted with potatoes has declined in Canada since 2003. In 2009, the area seeded decreased by 2.6% from the year before. A 3.7% reduction in harvested area, slightly offset by a 1.1% increase in yield, led to a 2.6% decrease in production. Between 2003 and 2009, the area seeded with potatoes declined 19.1%. In the United States, however, potato production rose 3.9% in 2009, mostly due to better yields.

The expansion of the Canadian potato industry is correlated with the fluctuation of the Canadian dollar value vis-à-vis the U.S. dollar value. Fluctuations in the currency exchange rate and the demand for frozen products largely supported the expansion of the Canadian potato industry, principally during the period from 1993 to 2002 when the value of the Canadian dollar was low. But since 2003, the rate of expansion has slowed partly due to a strong Canadian dollar. Reduced demand for processing potatoes, increased transportation costs and acreage reduction programs are other factors underlying this reduced rate of expansion.<sup>41</sup>

In 2009, average net farm operating income for potato farms varied from a deficit of \$1,655 for farms bringing in \$10,000 to \$49,999 in gross operating revenues to a substantial profit of \$345,242 for those with revenues of \$500,000 and over.

In 2009, potato farms reported an average operating margin of 17.9 cents per dollar of revenue, up from 16.9 cents in 2008. Operating margins ranged from a deficit of 6.0 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 30.0 cents for farms with revenues between \$50,000 and \$99,999.

### **With increased revenues from vegetable sales, average net farm operating income of farms specializing in other vegetable and melon farming bounced back in 2009**

After declining in 2007 and 2008, average net farm operating income of farms specializing in other vegetable (except potato) and melon farming<sup>42</sup> bounced back in 2009, up 28.6% from 2008 to \$52,692 (Text table 9). Average net operating income grew as a blistering surge in average net market income more than offset the drop in average net program payments. Adjusted for CCA, average net operating income soared 85.2% from 2008 to \$26,341.

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

38. Source: Statistics Canada, Area, production and farm value of potatoes, by harvest season, United States, CANSIM table 001-0045.

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

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

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

42. To simplify in the rest of the document, "other vegetable and melon farming" will be used.



**Text table 9**
**Average net operating income and its components, other vegetable (except potato) and melon farming, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	40,989	52,692	28.6
Average net market income	15,546	33,579	116.0
Average net program payments	25,444	19,113	-24.9

Average net market income of farms specializing in other vegetable and melon farming more than doubled, soaring 116.0% to \$33,579 in 2009, as higher revenues from vegetable sales more than offset higher average operating expenses (mainly crop expenses, custom work and machine rental, and paid salaries).

Average revenues from vegetable sales rose because of higher revenues for most vegetable types, particularly lettuce, sweet corn, field tomatoes, asparagus, field cucumbers and carrots. A rise in both prices received and quantities sold contributed to the increase in revenues from the sale of asparagus and cucumbers. Revenues from the sale of sweet corn and tomatoes were up due to higher prices while revenues from the sale of lettuce and carrots were up due to increased marketings.

In 2009, average net farm operating income for farms primarily involved in other vegetable and melon farming ranged from \$3,496 for small farms with revenues between \$10,000 and \$49,999 to \$219,539 for farms with revenues of \$500,000 and over.

In 2009, the average operating margin of other vegetable and melon farms was 13.2 cents per dollar of revenue, up from 10.9 cents in 2008. Operating margins ranged from 9.2 cents per dollar of revenue for farms with revenues between \$250,000 and \$499,999 and 24.7 cents for farms with revenues between \$50,000 and \$99,999.

**In 2009, fruit and tree nut farms recorded a decline in average net farm operating income for the second consecutive year**

Average net farm operating income of farms primarily involved in fruit and tree nut farming decreased for the second consecutive year. It went down 29.0% to \$22,389 in 2009, due mainly to a drop in average net market income (Text table 10). Once adjusted for CCA, average net operating income tumbled 70.0% from 2008 to a small profit of \$4,393.

**Text table 10**
**Average net operating income and its components, fruit and tree nut farming, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	31,523	22,389	-29.0
Average net market income	16,386	7,646	-53.3
Average net program payments	15,137	14,744	-2.6

Hit by falling prices for many fruits and increased production costs (mainly paid salaries and crop expenses), farms specializing in fruit and tree nut farming saw their average net market income fall to \$7,646 in 2009, a 53.3% drop from 2008.

In 2009, revenues from blueberry sales posted the largest drop, followed by revenues from the sale of grapes, cranberries and peaches. For a second consecutive year, revenues from blueberry sales declined the most due

to a significant drop in prices. The expansion in blueberry production and acreage in the last few years not only in Canada and North America but also in other countries such as Argentina, Chile and China has put pressure on prices paid to growers, which have fallen sharply since 2007. As a result of the increased production, a reversal in the supply-demand situation has been observed in the blueberry sector with supply catching up with and even exceeding the demand both in the North American market and overseas.<sup>43</sup> Revenues from cranberry sales also fell in 2009 due to lower prices. As in the blueberry industry, the expansion in cranberry production and acreage continued in 2009. The Canadian blueberry and cranberry industries continued to enjoy a strong market. Demand for blueberry-based and cranberry-based products has been soaring due to strong marketing campaigns and scientific studies revealing the fruits' health benefits, which have contributed to growing consumer consciousness and interest in the products.

Revenues from the sale of grapes and peaches declined, due to lower prices and decreased marketings. The production of these fruits was down in 2009. The area planted for peaches declined, partly because of replanting and transition programs in some provinces.<sup>44</sup> The acreage devoted to grape production increased by over 17% between 2005 and 2009<sup>45</sup>, the success of Canadian wineries in the last few years contributing to building Canada's reputation for producing internationally recognized wines.<sup>46</sup> However, Ontario grape producers registered a 22.7% drop in production in 2009. The growing season in Ontario was cooler than average and with greater-than-normal rainfall. A delay in maturation of the grapes and an early frost resulted in a drop in production.<sup>47</sup>

In 2009, average net farm operating income for farms specializing in fruit and tree nut farming ranged from a deficit of \$3,279 for farms with revenues between \$10,000 and \$49,999 to a profit of \$190,274 for those with revenues of \$500,000 and over. In terms of profitability, farms in these two groups reported both the lowest average operating margin (-12.8 cents per dollar of revenue for farms in the \$10,000 to \$49,999 category) and the highest (14.6 cents per dollar of revenue for farms with revenues of \$500,000 and over). Overall, the average operating margin of fruit and tree nut farms was 10.1 cents per dollar of revenue, 4.1 cents less than in 2008.

**Average net farm operating income of greenhouse, nursery and floriculture operations continued to advance in 2009**

After bouncing back in 2008, due to program payments paid to producers, average net farm operating income of greenhouse, nursery and floriculture operations continued on its stride in 2009. However, this time the increase was due to the average net market income. Average net operating income rose 28.7% from 2008 to \$104,968 (Text table 11). Once adjusted for CCA, average net farm operating income grew 75.9% from 2008 to \$44,398 in 2009.

**Text table 11**  
**Average net operating income and its components, greenhouse, nursery and floriculture production, 2008 and 2009**

	2008	2009	2008 to 2009
	dollars		percentage change
Average net operating income	81,560	104,968	28.7
Average net market income	42,125	73,982	75.6
Average net program payments	39,435	30,987	-21.4

Average net market income rose 75.6% from 2008 to \$73,982 in 2009. Higher average revenues from greenhouse, nursery and floriculture products largely outpaced the small increase in average operating expenses, which was led by higher crop expenses (namely seeds and plants, containers, and fertilizer and lime). Lower heating fuel expenses, net interest expenses, pesticides and net fuel expenses for machinery dampened the rise in average

43. Source: Agriculture and Agri-Food Canada, Agri-Food Trade Service, Market Information. *Canadian Horticulture Sector: Performance Overview 2008 Crop Year*.  
 44. Source: Statistics Canada, Fruit and Vegetable Production, Catalogue no. 22-003-X, vol 78, no. 2.  
 45. Source: Statistics Canada, Area, production and farm value of fresh and processed fruits, CANSIM table 001-0009.  
 46. Source: Agriculture and Agri-Food Canada, Horticulture and Special Crops Division, Market Analysis and Information Section. *A Snapshot of the Canadian Fruit Industry, 2009*.  
 47. Source: Grape Growers of Ontario, Annual Report, Year Ending January 21, 2010.

operating expenses. Higher revenues from greenhouse and floriculture products, namely tomatoes and cucumbers, supported the rise in product revenues.

In 2009, average net farm operating income for farms specializing in greenhouse, nursery and floriculture production varied from a deficit of \$721 for farms in the lowest revenue class (\$10,000 to \$49,999) to a substantial profit of \$306,794 for farms in the highest revenue class (\$500,000 and over).

In terms of profitability, farms earning between \$10,000 and \$49,999 in revenues reported the lowest average operating margin (-2.9 cents per dollar of revenue). Farms earning between \$50,000 and \$99,999 in revenues reported the highest average operating margin (19.0 cents per dollar of revenue). Overall, the average operating margin of greenhouse, nursery and floriculture operations was 10.8 cents per dollar of revenue, up from 8.7 cents in 2008.

## 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
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	Canadian Farm Financial Database
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production

22-007-X	Cereals and Oilseeds Review
22-008-X	Canadian Potato Production
22-202-X	Greenhouse, Sod and Nursery Industries
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95-629-X	Farm Data and Farm Operator Data
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

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### **Selected CANSIM tables from Statistics Canada**

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

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

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

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### **Selected surveys from Statistics Canada**

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3447	Taxation Data Program
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## **Selected summary tables from Statistics Canada**

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



# Statistical tables

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	224,630 <sup>A</sup>	224,670 <sup>A</sup>	218,570 <sup>A</sup>	207,585 <sup>A</sup>	200,870 <sup>A</sup>	200,610 <sup>A</sup>	192,190 <sup>A</sup>	189,100 <sup>A</sup>	185,250 <sup>A</sup>	180,950 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	182,747 <sup>A</sup>	193,329 <sup>A</sup>	202,654 <sup>A</sup>	207,689 <sup>A</sup>	210,184 <sup>A</sup>	223,861 <sup>A</sup>	242,928 <sup>A</sup>	267,430 <sup>A</sup>	300,534 <sup>A</sup>	303,394 <sup>A</sup>
Total operating expenses	156,785 <sup>A</sup>	164,331 <sup>A</sup>	172,405 <sup>A</sup>	182,122 <sup>A</sup>	181,400 <sup>A</sup>	193,812 <sup>A</sup>	212,274 <sup>A</sup>	230,164 <sup>A</sup>	255,039 <sup>A</sup>	256,337 <sup>A</sup>
<b>Net operating income</b>	<b>25,962</b>	<b>28,998</b>	<b>30,250</b>	<b>25,567</b>	<b>28,784</b>	<b>30,050</b>	<b>30,655</b>	<b>37,267</b>	<b>45,495</b>	<b>47,057</b>
Net program payments	8,086 <sup>A</sup>	11,878 <sup>A</sup>	12,100 <sup>A</sup>	16,211 <sup>A</sup>	17,388 <sup>A</sup>	20,321 <sup>A</sup>	20,344 <sup>A</sup>	17,248 <sup>A</sup>	15,944 <sup>A</sup>	12,296 <sup>A</sup>
Net market income	17,876	17,120	18,149	9,355	11,397	9,729	10,310	20,019	29,551	34,760
Adjustment for capital cost allowance (CCA)	16,941 <sup>A</sup>	17,273 <sup>A</sup>	18,379 <sup>A</sup>	19,329 <sup>A</sup>	19,924 <sup>A</sup>	20,757 <sup>A</sup>	22,408 <sup>A</sup>	23,373 <sup>A</sup>	25,147 <sup>A</sup>	26,488 <sup>A</sup>
Net market income adjusted for CCA	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,404	8,272
<b>Net operating income adjusted for CCA</b>	<b>9,021</b>	<b>11,725</b>	<b>11,871</b>	<b>6,238</b>	<b>8,860</b>	<b>9,293</b>	<b>8,247</b>	<b>13,893</b>	<b>20,349</b>	<b>20,569</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	255 <sup>A</sup>	235 <sup>A</sup>	225 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	255 <sup>A</sup>	245 <sup>A</sup>	260 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	266,013 <sup>A</sup>	294,773 <sup>A</sup>	322,771 <sup>A</sup>	342,936 <sup>A</sup>	421,335 <sup>A</sup>	471,209 <sup>A</sup>	519,477 <sup>A</sup>	515,233 <sup>A</sup>	573,193 <sup>A</sup>	603,877 <sup>B</sup>
Total operating expenses	242,250 <sup>A</sup>	273,453 <sup>A</sup>	309,648 <sup>A</sup>	317,597 <sup>A</sup>	387,893 <sup>A</sup>	422,692 <sup>A</sup>	489,647 <sup>A</sup>	475,500 <sup>A</sup>	511,926 <sup>A</sup>	535,444 <sup>B</sup>
<b>Net operating income</b>	<b>23,762</b>	<b>21,320</b>	<b>13,123</b>	<b>25,340</b>	<b>33,442</b>	<b>48,518</b>	<b>29,830</b>	<b>39,733</b>	<b>61,266</b>	<b>68,434</b>
Net program payments	5,381 <sup>B</sup>	5,416 <sup>B</sup>	6,810 <sup>A</sup>	5,956 <sup>A</sup>	7,885 <sup>A</sup>	9,716 <sup>A</sup>	10,759 <sup>B</sup>	12,085 <sup>B</sup>	10,911 <sup>B</sup>	11,318 <sup>B</sup>
Net market income	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,649	50,355	57,116
Adjustment for capital cost allowance (CCA)	17,879 <sup>A</sup>	16,106 <sup>A</sup>	17,558 <sup>A</sup>	20,961 <sup>A</sup>	22,479 <sup>A</sup>	25,623 <sup>A</sup>	33,250 <sup>A</sup>	35,685 <sup>A</sup>	41,662 <sup>A</sup>	42,732 <sup>B</sup>
Net market income adjusted for CCA	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,693	14,383
<b>Net operating income adjusted for CCA</b>	<b>5,884</b>	<b>5,214</b>	<b>-4,435</b>	<b>4,379</b>	<b>10,964</b>	<b>22,895</b>	<b>-3,420</b>	<b>4,048</b>	<b>19,605</b>	<b>25,701</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	1,515 <sup>A</sup>	1,495 <sup>A</sup>	1,470 <sup>A</sup>	1,420 <sup>A</sup>	1,400 <sup>A</sup>	1,325 <sup>A</sup>	1,315 <sup>A</sup>	1,265 <sup>A</sup>	1,235 <sup>A</sup>	1,155 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	260,523 <sup>A</sup>	262,990 <sup>A</sup>	275,372 <sup>A</sup>	296,904 <sup>A</sup>	285,619 <sup>A</sup>	307,827 <sup>A</sup>	334,080 <sup>A</sup>	353,551 <sup>A</sup>	397,049 <sup>A</sup>	429,029 <sup>A</sup>
Total operating expenses	223,343 <sup>A</sup>	226,541 <sup>A</sup>	244,288 <sup>A</sup>	260,624 <sup>A</sup>	259,332 <sup>A</sup>	273,147 <sup>A</sup>	296,783 <sup>A</sup>	316,059 <sup>A</sup>	347,542 <sup>A</sup>	379,729 <sup>A</sup>
<b>Net operating income</b>	<b>37,180</b>	<b>36,450</b>	<b>31,084</b>	<b>36,279</b>	<b>26,287</b>	<b>34,681</b>	<b>37,298</b>	<b>37,491</b>	<b>49,507</b>	<b>49,300</b>
Net program payments	9,631 <sup>A</sup>	16,429 <sup>A</sup>	12,451 <sup>A</sup>	13,468 <sup>A</sup>	20,195 <sup>A</sup>	24,754 <sup>A</sup>	16,725 <sup>B</sup>	18,194 <sup>A</sup>	27,360 <sup>A</sup>	32,929 <sup>A</sup>
Net market income	27,549	20,021	18,633	22,812	6,092	9,927	20,573	19,298	22,147	16,371
Adjustment for capital cost allowance (CCA)	24,751 <sup>A</sup>	24,415 <sup>A</sup>	25,686 <sup>A</sup>	25,667 <sup>A</sup>	26,832 <sup>A</sup>	28,297 <sup>A</sup>	28,866 <sup>A</sup>	32,188 <sup>A</sup>	33,331 <sup>A</sup>	35,561 <sup>A</sup>
Net market income adjusted for CCA	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-11,185	-19,190
<b>Net operating income adjusted for CCA</b>	<b>12,429</b>	<b>12,035</b>	<b>5,398</b>	<b>10,612</b>	<b>-544</b>	<b>6,383</b>	<b>8,432</b>	<b>5,304</b>	<b>16,176</b>	<b>13,739</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	2,390 <sup>A</sup>	2,245 <sup>A</sup>	2,185 <sup>A</sup>	2,220 <sup>A</sup>	2,275 <sup>A</sup>	2,280 <sup>A</sup>	2,205 <sup>A</sup>	2,110 <sup>A</sup>	2,150 <sup>A</sup>	1,795 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	194,419 <sup>A</sup>	208,134 <sup>A</sup>	219,701 <sup>A</sup>	221,516 <sup>A</sup>	218,847 <sup>A</sup>	226,468 <sup>A</sup>	252,607 <sup>A</sup>	277,381 <sup>A</sup>	286,986 <sup>A</sup>	337,037 <sup>A</sup>
Total operating expenses	163,206 <sup>A</sup>	177,827 <sup>A</sup>	191,251 <sup>A</sup>	193,937 <sup>A</sup>	184,201 <sup>A</sup>	191,813 <sup>A</sup>	214,502 <sup>A</sup>	233,543 <sup>A</sup>	252,694 <sup>A</sup>	296,295 <sup>A</sup>
<b>Net operating income</b>	<b>31,214</b>	<b>30,307</b>	<b>28,449</b>	<b>27,578</b>	<b>34,646</b>	<b>34,656</b>	<b>38,105</b>	<b>43,838</b>	<b>34,291</b>	<b>40,743</b>
Net program payments	6,590 <sup>A</sup>	6,900 <sup>A</sup>	6,487 <sup>A</sup>	8,794 <sup>A</sup>	10,223 <sup>A</sup>	12,586 <sup>A</sup>	9,086 <sup>A</sup>	10,898 <sup>A</sup>	9,961 <sup>A</sup>	13,310 <sup>A</sup>
Net market income	24,624	23,407	21,962	18,784	24,423	22,070	29,019	32,939	24,330	27,432
Adjustment for capital cost allowance (CCA)	14,937 <sup>A</sup>	16,068 <sup>A</sup>	16,204 <sup>A</sup>	16,530 <sup>A</sup>	17,092 <sup>A</sup>	17,804 <sup>A</sup>	18,663 <sup>A</sup>	19,560 <sup>A</sup>	19,407 <sup>A</sup>	23,252 <sup>A</sup>
Net market income adjusted for CCA	9,687	7,339	5,758	2,255	7,331	4,266	10,356	13,379	4,923	4,180
<b>Net operating income adjusted for CCA</b>	<b>16,276</b>	<b>14,239</b>	<b>12,245</b>	<b>11,049</b>	<b>17,554</b>	<b>16,852</b>	<b>19,442</b>	<b>24,278</b>	<b>14,885</b>	<b>17,491</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	1,850 <sup>A</sup>	1,790 <sup>A</sup>	1,765 <sup>A</sup>	1,715 <sup>A</sup>	1,715 <sup>A</sup>	1,665 <sup>A</sup>	1,680 <sup>A</sup>	1,650 <sup>A</sup>	1,560 <sup>A</sup>	1,455 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	226,582 <sup>A</sup>	262,399 <sup>A</sup>	280,226 <sup>A</sup>	288,734 <sup>A</sup>	274,304 <sup>A</sup>	303,288 <sup>A</sup>	312,767 <sup>A</sup>	329,376 <sup>A</sup>	367,275 <sup>A</sup>	422,952 <sup>A</sup>
Total operating expenses	195,577 <sup>A</sup>	220,618 <sup>A</sup>	231,847 <sup>A</sup>	244,023 <sup>A</sup>	234,856 <sup>A</sup>	256,048 <sup>A</sup>	265,902 <sup>A</sup>	284,498 <sup>A</sup>	318,609 <sup>A</sup>	363,421 <sup>A</sup>
<b>Net operating income</b>	<b>31,005</b>	<b>41,781</b>	<b>48,379</b>	<b>44,711</b>	<b>39,448</b>	<b>47,240</b>	<b>46,865</b>	<b>44,877</b>	<b>48,666</b>	<b>59,531</b>
Net program payments	4,171 <sup>A</sup>	4,520 <sup>A</sup>	5,828 <sup>A</sup>	7,730 <sup>A</sup>	16,165 <sup>A</sup>	23,064 <sup>A</sup>	21,292 <sup>A</sup>	22,107 <sup>A</sup>	21,887 <sup>A</sup>	23,404 <sup>B</sup>
Net market income	26,834	37,261	42,551	36,981	23,283	24,175	25,573	22,770	26,778	36,128
Adjustment for capital cost allowance (CCA)	20,420 <sup>A</sup>	23,114 <sup>A</sup>	24,133 <sup>A</sup>	25,754 <sup>A</sup>	26,251 <sup>A</sup>	28,094 <sup>A</sup>	28,973 <sup>A</sup>	29,930 <sup>A</sup>	30,139 <sup>A</sup>	33,547 <sup>A</sup>
Net market income adjusted for CCA	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,360	2,580
<b>Net operating income adjusted for CCA</b>	<b>10,585</b>	<b>18,667</b>	<b>24,247</b>	<b>18,957</b>	<b>13,196</b>	<b>19,146</b>	<b>17,892</b>	<b>14,947</b>	<b>18,527</b>	<b>25,984</b>

**Table 1-6**  
**Selected financial statistics by province — Quebec**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	27,460 <sup>A</sup>	27,795 <sup>A</sup>	27,730 <sup>A</sup>	27,330 <sup>A</sup>	26,920 <sup>A</sup>	26,625 <sup>A</sup>	26,230 <sup>A</sup>	25,390 <sup>A</sup>	24,645 <sup>A</sup>	25,160 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	236,501 <sup>A</sup>	245,732 <sup>A</sup>	251,368 <sup>A</sup>	264,537 <sup>A</sup>	282,385 <sup>A</sup>	293,611 <sup>A</sup>	301,881 <sup>A</sup>	334,382 <sup>A</sup>	369,676 <sup>A</sup>	351,608 <sup>A</sup>
Total operating expenses	197,646 <sup>A</sup>	206,270 <sup>A</sup>	214,722 <sup>A</sup>	226,546 <sup>A</sup>	239,899 <sup>A</sup>	244,752 <sup>A</sup>	257,303 <sup>A</sup>	284,238 <sup>A</sup>	314,702 <sup>A</sup>	299,681 <sup>A</sup>
<b>Net operating income</b>	<b>38,856</b>	<b>39,462</b>	<b>36,646</b>	<b>37,991</b>	<b>42,486</b>	<b>48,859</b>	<b>44,577</b>	<b>50,144</b>	<b>54,974</b>	<b>51,927</b>
Net program payments	15,484 <sup>A</sup>	15,694 <sup>A</sup>	13,285 <sup>A</sup>	21,512 <sup>A</sup>	25,390 <sup>A</sup>	26,432 <sup>A</sup>	28,193 <sup>A</sup>	31,461 <sup>A</sup>	34,675 <sup>A</sup>	31,522 <sup>A</sup>
Net market income	23,372	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,299	20,405
Adjustment for capital cost allowance (CCA)	19,418 <sup>A</sup>	20,168 <sup>A</sup>	21,593 <sup>A</sup>	22,176 <sup>A</sup>	22,608 <sup>A</sup>	23,620 <sup>A</sup>	24,702 <sup>A</sup>	25,036 <sup>A</sup>	26,201 <sup>A</sup>	25,954 <sup>A</sup>
Net market income adjusted for CCA	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-5,902	-5,549
<b>Net operating income adjusted for CCA</b>	<b>19,438</b>	<b>19,295</b>	<b>15,053</b>	<b>15,814</b>	<b>19,878</b>	<b>25,239</b>	<b>19,876</b>	<b>25,108</b>	<b>28,773</b>	<b>25,974</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	47,840 <sup>A</sup>	47,750 <sup>A</sup>	47,280 <sup>A</sup>	45,485 <sup>A</sup>	43,365 <sup>A</sup>	44,620 <sup>A</sup>	43,285 <sup>A</sup>	45,030 <sup>A</sup>	44,230 <sup>A</sup>	42,395 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	198,539 <sup>A</sup>	208,748 <sup>A</sup>	216,352 <sup>A</sup>	224,922 <sup>A</sup>	229,346 <sup>A</sup>	237,427 <sup>A</sup>	257,646 <sup>A</sup>	263,373 <sup>A</sup>	284,937 <sup>A</sup>	299,757 <sup>A</sup>
Total operating expenses	171,871 <sup>A</sup>	183,156 <sup>A</sup>	188,540 <sup>A</sup>	198,180 <sup>A</sup>	201,810 <sup>A</sup>	205,677 <sup>A</sup>	225,105 <sup>A</sup>	231,799 <sup>A</sup>	248,151 <sup>A</sup>	263,221 <sup>A</sup>
<b>Net operating income</b>	<b>26,668</b>	<b>25,592</b>	<b>27,812</b>	<b>26,742</b>	<b>27,536</b>	<b>31,750</b>	<b>32,541</b>	<b>31,574</b>	<b>36,786</b>	<b>36,536</b>
Net program payments	6,547 <sup>A</sup>	11,892 <sup>A</sup>	10,562 <sup>A</sup>	9,638 <sup>A</sup>	11,995 <sup>A</sup>	14,633 <sup>A</sup>	15,043 <sup>A</sup>	11,964 <sup>A</sup>	13,023 <sup>A</sup>	7,639 <sup>A</sup>
Net market income	20,122	13,700	17,250	17,104	15,541	17,117	17,497	19,610	23,762	28,897
Adjustment for capital cost allowance (CCA)	16,796 <sup>A</sup>	17,122 <sup>A</sup>	18,091 <sup>A</sup>	19,589 <sup>A</sup>	20,334 <sup>A</sup>	20,710 <sup>A</sup>	22,561 <sup>A</sup>	21,807 <sup>A</sup>	23,125 <sup>A</sup>	24,217 <sup>A</sup>
Net market income adjusted for CCA	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	638	4,680
<b>Net operating income adjusted for CCA</b>	<b>9,873</b>	<b>8,469</b>	<b>9,721</b>	<b>7,153</b>	<b>7,202</b>	<b>11,040</b>	<b>9,980</b>	<b>9,767</b>	<b>13,661</b>	<b>12,319</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	21,320 <sup>A</sup>	21,140 <sup>A</sup>	20,305 <sup>A</sup>	19,345 <sup>A</sup>	18,685 <sup>A</sup>	18,390 <sup>A</sup>	17,760 <sup>A</sup>	17,015 <sup>A</sup>	16,020 <sup>A</sup>	15,760 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	173,137 <sup>A</sup>	197,469 <sup>A</sup>	212,784 <sup>A</sup>	229,327 <sup>A</sup>	240,278 <sup>A</sup>	235,277 <sup>A</sup>	252,901 <sup>A</sup>	292,692 <sup>A</sup>	340,713 <sup>A</sup>	345,606 <sup>A</sup>
Total operating expenses	149,006 <sup>A</sup>	164,648 <sup>A</sup>	177,113 <sup>A</sup>	197,286 <sup>A</sup>	204,442 <sup>A</sup>	203,949 <sup>A</sup>	228,823 <sup>A</sup>	252,402 <sup>A</sup>	296,599 <sup>A</sup>	289,835 <sup>A</sup>
<b>Net operating income</b>	<b>24,131</b>	<b>32,820</b>	<b>35,671</b>	<b>32,041</b>	<b>35,836</b>	<b>31,328</b>	<b>24,078</b>	<b>40,290</b>	<b>44,114</b>	<b>55,771</b>
Net program payments	7,638 <sup>A</sup>	12,886 <sup>A</sup>	7,588 <sup>A</sup>	9,988 <sup>A</sup>	16,224 <sup>A</sup>	29,749 <sup>A</sup>	31,921 <sup>A</sup>	20,696 <sup>A</sup>	14,102 <sup>A</sup>	13,390 <sup>A</sup>
Net market income	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	19,594	30,012	42,381
Adjustment for capital cost allowance (CCA)	18,265 <sup>A</sup>	19,121 <sup>A</sup>	21,054 <sup>A</sup>	22,998 <sup>A</sup>	24,464 <sup>A</sup>	24,758 <sup>A</sup>	25,614 <sup>A</sup>	27,526 <sup>A</sup>	30,638 <sup>A</sup>	32,920 <sup>A</sup>
Net market income adjusted for CCA	-1,772	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	-625	9,461
<b>Net operating income adjusted for CCA</b>	<b>5,866</b>	<b>13,699</b>	<b>14,617</b>	<b>9,043</b>	<b>11,372</b>	<b>6,570</b>	<b>-1,536</b>	<b>12,764</b>	<b>13,476</b>	<b>22,851</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	57,215 <sup>A</sup>	57,205 <sup>A</sup>	53,940 <sup>A</sup>	50,525 <sup>A</sup>	48,055 <sup>A</sup>	46,735 <sup>A</sup>	45,075 <sup>A</sup>	43,955 <sup>A</sup>	42,660 <sup>A</sup>	40,365 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	113,530 <sup>A</sup>	123,249 <sup>A</sup>	127,625 <sup>A</sup>	130,878 <sup>A</sup>	130,667 <sup>A</sup>	143,212 <sup>A</sup>	155,844 <sup>A</sup>	184,108 <sup>A</sup>	223,740 <sup>A</sup>	232,349 <sup>A</sup>
Total operating expenses	93,768 <sup>A</sup>	96,881 <sup>A</sup>	101,025 <sup>A</sup>	111,735 <sup>A</sup>	111,773 <sup>A</sup>	123,497 <sup>A</sup>	131,538 <sup>A</sup>	150,039 <sup>A</sup>	175,602 <sup>A</sup>	179,550 <sup>A</sup>
<b>Net operating income</b>	<b>19,761</b>	<b>26,368</b>	<b>26,600</b>	<b>19,143</b>	<b>18,893</b>	<b>19,716</b>	<b>24,305</b>	<b>34,068</b>	<b>48,139</b>	<b>52,798</b>
Net program payments	6,736 <sup>A</sup>	11,632 <sup>A</sup>	12,470 <sup>A</sup>	20,422 <sup>A</sup>	16,945 <sup>A</sup>	20,148 <sup>A</sup>	20,194 <sup>A</sup>	14,381 <sup>A</sup>	6,690 <sup>A</sup>	3,287 <sup>B</sup>
Net market income	13,025	14,736	14,130	-1,279	1,948	-432	4,112	19,687	41,449	49,511
Adjustment for capital cost allowance (CCA)	13,704 <sup>A</sup>	13,885 <sup>A</sup>	14,821 <sup>A</sup>	15,331 <sup>A</sup>	15,955 <sup>A</sup>	16,803 <sup>A</sup>	18,035 <sup>A</sup>	19,266 <sup>A</sup>	21,708 <sup>A</sup>	24,805 <sup>A</sup>
Net market income adjusted for CCA	-678	851	-691	-16,611	-14,007	-17,236	-13,923	421	19,740	24,706
<b>Net operating income adjusted for CCA</b>	<b>6,058</b>	<b>12,483</b>	<b>11,779</b>	<b>3,812</b>	<b>2,938</b>	<b>2,912</b>	<b>6,270</b>	<b>14,802</b>	<b>26,431</b>	<b>27,993</b>

**Table 1-10**  
**Selected financial statistics by province — Alberta**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	54,360 <sup>A</sup>	54,505 <sup>A</sup>	53,235 <sup>A</sup>	48,885 <sup>A</sup>	48,025 <sup>A</sup>	48,435 <sup>A</sup>	44,815 <sup>A</sup>	42,815 <sup>A</sup>	42,985 <sup>A</sup>	43,225 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	204,663 <sup>A</sup>	213,774 <sup>A</sup>	224,003 <sup>A</sup>	215,338 <sup>A</sup>	205,726 <sup>A</sup>	230,103 <sup>A</sup>	258,588 <sup>A</sup>	292,068 <sup>A</sup>	323,418 <sup>A</sup>	310,708 <sup>A</sup>
Total operating expenses	179,608 <sup>A</sup>	184,916 <sup>A</sup>	192,736 <sup>A</sup>	194,775 <sup>A</sup>	176,201 <sup>A</sup>	203,009 <sup>A</sup>	230,472 <sup>A</sup>	252,875 <sup>A</sup>	271,787 <sup>A</sup>	261,628 <sup>A</sup>
<b>Net operating income</b>	<b>25,055</b>	<b>28,858</b>	<b>31,267</b>	<b>20,564</b>	<b>29,525</b>	<b>27,095</b>	<b>28,116</b>	<b>39,192</b>	<b>51,631</b>	<b>49,079</b>
Net program payments	8,340 <sup>A</sup>	11,687 <sup>A</sup>	16,283 <sup>A</sup>	20,713 <sup>A</sup>	20,442 <sup>A</sup>	20,196 <sup>A</sup>	19,196 <sup>A</sup>	17,406 <sup>A</sup>	18,781 <sup>A</sup>	12,924 <sup>A</sup>
Net market income	16,716	17,171	14,985	-149	9,083	6,899	8,920	21,786	32,850	36,155
Adjustment for capital cost allowance (CCA)	17,973 <sup>A</sup>	18,160 <sup>A</sup>	19,168 <sup>A</sup>	19,887 <sup>A</sup>	19,888 <sup>A</sup>	21,163 <sup>A</sup>	23,545 <sup>A</sup>	25,951 <sup>A</sup>	27,740 <sup>A</sup>	27,980 <sup>A</sup>
Net market income adjusted for CCA	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	5,110	8,175
<b>Net operating income adjusted for CCA</b>	<b>7,082</b>	<b>10,697</b>	<b>12,099</b>	<b>677</b>	<b>9,636</b>	<b>5,932</b>	<b>4,571</b>	<b>13,241</b>	<b>23,891</b>	<b>21,099</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	10,425 <sup>A</sup>	10,505 <sup>A</sup>	10,430 <sup>A</sup>	10,420 <sup>A</sup>	10,185 <sup>A</sup>	10,285 <sup>A</sup>	9,600 <sup>A</sup>	9,615 <sup>A</sup>	9,520 <sup>A</sup>	9,375 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	230,081 <sup>A</sup>	224,703 <sup>A</sup>	240,747 <sup>A</sup>	248,176 <sup>A</sup>	250,637 <sup>A</sup>	271,068 <sup>A</sup>	298,986 <sup>A</sup>	305,430 <sup>A</sup>	339,761 <sup>A</sup>	342,845 <sup>A</sup>
Total operating expenses	202,504 <sup>A</sup>	203,893 <sup>A</sup>	215,771 <sup>A</sup>	222,762 <sup>A</sup>	225,396 <sup>A</sup>	243,326 <sup>A</sup>	266,474 <sup>A</sup>	277,647 <sup>A</sup>	314,493 <sup>A</sup>	311,573 <sup>A</sup>
<b>Net operating income</b>	<b>27,577</b>	<b>20,810</b>	<b>24,977</b>	<b>25,414</b>	<b>25,241</b>	<b>27,742</b>	<b>32,512</b>	<b>27,783</b>	<b>25,268</b>	<b>31,272</b>
Net program payments	3,541 <sup>A</sup>	3,839 <sup>A</sup>	3,759 <sup>A</sup>	4,606 <sup>A</sup>	10,658 <sup>A</sup>	14,639 <sup>A</sup>	10,607 <sup>A</sup>	11,348 <sup>A</sup>	11,803 <sup>A</sup>	11,376 <sup>A</sup>
Net market income	24,036	16,971	21,218	20,808	14,583	13,103	21,905	16,435	13,465	19,896
Adjustment for capital cost allowance (CCA)	19,437 <sup>A</sup>	18,700 <sup>A</sup>	18,762 <sup>A</sup>	19,321 <sup>A</sup>	20,208 <sup>A</sup>	20,828 <sup>A</sup>	23,301 <sup>A</sup>	24,490 <sup>A</sup>	25,265 <sup>A</sup>	25,698 <sup>A</sup>
Net market income adjusted for CCA	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,800	-5,802
<b>Net operating income adjusted for CCA</b>	<b>8,140</b>	<b>2,109</b>	<b>6,215</b>	<b>6,094</b>	<b>5,033</b>	<b>6,914</b>	<b>9,212</b>	<b>3,293</b>	<b>3</b>	<b>5,574</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	111,895 <sup>A</sup>	113,160 <sup>A</sup>	110,315 <sup>A</sup>	107,165 <sup>A</sup>	106,835 <sup>A</sup>	100,520 <sup>A</sup>	98,515 <sup>A</sup>	100,290 <sup>A</sup>	98,850 <sup>A</sup>	98,500 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	142,116 <sup>A</sup>	146,375 <sup>A</sup>	156,738 <sup>A</sup>	164,399 <sup>A</sup>	166,284 <sup>A</sup>	177,731 <sup>A</sup>	196,835 <sup>A</sup>	223,460 <sup>A</sup>	269,411 <sup>A</sup>	274,358 <sup>A</sup>
Total operating expenses	117,441 <sup>A</sup>	118,814 <sup>A</sup>	124,875 <sup>A</sup>	136,942 <sup>A</sup>	140,386 <sup>A</sup>	152,393 <sup>A</sup>	166,217 <sup>A</sup>	183,730 <sup>A</sup>	213,781 <sup>A</sup>	216,310 <sup>A</sup>
<b>Net operating income</b>	<b>24,675</b>	<b>27,561</b>	<b>31,863</b>	<b>27,456</b>	<b>25,898</b>	<b>25,339</b>	<b>30,618</b>	<b>39,730</b>	<b>55,629</b>	<b>58,048</b>
Net program payments	9,432 <sup>A</sup>	14,929 <sup>A</sup>	14,312 <sup>A</sup>	16,962 <sup>A</sup>	14,589 <sup>A</sup>	21,707 <sup>A</sup>	24,158 <sup>A</sup>	16,497 <sup>A</sup>	11,652 <sup>A</sup>	8,400 <sup>A</sup>
Net market income	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,233	43,978	49,649
Adjustment for capital cost allowance (CCA)	16,789 <sup>A</sup>	16,523 <sup>A</sup>	17,868 <sup>A</sup>	19,059 <sup>A</sup>	19,713 <sup>A</sup>	20,983 <sup>A</sup>	22,568 <sup>A</sup>	24,067 <sup>A</sup>	27,124 <sup>A</sup>	29,351 <sup>A</sup>
Net market income adjusted for CCA	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	16,853	20,298
<b>Net operating income adjusted for CCA</b>	<b>7,886</b>	<b>11,038</b>	<b>13,995</b>	<b>8,397</b>	<b>6,185</b>	<b>4,356</b>	<b>8,050</b>	<b>15,663</b>	<b>28,505</b>	<b>28,697</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	85,265 <sup>A</sup>	84,595 <sup>A</sup>	80,390 <sup>A</sup>	77,135 <sup>A</sup>	77,485 <sup>A</sup>	71,915 <sup>A</sup>	70,580 <sup>A</sup>	72,285 <sup>A</sup>	71,520 <sup>A</sup>	71,070 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	115,557 <sup>A</sup>	123,614 <sup>A</sup>	131,891 <sup>A</sup>	138,173 <sup>A</sup>	141,396 <sup>A</sup>	149,224 <sup>A</sup>	163,766 <sup>A</sup>	199,780 <sup>A</sup>	256,041 <sup>A</sup>	261,455 <sup>A</sup>
Total operating expenses	93,024 <sup>A</sup>	95,375 <sup>A</sup>	100,338 <sup>A</sup>	111,751 <sup>A</sup>	116,322 <sup>A</sup>	126,157 <sup>A</sup>	135,740 <sup>A</sup>	158,783 <sup>A</sup>	193,780 <sup>A</sup>	197,119 <sup>A</sup>
<b>Net operating income</b>	<b>22,533</b>	<b>28,239</b>	<b>31,553</b>	<b>26,422</b>	<b>25,074</b>	<b>23,066</b>	<b>28,026</b>	<b>40,997</b>	<b>62,261</b>	<b>64,336</b>
Net program payments	10,196 <sup>A</sup>	16,491 <sup>A</sup>	15,828 <sup>A</sup>	19,168 <sup>A</sup>	15,092 <sup>A</sup>	22,223 <sup>A</sup>	25,876 <sup>A</sup>	16,324 <sup>A</sup>	8,976 <sup>A</sup>	5,824 <sup>A</sup>
Net market income	12,337	11,748	15,726	7,255	9,982	843	2,150	24,673	53,285	58,512
Adjustment for capital cost allowance (CCA)	15,953 <sup>A</sup>	15,845 <sup>A</sup>	17,208 <sup>A</sup>	18,278 <sup>A</sup>	19,200 <sup>A</sup>	20,583 <sup>A</sup>	22,061 <sup>A</sup>	23,999 <sup>A</sup>	27,973 <sup>A</sup>	30,824 <sup>A</sup>
Net market income adjusted for CCA	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	25,312	27,688
<b>Net operating income adjusted for CCA</b>	<b>6,580</b>	<b>12,394</b>	<b>14,345</b>	<b>8,144</b>	<b>5,875</b>	<b>2,483</b>	<b>5,965</b>	<b>16,998</b>	<b>34,288</b>	<b>33,512</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	1,520 <sup>B</sup>	1,475 <sup>B</sup>	1,525 <sup>B</sup>	1,670 <sup>B</sup>	1,495 <sup>B</sup>	1,360 <sup>B</sup>	1,325 <sup>B</sup>	1,200 <sup>A</sup>	1,245 <sup>B</sup>	1,200 <sup>B</sup>
	Average per farm (\$)									
Total operating revenues	542,328 <sup>B</sup>	542,408 <sup>B</sup>	620,995 <sup>A</sup>	598,228 <sup>B</sup>	619,287 <sup>B</sup>	726,091 <sup>B</sup>	771,448 <sup>A</sup>	891,748 <sup>A</sup>	976,455 <sup>B</sup>	1,108,654 <sup>B</sup>
Total operating expenses	457,197 <sup>B</sup>	453,513 <sup>B</sup>	501,150 <sup>A</sup>	495,261 <sup>B</sup>	542,695 <sup>B</sup>	606,402 <sup>B</sup>	653,712 <sup>A</sup>	763,214 <sup>A</sup>	811,604 <sup>B</sup>	910,434 <sup>B</sup>
<b>Net operating income</b>	<b>85,131</b>	<b>88,895</b>	<b>119,845</b>	<b>102,967</b>	<b>76,592</b>	<b>119,688</b>	<b>117,735</b>	<b>128,535</b>	<b>164,850</b>	<b>198,220</b>
Net program payments	21,092 <sup>B</sup>	29,307 <sup>B</sup>	26,307 <sup>B</sup>	25,904 <sup>B</sup>	48,143 <sup>B</sup>	94,852 <sup>B</sup>	70,447 <sup>B</sup>	62,818 <sup>A</sup>	81,535 <sup>B</sup>	69,823 <sup>B</sup>
Net market income	64,039	59,588	93,538	77,063	28,449	24,836	47,289	65,716	83,315	128,397
Adjustment for capital cost allowance (CCA)	54,384 <sup>B</sup>	55,690 <sup>B</sup>	61,675 <sup>A</sup>	64,991 <sup>B</sup>	71,956 <sup>B</sup>	80,717 <sup>B</sup>	80,670 <sup>A</sup>	95,447 <sup>A</sup>	92,653 <sup>B</sup>	95,961 <sup>B</sup>
Net market income adjusted for CCA	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-9,338	32,435
<b>Net operating income adjusted for CCA</b>	<b>30,747</b>	<b>33,205</b>	<b>58,170</b>	<b>37,976</b>	<b>4,636</b>	<b>38,971</b>	<b>37,066</b>	<b>33,087</b>	<b>72,197</b>	<b>102,259</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	2,715 <sup>B</sup>	2,705 <sup>A</sup>	2,595 <sup>A</sup>	2,680 <sup>A</sup>	2,565 <sup>A</sup>	2,685 <sup>A</sup>	2,375 <sup>A</sup>	2,565 <sup>B</sup>	2,520 <sup>B</sup>	2,390 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	258,435 <sup>A</sup>	263,605 <sup>A</sup>	292,599 <sup>A</sup>	285,750 <sup>A</sup>	307,043 <sup>A</sup>	312,344 <sup>A</sup>	375,630 <sup>A</sup>	368,129 <sup>B</sup>	375,245 <sup>B</sup>	399,861 <sup>A</sup>
Total operating expenses	221,064 <sup>A</sup>	223,918 <sup>A</sup>	248,236 <sup>A</sup>	243,854 <sup>A</sup>	269,459 <sup>A</sup>	268,285 <sup>A</sup>	319,075 <sup>A</sup>	318,631 <sup>B</sup>	334,255 <sup>B</sup>	347,168 <sup>A</sup>
<b>Net operating income</b>	<b>37,370</b>	<b>39,687</b>	<b>44,363</b>	<b>41,896</b>	<b>37,584</b>	<b>44,059</b>	<b>56,555</b>	<b>49,498</b>	<b>40,989</b>	<b>52,692</b>
Net program payments	9,719 <sup>B</sup>	13,726 <sup>B</sup>	16,368 <sup>B</sup>	14,702 <sup>B</sup>	17,216 <sup>B</sup>	27,576 <sup>B</sup>	30,870 <sup>B</sup>	25,293 <sup>B</sup>	25,444 <sup>B</sup>	19,113 <sup>B</sup>
Net market income	27,652	25,961	27,995	27,194	20,369	16,483	25,685	24,204	15,546	33,579
Adjustment for capital cost allowance (CCA)	20,103 <sup>B</sup>	19,371 <sup>A</sup>	21,971 <sup>A</sup>	21,485 <sup>A</sup>	22,830 <sup>A</sup>	23,623 <sup>A</sup>	27,006 <sup>B</sup>	25,595 <sup>B</sup>	26,767 <sup>B</sup>	26,352 <sup>B</sup>
Net market income adjusted for CCA	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-11,221	7,228
<b>Net operating income adjusted for CCA</b>	<b>17,268</b>	<b>20,316</b>	<b>22,392</b>	<b>20,411</b>	<b>14,755</b>	<b>20,436</b>	<b>29,549</b>	<b>23,903</b>	<b>14,223</b>	<b>26,341</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	4,920 <sup>A</sup>	4,685 <sup>A</sup>	4,690 <sup>A</sup>	4,730 <sup>A</sup>	4,850 <sup>A</sup>	4,690 <sup>A</sup>	4,910 <sup>A</sup>	4,880 <sup>A</sup>	4,800 <sup>A</sup>	4,685 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	129,472 <sup>A</sup>	135,017 <sup>A</sup>	142,574 <sup>A</sup>	154,587 <sup>A</sup>	160,337 <sup>A</sup>	168,139 <sup>A</sup>	181,866 <sup>A</sup>	200,017 <sup>A</sup>	221,096 <sup>A</sup>	220,929 <sup>A</sup>
Total operating expenses	115,656 <sup>A</sup>	120,499 <sup>A</sup>	124,016 <sup>A</sup>	132,883 <sup>A</sup>	139,359 <sup>A</sup>	149,322 <sup>A</sup>	153,937 <sup>A</sup>	163,633 <sup>A</sup>	189,573 <sup>A</sup>	198,540 <sup>A</sup>
<b>Net operating income</b>	<b>13,816</b>	<b>14,518</b>	<b>18,558</b>	<b>21,704</b>	<b>20,978</b>	<b>18,817</b>	<b>27,929</b>	<b>36,384</b>	<b>31,523</b>	<b>22,389</b>
Net program payments	5,933 <sup>B</sup>	8,618 <sup>B</sup>	8,897 <sup>B</sup>	8,930 <sup>A</sup>	9,755 <sup>A</sup>	16,687 <sup>B</sup>	14,847 <sup>A</sup>	12,837 <sup>A</sup>	15,137 <sup>B</sup>	14,744 <sup>B</sup>
Net market income	7,883	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,386	7,646
Adjustment for capital cost allowance (CCA)	9,739 <sup>A</sup>	10,013 <sup>A</sup>	10,577 <sup>A</sup>	11,260 <sup>A</sup>	12,198 <sup>A</sup>	13,001 <sup>A</sup>	13,152 <sup>A</sup>	15,253 <sup>A</sup>	16,888 <sup>A</sup>	17,996 <sup>A</sup>
Net market income adjusted for CCA	-1,857	-4,114	-916	1,514	-976	-10,871	-71	8,294	-502	-10,350
<b>Net operating income adjusted for CCA</b>	<b>4,077</b>	<b>4,505</b>	<b>7,981</b>	<b>10,444</b>	<b>8,780</b>	<b>5,816</b>	<b>14,776</b>	<b>21,131</b>	<b>14,635</b>	<b>4,393</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	3,685 <sup>A</sup>	3,895 <sup>A</sup>	3,815 <sup>A</sup>	3,845 <sup>A</sup>	3,875 <sup>A</sup>	3,865 <sup>A</sup>	3,870 <sup>A</sup>	3,965 <sup>A</sup>	3,790 <sup>A</sup>	3,610 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	673,436 <sup>A</sup>	632,348 <sup>A</sup>	683,518 <sup>A</sup>	729,241 <sup>A</sup>	721,390 <sup>A</sup>	784,648 <sup>A</sup>	902,752 <sup>A</sup>	874,440 <sup>A</sup>	934,982 <sup>A</sup>	971,656 <sup>A</sup>
Total operating expenses	594,025 <sup>A</sup>	589,607 <sup>A</sup>	615,728 <sup>A</sup>	661,523 <sup>A</sup>	656,944 <sup>A</sup>	712,740 <sup>A</sup>	812,471 <sup>A</sup>	800,867 <sup>A</sup>	853,422 <sup>A</sup>	866,687 <sup>A</sup>
<b>Net operating income</b>	<b>79,411</b>	<b>42,740</b>	<b>67,791</b>	<b>67,718</b>	<b>64,446</b>	<b>71,908</b>	<b>90,281</b>	<b>73,573</b>	<b>81,560</b>	<b>104,968</b>
Net program payments	8,087 <sup>B</sup>	10,524 <sup>B</sup>	10,092 <sup>A</sup>	13,996 <sup>A</sup>	17,362 <sup>A</sup>	26,942 <sup>A</sup>	35,062 <sup>B</sup>	30,447 <sup>B</sup>	39,435 <sup>B</sup>	30,987 <sup>B</sup>
Net market income	71,324	32,216	57,698	53,722	47,084	44,966	55,219	43,126	42,125	73,982
Adjustment for capital cost allowance (CCA)	43,628 <sup>A</sup>	39,355 <sup>A</sup>	41,364 <sup>A</sup>	46,761 <sup>A</sup>	44,416 <sup>A</sup>	47,612 <sup>A</sup>	56,442 <sup>A</sup>	54,383 <sup>A</sup>	56,321 <sup>A</sup>	60,571 <sup>B</sup>
Net market income adjusted for CCA	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-14,197	13,411
<b>Net operating income adjusted for CCA</b>	<b>35,784</b>	<b>3,385</b>	<b>26,427</b>	<b>20,957</b>	<b>20,029</b>	<b>24,296</b>	<b>33,840</b>	<b>19,190</b>	<b>25,239</b>	<b>44,398</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	13,790 <sup>A</sup>	15,780 <sup>A</sup>	17,310 <sup>A</sup>	17,105 <sup>A</sup>	16,570 <sup>A</sup>	16,000 <sup>A</sup>	15,455 <sup>A</sup>	15,390 <sup>A</sup>	14,980 <sup>A</sup>	15,550 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	101,914 <sup>A</sup>	94,405 <sup>A</sup>	98,543 <sup>A</sup>	97,035 <sup>A</sup>	91,805 <sup>A</sup>	92,792 <sup>A</sup>	99,382 <sup>A</sup>	98,005 <sup>A</sup>	103,945 <sup>A</sup>	104,186 <sup>A</sup>
Total operating expenses	83,900 <sup>A</sup>	78,184 <sup>A</sup>	79,197 <sup>A</sup>	82,016 <sup>A</sup>	76,026 <sup>A</sup>	77,750 <sup>A</sup>	82,438 <sup>A</sup>	80,439 <sup>A</sup>	85,422 <sup>A</sup>	84,962 <sup>B</sup>
<b>Net operating income</b>	<b>18,014</b>	<b>16,221</b>	<b>19,346</b>	<b>15,020</b>	<b>15,779</b>	<b>15,041</b>	<b>16,943</b>	<b>17,566</b>	<b>18,524</b>	<b>19,223</b>
Net program payments	4,976 <sup>A</sup>	8,385 <sup>A</sup>	8,303 <sup>A</sup>	9,384 <sup>A</sup>	9,565 <sup>A</sup>	12,386 <sup>A</sup>	11,548 <sup>A</sup>	9,799 <sup>A</sup>	8,167 <sup>B</sup>	6,651 <sup>C</sup>
Net market income	13,038	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,357	12,572
Adjustment for capital cost allowance (CCA)	12,514 <sup>A</sup>	12,290 <sup>A</sup>	13,246 <sup>A</sup>	13,646 <sup>A</sup>	13,326 <sup>A</sup>	13,159 <sup>A</sup>	13,751 <sup>A</sup>	13,547 <sup>A</sup>	13,586 <sup>A</sup>	14,138 <sup>B</sup>
Net market income adjusted for CCA	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,229	-1,566
<b>Net operating income adjusted for CCA</b>	<b>5,500</b>	<b>3,931</b>	<b>6,100</b>	<b>1,374</b>	<b>2,453</b>	<b>1,882</b>	<b>3,192</b>	<b>4,019</b>	<b>4,937</b>	<b>5,086</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	112,730 <sup>A</sup>	111,505 <sup>A</sup>	108,255 <sup>A</sup>	100,420 <sup>A</sup>	94,040 <sup>A</sup>	100,085 <sup>A</sup>	93,675 <sup>A</sup>	88,810 <sup>A</sup>	86,400 <sup>A</sup>	82,445 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	223,080 <sup>A</sup>	240,977 <sup>A</sup>	249,445 <sup>A</sup>	253,888 <sup>A</sup>	260,062 <sup>A</sup>	270,194 <sup>A</sup>	291,404 <sup>A</sup>	317,089 <sup>A</sup>	336,138 <sup>A</sup>	338,084 <sup>A</sup>
Total operating expenses	195,840 <sup>A</sup>	210,520 <sup>A</sup>	220,840 <sup>A</sup>	230,337 <sup>A</sup>	227,998 <sup>A</sup>	235,412 <sup>A</sup>	260,712 <sup>A</sup>	282,604 <sup>A</sup>	302,237 <sup>A</sup>	304,160 <sup>A</sup>
<b>Net operating income</b>	<b>27,239</b>	<b>30,457</b>	<b>28,606</b>	<b>23,551</b>	<b>32,064</b>	<b>34,781</b>	<b>30,693</b>	<b>34,485</b>	<b>33,901</b>	<b>33,924</b>
Net program payments	6,750 <sup>A</sup>	8,782 <sup>A</sup>	9,846 <sup>A</sup>	15,410 <sup>A</sup>	20,567 <sup>A</sup>	18,928 <sup>A</sup>	16,334 <sup>A</sup>	18,096 <sup>A</sup>	20,854 <sup>A</sup>	16,952 <sup>A</sup>
Net market income	20,490	21,675	18,760	8,140	11,497	15,853	14,359	16,389	13,046	16,973
Adjustment for capital cost allowance (CCA)	17,091 <sup>A</sup>	18,034 <sup>A</sup>	18,899 <sup>A</sup>	19,617 <sup>A</sup>	20,165 <sup>A</sup>	20,530 <sup>A</sup>	22,239 <sup>A</sup>	22,590 <sup>A</sup>	22,885 <sup>A</sup>	23,067 <sup>A</sup>
Net market income adjusted for CCA	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,838	-6,095
<b>Net operating income adjusted for CCA</b>	<b>10,148</b>	<b>12,422</b>	<b>9,707</b>	<b>3,933</b>	<b>11,899</b>	<b>14,251</b>	<b>8,453</b>	<b>11,895</b>	<b>11,016</b>	<b>10,857</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	71,050 <sup>A</sup>	70,495 <sup>A</sup>	68,070 <sup>A</sup>	61,815 <sup>A</sup>	56,640 <sup>A</sup>	63,360 <sup>A</sup>	58,990 <sup>A</sup>	54,820 <sup>A</sup>	52,590 <sup>A</sup>	49,200 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	165,843 <sup>A</sup>	173,753 <sup>A</sup>	181,816 <sup>A</sup>	170,433 <sup>A</sup>	155,729 <sup>A</sup>	170,083 <sup>A</sup>	190,486 <sup>A</sup>	205,106 <sup>A</sup>	218,223 <sup>A</sup>	211,764 <sup>A</sup>
Total operating expenses	154,575 <sup>A</sup>	158,825 <sup>A</sup>	166,989 <sup>A</sup>	163,731 <sup>A</sup>	143,445 <sup>A</sup>	158,616 <sup>A</sup>	181,242 <sup>A</sup>	194,000 <sup>A</sup>	204,720 <sup>A</sup>	201,167 <sup>A</sup>
<b>Net operating income</b>	<b>11,268</b>	<b>14,928</b>	<b>14,827</b>	<b>6,702</b>	<b>12,284</b>	<b>11,468</b>	<b>9,245</b>	<b>11,106</b>	<b>13,503</b>	<b>10,598</b>
Net program payments	4,468 <sup>A</sup>	7,052 <sup>A</sup>	8,818 <sup>A</sup>	15,051 <sup>A</sup>	22,203 <sup>A</sup>	18,868 <sup>A</sup>	14,771 <sup>A</sup>	14,669 <sup>A</sup>	15,225 <sup>A</sup>	12,178 <sup>A</sup>
Net market income	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,723	-1,580
Adjustment for capital cost allowance (CCA)	10,672 <sup>A</sup>	11,233 <sup>A</sup>	11,774 <sup>A</sup>	11,885 <sup>A</sup>	11,622 <sup>A</sup>	12,121 <sup>A</sup>	13,063 <sup>A</sup>	13,089 <sup>A</sup>	13,269 <sup>A</sup>	12,969 <sup>A</sup>
Net market income adjusted for CCA	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-14,991	-14,549
<b>Net operating income adjusted for CCA</b>	<b>595</b>	<b>3,694</b>	<b>3,053</b>	<b>-5,183</b>	<b>662</b>	<b>-653</b>	<b>-3,818</b>	<b>-1,984</b>	<b>234</b>	<b>-2,371</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	18,520 <sup>A</sup>	18,040 <sup>A</sup>	17,065 <sup>A</sup>	16,170 <sup>A</sup>	15,595 <sup>A</sup>	14,950 <sup>A</sup>	14,295 <sup>A</sup>	13,950 <sup>A</sup>	13,550 <sup>A</sup>	13,220 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	264,850 <sup>A</sup>	286,049 <sup>A</sup>	299,244 <sup>A</sup>	322,523 <sup>A</sup>	340,336 <sup>A</sup>	375,817 <sup>A</sup>	403,114 <sup>A</sup>	437,830 <sup>A</sup>	469,152 <sup>A</sup>	493,917 <sup>A</sup>
Total operating expenses	197,518 <sup>A</sup>	216,758 <sup>A</sup>	229,245 <sup>A</sup>	248,738 <sup>A</sup>	262,184 <sup>A</sup>	281,933 <sup>A</sup>	307,232 <sup>A</sup>	334,988 <sup>A</sup>	365,596 <sup>A</sup>	388,328 <sup>A</sup>
<b>Net operating income</b>	<b>67,332</b>	<b>69,291</b>	<b>69,999</b>	<b>73,786</b>	<b>78,152</b>	<b>93,885</b>	<b>95,881</b>	<b>102,842</b>	<b>103,556</b>	<b>105,590</b>
Net program payments	8,620 <sup>A</sup>	10,822 <sup>A</sup>	7,769 <sup>A</sup>	8,698 <sup>A</sup>	15,174 <sup>A</sup>	16,343 <sup>A</sup>	12,990 <sup>A</sup>	11,245 <sup>A</sup>	7,912 <sup>A</sup>	9,079 <sup>B</sup>
Net market income	58,713	58,469	62,231	65,088	62,977	77,541	82,892	91,596	95,644	96,511
Adjustment for capital cost allowance (CCA)	30,875 <sup>A</sup>	32,658 <sup>A</sup>	34,569 <sup>A</sup>	36,715 <sup>A</sup>	38,021 <sup>A</sup>	41,406 <sup>A</sup>	44,602 <sup>A</sup>	45,686 <sup>A</sup>	47,723 <sup>A</sup>	50,373 <sup>A</sup>
Net market income adjusted for CCA	27,838	25,811	27,662	28,373	24,956	36,135	38,290	45,911	47,922	46,138
<b>Net operating income adjusted for CCA</b>	<b>36,457</b>	<b>36,633</b>	<b>35,431</b>	<b>37,071</b>	<b>40,130</b>	<b>52,478</b>	<b>51,279</b>	<b>57,156</b>	<b>55,833</b>	<b>55,217</b>



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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	6,740 <sup>A</sup>	6,655 <sup>A</sup>	6,165 <sup>A</sup>	5,730 <sup>A</sup>	5,700 <sup>A</sup>	5,345 <sup>A</sup>	4,910 <sup>A</sup>	4,335 <sup>A</sup>	3,835 <sup>A</sup>	3,700 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	628,590 <sup>A</sup>	718,761 <sup>A</sup>	720,330 <sup>A</sup>	793,886 <sup>A</sup>	898,544 <sup>A</sup>	943,310 <sup>A</sup>	958,250 <sup>A</sup>	1,090,837 <sup>A</sup>	1,221,534 <sup>A</sup>	1,196,370 <sup>A</sup>
Total operating expenses	552,150 <sup>A</sup>	622,608 <sup>A</sup>	666,444 <sup>A</sup>	754,752 <sup>A</sup>	817,137 <sup>A</sup>	834,111 <sup>A</sup>	898,357 <sup>A</sup>	1,019,727 <sup>A</sup>	1,192,960 <sup>A</sup>	1,162,370 <sup>A</sup>
<b>Net operating income</b>	<b>76,441</b>	<b>96,153</b>	<b>53,886</b>	<b>39,134</b>	<b>81,407</b>	<b>109,199</b>	<b>59,893</b>	<b>71,111</b>	<b>28,574</b>	<b>34,000</b>
Net program payments	27,533 <sup>A</sup>	24,628 <sup>A</sup>	29,257 <sup>A</sup>	53,398 <sup>A</sup>	41,930 <sup>A</sup>	41,994 <sup>A</sup>	58,665 <sup>A</sup>	106,289 <sup>A</sup>	184,818 <sup>A</sup>	143,813 <sup>A</sup>
Net market income	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-156,243	-109,813
Adjustment for capital cost allowance (CCA)	40,461 <sup>A</sup>	46,173 <sup>A</sup>	48,080 <sup>A</sup>	51,831 <sup>A</sup>	54,516 <sup>A</sup>	56,895 <sup>A</sup>	59,444 <sup>A</sup>	60,031 <sup>A</sup>	61,013 <sup>A</sup>	58,230 <sup>A</sup>
Net market income adjusted for CCA	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-217,256	-168,042
<b>Net operating income adjusted for CCA</b>	<b>35,979</b>	<b>49,980</b>	<b>5,806</b>	<b>-12,697</b>	<b>26,891</b>	<b>52,305</b>	<b>449</b>	<b>11,080</b>	<b>-32,439</b>	<b>-24,229</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	4,275 <sup>A</sup>	4,205 <sup>A</sup>	4,465 <sup>A</sup>	4,470 <sup>A</sup>	4,250 <sup>A</sup>	4,405 <sup>A</sup>	4,385 <sup>A</sup>	4,385 <sup>A</sup>	4,245 <sup>A</sup>	4,460 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	610,370 <sup>A</sup>	733,133 <sup>A</sup>	722,630 <sup>A</sup>	743,932 <sup>A</sup>	804,466 <sup>A</sup>	830,282 <sup>A</sup>	835,889 <sup>A</sup>	896,670 <sup>A</sup>	1,044,666 <sup>A</sup>	1,036,094 <sup>A</sup>
Total operating expenses	535,723 <sup>A</sup>	652,817 <sup>A</sup>	641,468 <sup>A</sup>	663,735 <sup>A</sup>	701,859 <sup>A</sup>	707,893 <sup>A</sup>	731,708 <sup>A</sup>	786,595 <sup>A</sup>	919,771 <sup>A</sup>	903,816 <sup>A</sup>
<b>Net operating income</b>	<b>74,647</b>	<b>80,316</b>	<b>81,163</b>	<b>80,197</b>	<b>102,608</b>	<b>122,389</b>	<b>104,182</b>	<b>110,075</b>	<b>124,895</b>	<b>132,278</b>
Net program payments	5,449 <sup>B</sup>	7,527 <sup>A</sup>	6,275 <sup>A</sup>	6,907 <sup>B</sup>	14,887 <sup>A</sup>	15,276 <sup>A</sup>	11,953 <sup>B</sup>	10,334 <sup>B</sup>	12,767 <sup>D</sup>	9,388 <sup>B</sup>
Net market income	69,198	72,789	74,887	73,291	87,721	107,113	92,228	99,741	112,128	122,890
Adjustment for capital cost allowance (CCA)	35,758 <sup>A</sup>	39,791 <sup>A</sup>	38,693 <sup>A</sup>	39,425 <sup>A</sup>	41,086 <sup>A</sup>	42,923 <sup>A</sup>	45,757 <sup>A</sup>	45,266 <sup>A</sup>	48,893 <sup>A</sup>	49,166 <sup>A</sup>
Net market income adjusted for CCA	33,440	32,998	36,194	33,866	46,635	64,189	46,471	54,474	63,235	73,724
<b>Net operating income adjusted for CCA</b>	<b>38,889</b>	<b>40,525</b>	<b>42,469</b>	<b>40,772</b>	<b>61,522</b>	<b>79,466</b>	<b>58,424</b>	<b>64,809</b>	<b>76,002</b>	<b>83,113</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	12,145 <sup>A</sup>	12,120 <sup>A</sup>	12,485 <sup>A</sup>	12,235 <sup>A</sup>	11,840 <sup>A</sup>	12,015 <sup>A</sup>	11,090 <sup>A</sup>	11,315 <sup>A</sup>	12,175 <sup>A</sup>	11,870 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	133,023 <sup>A</sup>	131,673 <sup>A</sup>	148,217 <sup>A</sup>	152,869 <sup>A</sup>	150,469 <sup>A</sup>	161,693 <sup>A</sup>	173,482 <sup>A</sup>	189,642 <sup>A</sup>	171,587 <sup>A</sup>	158,165 <sup>A</sup>
Total operating expenses	117,452 <sup>A</sup>	122,067 <sup>A</sup>	132,354 <sup>A</sup>	138,572 <sup>A</sup>	133,596 <sup>A</sup>	142,761 <sup>A</sup>	154,748 <sup>A</sup>	169,504 <sup>A</sup>	157,151 <sup>A</sup>	144,352 <sup>A</sup>
<b>Net operating income</b>	<b>15,571</b>	<b>9,605</b>	<b>15,863</b>	<b>14,297</b>	<b>16,873</b>	<b>18,932</b>	<b>18,734</b>	<b>20,137</b>	<b>14,436</b>	<b>13,812</b>
Net program payments	6,178 <sup>A</sup>	7,539 <sup>A</sup>	9,978 <sup>A</sup>	11,409 <sup>A</sup>	11,596 <sup>A</sup>	13,533 <sup>A</sup>	11,943 <sup>B</sup>	12,384 <sup>B</sup>	10,767 <sup>A</sup>	8,792 <sup>B</sup>
Net market income	9,393	2,066	5,885	2,889	5,278	5,400	6,792	7,754	3,670	5,020
Adjustment for capital cost allowance (CCA)	14,093 <sup>A</sup>	12,826 <sup>A</sup>	14,834 <sup>A</sup>	13,764 <sup>A</sup>	13,453 <sup>A</sup>	14,500 <sup>A</sup>	16,441 <sup>A</sup>	17,013 <sup>A</sup>	15,702 <sup>A</sup>	13,744 <sup>A</sup>
Net market income adjusted for CCA	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-12,032	-8,724
<b>Net operating income adjusted for CCA</b>	<b>1,478</b>	<b>-3,221</b>	<b>1,029</b>	<b>534</b>	<b>3,420</b>	<b>4,432</b>	<b>2,294</b>	<b>3,125</b>	<b>-1,266</b>	<b>69</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	98,290 <sup>A</sup>	97,220 <sup>A</sup>	93,775 <sup>A</sup>	89,950 <sup>A</sup>	87,260 <sup>A</sup>	85,185 <sup>A</sup>	78,720 <sup>A</sup>	75,375 <sup>A</sup>	70,665 <sup>A</sup>	70,690 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	25,271 <sup>A</sup>	25,322 <sup>A</sup>	25,091 <sup>A</sup>	25,039 <sup>A</sup>	24,936 <sup>A</sup>	25,233 <sup>A</sup>	25,119 <sup>A</sup>	25,129 <sup>A</sup>	25,559 <sup>A</sup>	25,346 <sup>A</sup>
Total operating expenses	23,624 <sup>A</sup>	23,025 <sup>A</sup>	23,667 <sup>A</sup>	25,983 <sup>A</sup>	25,843 <sup>A</sup>	25,322 <sup>A</sup>	26,435 <sup>A</sup>	26,897 <sup>A</sup>	27,989 <sup>A</sup>	27,065 <sup>A</sup>
<b>Net operating income</b>	<b>1,646</b>	<b>2,297</b>	<b>1,424</b>	<b>-944</b>	<b>-908</b>	<b>-89</b>	<b>-1,316</b>	<b>-1,768</b>	<b>-2,430</b>	<b>-1,719</b>
Net program payments	1,704 <sup>A</sup>	2,441 <sup>A</sup>	2,096 <sup>A</sup>	2,556 <sup>A</sup>	3,257 <sup>A</sup>	3,386 <sup>A</sup>	2,873 <sup>A</sup>	2,148 <sup>A</sup>	1,633 <sup>A</sup>	1,354 <sup>A</sup>
Net market income	-58	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-4,063	-3,072
Adjustment for capital cost allowance (CCA)	3,685 <sup>A</sup>	3,734 <sup>A</sup>	3,890 <sup>A</sup>	3,983 <sup>A</sup>	4,025 <sup>A</sup>	4,049 <sup>A</sup>	4,303 <sup>A</sup>	4,234 <sup>A</sup>	4,185 <sup>A</sup>	4,350 <sup>A</sup>
Net market income adjusted for CCA	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,249	-7,422
<b>Net operating income adjusted for CCA</b>	<b>-2,039</b>	<b>-1,438</b>	<b>-2,466</b>	<b>-4,927</b>	<b>-4,933</b>	<b>-4,138</b>	<b>-5,619</b>	<b>-6,002</b>	<b>-6,616</b>	<b>-6,069</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	41,760 <sup>A</sup>	40,010 <sup>A</sup>	39,035 <sup>A</sup>	36,570 <sup>A</sup>	35,530 <sup>A</sup>	34,760 <sup>A</sup>	33,230 <sup>A</sup>	32,030 <sup>A</sup>	30,510 <sup>A</sup>	29,395 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	71,919 <sup>A</sup>	72,167 <sup>A</sup>	71,858 <sup>A</sup>	71,484 <sup>A</sup>	71,773 <sup>A</sup>	71,893 <sup>A</sup>	71,489 <sup>A</sup>	72,021 <sup>A</sup>	71,921 <sup>A</sup>	71,860 <sup>A</sup>
Total operating expenses	58,729 <sup>A</sup>	58,124 <sup>A</sup>	58,186 <sup>A</sup>	63,838 <sup>A</sup>	62,356 <sup>A</sup>	61,724 <sup>A</sup>	61,885 <sup>A</sup>	63,388 <sup>A</sup>	62,636 <sup>A</sup>	61,279 <sup>A</sup>
<b>Net operating income</b>	<b>13,190</b>	<b>14,043</b>	<b>13,672</b>	<b>7,646</b>	<b>9,416</b>	<b>10,169</b>	<b>9,603</b>	<b>8,633</b>	<b>9,286</b>	<b>10,581</b>
Net program payments	5,147 <sup>A</sup>	7,564 <sup>A</sup>	7,166 <sup>A</sup>	9,214 <sup>A</sup>	10,382 <sup>A</sup>	11,935 <sup>A</sup>	10,797 <sup>A</sup>	7,471 <sup>A</sup>	5,246 <sup>A</sup>	4,229 <sup>A</sup>
Net market income	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,040	6,352
Adjustment for capital cost allowance (CCA)	9,157 <sup>A</sup>	8,946 <sup>A</sup>	9,093 <sup>A</sup>	9,400 <sup>A</sup>	9,512 <sup>A</sup>	9,514 <sup>A</sup>	9,888 <sup>A</sup>	9,382 <sup>A</sup>	9,432 <sup>A</sup>	8,902 <sup>A</sup>
Net market income adjusted for CCA	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-5,392	-2,550
<b>Net operating income adjusted for CCA</b>	<b>4,033</b>	<b>5,097</b>	<b>4,579</b>	<b>-1,754</b>	<b>-96</b>	<b>655</b>	<b>-284</b>	<b>-749</b>	<b>-147</b>	<b>1,679</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	49,705 <sup>A</sup>	49,590 <sup>A</sup>	47,340 <sup>A</sup>	43,130 <sup>A</sup>	40,960 <sup>A</sup>	41,310 <sup>A</sup>	39,880 <sup>A</sup>	37,485 <sup>A</sup>	36,735 <sup>A</sup>	34,420 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	160,091 <sup>A</sup>	160,633 <sup>A</sup>	161,875 <sup>A</sup>	161,414 <sup>A</sup>	161,977 <sup>A</sup>	161,359 <sup>A</sup>	162,163 <sup>A</sup>	162,551 <sup>A</sup>	162,009 <sup>A</sup>	162,443 <sup>A</sup>
Total operating expenses	127,341 <sup>A</sup>	125,921 <sup>A</sup>	127,591 <sup>A</sup>	133,482 <sup>A</sup>	132,727 <sup>A</sup>	133,204 <sup>A</sup>	133,479 <sup>A</sup>	133,131 <sup>A</sup>	131,429 <sup>A</sup>	131,470 <sup>A</sup>
<b>Net operating income</b>	<b>32,749</b>	<b>34,713</b>	<b>34,284</b>	<b>27,932</b>	<b>29,249</b>	<b>28,155</b>	<b>28,683</b>	<b>29,420</b>	<b>30,580</b>	<b>30,972</b>
Net program payments	9,834 <sup>A</sup>	14,423 <sup>A</sup>	14,260 <sup>A</sup>	18,943 <sup>A</sup>	19,319 <sup>A</sup>	23,718 <sup>A</sup>	21,493 <sup>A</sup>	15,081 <sup>A</sup>	9,534 <sup>A</sup>	8,092 <sup>A</sup>
Net market income	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,046	22,880
Adjustment for capital cost allowance (CCA)	19,035 <sup>A</sup>	18,431 <sup>A</sup>	18,942 <sup>A</sup>	19,771 <sup>A</sup>	20,024 <sup>A</sup>	19,516 <sup>A</sup>	19,264 <sup>A</sup>	18,560 <sup>A</sup>	17,701 <sup>A</sup>	18,269 <sup>A</sup>
Net market income adjusted for CCA	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,344	4,611
<b>Net operating income adjusted for CCA</b>	<b>13,715</b>	<b>16,282</b>	<b>15,343</b>	<b>8,161</b>	<b>9,225</b>	<b>8,639</b>	<b>9,420</b>	<b>10,860</b>	<b>12,878</b>	<b>12,704</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	21,620 <sup>A</sup>	23,310 <sup>A</sup>	22,900 <sup>A</sup>	22,370 <sup>A</sup>	21,375 <sup>A</sup>	22,555 <sup>A</sup>	22,255 <sup>A</sup>	23,390 <sup>A</sup>	23,365 <sup>A</sup>	22,790 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	343,028 <sup>A</sup>	344,071 <sup>A</sup>	345,434 <sup>A</sup>	346,909 <sup>A</sup>	347,501 <sup>A</sup>	348,972 <sup>A</sup>	350,188 <sup>A</sup>	352,901 <sup>A</sup>	353,764 <sup>A</sup>	355,924 <sup>A</sup>
Total operating expenses	279,734 <sup>A</sup>	275,527 <sup>A</sup>	276,155 <sup>A</sup>	284,319 <sup>A</sup>	283,223 <sup>A</sup>	284,566 <sup>A</sup>	286,600 <sup>A</sup>	284,551 <sup>A</sup>	282,851 <sup>A</sup>	283,741 <sup>A</sup>
<b>Net operating income</b>	<b>63,294</b>	<b>68,544</b>	<b>69,279</b>	<b>62,590</b>	<b>64,278</b>	<b>64,406</b>	<b>63,588</b>	<b>68,350</b>	<b>70,912</b>	<b>72,183</b>
Net program payments	17,894 <sup>A</sup>	26,316 <sup>A</sup>	25,454 <sup>A</sup>	32,601 <sup>A</sup>	30,957 <sup>A</sup>	38,665 <sup>A</sup>	36,851 <sup>A</sup>	25,647 <sup>A</sup>	16,271 <sup>A</sup>	12,456 <sup>A</sup>
Net market income	45,400	42,228	43,825	29,989	33,321	25,741	26,737	42,703	54,641	59,727
Adjustment for capital cost allowance (CCA)	37,276 <sup>A</sup>	36,712 <sup>A</sup>	37,861 <sup>A</sup>	38,499 <sup>A</sup>	39,508 <sup>A</sup>	39,402 <sup>A</sup>	38,674 <sup>A</sup>	36,413 <sup>A</sup>	34,973 <sup>A</sup>	37,017 <sup>A</sup>
Net market income adjusted for CCA	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	19,668	22,711
<b>Net operating income adjusted for CCA</b>	<b>26,018</b>	<b>31,832</b>	<b>31,417</b>	<b>24,091</b>	<b>24,770</b>	<b>25,004</b>	<b>24,914</b>	<b>31,937</b>	<b>35,939</b>	<b>35,166</b>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of farms	13,245 <sup>A</sup>	14,545 <sup>A</sup>	15,515 <sup>A</sup>	15,565 <sup>A</sup>	15,750 <sup>A</sup>	16,805 <sup>A</sup>	18,105 <sup>A</sup>	20,815 <sup>A</sup>	23,965 <sup>A</sup>	23,655 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	1,524,177 <sup>A</sup>	1,519,559 <sup>A</sup>	1,518,850 <sup>A</sup>	1,511,196 <sup>A</sup>	1,487,822 <sup>A</sup>	1,530,906 <sup>A</sup>	1,550,523 <sup>A</sup>	1,538,363 <sup>A</sup>	1,562,582 <sup>A</sup>	1,576,452 <sup>A</sup>
Total operating expenses	1,363,911 <sup>A</sup>	1,353,808 <sup>A</sup>	1,342,550 <sup>A</sup>	1,350,105 <sup>A</sup>	1,300,217 <sup>A</sup>	1,348,397 <sup>A</sup>	1,378,380 <sup>A</sup>	1,336,482 <sup>A</sup>	1,331,627 <sup>A</sup>	1,339,119 <sup>A</sup>
<b>Net operating income</b>	<b>160,266</b>	<b>165,751</b>	<b>176,300</b>	<b>161,090</b>	<b>187,605</b>	<b>182,509</b>	<b>172,143</b>	<b>201,882</b>	<b>230,955</b>	<b>237,333</b>
Net program payments	42,141 <sup>A</sup>	55,006 <sup>A</sup>	58,692 <sup>A</sup>	80,432 <sup>A</sup>	88,042 <sup>A</sup>	90,550 <sup>A</sup>	91,000 <sup>A</sup>	81,437 <sup>A</sup>	81,256 <sup>A</sup>	60,984 <sup>A</sup>
Net market income	118,125	110,745	117,608	80,659	99,563	91,959	81,144	120,444	149,699	176,349
Adjustment for capital cost allowance (CCA)	98,799 <sup>A</sup>	95,575 <sup>A</sup>	98,853 <sup>A</sup>	102,553 <sup>A</sup>	104,667 <sup>A</sup>	106,744 <sup>A</sup>	111,031 <sup>A</sup>	108,224 <sup>A</sup>	108,777 <sup>A</sup>	116,311 <sup>A</sup>
Net market income adjusted for CCA	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	40,923	60,038
<b>Net operating income adjusted for CCA</b>	<b>61,467</b>	<b>70,177</b>	<b>77,447</b>	<b>58,537</b>	<b>82,938</b>	<b>75,765</b>	<b>61,113</b>	<b>93,657</b>	<b>122,178</b>	<b>121,022</b>

**Table 4**  
**Average operating revenues and expenses by province**

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	260 <sup>A</sup>	1,155 <sup>A</sup>	1,795 <sup>A</sup>	1,455 <sup>A</sup>	25,160 <sup>A</sup>	42,395 <sup>A</sup>	15,760 <sup>A</sup>	40,365 <sup>A</sup>	43,225 <sup>A</sup>	9,375 <sup>A</sup>	180,950 <sup>A</sup>
<b>Distribution by province (%)</b>	0.1	0.6	1.0	0.8	13.9	23.4	8.7	22.3	23.9	5.2	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	603,877 <sup>B</sup>	429,029 <sup>A</sup>	337,037 <sup>A</sup>	422,952 <sup>A</sup>	351,608 <sup>A</sup>	299,757 <sup>A</sup>	345,606 <sup>A</sup>	232,349 <sup>A</sup>	310,708 <sup>A</sup>	342,845 <sup>A</sup>	303,394 <sup>A</sup>
<b>Total crop revenues</b>	93,589 <sup>B</sup>	237,690 <sup>A</sup>	89,829 <sup>A</sup>	188,511 <sup>A</sup>	84,120 <sup>A</sup>	129,129 <sup>A</sup>	179,928 <sup>A</sup>	150,181 <sup>A</sup>	112,843 <sup>A</sup>	139,252 <sup>A</sup>	129,360 <sup>A</sup>
Total grains and oilseeds	x	22,380 <sup>A</sup>	5,198 <sup>B</sup>	9,714 <sup>B</sup>	31,825 <sup>A</sup>	59,821 <sup>A</sup>	155,021 <sup>A</sup>	145,243 <sup>A</sup>	94,304 <sup>A</sup>	6,030 <sup>B</sup>	87,457 <sup>A</sup>
Total other crops	x	215,310 <sup>A</sup>	84,631 <sup>A</sup>	178,797 <sup>B</sup>	52,295 <sup>A</sup>	69,308 <sup>A</sup>	24,906 <sup>A</sup>	4,938 <sup>B</sup>	18,539 <sup>A</sup>	133,222 <sup>A</sup>	41,903 <sup>A</sup>
Potatoes	3,166 <sup>C</sup>	196,666 <sup>A</sup>	3,759 <sup>C</sup>	115,371 <sup>A</sup>	x	3,422 <sup>B</sup>	14,690 <sup>B</sup>	460 <sup>A</sup>	3,211 <sup>C</sup>	4,615 <sup>B</sup>	6,116 <sup>A</sup>
Fruits	2,533 <sup>B</sup>	5,393 <sup>E</sup>	37,995 <sup>B</sup>	10,983 <sup>B</sup>	7,982 <sup>B</sup>	6,494 <sup>B</sup>	151 <sup>E</sup>	46 <sup>A</sup>	58 <sup>D</sup>	33,761 <sup>A</sup>	4,921 <sup>A</sup>
Vegetables	16,305 <sup>B</sup>	5,829 <sup>C</sup>	12,525 <sup>B</sup>	4,846 <sup>C</sup>	11,575 <sup>A</sup>	10,351 <sup>B</sup>	1,526 <sup>A</sup>	64 <sup>C</sup>	1,081 <sup>E</sup>	9,294 <sup>B</sup>	5,145 <sup>A</sup>
Tobacco	0	x	0	0	x	1,812 <sup>C</sup>	0	0	0	0	425 <sup>C</sup>
Greenhouse, nursery and floriculture products	55,461 <sup>B</sup>	4,542 <sup>E</sup>	27,345 <sup>B</sup>	33,877 <sup>D</sup>	16,208 <sup>A</sup>	42,401 <sup>A</sup>	3,692 <sup>A</sup>	719 <sup>B</sup>	4,488 <sup>B</sup>	76,902 <sup>B</sup>	18,379 <sup>A</sup>
Forage crops (including seeds)	15,671 <sup>E</sup>	2,861 <sup>B</sup>	2,587 <sup>B</sup>	3,174 <sup>A</sup>	2,816 <sup>B</sup>	2,847 <sup>A</sup>	4,687 <sup>B</sup>	3,637 <sup>B</sup>	8,781 <sup>B</sup>	6,775 <sup>B</sup>	4,819 <sup>A</sup>
Other crops	x	x	419 <sup>D</sup>	10,545 <sup>B</sup>	8,713 <sup>B</sup>	1,981 <sup>D</sup>	160 <sup>D</sup>	12 <sup>A</sup>	921 <sup>D</sup>	F	2,098 <sup>B</sup>
<b>Total livestock and product revenues</b>	479,026 <sup>B</sup>	137,129 <sup>A</sup>	211,473 <sup>A</sup>	190,262 <sup>B</sup>	208,294 <sup>A</sup>	141,009 <sup>A</sup>	118,332 <sup>A</sup>	43,378 <sup>A</sup>	141,991 <sup>A</sup>	174,294 <sup>A</sup>	130,121 <sup>A</sup>
Cattle	14,917 <sup>C</sup>	35,750 <sup>B</sup>	16,761 <sup>B</sup>	15,892 <sup>B</sup>	28,460 <sup>A</sup>	29,962 <sup>A</sup>	39,066 <sup>A</sup>	28,880 <sup>A</sup>	111,318 <sup>A</sup>	34,274 <sup>A</sup>	49,734 <sup>A</sup>
Hogs	2,128 <sup>E</sup>	13,505 <sup>C</sup>	7,195 <sup>D</sup>	31,158 <sup>D</sup>	50,021 <sup>A</sup>	23,432 <sup>A</sup>	46,890 <sup>A</sup>	6,579 <sup>A</sup>	7,340 <sup>A</sup>	5,711 <sup>A</sup>	20,458 <sup>A</sup>
Poultry and eggs	212,684 <sup>B</sup>	11,970 <sup>D</sup>	77,265 <sup>D</sup>	72,889 <sup>D</sup>	43,555 <sup>A</sup>	38,246 <sup>B</sup>	15,825 <sup>A</sup>	2,416 <sup>A</sup>	8,802 <sup>A</sup>	73,046 <sup>A</sup>	24,554 <sup>A</sup>
Dairy products and subsidies	213,463 <sup>C</sup>	69,665 <sup>A</sup>	69,923 <sup>A</sup>	66,729 <sup>A</sup>	81,958 <sup>A</sup>	44,069 <sup>A</sup>	12,942 <sup>A</sup>	3,672 <sup>B</sup>	10,360 <sup>B</sup>	54,801 <sup>A</sup>	30,962 <sup>A</sup>
Other livestock and products	35,834 <sup>D</sup>	6,240 <sup>D</sup>	40,329 <sup>B</sup>	3,594 <sup>C</sup>	4,300 <sup>B</sup>	5,300 <sup>B</sup>	3,609 <sup>C</sup>	1,831 <sup>C</sup>	4,171 <sup>D</sup>	6,462 <sup>C</sup>	4,413 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	11,826 <sup>B</sup>	35,955 <sup>A</sup>	13,702 <sup>A</sup>	25,717 <sup>B</sup>	38,827 <sup>A</sup>	9,094 <sup>A</sup>	19,373 <sup>A</sup>	9,614 <sup>A</sup>	17,256 <sup>A</sup>	12,259 <sup>A</sup>	16,708 <sup>A</sup>
<b>Total other revenues</b>	19,437 <sup>C</sup>	18,254 <sup>B</sup>	22,033 <sup>A</sup>	18,462 <sup>A</sup>	20,366 <sup>A</sup>	20,525 <sup>A</sup>	27,973 <sup>A</sup>	29,176 <sup>A</sup>	38,618 <sup>A</sup>	17,040 <sup>A</sup>	27,205 <sup>A</sup>
Custom work and machine rental	14,271 <sup>C</sup>	13,894 <sup>B</sup>	15,341 <sup>B</sup>	11,795 <sup>A</sup>	12,070 <sup>A</sup>	14,459 <sup>A</sup>	11,596 <sup>A</sup>	8,410 <sup>B</sup>	21,744 <sup>A</sup>	10,374 <sup>A</sup>	14,040 <sup>A</sup>
Rental income	670 <sup>D</sup>	2,709 <sup>C</sup>	1,847 <sup>A</sup>	1,631 <sup>B</sup>	1,976 <sup>B</sup>	2,474 <sup>B</sup>	2,202 <sup>B</sup>	2,762 <sup>B</sup>	7,367 <sup>A</sup>	3,735 <sup>B</sup>	3,665 <sup>A</sup>
Miscellaneous revenues	4,496 <sup>D</sup>	1,652 <sup>A</sup>	4,845 <sup>B</sup>	5,036 <sup>C</sup>	6,320 <sup>A</sup>	3,592 <sup>A</sup>	14,175 <sup>A</sup>	18,004 <sup>A</sup>	9,507 <sup>A</sup>	2,931 <sup>B</sup>	9,500 <sup>A</sup>
<b>Total operating expenses</b>	535,444 <sup>B</sup>	379,729 <sup>A</sup>	296,295 <sup>A</sup>	363,421 <sup>A</sup>	299,681 <sup>A</sup>	263,221 <sup>A</sup>	289,835 <sup>A</sup>	179,550 <sup>A</sup>	261,628 <sup>A</sup>	311,573 <sup>A</sup>	256,337 <sup>A</sup>
<b>Total crop expenses</b>	33,069 <sup>B</sup>	112,460 <sup>A</sup>	30,899 <sup>A</sup>	66,433 <sup>A</sup>	30,143 <sup>A</sup>	46,297 <sup>A</sup>	75,782 <sup>A</sup>	59,259 <sup>A</sup>	42,726 <sup>A</sup>	43,485 <sup>A</sup>	48,927 <sup>A</sup>
Fertilizer and lime	9,219 <sup>B</sup>	53,570 <sup>A</sup>	8,145 <sup>A</sup>	24,562 <sup>A</sup>	10,953 <sup>A</sup>	16,148 <sup>A</sup>	39,152 <sup>A</sup>	28,842 <sup>A</sup>	23,545 <sup>A</sup>	11,933 <sup>A</sup>	22,028 <sup>A</sup>
Pesticides	2,184 <sup>B</sup>	29,832 <sup>A</sup>	7,089 <sup>B</sup>	15,199 <sup>A</sup>	3,690 <sup>A</sup>	7,242 <sup>A</sup>	19,851 <sup>A</sup>	20,822 <sup>A</sup>	10,379 <sup>A</sup>	3,791 <sup>A</sup>	11,647 <sup>A</sup>
Seed and plants	14,064 <sup>B</sup>	22,299 <sup>A</sup>	9,210 <sup>B</sup>	20,128 <sup>B</sup>	11,768 <sup>A</sup>	16,965 <sup>A</sup>	15,875 <sup>A</sup>	9,346 <sup>A</sup>	8,119 <sup>A</sup>	18,265 <sup>B</sup>	12,381 <sup>A</sup>
Other crop expenses	7,602 <sup>C</sup>	6,760 <sup>B</sup>	6,454 <sup>B</sup>	6,544 <sup>B</sup>	3,732 <sup>A</sup>	5,942 <sup>A</sup>	904 <sup>A</sup>	249 <sup>A</sup>	683 <sup>B</sup>	9,496 <sup>A</sup>	2,871 <sup>A</sup>
<b>Total livestock expenses</b>	233,406 <sup>B</sup>	64,599 <sup>A</sup>	98,060 <sup>A</sup>	100,753 <sup>C</sup>	116,996 <sup>A</sup>	77,099 <sup>A</sup>	72,024 <sup>A</sup>	25,110 <sup>A</sup>	111,345 <sup>A</sup>	97,054 <sup>A</sup>	80,362 <sup>A</sup>
Cattle purchases	16,146 <sup>C</sup>	18,938 <sup>B</sup>	8,431 <sup>B</sup>	4,891 <sup>B</sup>	12,604 <sup>A</sup>	18,446 <sup>A</sup>	16,219 <sup>A</sup>	11,099 <sup>A</sup>	60,170 <sup>A</sup>	18,409 <sup>B</sup>	25,557 <sup>A</sup>
Hog purchases	F	2,259 <sup>D</sup>	721 <sup>B</sup>	11,376 <sup>E</sup>	14,451 <sup>A</sup>	4,063 <sup>B</sup>	8,072 <sup>A</sup>	567 <sup>C</sup>	1,217 <sup>B</sup>	1,380 <sup>A</sup>	4,266 <sup>A</sup>
Poultry and egg purchases	31,505 <sup>B</sup>	1,351 <sup>D</sup>	13,440 <sup>B</sup>	9,773 <sup>D</sup>	9,785 <sup>B</sup>	6,027 <sup>A</sup>	3,569 <sup>A</sup>	472 <sup>A</sup>	2,543 <sup>A</sup>	18,365 <sup>B</sup>	5,013 <sup>A</sup>
Other livestock purchases	2,301 <sup>D</sup>	839 <sup>D</sup>	2,408 <sup>C</sup>	406 <sup>B</sup>	953 <sup>D</sup>	1,525 <sup>C</sup>	813 <sup>D</sup>	581 <sup>D</sup>	1,350 <sup>E</sup>	2,056 <sup>D</sup>	1,155 <sup>B</sup>
Feed, supplements, straw and bedding	171,363 <sup>B</sup>	35,323 <sup>B</sup>	66,406 <sup>A</sup>	68,698 <sup>C</sup>	72,268 <sup>A</sup>	41,977 <sup>A</sup>	39,294 <sup>A</sup>	11,085 <sup>A</sup>	42,972 <sup>A</sup>	52,900 <sup>A</sup>	40,466 <sup>A</sup>
Veterinary fees, medicine and breeding fees	8,388 <sup>C</sup>	4,695 <sup>A</sup>	5,109 <sup>A</sup>	4,752 <sup>B</sup>	6,481 <sup>A</sup>	4,411 <sup>A</sup>	3,991 <sup>A</sup>	1,273 <sup>A</sup>	2,874 <sup>A</sup>	3,807 <sup>A</sup>	3,581 <sup>A</sup>
Other livestock expenses	3,337 <sup>C</sup>	1,194 <sup>B</sup>	1,545 <sup>A</sup>	857 <sup>B</sup>	454 <sup>B</sup>	649 <sup>A</sup>	65 <sup>A</sup>	34 <sup>A</sup>	219 <sup>B</sup>	138 <sup>D</sup>	323 <sup>A</sup>
<b>Total machinery expenses</b>	30,003 <sup>B</sup>	41,873 <sup>A</sup>	21,977 <sup>A</sup>	35,590 <sup>A</sup>	23,682 <sup>A</sup>	22,032 <sup>A</sup>	34,858 <sup>A</sup>	27,181 <sup>A</sup>	24,940 <sup>A</sup>	20,075 <sup>A</sup>	25,368 <sup>A</sup>
Small tools	154 <sup>A</sup>	321 <sup>A</sup>	396 <sup>A</sup>	280 <sup>A</sup>	225 <sup>A</sup>	593 <sup>A</sup>	588 <sup>A</sup>	703 <sup>A</sup>	645 <sup>A</sup>	406 <sup>A</sup>	562 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	11,988 <sup>B</sup>	18,866 <sup>A</sup>	9,278 <sup>A</sup>	15,051 <sup>A</sup>	8,943 <sup>A</sup>	9,593 <sup>A</sup>	17,269 <sup>A</sup>	13,004 <sup>A</sup>	11,275 <sup>A</sup>	8,142 <sup>A</sup>	11,362 <sup>A</sup>
Repairs, licenses and insurance	17,861 <sup>B</sup>	22,686 <sup>A</sup>	12,303 <sup>A</sup>	20,260 <sup>A</sup>	14,513 <sup>A</sup>	11,846 <sup>A</sup>	17,001 <sup>A</sup>	13,474 <sup>A</sup>	13,020 <sup>A</sup>	11,527 <sup>A</sup>	13,443 <sup>A</sup>
<b>Total general expenses</b>	238,966 <sup>B</sup>	160,796 <sup>A</sup>	145,359 <sup>A</sup>	160,645 <sup>A</sup>	128,860 <sup>A</sup>	117,793 <sup>A</sup>	107,171 <sup>A</sup>	68,000 <sup>A</sup>	82,618 <sup>A</sup>	150,958 <sup>A</sup>	101,681 <sup>A</sup>
Salaries (including CPP, QPP, EI)	92,553 <sup>B</sup>	55,464 <sup>A</sup>	55,660 <sup>A</sup>	63,831 <sup>A</sup>	31,346 <sup>A</sup>	34,046 <sup>A</sup>	21,187 <sup>A</sup>	8,403 <sup>A</sup>	13,616 <sup>A</sup>	55,074 <sup>A</sup>	23,714 <sup>A</sup>
Rent	2,573 <sup>D</sup>	13,193 <sup>A</sup>	3,466 <sup>B</sup>	7,023 <sup>B</sup>	5,904 <sup>A</sup>	9,364 <sup>A</sup>	12,691 <sup>A</sup>	8,136 <sup>A</sup>	8,175 <sup>A</sup>	7,769 <sup>A</sup>	8,469 <sup>A</sup>
Insurance	7,819 <sup>A</sup>	8,016 <sup>A</sup>	4,534 <sup>A</sup>	7,089 <sup>A</sup>	6,688 <sup>A</sup>	4,921 <sup>A</sup>	5,282 <sup>A</sup>	2,765 <sup>A</sup>	4,025 <sup>A</sup>	4,514 <sup>A</sup>	4,520 <sup>A</sup>
Utilities	16,794 <sup>B</sup>	9,500 <sup>A</sup>	8,870 <sup>A</sup>	11,449 <sup>B</sup>	8,701 <sup>A</sup>	11,372 <sup>A</sup>	6,340 <sup>A</sup>	3,477 <sup>A</sup>	5,664 <sup>A</sup>	11,944 <sup>A</sup>	7,439 <sup>A</sup>
Custom work and machine rental	25,404 <sup>B</sup>	14,708 <sup>A</sup>	20,798 <sup>A</sup>	13,446 <sup>B</sup>	18,729 <sup>A</sup>	15,121 <sup>A</sup>	16,683 <sup>A</sup>	13,194 <sup>A</sup>	17,073 <sup>A</sup>	16,667 <sup>A</sup>	15,930 <sup>A</sup>
Net interest expenses	27,810 <sup>B</sup>	24,194 <sup>A</sup>	17,688 <sup>A</sup>	19,837 <sup>A</sup>	17,551 <sup>A</sup>	14,338 <sup>A</sup>	13,114 <sup>A</sup>	8,669 <sup>A</sup>	10,395 <sup>A</sup>	18,339 <sup>A</sup>	12,839 <sup>A</sup>
Net property taxes	1,466 <sup>B</sup>	2,731 <sup>A</sup>	1,779 <sup>A</sup>	2,028 <sup>A</sup>	2,692 <sup>A</sup>	2,968 <sup>A</sup>	5,118 <sup>A</sup>	3,577 <sup>A</sup>	2,245 <sup>A</sup>	2,783 <sup>A</sup>	3,047 <sup>A</sup>
Building and fence repairs	9,655 <sup>B</sup>	5,071 <sup>A</sup>	4,506 <sup>A</sup>	5,331 <sup>A</sup>	6,490 <sup>A</sup>	4,795 <sup>A</sup>	4,102 <sup>A</sup>	2,013 <sup>A</sup>	3,223 <sup>A</sup>	5,435 <sup>A</sup>	4,018 <sup>A</sup>
Marketing expenses	36,252 <sup>B</sup>	12,377 <sup>A</sup>	15,924 <sup>B</sup>	14,877 <sup>B</sup>	10,325 <sup>A</sup>	9,075 <sup>A</sup>	8,439 <sup>A</sup>	5,338 <sup>A</sup>	5,786 <sup>A</sup>	14,462 <sup>A</sup>	8,028 <sup>A</sup>
Miscellaneous expenses	18,641 <sup>A</sup>	15,541 <sup>A</sup>	12,134 <sup>A</sup>	15,733 <sup>A</sup>	20,434 <sup>A</sup>	11,795 <sup>A</sup>	14,215 <sup>A</sup>	12,428 <sup>A</sup>	12,416 <sup>A</sup>	13,972 <sup>A</sup>	13,678 <sup>A</sup>
<b>Net operating income</b>	68,434 <sup>A</sup>	49,300 <sup>A</sup>	40,743 <sup>A</sup>	59,531 <sup>A</sup>	51,927 <sup>A</sup>	36,536 <sup>A</sup>	55,771 <sup>A</sup>	52,798 <sup>A</sup>	49,079 <sup>A</sup>	31,272 <sup>A</sup>	47,057 <sup>A</sup>
Adjustment for capital cost allowance (CCA)	42,732 <sup>B</sup>	35,561 <sup>A</sup>	23,252 <sup>A</sup>	33,547 <sup>A</sup>	25,954 <sup>A</sup>	24,217 <sup>A</sup>	32,920 <sup>A</sup>	24,805 <sup>A</sup>	27,980 <sup>A</sup>	25,698 <sup>A</sup>	26,488 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	25,701 <sup>A</sup>	13,739 <sup>A</sup>	17,491 <sup>A</sup>	25,984 <sup>A</sup>	25,974 <sup>A</sup>	12,319 <sup>A</sup>	22,851 <sup>A</sup>	27,993 <sup>A</sup>	21,099 <sup>A</sup>	5,574 <sup>A</sup>	20,569 <sup>A</sup>
	Operating margins per dollar of revenue										
Operating margin	0.11	0.11	0.12	0.14	0.15	0.12	0.16	0.23	0.16	0.09	0.16
Operating margin adjusted for CCA	0.04	0.03	0.05	0.06	0.07	0.04	0.07	0.12	0.07	0.02	0.07

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

	2009						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Number of farms</b>	<b>71,070<sup>A</sup></b>	<b>1,200<sup>B</sup></b>	<b>2,390<sup>A</sup></b>	<b>4,685<sup>A</sup></b>	<b>3,610<sup>A</sup></b>	<b>15,550<sup>A</sup></b>	<b>98,500<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>72.2</b>	<b>1.2</b>	<b>2.4</b>	<b>4.8</b>	<b>3.7</b>	<b>15.8</b>	<b>100.0</b>
	Average per farm (\$)						
<b>Total operating revenues</b>	<b>261,455<sup>A</sup></b>	<b>1,108,654<sup>B</sup></b>	<b>399,861<sup>A</sup></b>	<b>220,929<sup>A</sup></b>	<b>971,656<sup>A</sup></b>	<b>104,186<sup>A</sup></b>	<b>274,358<sup>A</sup></b>
<b>Total crop revenues</b>	<b>203,269<sup>A</sup></b>	<b>957,997<sup>B</sup></b>	<b>362,609<sup>A</sup></b>	<b>187,163<sup>A</sup></b>	<b>917,729<sup>A</sup></b>	<b>69,966<sup>A</sup></b>	<b>220,660<sup>A</sup></b>
Total grains and oilseeds	198,127 <sup>A</sup>	88,994 <sup>B</sup>	21,963 <sup>C</sup>	1,401 <sup>D</sup>	F	13,582 <sup>B</sup>	146,894 <sup>A</sup>
Total other crops	5,142 <sup>A</sup>	869,002 <sup>B</sup>	340,647 <sup>A</sup>	185,762 <sup>A</sup>	914,411 <sup>A</sup>	56,383 <sup>A</sup>	73,766 <sup>A</sup>
Potatoes	310 <sup>D</sup>	850,781 <sup>B</sup>	4,569 <sup>D</sup>	212 <sup>E</sup>	247 <sup>E</sup>	F	11,111 <sup>A</sup>
Fruits	37 <sup>D</sup>	883 <sup>D</sup>	3,114 <sup>C</sup>	179,290 <sup>A</sup>	2,139 <sup>D</sup>	1,121 <sup>C</sup>	8,897 <sup>A</sup>
Vegetables	732 <sup>C</sup>	11,662 <sup>B</sup>	327,122 <sup>A</sup>	3,268 <sup>D</sup>	2,472 <sup>D</sup>	2,386 <sup>C</sup>	9,236 <sup>A</sup>
Tobacco	F	x	471 <sup>E</sup>	0	x	4,249 <sup>C</sup>	779 <sup>C</sup>
Greenhouse, nursery and floriculture products	87 <sup>B</sup>	F	4,382 <sup>D</sup>	2,318 <sup>D</sup>	909,145 <sup>A</sup>	F	33,705 <sup>A</sup>
Forage crops (including seeds)	3,293 <sup>A</sup>	2,871 <sup>B</sup>	441 <sup>B</sup>	211 <sup>C</sup>	302 <sup>D</sup>	25,601 <sup>B</sup>	6,484 <sup>A</sup>
Other crops	550 <sup>D</sup>	x	F	463 <sup>E</sup>	x	19,607 <sup>B</sup>	3,554 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>13,532<sup>A</sup></b>	<b>16,565<sup>B</sup></b>	<b>1,395<sup>D</sup></b>	<b>1,336<sup>E</sup></b>	<b>1,115<sup>D</sup></b>	<b>11,023<sup>C</sup></b>	<b>11,843<sup>A</sup></b>
Cattle	9,664 <sup>A</sup>	10,597 <sup>C</sup>	559 <sup>E</sup>	x	457 <sup>E</sup>	7,188 <sup>D</sup>	8,288 <sup>A</sup>
Hogs	1,302 <sup>B</sup>	x	x	x	x	1,393 <sup>A</sup>	1,172 <sup>A</sup>
Poultry and eggs	861 <sup>B</sup>	x	F	F	487 <sup>E</sup>	728 <sup>C</sup>	773 <sup>B</sup>
Dairy products and subsidies	1,343 <sup>C</sup>	4,254 <sup>D</sup>	x	x	x	1,087 <sup>D</sup>	1,222 <sup>B</sup>
Other livestock and products	362 <sup>B</sup>	536 <sup>E</sup>	F	F	F	627 <sup>C</sup>	387 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	<b>13,544<sup>A</sup></b>	<b>84,286<sup>B</sup></b>	<b>21,315<sup>B</sup></b>	<b>17,365<sup>B</sup></b>	<b>31,593<sup>B</sup></b>	<b>7,628<sup>C</sup></b>	<b>14,500<sup>A</sup></b>
<b>Total other revenues</b>	<b>31,111<sup>A</sup></b>	<b>49,806<sup>B</sup></b>	<b>14,542<sup>B</sup></b>	<b>15,065<sup>B</sup></b>	<b>21,219<sup>B</sup></b>	<b>15,570<sup>A</sup></b>	<b>27,356<sup>A</sup></b>
Custom work and machine rental	10,365 <sup>A</sup>	31,573 <sup>B</sup>	9,778 <sup>C</sup>	9,506 <sup>B</sup>	12,564 <sup>C</sup>	8,761 <sup>B</sup>	10,395 <sup>A</sup>
Rental income	3,907 <sup>A</sup>	10,088 <sup>B</sup>	2,546 <sup>C</sup>	2,470 <sup>D</sup>	3,139 <sup>C</sup>	2,555 <sup>B</sup>	3,639 <sup>A</sup>
Miscellaneous revenues	16,839 <sup>A</sup>	8,145 <sup>C</sup>	2,217 <sup>C</sup>	3,089 <sup>B</sup>	5,516 <sup>D</sup>	4,254 <sup>B</sup>	13,322 <sup>A</sup>
<b>Total operating expenses</b>	<b>197,119<sup>A</sup></b>	<b>910,434<sup>B</sup></b>	<b>347,168<sup>A</sup></b>	<b>198,540<sup>A</sup></b>	<b>866,687<sup>A</sup></b>	<b>84,962<sup>B</sup></b>	<b>216,310<sup>A</sup></b>
<b>Total crop expenses</b>	<b>77,695<sup>A</sup></b>	<b>341,326<sup>B</sup></b>	<b>101,708<sup>B</sup></b>	<b>39,988<sup>A</sup></b>	<b>301,761<sup>A</sup></b>	<b>15,481<sup>B</sup></b>	<b>78,070<sup>A</sup></b>
Fertilizer and lime	40,074 <sup>A</sup>	144,278 <sup>B</sup>	28,634 <sup>B</sup>	9,594 <sup>B</sup>	50,969 <sup>B</sup>	7,023 <sup>B</sup>	34,792 <sup>A</sup>
Pesticides	22,218 <sup>A</sup>	90,516 <sup>B</sup>	19,493 <sup>B</sup>	11,210 <sup>A</sup>	15,710 <sup>B</sup>	3,887 <sup>C</sup>	19,325 <sup>A</sup>
Seed and plants	15,180 <sup>A</sup>	82,373 <sup>B</sup>	26,457 <sup>B</sup>	6,157 <sup>B</sup>	166,708 <sup>B</sup>	3,623 <sup>C</sup>	19,567 <sup>A</sup>
Other crop expenses	222 <sup>B</sup>	24,158 <sup>B</sup>	27,123 <sup>B</sup>	13,027 <sup>B</sup>	68,373 <sup>B</sup>	949 <sup>B</sup>	4,387 <sup>A</sup>
<b>Total livestock expenses</b>	<b>7,399<sup>A</sup></b>	<b>10,546<sup>C</sup></b>	<b>1,880<sup>E</sup></b>	<b>1,019<sup>D</sup></b>	<b>677<sup>D</sup></b>	<b>7,213<sup>B</sup></b>	<b>6,724<sup>A</sup></b>
Cattle purchases	2,988 <sup>B</sup>	5,331 <sup>C</sup>	F	x	89 <sup>E</sup>	2,244 <sup>C</sup>	2,607 <sup>B</sup>
Hog purchases	222 <sup>C</sup>	F	x	x	x	164 <sup>B</sup>	195 <sup>C</sup>
Poultry and egg purchases	124 <sup>B</sup>	66 <sup>B</sup>	F	F	91 <sup>E</sup>	98 <sup>C</sup>	112 <sup>B</sup>
Other livestock purchases	97 <sup>C</sup>	150 <sup>E</sup>	F	130 <sup>C</sup>	F	318 <sup>D</sup>	135 <sup>C</sup>
Feed, supplements, straw and bedding	3,401 <sup>A</sup>	3,821 <sup>C</sup>	898 <sup>D</sup>	448 <sup>E</sup>	296 <sup>C</sup>	3,605 <sup>B</sup>	3,123 <sup>A</sup>
Veterinary fees, medicine and breeding fees	521 <sup>A</sup>	535 <sup>C</sup>	99 <sup>D</sup>	124 <sup>D</sup>	88 <sup>D</sup>	754 <sup>D</sup>	513 <sup>A</sup>
Other livestock expenses	47 <sup>B</sup>	F	x	x	x	30 <sup>E</sup>	40 <sup>B</sup>
<b>Total machinery expenses</b>	<b>29,762<sup>A</sup></b>	<b>105,818<sup>B</sup></b>	<b>33,842<sup>A</sup></b>	<b>17,214<sup>A</sup></b>	<b>38,094<sup>B</sup></b>	<b>15,560<sup>A</sup></b>	<b>28,250<sup>A</sup></b>
Small tools	617 <sup>A</sup>	308 <sup>B</sup>	501 <sup>B</sup>	364 <sup>A</sup>	369 <sup>B</sup>	461 <sup>A</sup>	564 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	13,944 <sup>A</sup>	45,908 <sup>B</sup>	13,992 <sup>A</sup>	6,797 <sup>A</sup>	14,173 <sup>B</sup>	6,663 <sup>A</sup>	12,852 <sup>A</sup>
Repairs, licenses and insurance	15,202 <sup>A</sup>	59,602 <sup>B</sup>	19,348 <sup>B</sup>	10,053 <sup>A</sup>	23,551 <sup>B</sup>	8,436 <sup>A</sup>	14,834 <sup>A</sup>
<b>Total general expenses</b>	<b>82,263<sup>A</sup></b>	<b>452,744<sup>B</sup></b>	<b>209,739<sup>B</sup></b>	<b>140,319<sup>A</sup></b>	<b>526,155<sup>A</sup></b>	<b>46,708<sup>B</sup></b>	<b>103,266<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	10,591 <sup>A</sup>	164,124 <sup>B</sup>	100,013 <sup>B</sup>	64,158 <sup>A</sup>	262,452 <sup>B</sup>	10,065 <sup>B</sup>	26,319 <sup>A</sup>
Rent	12,065 <sup>A</sup>	46,587 <sup>B</sup>	16,056 <sup>B</sup>	6,545 <sup>B</sup>	12,960 <sup>B</sup>	3,579 <sup>B</sup>	11,012 <sup>A</sup>
Insurance	3,868 <sup>A</sup>	19,455 <sup>B</sup>	6,052 <sup>B</sup>	3,704 <sup>A</sup>	11,415 <sup>A</sup>	2,802 <sup>A</sup>	4,211 <sup>A</sup>
Utilities	4,083 <sup>A</sup>	22,438 <sup>B</sup>	10,297 <sup>B</sup>	4,764 <sup>A</sup>	80,296 <sup>B</sup>	4,005 <sup>A</sup>	7,269 <sup>A</sup>
Custom work and machine rental	15,622 <sup>A</sup>	65,495 <sup>B</sup>	24,969 <sup>B</sup>	18,154 <sup>B</sup>	26,683 <sup>B</sup>	7,149 <sup>B</sup>	15,642 <sup>A</sup>
Net interest expenses	9,958 <sup>A</sup>	46,803 <sup>B</sup>	11,436 <sup>B</sup>	12,264 <sup>B</sup>	27,645 <sup>B</sup>	5,609 <sup>A</sup>	10,512 <sup>A</sup>
Net property taxes	3,656 <sup>A</sup>	5,704 <sup>B</sup>	2,720 <sup>B</sup>	2,246 <sup>A</sup>	4,237 <sup>B</sup>	2,118 <sup>A</sup>	3,369 <sup>A</sup>
Building and fence repairs	2,521 <sup>A</sup>	12,162 <sup>B</sup>	5,559 <sup>B</sup>	3,653 <sup>B</sup>	15,609 <sup>B</sup>	2,836 <sup>C</sup>	3,295 <sup>A</sup>
Marketing expenses	5,294 <sup>A</sup>	26,638 <sup>B</sup>	13,269 <sup>B</sup>	8,591 <sup>B</sup>	40,406 <sup>B</sup>	1,872 <sup>C</sup>	6,650 <sup>A</sup>
Miscellaneous expenses	14,604 <sup>A</sup>	43,340 <sup>B</sup>	19,368 <sup>B</sup>	16,239 <sup>C</sup>	44,450 <sup>A</sup>	6,671 <sup>B</sup>	14,987 <sup>A</sup>
<b>Net operating income</b>	<b>64,336</b>	<b>198,220</b>	<b>52,692</b>	<b>22,389</b>	<b>104,968</b>	<b>19,223</b>	<b>58,048</b>
Adjustment for capital cost allowance (CCA)	30,824 <sup>A</sup>	95,961 <sup>B</sup>	26,352 <sup>B</sup>	17,996 <sup>A</sup>	60,571 <sup>B</sup>	14,138 <sup>B</sup>	29,351 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>33,512</b>	<b>102,259</b>	<b>26,341</b>	<b>4,393</b>	<b>44,398</b>	<b>5,086</b>	<b>28,697</b>
	Operating margins per dollar of revenue						
Operating margin	0.25	0.18	0.13	0.10	0.11	0.18	0.21
Operating margin adjusted for CCA	0.13	0.09	0.07	0.02	0.05	0.05	0.10

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

	2009					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Number of farms</b>	<b>49,200<sup>A</sup></b>	<b>13,220<sup>A</sup></b>	<b>3,700<sup>A</sup></b>	<b>4,460<sup>A</sup></b>	<b>11,870<sup>A</sup></b>	<b>82,445<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>59.7</b>	<b>16.0</b>	<b>4.5</b>	<b>5.4</b>	<b>14.4</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>211,764<sup>A</sup></b>	<b>493,917<sup>A</sup></b>	<b>1,196,370<sup>A</sup></b>	<b>1,036,094<sup>A</sup></b>	<b>158,165<sup>A</sup></b>	<b>338,084<sup>A</sup></b>
<b>Total crop revenues</b>	<b>12,637<sup>A</sup></b>	<b>31,300<sup>A</sup></b>	<b>49,676<sup>B</sup></b>	<b>38,814<sup>B</sup></b>	<b>23,548<sup>A</sup></b>	<b>20,279<sup>A</sup></b>
Total grains and oilseeds	9,104 <sup>A</sup>	25,841 <sup>A</sup>	45,628 <sup>B</sup>	33,806 <sup>B</sup>	20,780 <sup>A</sup>	16,445 <sup>A</sup>
Total other crops	3,532 <sup>A</sup>	5,459 <sup>B</sup>	4,049 <sup>C</sup>	5,008 <sup>C</sup>	2,768 <sup>C</sup>	3,834 <sup>A</sup>
Potatoes	F	155 <sup>E</sup>	x	x	150 <sup>B</sup>	149 <sup>E</sup>
Fruits	42 <sup>D</sup>	F	x	1,102 <sup>E</sup>	49 <sup>D</sup>	171 <sup>E</sup>
Vegetables	37 <sup>D</sup>	281 <sup>D</sup>	776 <sup>E</sup>	1,687 <sup>D</sup>	449 <sup>A</sup>	258 <sup>B</sup>
Tobacco	0	0	F	0	x	F
Greenhouse, nursery and floriculture products	51 <sup>D</sup>	45 <sup>B</sup>	x	x	13 <sup>D</sup>	68 <sup>D</sup>
Forage crops (including seeds)	3,103 <sup>A</sup>	3,382 <sup>B</sup>	2,125 <sup>D</sup>	1,508 <sup>B</sup>	1,791 <sup>B</sup>	2,828 <sup>A</sup>
Other crops	142 <sup>D</sup>	1,144 <sup>D</sup>	784 <sup>E</sup>	F	x	359 <sup>C</sup>
<b>Total livestock and product revenues</b>	<b>158,567<sup>A</sup></b>	<b>432,933<sup>A</sup></b>	<b>915,997<sup>A</sup></b>	<b>955,912<sup>A</sup></b>	<b>101,162<sup>A</sup></b>	<b>271,433<sup>A</sup></b>
Cattle	156,460 <sup>A</sup>	25,645 <sup>A</sup>	5,367 <sup>B</sup>	5,296 <sup>C</sup>	8,701 <sup>B</sup>	99,251 <sup>A</sup>
Hogs	602 <sup>B</sup>	2,111 <sup>D</sup>	891,888 <sup>A</sup>	8,837 <sup>C</sup>	15,875 <sup>A</sup>	43,499 <sup>A</sup>
Poultry and eggs	330 <sup>B</sup>	1,477 <sup>D</sup>	14,521 <sup>B</sup>	934,216 <sup>A</sup>	9,249 <sup>B</sup>	52,966 <sup>A</sup>
Dairy products and subsidies	591 <sup>D</sup>	403,129 <sup>A</sup>	2,962 <sup>D</sup>	6,128 <sup>D</sup>	7,264 <sup>B</sup>	66,494 <sup>A</sup>
Other livestock and products	584 <sup>D</sup>	571 <sup>E</sup>	1,259 <sup>C</sup>	1,435 <sup>D</sup>	60,073 <sup>B</sup>	9,224 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	<b>13,772<sup>A</sup></b>	<b>11,212<sup>A</sup></b>	<b>163,487<sup>A</sup></b>	<b>10,880<sup>B</sup></b>	<b>9,753<sup>B</sup></b>	<b>19,347<sup>A</sup></b>
<b>Total other revenues</b>	<b>26,788<sup>A</sup></b>	<b>18,472<sup>A</sup></b>	<b>67,209<sup>A</sup></b>	<b>30,487<sup>B</sup></b>	<b>23,702<sup>B</sup></b>	<b>27,025<sup>A</sup></b>
Custom work and machine rental	19,723 <sup>A</sup>	7,723 <sup>B</sup>	46,928 <sup>B</sup>	16,380 <sup>B</sup>	16,643 <sup>B</sup>	18,396 <sup>A</sup>
Rental income	3,519 <sup>B</sup>	2,199 <sup>B</sup>	7,659 <sup>B</sup>	9,465 <sup>B</sup>	2,698 <sup>B</sup>	3,697 <sup>A</sup>
Miscellaneous revenues	3,546 <sup>A</sup>	8,551 <sup>A</sup>	12,621 <sup>A</sup>	4,643 <sup>A</sup>	4,361 <sup>B</sup>	4,933 <sup>A</sup>
<b>Total operating expenses</b>	<b>201,167<sup>A</sup></b>	<b>388,328<sup>A</sup></b>	<b>1,162,370<sup>A</sup></b>	<b>903,816<sup>A</sup></b>	<b>144,352<sup>A</sup></b>	<b>304,160<sup>A</sup></b>
<b>Total crop expenses</b>	<b>8,152<sup>A</sup></b>	<b>29,376<sup>A</sup></b>	<b>29,538<sup>B</sup></b>	<b>24,163<sup>B</sup></b>	<b>13,201<sup>A</sup></b>	<b>14,108<sup>A</sup></b>
Fertilizer and lime	4,225 <sup>A</sup>	13,572 <sup>A</sup>	15,439 <sup>A</sup>	6,565 <sup>B</sup>	7,184 <sup>A</sup>	6,779 <sup>A</sup>
Pesticides	1,589 <sup>A</sup>	4,160 <sup>A</sup>	4,738 <sup>B</sup>	3,104 <sup>B</sup>	3,319 <sup>A</sup>	2,474 <sup>A</sup>
Seed and plants	1,948 <sup>A</sup>	10,155 <sup>A</sup>	9,136 <sup>B</sup>	5,410 <sup>B</sup>	2,090 <sup>A</sup>	3,794 <sup>A</sup>
Other crop expenses	390 <sup>A</sup>	1,489 <sup>A</sup>	226 <sup>D</sup>	9,085 <sup>C</sup>	608 <sup>C</sup>	1,061 <sup>B</sup>
<b>Total livestock expenses</b>	<b>128,404<sup>A</sup></b>	<b>124,550<sup>A</sup></b>	<b>734,162<sup>A</sup></b>	<b>562,786<sup>A</sup></b>	<b>57,966<sup>A</sup></b>	<b>168,340<sup>A</sup></b>
Cattle purchases	83,254 <sup>A</sup>	16,820 <sup>B</sup>	1,914 <sup>C</sup>	2,528 <sup>D</sup>	2,646 <sup>B</sup>	52,978 <sup>A</sup>
Hog purchases	147 <sup>C</sup>	329 <sup>E</sup>	193,322 <sup>A</sup>	2,001 <sup>D</sup>	1,421 <sup>A</sup>	9,131 <sup>A</sup>
Poultry and egg purchases	82 <sup>B</sup>	268 <sup>D</sup>	3,543 <sup>B</sup>	192,866 <sup>A</sup>	1,269 <sup>B</sup>	10,869 <sup>A</sup>
Other livestock purchases	234 <sup>B</sup>	F	93 <sup>B</sup>	F	15,305 <sup>C</sup>	2,374 <sup>B</sup>
Feed, supplements, straw and bedding	41,630 <sup>A</sup>	86,758 <sup>A</sup>	500,662 <sup>A</sup>	358,142 <sup>A</sup>	31,101 <sup>A</sup>	85,081 <sup>A</sup>
Veterinary fees, medicine and breeding fees	3,019 <sup>A</sup>	17,633 <sup>A</sup>	33,325 <sup>A</sup>	5,892 <sup>B</sup>	5,582 <sup>B</sup>	7,247 <sup>A</sup>
Other livestock expenses	37 <sup>D</sup>	2,642 <sup>A</sup>	1,304 <sup>B</sup>	1,168 <sup>C</sup>	643 <sup>B</sup>	660 <sup>A</sup>
<b>Total machinery expenses</b>	<b>16,814<sup>A</sup></b>	<b>38,204<sup>A</sup></b>	<b>39,786<sup>A</sup></b>	<b>29,473<sup>A</sup></b>	<b>16,563<sup>A</sup></b>	<b>21,924<sup>A</sup></b>
Small tools	600 <sup>A</sup>	570 <sup>A</sup>	401 <sup>B</sup>	437 <sup>A</sup>	471 <sup>B</sup>	559 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	7,887 <sup>A</sup>	14,928 <sup>A</sup>	16,749 <sup>A</sup>	11,324 <sup>B</sup>	7,771 <sup>A</sup>	9,583 <sup>A</sup>
Repairs, licenses and insurance	8,328 <sup>A</sup>	22,706 <sup>A</sup>	22,636 <sup>A</sup>	17,713 <sup>A</sup>	8,321 <sup>A</sup>	11,782 <sup>A</sup>
<b>Total general expenses</b>	<b>47,797<sup>A</sup></b>	<b>196,198<sup>A</sup></b>	<b>358,882<sup>A</sup></b>	<b>287,393<sup>A</sup></b>	<b>56,622<sup>A</sup></b>	<b>99,788<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	6,171 <sup>A</sup>	42,742 <sup>A</sup>	88,510 <sup>A</sup>	83,678 <sup>B</sup>	10,882 <sup>B</sup>	20,603 <sup>A</sup>
Rent	3,458 <sup>A</sup>	8,260 <sup>A</sup>	21,103 <sup>B</sup>	13,021 <sup>B</sup>	2,725 <sup>B</sup>	5,432 <sup>A</sup>
Insurance	2,448 <sup>A</sup>	9,753 <sup>A</sup>	16,084 <sup>A</sup>	11,204 <sup>A</sup>	3,724 <sup>A</sup>	4,889 <sup>A</sup>
Utilities	3,250 <sup>A</sup>	11,255 <sup>A</sup>	31,346 <sup>A</sup>	32,481 <sup>A</sup>	5,092 <sup>A</sup>	7,642 <sup>A</sup>
Custom work and machine rental	10,846 <sup>A</sup>	25,029 <sup>A</sup>	58,116 <sup>A</sup>	35,144 <sup>A</sup>	8,884 <sup>B</sup>	16,274 <sup>A</sup>
Net interest expenses	6,948 <sup>A</sup>	41,400 <sup>A</sup>	47,163 <sup>A</sup>	33,300 <sup>A</sup>	6,360 <sup>B</sup>	15,618 <sup>A</sup>
Net property taxes	2,028 <sup>A</sup>	4,130 <sup>A</sup>	6,456 <sup>A</sup>	4,195 <sup>A</sup>	1,897 <sup>A</sup>	2,662 <sup>A</sup>
Building and fence repairs	2,264 <sup>A</sup>	8,997 <sup>A</sup>	16,701 <sup>A</sup>	14,335 <sup>A</sup>	3,907 <sup>A</sup>	4,881 <sup>A</sup>
Marketing expenses	3,277 <sup>A</sup>	23,286 <sup>A</sup>	29,411 <sup>A</sup>	39,221 <sup>B</sup>	3,766 <sup>B</sup>	9,673 <sup>A</sup>
Miscellaneous expenses	7,105 <sup>A</sup>	21,346 <sup>A</sup>	43,995 <sup>A</sup>	20,814 <sup>A</sup>	9,384 <sup>A</sup>	12,114 <sup>A</sup>
<b>Net operating income</b>	<b>10,598</b>	<b>105,590</b>	<b>34,000</b>	<b>132,278</b>	<b>13,812</b>	<b>33,924</b>
Adjustment for capital cost allowance (CCA)	12,969 <sup>A</sup>	50,373 <sup>A</sup>	58,230 <sup>A</sup>	49,166 <sup>A</sup>	13,744 <sup>A</sup>	23,067 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-2,371</b>	<b>55,217</b>	<b>-24,229</b>	<b>83,113</b>	<b>69</b>	<b>10,857</b>
	Operating margins per dollar of revenue					
Operating margin	0.05	0.21	0.03	0.13	0.09	0.10
Operating margin adjusted for CCA	-0.01	0.11	-0.02	0.08	0.00	0.03

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

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>	<b>70,690<sup>A</sup></b>	<b>29,395<sup>A</sup></b>	<b>34,420<sup>A</sup></b>	<b>22,790<sup>A</sup></b>	<b>23,655<sup>A</sup></b>	<b>180,950<sup>A</sup></b>
<b>Distribution by revenue class (%)</b>	<b>39.1</b>	<b>16.2</b>	<b>19.0</b>	<b>12.6</b>	<b>13.1</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>25,346<sup>A</sup></b>	<b>71,860<sup>A</sup></b>	<b>162,443<sup>A</sup></b>	<b>355,924<sup>A</sup></b>	<b>1,576,452<sup>A</sup></b>	<b>303,394<sup>A</sup></b>
<b>Total crop revenues</b>	<b>9,836<sup>A</sup></b>	<b>32,155<sup>A</sup></b>	<b>78,525<sup>A</sup></b>	<b>171,651<sup>A</sup></b>	<b>640,537<sup>A</sup></b>	<b>129,360<sup>A</sup></b>
Total grains and oilseeds	6,488 <sup>A</sup>	23,783 <sup>A</sup>	62,094 <sup>A</sup>	141,434 <sup>A</sup>	393,438 <sup>A</sup>	87,457 <sup>A</sup>
Total other crops	3,348 <sup>A</sup>	8,371 <sup>A</sup>	16,430 <sup>A</sup>	30,217 <sup>A</sup>	247,099 <sup>A</sup>	41,903 <sup>A</sup>
Potatoes	67 <sup>E</sup>	254 <sup>D</sup>	405 <sup>B</sup>	1,908 <sup>B</sup>	43,841 <sup>A</sup>	6,116 <sup>A</sup>
Fruits	543 <sup>B</sup>	1,832 <sup>B</sup>	3,551 <sup>B</sup>	6,376 <sup>B</sup>	22,437 <sup>B</sup>	4,921 <sup>A</sup>
Vegetables	265 <sup>C</sup>	837 <sup>C</sup>	1,896 <sup>B</sup>	4,313 <sup>C</sup>	30,612 <sup>A</sup>	5,145 <sup>A</sup>
Tobacco	F	F	754 <sup>E</sup>	1,102 <sup>D</sup>	953 <sup>D</sup>	425 <sup>C</sup>
Greenhouse, nursery and floriculture products	282 <sup>B</sup>	1,023 <sup>C</sup>	2,822 <sup>B</sup>	6,986 <sup>B</sup>	127,632 <sup>A</sup>	18,379 <sup>A</sup>
Forage crops (including seeds)	1,681 <sup>A</sup>	2,919 <sup>A</sup>	4,610 <sup>A</sup>	6,107 <sup>B</sup>	15,616 <sup>B</sup>	4,819 <sup>A</sup>
Other crops	489 <sup>C</sup>	1,448 <sup>D</sup>	2,393 <sup>C</sup>	3,425 <sup>D</sup>	6,008 <sup>C</sup>	2,098 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>8,791<sup>A</sup></b>	<b>21,728<sup>A</sup></b>	<b>50,664<sup>A</sup></b>	<b>131,477<sup>A</sup></b>	<b>741,675<sup>A</sup></b>	<b>130,121<sup>A</sup></b>
Cattle	6,749 <sup>A</sup>	16,495 <sup>A</sup>	29,767 <sup>A</sup>	39,475 <sup>A</sup>	258,417 <sup>A</sup>	49,734 <sup>A</sup>
Hogs	109 <sup>D</sup>	427 <sup>D</sup>	1,820 <sup>B</sup>	8,416 <sup>B</sup>	144,871 <sup>A</sup>	20,458 <sup>A</sup>
Poultry and eggs	194 <sup>C</sup>	661 <sup>E</sup>	1,545 <sup>C</sup>	12,075 <sup>B</sup>	172,535 <sup>A</sup>	24,554 <sup>A</sup>
Dairy products and subsidies	149 <sup>D</sup>	1,402 <sup>C</sup>	14,069 <sup>A</sup>	65,993 <sup>A</sup>	150,606 <sup>A</sup>	30,962 <sup>A</sup>
Other livestock and products	1,591 <sup>B</sup>	2,743 <sup>B</sup>	3,462 <sup>B</sup>	5,518 <sup>C</sup>	15,244 <sup>B</sup>	4,413 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>1,702<sup>A</sup></b>	<b>5,581<sup>A</sup></b>	<b>11,222<sup>A</sup></b>	<b>19,480<sup>A</sup></b>	<b>80,691<sup>A</sup></b>	<b>16,708<sup>A</sup></b>
<b>Total other revenues</b>	<b>5,017<sup>A</sup></b>	<b>12,397<sup>A</sup></b>	<b>22,033<sup>A</sup></b>	<b>33,315<sup>A</sup></b>	<b>113,550<sup>A</sup></b>	<b>27,205<sup>A</sup></b>
Custom work and machine rental	2,251 <sup>A</sup>	6,260 <sup>A</sup>	10,344 <sup>A</sup>	12,685 <sup>A</sup>	65,620 <sup>A</sup>	14,040 <sup>A</sup>
Rental income	782 <sup>B</sup>	2,392 <sup>B</sup>	3,720 <sup>A</sup>	4,606 <sup>B</sup>	12,877 <sup>A</sup>	3,665 <sup>A</sup>
Miscellaneous revenues	1,984 <sup>A</sup>	3,744 <sup>A</sup>	7,969 <sup>A</sup>	16,025 <sup>A</sup>	35,052 <sup>A</sup>	9,500 <sup>A</sup>
<b>Total operating expenses</b>	<b>27,065<sup>A</sup></b>	<b>61,279<sup>A</sup></b>	<b>131,470<sup>A</sup></b>	<b>283,741<sup>A</sup></b>	<b>1,339,119<sup>A</sup></b>	<b>256,337<sup>A</sup></b>
<b>Total crop expenses</b>	<b>3,231<sup>A</sup></b>	<b>10,993<sup>A</sup></b>	<b>29,858<sup>A</sup></b>	<b>69,746<sup>A</sup></b>	<b>240,305<sup>A</sup></b>	<b>48,927<sup>A</sup></b>
Fertilizer and lime	1,467 <sup>A</sup>	5,323 <sup>A</sup>	14,779 <sup>A</sup>	34,792 <sup>A</sup>	102,479 <sup>A</sup>	22,028 <sup>A</sup>
Pesticides	672 <sup>A</sup>	2,454 <sup>A</sup>	7,246 <sup>A</sup>	17,952 <sup>A</sup>	56,194 <sup>A</sup>	11,647 <sup>A</sup>
Seed and plants	924 <sup>A</sup>	2,775 <sup>A</sup>	6,889 <sup>A</sup>	15,120 <sup>A</sup>	63,903 <sup>A</sup>	12,381 <sup>A</sup>
Other crop expenses	168 <sup>A</sup>	440 <sup>B</sup>	944 <sup>A</sup>	1,882 <sup>B</sup>	17,729 <sup>A</sup>	2,871 <sup>A</sup>
<b>Total livestock expenses</b>	<b>4,736<sup>A</sup></b>	<b>9,630<sup>A</sup></b>	<b>21,130<sup>A</sup></b>	<b>55,908<sup>A</sup></b>	<b>503,978<sup>A</sup></b>	<b>80,362<sup>A</sup></b>
Cattle purchases	1,445 <sup>A</sup>	3,611 <sup>A</sup>	8,150 <sup>A</sup>	15,272 <sup>A</sup>	160,115 <sup>A</sup>	25,557 <sup>A</sup>
Hog purchases	14 <sup>B</sup>	56 <sup>E</sup>	202 <sup>C</sup>	1,825 <sup>D</sup>	30,473 <sup>A</sup>	4,266 <sup>A</sup>
Poultry and egg purchases	36 <sup>C</sup>	87 <sup>E</sup>	250 <sup>C</sup>	2,084 <sup>B</sup>	35,760 <sup>A</sup>	5,013 <sup>A</sup>
Other livestock purchases	491 <sup>B</sup>	747 <sup>C</sup>	794 <sup>C</sup>	1,486 <sup>D</sup>	3,853 <sup>D</sup>	1,155 <sup>B</sup>
Feed, supplements, straw and bedding	2,132 <sup>A</sup>	4,163 <sup>A</sup>	9,705 <sup>A</sup>	29,941 <sup>A</sup>	255,022 <sup>A</sup>	40,466 <sup>A</sup>
Veterinary fees, medicine and breeding fees	617 <sup>B</sup>	954 <sup>A</sup>	1,986 <sup>A</sup>	4,858 <sup>A</sup>	16,793 <sup>A</sup>	3,581 <sup>A</sup>
Other livestock expenses	F	F	41 <sup>D</sup>	442 <sup>B</sup>	1,963 <sup>A</sup>	323 <sup>A</sup>
<b>Total machinery expenses</b>	<b>6,426<sup>A</sup></b>	<b>12,626<sup>A</sup></b>	<b>22,171<sup>A</sup></b>	<b>36,552<sup>A</sup></b>	<b>91,679<sup>A</sup></b>	<b>25,368<sup>A</sup></b>
Small tools	387 <sup>A</sup>	557 <sup>A</sup>	709 <sup>A</sup>	766 <sup>A</sup>	679 <sup>A</sup>	562 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	2,896 <sup>A</sup>	5,863 <sup>A</sup>	10,161 <sup>A</sup>	16,206 <sup>A</sup>	40,579 <sup>A</sup>	11,362 <sup>A</sup>
Repairs, licenses and insurance	3,144 <sup>A</sup>	6,206 <sup>A</sup>	11,300 <sup>A</sup>	19,580 <sup>A</sup>	50,420 <sup>A</sup>	13,443 <sup>A</sup>
<b>Total general expenses</b>	<b>12,673<sup>A</sup></b>	<b>28,030<sup>A</sup></b>	<b>58,312<sup>A</sup></b>	<b>121,534<sup>A</sup></b>	<b>503,157<sup>A</sup></b>	<b>101,681<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	671 <sup>B</sup>	2,720 <sup>A</sup>	8,161 <sup>A</sup>	21,920 <sup>A</sup>	143,020 <sup>A</sup>	23,714 <sup>A</sup>
Rent	568 <sup>A</sup>	1,942 <sup>A</sup>	4,554 <sup>A</sup>	11,155 <sup>A</sup>	43,300 <sup>A</sup>	8,469 <sup>A</sup>
Insurance	1,082 <sup>A</sup>	1,853 <sup>A</sup>	3,327 <sup>A</sup>	5,811 <sup>A</sup>	18,599 <sup>A</sup>	4,520 <sup>A</sup>
Utilities	1,398 <sup>A</sup>	2,477 <sup>A</sup>	4,252 <sup>A</sup>	7,614 <sup>A</sup>	36,122 <sup>A</sup>	7,439 <sup>A</sup>
Custom work and machine rental	1,872 <sup>A</sup>	4,564 <sup>A</sup>	9,928 <sup>A</sup>	19,198 <sup>A</sup>	77,646 <sup>A</sup>	15,930 <sup>A</sup>
Net interest expenses	1,871 <sup>A</sup>	4,257 <sup>A</sup>	8,533 <sup>A</sup>	17,543 <sup>A</sup>	58,010 <sup>A</sup>	12,839 <sup>A</sup>
Net property taxes	1,266 <sup>A</sup>	1,970 <sup>A</sup>	2,899 <sup>A</sup>	4,158 <sup>A</sup>	8,855 <sup>A</sup>	3,047 <sup>A</sup>
Building and fence repairs	1,054 <sup>A</sup>	1,662 <sup>A</sup>	2,788 <sup>A</sup>	4,897 <sup>A</sup>	16,743 <sup>A</sup>	4,018 <sup>A</sup>
Marketing expenses	233 <sup>A</sup>	1,087 <sup>A</sup>	3,253 <sup>A</sup>	9,474 <sup>A</sup>	45,499 <sup>A</sup>	8,028 <sup>A</sup>
Miscellaneous expenses	2,657 <sup>A</sup>	5,500 <sup>A</sup>	10,618 <sup>A</sup>	19,765 <sup>A</sup>	55,363 <sup>A</sup>	13,678 <sup>A</sup>
<b>Net operating income</b>	<b>-1,719</b>	<b>10,581</b>	<b>30,972</b>	<b>72,183</b>	<b>237,333</b>	<b>47,057</b>
Adjustment for capital cost allowance (CCA)	4,350 <sup>A</sup>	8,902 <sup>A</sup>	18,269 <sup>A</sup>	37,017 <sup>A</sup>	116,311 <sup>A</sup>	26,488 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-6,069</b>	<b>1,679</b>	<b>12,704</b>	<b>35,166</b>	<b>121,022</b>	<b>20,569</b>
	Operating margins per dollar of revenue					
Operating margin	-0.07	0.15	0.19	0.20	0.15	0.16
Operating margin adjusted for CCA	-0.24	0.02	0.08	0.10	0.08	0.07

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>98,500<sup>A</sup></b>	<b>274,358<sup>A</sup></b>	<b>1.8</b>	<b>216,310<sup>A</sup></b>	<b>1.2</b>	<b>58,048</b>	<b>4.3</b>	<b>28,697</b>
Oilseed and grain farming	71,070 <sup>A</sup>	261,455 <sup>A</sup>	2.1	197,119 <sup>A</sup>	1.7	64,336	3.3	33,512
Potato farming	1,200 <sup>B</sup>	1,108,654 <sup>B</sup>	13.5	910,434 <sup>B</sup>	12.2	198,220	20.2	102,259
Other vegetable (except potato) and melon farming	2,390 <sup>A</sup>	399,861 <sup>A</sup>	6.6	347,168 <sup>A</sup>	3.9	52,692	28.6	26,341
Fruit and tree nut farming	4,685 <sup>A</sup>	220,929 <sup>A</sup>	-0.1	198,540 <sup>A</sup>	4.7	22,389	-29.0	4,393
Greenhouse, nursery and floriculture production	3,610 <sup>A</sup>	971,656 <sup>A</sup>	3.9	866,687 <sup>A</sup>	1.6	104,968	28.7	44,398
Other crop farming	15,550 <sup>A</sup>	104,186 <sup>A</sup>	0.2	84,962 <sup>B</sup>	-0.5	19,223	3.8	5,086
<b>Animal production</b>	<b>82,445<sup>A</sup></b>	<b>338,084<sup>A</sup></b>	<b>0.6</b>	<b>304,160<sup>A</sup></b>	<b>0.6</b>	<b>33,924</b>	<b>0.1</b>	<b>10,857</b>
Beef cattle ranching and farming, including feedlots	49,200 <sup>A</sup>	211,764 <sup>A</sup>	-3.0	201,167 <sup>A</sup>	-1.7	10,598	-21.5	-2,371
Dairy cattle and milk production	13,220 <sup>A</sup>	493,917 <sup>A</sup>	5.3	388,328 <sup>A</sup>	6.2	105,590	2.0	55,217
Hog and pig farming	3,700 <sup>A</sup>	1,196,370 <sup>A</sup>	-2.1	1,162,370 <sup>A</sup>	-2.6	34,000	19.0	-24,229
Poultry and egg production	4,460 <sup>A</sup>	1,036,094 <sup>A</sup>	-0.8	903,816 <sup>A</sup>	-1.7	132,278	5.9	83,113
Other animal production	11,870 <sup>A</sup>	158,165 <sup>A</sup>	-7.8	144,352 <sup>A</sup>	-8.1	13,812	-4.3	69
<b>Total</b>	<b>180,950<sup>A</sup></b>	<b>303,394<sup>A</sup></b>	<b>1.0</b>	<b>256,337<sup>A</sup></b>	<b>0.5</b>	<b>47,057</b>	<b>3.4</b>	<b>20,569</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>135<sup>A</sup></b>	<b>200,440<sup>B</sup></b>	<b>16.2</b>	<b>167,775<sup>B</sup></b>	<b>6.7</b>	<b>32,665</b>	<b>..</b>	<b>13,374</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	50 <sup>A</sup>	95,491 <sup>A</sup>	8.2	79,183 <sup>B</sup>	8.6	16,309	6.2	5,698
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 <sup>B</sup>	360,321 <sup>B</sup>	25.4	314,333 <sup>B</sup>	20.3	45,988	77.2	19,647
Other crop farming	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>120<sup>A</sup></b>	<b>1,082,531<sup>B</sup></b>	<b>4.8</b>	<b>971,660<sup>B</sup></b>	<b>5.7</b>	<b>110,871</b>	<b>-2.8</b>	<b>40,327</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 <sup>B</sup>	1,610,057 <sup>C</sup>	14.3	1,391,508 <sup>C</sup>	14.8	218,549	11.1	116,624
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	35 <sup>B</sup>	283,366 <sup>D</sup>	-10.1	314,729 <sup>D</sup>	1.0	-31,363	..	-81,181
<b>Total</b>	<b>260<sup>A</sup></b>	<b>603,877<sup>B</sup></b>	<b>5.4</b>	<b>535,444<sup>B</sup></b>	<b>4.6</b>	<b>68,434</b>	<b>11.7</b>	<b>25,701</b>



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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>535<sup>A</sup></b>	<b>621,998<sup>A</sup></b>	<b>11.0</b>	<b>550,749<sup>A</sup></b>	<b>11.1</b>	<b>71,249</b>	<b>9.9</b>	<b>19,632</b>
Oilseed and grain farming	95 <sup>B</sup>	139,137 <sup>C</sup>	-14.4	130,384 <sup>C</sup>	-9.6	8,753	-52.1	-8,370
Potato farming	255 <sup>A</sup>	1,131,828 <sup>A</sup>	17.7	996,634 <sup>A</sup>	17.7	135,194	17.5	44,925
Other vegetable (except potato) and melon farming	25 <sup>B</sup>	261,556 <sup>B</sup>	-28.1	236,717 <sup>B</sup>	-26.7	24,840	-39.7	1,438
Fruit and tree nut farming	55 <sup>B</sup>	117,867 <sup>D</sup>	31.6	108,057 <sup>D</sup>	22.5	9,811	..	-2,691
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	75 <sup>C</sup>	120,251 <sup>C</sup>	83.0	107,207 <sup>C</sup>	76.8	13,044	..	-12
<b>Animal production</b>	<b>625<sup>A</sup></b>	<b>263,274<sup>A</sup></b>	<b>-0.8</b>	<b>232,827<sup>A</sup></b>	<b>2.0</b>	<b>30,447</b>	<b>-18.1</b>	<b>8,678</b>
Beef cattle ranching and farming, including feedlots	290 <sup>A</sup>	126,796 <sup>B</sup>	-5.9	122,360 <sup>B</sup>	-3.8	4,436	-41.4	-4,088
Dairy cattle and milk production	200 <sup>A</sup>	433,497 <sup>A</sup>	6.3	347,893 <sup>A</sup>	9.7	85,604	-5.4	44,894
Hog and pig farming	25 <sup>C</sup>	627,050 <sup>C</sup>	-5.0	674,050 <sup>C</sup>	9.7	-47,000	..	-98,625
Poultry and egg production	25 <sup>B</sup>	549,976 <sup>C</sup>	x	465,281 <sup>C</sup>	x	84,695	x	53,149
Other animal production	80 <sup>C</sup>	118,809 <sup>D</sup>	8.9	116,090 <sup>D</sup>	17.9	2,719	-74.3	-6,989 <sup>E</sup>
<b>Total</b>	<b>1,155<sup>A</sup></b>	<b>429,029<sup>A</sup></b>	<b>8.1</b>	<b>379,729<sup>A</sup></b>	<b>9.3</b>	<b>49,300</b>	<b>-0.4</b>	<b>13,739</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>815<sup>A</sup></b>	<b>219,486<sup>B</sup></b>	<b>19.1</b>	<b>204,914<sup>B</sup></b>	<b>18.0</b>	<b>14,572</b>	<b>36.1</b>	<b>-2,609</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	85 <sup>C</sup>	215,911 <sup>C</sup>	9.8	187,002 <sup>D</sup>	7.9	28,910	23.4	15,203
Fruit and tree nut farming	365 <sup>B</sup>	211,003 <sup>B</sup>	29.7	207,622 <sup>B</sup>	35.3	3,381	-63.5	-15,900
Greenhouse, nursery and floriculture production	205 <sup>C</sup>	240,240 <sup>C</sup>	-6.3	225,044 <sup>D</sup>	-13.5	15,196	..	796
Other crop farming	115 <sup>C</sup>	210,793 <sup>D</sup>	72.1	175,615 <sup>D</sup>	62.7	35,178	..	18,750
<b>Animal production</b>	<b>980<sup>A</sup></b>	<b>434,015<sup>A</sup></b>	<b>16.0</b>	<b>371,647<sup>A</sup></b>	<b>16.2</b>	<b>62,368</b>	<b>14.8</b>	<b>34,114</b>
Beef cattle ranching and farming, including feedlots	325 <sup>B</sup>	91,973 <sup>C</sup>	-1.1	93,803 <sup>B</sup>	7.0	-1,829	..	-10,767
Dairy cattle and milk production	245 <sup>A</sup>	562,702 <sup>A</sup>	5.4	453,641 <sup>A</sup>	7.4	109,061	-2.2	58,193
Hog and pig farming	35 <sup>E</sup>	465,247 <sup>E</sup>	-15.7	510,485 <sup>E</sup>	-23.8	-45,238 <sup>E</sup>	61.7	-71,722 <sup>E</sup>
Poultry and egg production	125 <sup>B</sup>	1,215,775 <sup>B</sup>	25.4	1,027,301 <sup>B</sup>	24.9	188,474	28.1	139,638
Other animal production	250 <sup>B</sup>	338,758 <sup>B</sup>	-3.7	290,810 <sup>B</sup>	-2.6	47,948	-10.1	27,535
<b>Total</b>	<b>1,795<sup>A</sup></b>	<b>337,037<sup>A</sup></b>	<b>17.4</b>	<b>296,295<sup>A</sup></b>	<b>17.3</b>	<b>40,743</b>	<b>18.8</b>	<b>17,491</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>715<sup>A</sup></b>	<b>445,373<sup>A</sup></b>	<b>18.9</b>	<b>373,734<sup>B</sup></b>	<b>18.6</b>	<b>71,640</b>	<b>20.5</b>	<b>29,762</b>
Oilseed and grain farming	40 <sup>D</sup>	136,138 <sup>D</sup>	x	122,582 <sup>D</sup>	x	13,556	x	-6,612
Potato farming	255 <sup>A</sup>	832,158 <sup>A</sup>	12.1	694,916 <sup>A</sup>	11.9	137,242	13.6	63,748
Other vegetable (except potato) and melon farming	45 <sup>C</sup>	182,039 <sup>C</sup>	-0.4	168,754 <sup>C</sup>	3.5	13,285	-32.5	2,896
Fruit and tree nut farming	125 <sup>B</sup>	144,354 <sup>B</sup>	10.3	131,886 <sup>B</sup>	33.8	12,468	-61.4	-7,762
Greenhouse, nursery and floriculture production	90 <sup>C</sup>	594,117 <sup>D</sup>	25.9	529,969 <sup>D</sup>	23.2	64,148	54.3	26,839 <sup>E</sup>
Other crop farming	160 <sup>B</sup>	136,324 <sup>B</sup>	19.1	87,604 <sup>B</sup>	-4.6	48,721	..	23,328
<b>Animal production</b>	<b>745<sup>A</sup></b>	<b>400,897<sup>B</sup></b>	<b>11.2</b>	<b>353,049<sup>B</sup></b>	<b>9.5</b>	<b>47,848</b>	<b>25.2</b>	<b>22,328</b>
Beef cattle ranching and farming, including feedlots	350 <sup>A</sup>	69,400 <sup>B</sup>	9.3	64,114 <sup>B</sup>	1.7	5,286	..	-3,728
Dairy cattle and milk production	215 <sup>A</sup>	488,694 <sup>A</sup>	5.7	390,532 <sup>A</sup>	7.2	98,163	0.1	50,009
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	55 <sup>C</sup>	2,038,705 <sup>D</sup>	7.6	1,761,070 <sup>D</sup>	1.7	277,635	70.3	225,939
Other animal production	95 <sup>C</sup>	70,739 <sup>C</sup>	-3.8	66,915 <sup>C</sup>	-0.3	3,824	-40.9	-2,494
<b>Total</b>	<b>1,455<sup>A</sup></b>	<b>422,952<sup>A</sup></b>	<b>15.2</b>	<b>363,421<sup>A</sup></b>	<b>14.1</b>	<b>59,531</b>	<b>22.3</b>	<b>25,984</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>10,420<sup>A</sup></b>	<b>218,800<sup>A</sup></b>	<b>-7.0</b>	<b>180,192<sup>A</sup></b>	<b>-7.3</b>	<b>38,608</b>	<b>-5.6</b>	<b>17,163</b>
Oilseed and grain farming	3,620 <sup>A</sup>	230,384 <sup>A</sup>	-6.1	188,970 <sup>A</sup>	-6.0	41,414	-6.5	13,778
Potato farming	185 <sup>B</sup>	824,561 <sup>A</sup>	27.4	676,019 <sup>A</sup>	30.3	148,542	15.4	87,362
Other vegetable (except potato) and melon farming	750 <sup>C</sup>	409,833 <sup>B</sup>	-10.5	356,379 <sup>B</sup>	-13.7	53,454	18.5	28,260
Fruit and tree nut farming	1,020 <sup>B</sup>	228,990 <sup>B</sup>	-5.5	186,727 <sup>B</sup>	0.9	42,263	-26.3	23,275
Greenhouse, nursery and floriculture production	770 <sup>B</sup>	562,327 <sup>B</sup>	-6.7	490,457 <sup>B</sup>	-10.1	71,870	25.9	41,933
Other crop farming	4,070 <sup>B</sup>	77,237 <sup>B</sup>	-5.7	56,227 <sup>B</sup>	-2.3	21,011	-13.8	8,616
<b>Animal production</b>	<b>14,745<sup>A</sup></b>	<b>445,429<sup>A</sup></b>	<b>-2.9</b>	<b>384,093<sup>A</sup></b>	<b>-2.6</b>	<b>61,336</b>	<b>-4.6</b>	<b>32,197</b>
Beef cattle ranching and farming, including feedlots	4,285 <sup>A</sup>	219,008 <sup>A</sup>	-6.3	194,518 <sup>A</sup>	-7.9	24,489	8.1	11,543
Dairy cattle and milk production	6,190 <sup>A</sup>	408,444 <sup>A</sup>	3.5	315,922 <sup>A</sup>	4.9	92,522	-0.9	52,412
Hog and pig farming	1,600 <sup>B</sup>	1,071,115 <sup>B</sup>	-9.8	1,039,263 <sup>B</sup>	-8.0	31,852	-44.6	-9,707
Poultry and egg production	945 <sup>B</sup>	1,260,527 <sup>B</sup>	1.7	1,103,632 <sup>B</sup>	2.3	156,894	-2.3	109,267
Other animal production	1,720 <sup>B</sup>	114,143 <sup>B</sup>	-13.8	98,240 <sup>B</sup>	-17.0	15,902	13.5	7,580
<b>Total</b>	<b>25,160<sup>A</sup></b>	<b>351,608<sup>A</sup></b>	<b>-4.9</b>	<b>299,681<sup>A</sup></b>	<b>-4.8</b>	<b>51,927</b>	<b>-5.5</b>	<b>25,974</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,775<sup>A</sup></b>	<b>267,855<sup>A</sup></b>	<b>1.6</b>	<b>230,605<sup>A</sup></b>	<b>2.1</b>	<b>37,250</b>	<b>-1.0</b>	<b>13,415</b>
Oilseed and grain farming	15,065 <sup>A</sup>	172,903 <sup>A</sup>	3.7	142,334 <sup>A</sup>	6.6	30,569	-7.8	11,597
Potato farming	215 <sup>E</sup>	745,238 <sup>E</sup>	38.3	623,485 <sup>E</sup>	32.6	121,753 <sup>E</sup>	76.6	61,436 <sup>E</sup>
Other vegetable (except potato) and melon farming	990 <sup>B</sup>	451,151 <sup>B</sup>	21.6	392,401 <sup>B</sup>	18.2	58,749	49.8	28,198
Fruit and tree nut farming	1,000 <sup>B</sup>	330,099 <sup>B</sup>	-1.9	298,734 <sup>B</sup>	-1.7	31,365	-3.8	5,306
Greenhouse, nursery and floriculture production	1,285 <sup>B</sup>	1,467,362 <sup>B</sup>	3.4	1,315,998 <sup>B</sup>	1.9	151,364	18.9	57,674
Other crop farming	3,220 <sup>B</sup>	123,982 <sup>B</sup>	-13.9	111,654 <sup>B</sup>	-11.4	12,328	-31.6	-1,066
<b>Animal production</b>	<b>20,615<sup>A</sup></b>	<b>333,443<sup>A</sup></b>	<b>9.0</b>	<b>297,661<sup>A</sup></b>	<b>10.3</b>	<b>35,782</b>	<b>-0.5</b>	<b>11,162</b>
Beef cattle ranching and farming, including feedlots	8,415 <sup>A</sup>	153,439 <sup>A</sup>	-4.1	155,443 <sup>A</sup>	0.7	-2,004	..	-10,824
Dairy cattle and milk production	4,835 <sup>A</sup>	461,180 <sup>A</sup>	8.3	356,330 <sup>A</sup>	10.1	104,849	2.8	54,608
Hog and pig farming	1,305 <sup>B</sup>	924,844 <sup>B</sup>	5.4	884,470 <sup>B</sup>	6.6	40,374	-14.7	-6,474
Poultry and egg production	1,780 <sup>B</sup>	982,474 <sup>B</sup>	-3.6	852,822 <sup>B</sup>	-3.8	129,652	-2.6	76,467
Other animal production	4,285 <sup>B</sup>	93,112 <sup>B</sup>	4.7	101,464 <sup>B</sup>	6.9	-8,352	-39.5	-16,461
<b>Total</b>	<b>42,395<sup>A</sup></b>	<b>299,757<sup>A</sup></b>	<b>5.2</b>	<b>263,221<sup>A</sup></b>	<b>6.1</b>	<b>36,536</b>	<b>-0.7</b>	<b>12,319</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>8,810<sup>A</sup></b>	<b>372,252<sup>A</sup></b>	<b>6.1</b>	<b>290,896<sup>A</sup></b>	<b>2.1</b>	<b>81,356</b>	<b>23.3</b>	<b>40,276</b>
Oilseed and grain farming	7,725 <sup>A</sup>	365,107 <sup>A</sup>	5.2	283,266 <sup>A</sup>	1.1	81,842	22.7	40,273
Potato farming	95 <sup>C</sup>	2,864,188 <sup>B</sup>	10.5	2,304,647 <sup>B</sup>	5.9	559,541	34.7	322,138
Other vegetable (except potato) and melon farming	35 <sup>C</sup>	757,185 <sup>B</sup>	-14.8	648,420 <sup>B</sup>	-8.1	108,765	-40.8	44,616
Fruit and tree nut farming	30 <sup>E</sup>	47,811 <sup>B</sup>	x	32,803 <sup>B</sup>	x	15,008	x	5,907 <sup>E</sup>
Greenhouse, nursery and floriculture production	85 <sup>C</sup>	690,559 <sup>B</sup>	13.5	604,067 <sup>B</sup>	11.0	86,492	35.3	45,578
Other crop farming	835 <sup>B</sup>	121,791 <sup>B</sup>	9.5	97,913 <sup>B</sup>	8.4	23,878	14.0	9,132
<b>Animal production</b>	<b>6,950<sup>A</sup></b>	<b>311,843<sup>A</sup></b>	<b>-5.0</b>	<b>288,491<sup>A</sup></b>	<b>-7.3</b>	<b>23,352</b>	<b>36.9</b>	<b>772</b>
Beef cattle ranching and farming, including feedlots	5,230 <sup>A</sup>	126,336 <sup>A</sup>	-7.2	121,404 <sup>A</sup>	-5.5	4,932	-36.1	-4,779
Dairy cattle and milk production	340 <sup>B</sup>	670,969 <sup>B</sup>	0.9	517,140 <sup>B</sup>	-2.4	153,829	13.7	74,226
Hog and pig farming	380 <sup>B</sup>	2,234,820 <sup>B</sup>	11.9	2,189,837 <sup>B</sup>	6.7	44,983	..	-79,039
Poultry and egg production	310 <sup>C</sup>	680,968 <sup>B</sup>	-7.7	568,945 <sup>B</sup>	-11.5	112,023	18.5	73,475
Other animal production	705 <sup>C</sup>	326,087 <sup>C</sup>	-15.1	278,137 <sup>B</sup>	-19.4	47,951	22.8	18,344
<b>Total</b>	<b>15,760<sup>A</sup></b>	<b>345,606<sup>A</sup></b>	<b>1.4</b>	<b>289,835<sup>A</sup></b>	<b>-2.3</b>	<b>55,771</b>	<b>26.4</b>	<b>22,851</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>29,615<sup>A</sup></b>	<b>252,345<sup>A</sup></b>	<b>4.7</b>	<b>185,435<sup>A</sup></b>	<b>4.0</b>	<b>66,911</b>	<b>6.9</b>	<b>38,465</b>
Oilseed and grain farming	27,865 <sup>A</sup>	259,976 <sup>A</sup>	4.5	190,873 <sup>A</sup>	3.9	69,103	5.9	39,691
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	F	F	F	F	F	F
Other crop farming	1,580 <sup>B</sup>	111,546 <sup>C</sup>	30.5	81,494 <sup>C</sup>	17.2	30,052	88.2	18,802
<b>Animal production</b>	<b>10,755<sup>A</sup></b>	<b>177,280<sup>A</sup></b>	<b>-1.5</b>	<b>163,346<sup>A</sup></b>	<b>-3.1</b>	<b>13,934</b>	<b>21.9</b>	<b>-846</b>
Beef cattle ranching and farming, including feedlots	9,445 <sup>A</sup>	130,513 <sup>A</sup>	-1.6	122,965 <sup>A</sup>	-0.6	7,548	-15.7	-3,439
Dairy cattle and milk production	145 <sup>B</sup>	948,952 <sup>B</sup>	24.4	745,907 <sup>B</sup>	15.0	203,046	76.9	102,925
Hog and pig farming	60 <sup>D</sup>	4,206,608 <sup>D</sup>	0.5	4,163,920 <sup>D</sup>	-7.5	42,688	..	-256,512
Poultry and egg production	125 <sup>E</sup>	672,974 <sup>E</sup>	F	587,475 <sup>E</sup>	F	85,499 <sup>E</sup>	F	39,806 <sup>E</sup>
Other animal production	970 <sup>C</sup>	191,260 <sup>C</sup>	-9.8	155,586 <sup>C</sup>	-12.8	35,674	6.0	19,374
<b>Total</b>	<b>40,365<sup>A</sup></b>	<b>232,349<sup>A</sup></b>	<b>3.8</b>	<b>179,550<sup>A</sup></b>	<b>2.2</b>	<b>52,798</b>	<b>9.7</b>	<b>27,993</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,250<sup>A</sup></b>	<b>276,616<sup>A</sup></b>	<b>-1.3</b>	<b>203,290<sup>A</sup></b>	<b>-1.3</b>	<b>73,327</b>	<b>-1.2</b>	<b>37,497</b>
Oilseed and grain farming	16,340 <sup>A</sup>	305,098 <sup>A</sup>	-3.3	219,951 <sup>A</sup>	-3.4	85,147	-3.0	45,382
Potato farming	100 <sup>E</sup>	1,608,165 <sup>E</sup>	-27.8	1,126,393 <sup>E</sup>	-30.7	481,772 <sup>E</sup>	-20.1	282,325 <sup>E</sup>
Other vegetable (except potato) and melon farming	65 <sup>D</sup>	750,846 <sup>D</sup>	4.9	621,706 <sup>D</sup>	7.1	129,140	-4.6	73,998 <sup>E</sup>
Fruit and tree nut farming	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	310 <sup>C</sup>	661,784 <sup>C</sup>	23.0	590,125 <sup>C</sup>	24.9	71,659	9.4	27,239
Other crop farming	4,345 <sup>B</sup>	108,355 <sup>C</sup>	6.0	88,363 <sup>D</sup>	6.6	19,992	3.5	3,260
<b>Animal production</b>	<b>21,975<sup>A</sup></b>	<b>343,669<sup>A</sup></b>	<b>-5.4</b>	<b>318,034<sup>A</sup></b>	<b>-4.4</b>	<b>25,635</b>	<b>-16.4</b>	<b>5,245</b>
Beef cattle ranching and farming, including feedlots	18,325 <sup>A</sup>	320,387 <sup>A</sup>	-4.5	302,128 <sup>A</sup>	-3.5	18,259	-18.8	1,264
Dairy cattle and milk production	465 <sup>B</sup>	919,544 <sup>A</sup>	1.8	720,620 <sup>A</sup>	0.2	198,924	8.1	101,732
Hog and pig farming	225 <sup>C</sup>	1,133,344 <sup>B</sup>	4.7	1,129,710 <sup>B</sup>	8.4	3,634	-91.0	-67,671
Poultry and egg production	305 <sup>C</sup>	1,115,125 <sup>C</sup>	-7.8	990,305 <sup>C</sup>	-10.5	124,820	20.7	74,534
Other animal production	2,655 <sup>B</sup>	247,978 <sup>B</sup>	-17.0	211,497 <sup>B</sup>	-14.1	36,481	-30.7	13,881
<b>Total</b>	<b>43,225<sup>A</sup></b>	<b>310,708<sup>A</sup></b>	<b>-3.9</b>	<b>261,628<sup>A</sup></b>	<b>-3.7</b>	<b>49,079</b>	<b>-4.9</b>	<b>21,099</b>

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

	2009							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>4,440<sup>A</sup></b>	<b>321,303<sup>A</sup></b>	<b>-0.9</b>	<b>289,131<sup>A</sup></b>	<b>-1.2</b>	<b>32,172</b>	<b>1.3</b>	<b>7,609</b>
Oilseed and grain farming	285 <sup>B</sup>	232,696 <sup>B</sup>	0.6	196,661 <sup>B</sup>	7.0	36,034	-24.2	-2,536
Potato farming	50 <sup>B</sup>	1,007,895 <sup>B</sup>	56.2	857,655 <sup>B</sup>	55.0	150,240	63.4	79,981
Other vegetable (except potato) and melon farming	315 <sup>B</sup>	272,096 <sup>B</sup>	17.9	239,055 <sup>B</sup>	14.7	33,041	48.2	17,102
Fruit and tree nut farming	1,980 <sup>A</sup>	183,791 <sup>B</sup>	-5.0	170,460 <sup>B</sup>	3.4	13,331	-53.4	-220
Greenhouse, nursery and floriculture production	685 <sup>B</sup>	1,115,409 <sup>B</sup>	0.4	993,634 <sup>B</sup>	-3.4	121,775	47.6	53,136
Other crop farming	1,125 <sup>B</sup>	85,610 <sup>C</sup>	-8.1	81,435 <sup>C</sup>	-12.7	4,175	..	-9,691
<b>Animal production</b>	<b>4,940<sup>A</sup></b>	<b>362,299<sup>A</sup></b>	<b>2.4</b>	<b>331,831<sup>A</sup></b>	<b>-0.7</b>	<b>30,469</b>	<b>57.1</b>	<b>3,745</b>
Beef cattle ranching and farming, including feedlots	2,515 <sup>A</sup>	131,852 <sup>A</sup>	-0.5	132,283 <sup>A</sup>	-3.2	-431	89.7	-13,798
Dairy cattle and milk production	545 <sup>A</sup>	1,074,337 <sup>A</sup>	6.5	949,252 <sup>B</sup>	8.3	125,085	-5.2	27,951
Hog and pig farming	45 <sup>A</sup>	1,356,027 <sup>A</sup>	12.4	1,195,384 <sup>A</sup>	-3.3	160,643	..	114,698
Poultry and egg production	770 <sup>B</sup>	928,686 <sup>B</sup>	4.5	824,057 <sup>B</sup>	1.7	104,629	34.3	59,847
Other animal production	1,060 <sup>C</sup>	90,367 <sup>C</sup>	-4.9	94,494 <sup>B</sup>	-21.9	-4,127	84.1	-12,569
<b>Total</b>	<b>9,375<sup>A</sup></b>	<b>342,845<sup>A</sup></b>	<b>0.9</b>	<b>311,573<sup>A</sup></b>	<b>-0.9</b>	<b>31,272</b>	<b>23.8</b>	<b>5,574</b>

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

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Canada</b>	<b>70,690<sup>A</sup></b>	<b>29,395<sup>A</sup></b>	<b>34,420<sup>A</sup></b>	<b>22,790<sup>A</sup></b>	<b>23,655<sup>A</sup></b>	<b>180,950<sup>A</sup></b>
Newfoundland and Labrador	100 <sup>A</sup>	30 <sup>B</sup>	35 <sup>B</sup>	30 <sup>B</sup>	60 <sup>B</sup>	260 <sup>A</sup>
Prince Edward Island	410 <sup>A</sup>	145 <sup>A</sup>	150 <sup>A</sup>	175 <sup>A</sup>	280 <sup>A</sup>	1,155 <sup>A</sup>
Nova Scotia	870 <sup>A</sup>	190 <sup>B</sup>	245 <sup>A</sup>	200 <sup>A</sup>	300 <sup>A</sup>	1,795 <sup>A</sup>
New Brunswick	625 <sup>A</sup>	165 <sup>B</sup>	195 <sup>A</sup>	170 <sup>A</sup>	295 <sup>A</sup>	1,455 <sup>A</sup>
Quebec	7,175 <sup>A</sup>	3,680 <sup>A</sup>	5,555 <sup>A</sup>	4,665 <sup>A</sup>	4,080 <sup>A</sup>	25,160 <sup>A</sup>
Ontario	18,730 <sup>A</sup>	6,205 <sup>A</sup>	6,825 <sup>A</sup>	5,060 <sup>A</sup>	5,580 <sup>A</sup>	42,395 <sup>A</sup>
Manitoba	5,520 <sup>A</sup>	2,510 <sup>A</sup>	3,045 <sup>A</sup>	2,185 <sup>A</sup>	2,500 <sup>A</sup>	15,760 <sup>A</sup>
Saskatchewan	14,265 <sup>A</sup>	7,700 <sup>A</sup>	8,805 <sup>A</sup>	5,240 <sup>A</sup>	4,365 <sup>A</sup>	40,365 <sup>A</sup>
Alberta	18,570 <sup>A</sup>	7,290 <sup>A</sup>	8,165 <sup>A</sup>	4,370 <sup>A</sup>	4,840 <sup>A</sup>	43,225 <sup>A</sup>
British Columbia	4,435 <sup>A</sup>	1,490 <sup>A</sup>	1,390 <sup>A</sup>	705 <sup>B</sup>	1,360 <sup>A</sup>	9,375 <sup>A</sup>
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Canada</b>	<b>25,346<sup>A</sup></b>	<b>71,860<sup>A</sup></b>	<b>162,443<sup>A</sup></b>	<b>355,924<sup>A</sup></b>	<b>1,576,452<sup>A</sup></b>	<b>303,394<sup>A</sup></b>
Newfoundland and Labrador	22,922 <sup>A</sup>	72,624 <sup>A</sup>	173,269 <sup>A</sup>	323,446 <sup>A</sup>	2,282,070 <sup>B</sup>	603,877 <sup>B</sup>
Prince Edward Island	22,972 <sup>A</sup>	73,027 <sup>A</sup>	159,422 <sup>A</sup>	366,278 <sup>A</sup>	1,396,422 <sup>A</sup>	429,029 <sup>A</sup>
Nova Scotia	23,537 <sup>A</sup>	73,548 <sup>A</sup>	166,095 <sup>A</sup>	360,682 <sup>A</sup>	1,521,848 <sup>A</sup>	337,037 <sup>A</sup>
New Brunswick	23,621 <sup>A</sup>	66,817 <sup>A</sup>	165,046 <sup>A</sup>	360,822 <sup>A</sup>	1,653,100 <sup>A</sup>	422,952 <sup>A</sup>
Quebec	27,146 <sup>A</sup>	73,929 <sup>A</sup>	165,567 <sup>A</sup>	355,737 <sup>A</sup>	1,421,746 <sup>A</sup>	351,608 <sup>A</sup>
Ontario	24,601 <sup>A</sup>	71,530 <sup>A</sup>	162,818 <sup>A</sup>	359,840 <sup>A</sup>	1,590,293 <sup>A</sup>	299,757 <sup>A</sup>
Manitoba	26,011 <sup>A</sup>	71,846 <sup>A</sup>	163,146 <sup>A</sup>	356,195 <sup>A</sup>	1,540,244 <sup>A</sup>	345,606 <sup>A</sup>
Saskatchewan	26,064 <sup>A</sup>	72,627 <sup>A</sup>	161,217 <sup>A</sup>	350,938 <sup>A</sup>	1,189,702 <sup>A</sup>	232,349 <sup>A</sup>
Alberta	25,390 <sup>A</sup>	70,701 <sup>A</sup>	162,008 <sup>A</sup>	356,511 <sup>A</sup>	1,976,405 <sup>A</sup>	310,708 <sup>A</sup>
British Columbia	23,142 <sup>A</sup>	70,113 <sup>A</sup>	155,925 <sup>A</sup>	358,044 <sup>A</sup>	1,869,811 <sup>A</sup>	342,845 <sup>A</sup>
<b>Total operating expenses</b>						
<b>Canada</b>	<b>27,065<sup>A</sup></b>	<b>61,279<sup>A</sup></b>	<b>131,470<sup>A</sup></b>	<b>283,741<sup>A</sup></b>	<b>1,339,119<sup>A</sup></b>	<b>256,337<sup>A</sup></b>
Newfoundland and Labrador	23,765 <sup>A</sup>	64,495 <sup>A</sup>	164,495 <sup>A</sup>	317,786 <sup>A</sup>	1,994,220 <sup>B</sup>	535,444 <sup>B</sup>
Prince Edward Island	27,153 <sup>A</sup>	70,773 <sup>A</sup>	147,165 <sup>A</sup>	294,196 <sup>A</sup>	1,238,151 <sup>A</sup>	379,729 <sup>A</sup>
Nova Scotia	24,741 <sup>A</sup>	65,498 <sup>A</sup>	145,113 <sup>A</sup>	314,150 <sup>A</sup>	1,328,381 <sup>A</sup>	296,295 <sup>A</sup>
New Brunswick	25,805 <sup>A</sup>	57,685 <sup>A</sup>	139,470 <sup>A</sup>	291,524 <sup>A</sup>	1,420,926 <sup>B</sup>	363,421 <sup>A</sup>
Quebec	25,661 <sup>A</sup>	60,046 <sup>A</sup>	128,546 <sup>A</sup>	287,348 <sup>A</sup>	1,245,257 <sup>A</sup>	299,681 <sup>A</sup>
Ontario	29,980 <sup>A</sup>	67,391 <sup>A</sup>	141,018 <sup>A</sup>	296,539 <sup>A</sup>	1,383,257 <sup>A</sup>	263,221 <sup>A</sup>
Manitoba	27,378 <sup>A</sup>	62,770 <sup>A</sup>	132,813 <sup>A</sup>	281,046 <sup>A</sup>	1,297,213 <sup>A</sup>	289,835 <sup>A</sup>
Saskatchewan	23,533 <sup>A</sup>	57,684 <sup>A</sup>	125,642 <sup>A</sup>	265,409 <sup>A</sup>	910,323 <sup>A</sup>	179,550 <sup>A</sup>
Alberta	26,339 <sup>A</sup>	58,598 <sup>A</sup>	127,516 <sup>A</sup>	281,090 <sup>A</sup>	1,678,857 <sup>A</sup>	261,628 <sup>A</sup>
British Columbia	31,742 <sup>B</sup>	66,954 <sup>A</sup>	147,412 <sup>A</sup>	314,645 <sup>A</sup>	1,660,443 <sup>A</sup>	311,573 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>-1,719</b>	<b>10,581</b>	<b>30,972</b>	<b>72,183</b>	<b>237,333</b>	<b>47,057</b>
Newfoundland and Labrador	-844	8,077	8,774	5,660	287,850	68,434
Prince Edward Island	-4,182	2,255	12,257	72,082	158,271	49,300
Nova Scotia	-1,204	8,050	20,982	46,531	193,467	40,743
New Brunswick	-2,184	9,132	25,576	69,298	232,174	59,531
Quebec	1,484	13,883	37,021	68,389	176,488	51,927
Ontario	-5,380	4,139	21,801	63,302	207,036	36,536
Manitoba	-1,366	9,076	30,333	75,149	243,031	55,771
Saskatchewan	2,531	14,943	35,575	85,570	279,379	52,798
Alberta	-949	12,104	34,491	75,421	297,548	49,079
British Columbia	-8,601	3,159	8,513	43,400	209,368	31,272
<b>Net operating income adjusted for CCA</b>						
<b>Canada</b>	<b>-6,069</b>	<b>1,679</b>	<b>12,704</b>	<b>35,166</b>	<b>121,022</b>	<b>20,569</b>
Newfoundland and Labrador	-4,886	-1,671	-8,265	-27,232	141,224	25,701
Prince Edward Island	-8,040	-4,835	-3,757	41,223	47,767	13,739
Nova Scotia	-5,644	-804	5,268	16,963	105,360	17,491
New Brunswick	-7,036	473	4,984	31,887	119,014	25,984
Quebec	-2,695	5,010	18,550	34,545	95,641	25,974
Ontario	-9,622	-3,951	6,010	30,701	95,122	12,319
Manitoba	-5,151	391	12,764	37,224	107,029	22,851
Saskatchewan	-1,024	6,910	17,674	45,366	160,021	27,993
Alberta	-5,793	1,508	13,250	32,848	156,418	21,099
British Columbia	-14,838	-5,976	-7,891	10,633	96,077	5,574

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

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Crop production</b>	<b>34,855</b> A	<b>16,830</b> A	<b>20,860</b> A	<b>13,255</b> A	<b>12,705</b> A	<b>98,500</b> A
Oilseed and grain farming	21,460 A	12,500 A	16,365 A	11,135 A	9,605 A	71,070 A
Potato farming	200 E	115 E	95 B	135 B	650 A	1,200 B
Other vegetable (except potato) and melon farming	825 B	390 D	465 B	260 C	450 B	2,390 A
Fruit and tree nut farming	1,860 B	915 B	945 B	505 B	455 B	4,685 A
Greenhouse, nursery and floriculture production	915 B	475 C	645 C	485 B	1,085 A	3,610 A
Other crop farming	9,595 A	2,430 B	2,350 B	730 B	460 B	15,550 A
<b>Animal production</b>	<b>35,830</b> A	<b>12,570</b> A	<b>13,555</b> A	<b>9,535</b> A	<b>10,950</b> A	<b>82,445</b> A
Beef cattle ranching and farming, including feedlots	26,505 A	9,560 A	8,260 A	2,550 A	2,325 A	49,200 A
Dairy cattle and milk production	430 D	695 C	3,095 A	5,010 A	3,985 A	13,220 A
Hog and pig farming	435 D	230 E	575 C	680 B	1,790 A	3,700 A
Poultry and egg production	795 C	230 E	350 C	790 B	2,305 A	4,460 A
Other animal production	7,670 A	1,850 B	1,285 B	515 C	555 B	11,870 A
<b>Total</b>	<b>70,690</b> A	<b>29,395</b> A	<b>34,420</b> A	<b>22,790</b> A	<b>23,655</b> A	<b>180,950</b> A
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Crop production</b>	<b>25,954</b> A	<b>72,440</b> A	<b>162,619</b> A	<b>353,435</b> A	<b>1,324,465</b> A	<b>274,358</b> A
Oilseed and grain farming	27,507 A	72,936 A	164,287 A	354,564 A	1,087,024 A	261,455 A
Potato farming	27,430 B	70,087 A	167,210 A	363,811 A	1,920,424 A	1,108,654 B
Other vegetable (except potato) and melon farming	26,796 A	70,818 A	154,983 A	355,342 A	1,653,020 A	399,861 A
Fruit and tree nut farming	25,545 A	72,109 A	156,441 A	352,086 A	1,305,167 A	220,929 A
Greenhouse, nursery and floriculture production	25,092 A	72,612 A	163,157 A	341,773 A	2,934,285 A	971,656 A
Other crop farming	22,531 A	70,343 A	154,658 A	341,735 A	1,349,275 B	104,186 A
<b>Animal production</b>	<b>24,756</b> A	<b>71,085</b> A	<b>162,171</b> A	<b>359,383</b> A	<b>1,868,869</b> A	<b>338,084</b> A
Beef cattle ranching and farming, including feedlots	25,195 A	71,181 A	154,895 A	343,117 A	2,975,424 A	211,764 A
Dairy cattle and milk production	27,359 B	73,579 A	183,815 A	360,035 A	1,027,266 A	493,917 A
Hog and pig farming	27,126 C	75,704 A	168,977 A	379,490 A	2,262,556 A	1,196,370 A
Poultry and egg production	23,502 A	75,742 A	173,259 A	387,076 A	1,832,317 A	1,036,094 A
Other animal production	23,083 A	68,448 A	150,647 A	365,095 A	2,157,743 B	158,165 A
<b>Total</b>	<b>25,346</b> A	<b>71,860</b> A	<b>162,443</b> A	<b>355,924</b> A	<b>1,576,452</b> A	<b>303,394</b> A
<b>Total operating expenses</b>						
<b>Crop production</b>	<b>23,993</b> A	<b>57,831</b> A	<b>128,159</b> A	<b>271,008</b> A	<b>1,041,663</b> A	<b>216,310</b> A
Oilseed and grain farming	24,222 A	57,566 A	127,232 A	267,136 A	802,876 A	197,119 A
Potato farming	29,085 D	49,045 D	146,457 A	298,867 A	1,575,181 A	910,434 B
Other vegetable (except potato) and melon farming	23,300 A	53,303 B	135,206 A	322,557 A	1,433,481 A	347,168 A
Fruit and tree nut farming	28,824 A	71,698 A	146,965 A	322,668 A	1,114,893 A	198,540 A
Greenhouse, nursery and floriculture production	25,813 B	58,815 A	136,939 A	292,897 A	2,627,491 A	866,687 A
Other crop farming	22,319 A	54,907 A	122,485 A	255,572 A	1,086,132 C	84,962 B
<b>Animal production</b>	<b>30,054</b> A	<b>65,895</b> A	<b>136,567</b> A	<b>301,437</b> A	<b>1,684,254</b> A	<b>304,160</b> A
Beef cattle ranching and farming, including feedlots	29,754 A	65,512 A	132,941 A	309,964 A	2,836,830 A	201,167 A
Dairy cattle and milk production	18,968 D	54,903 B	142,817 A	279,415 A	814,363 A	388,328 A
Hog and pig farming	29,017 D	66,391 B	135,636 A	369,647 A	2,207,328 A	1,162,370 A
Poultry and egg production	26,365 B	80,589 B	157,004 B	331,877 A	1,595,989 A	903,816 A
Other animal production	32,148 A	70,090 B	139,600 A	337,795 B	1,780,953 B	144,352 A
<b>Total</b>	<b>27,065</b> A	<b>61,279</b> A	<b>131,470</b> A	<b>283,741</b> A	<b>1,339,119</b> A	<b>256,337</b> A
<b>Net operating income</b>						
<b>Crop production</b>	<b>1,960</b>	<b>14,609</b>	<b>34,460</b>	<b>82,427</b>	<b>282,802</b>	<b>58,048</b>
Oilseed and grain farming	3,285	15,370	37,056	87,428	284,149	64,336
Potato farming	-1,655	21,042	20,752	64,945	345,242	198,220
Other vegetable (except potato) and melon farming	3,496	17,515	19,778	32,785	219,539	52,692
Fruit and tree nut farming	-3,279	411	9,476	29,418	190,274	22,389
Greenhouse, nursery and floriculture production	-721	13,797	26,218	48,875	306,794	104,968
Other crop farming	212	15,436	32,172	86,163	263,143	19,223
<b>Animal production</b>	<b>-5,298</b>	<b>5,190</b>	<b>25,604</b>	<b>57,946</b>	<b>184,616</b>	<b>33,924</b>
Beef cattle ranching and farming, including feedlots	-4,559	5,668	21,954	33,153	138,595	10,598
Dairy cattle and milk production	8,391	18,676	40,998	80,619	212,903	105,590
Hog and pig farming	-1,892	9,313	33,341	9,843	55,228	34,000
Poultry and egg production	-2,863	-4,848	16,255	55,199	236,328	132,278
Other animal production	-9,065	-1,641	11,047	27,300	376,790	13,812
<b>Total</b>	<b>-1,719</b>	<b>10,581</b>	<b>30,972</b>	<b>72,183</b>	<b>237,333</b>	<b>47,057</b>

Table 8-2 – continued

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

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
<b>Net operating income adjusted for CCA</b>						
<b>Crop production</b>	<b>-2,127</b>	<b>6,006</b>	<b>16,004</b>	<b>41,733</b>	<b>150,583</b>	<b>28,697</b>
Oilseed and grain farming	-262	7,021	18,025	45,030	156,464	33,512
Potato farming	-4,533	14,551 E	6,129	35,772	178,767	102,259
Other vegetable (except potato) and melon farming	23	12,122	8,531	10,043	115,063	26,341
Fruit and tree nut farming	-7,932	-7,173	-4,355	-554	101,595	4,393
Greenhouse, nursery and floriculture production	-4,278	5,787	15,221	25,614	128,477	44,398
Other crop farming	-5,103	4,408	12,225	43,883	123,070	5,086
<b>Animal production</b>	<b>-9,903</b>	<b>-4,112</b>	<b>7,623</b>	<b>26,040</b>	<b>86,746</b>	<b>10,857</b>
Beef cattle ranching and farming, including feedlots	-9,187	-4,389	3,624	2,498	57,003	-2,371
Dairy cattle and milk production	5,742 E	10,807	22,162	46,234	105,320	55,217
Hog and pig farming	F	352	12,749	-18,506	-45,812	-24,229
Poultry and egg production	F	-10,428 E	2,554	30,410	155,016	83,113
Other animal production	-13,357	-8,092	-2,606	-2,186	221,921	69
<b>Total</b>	<b>-6,069</b>	<b>1,679</b>	<b>12,704</b>	<b>35,166</b>	<b>121,022</b>	<b>20,569</b>

Table 9-1

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

	2009						Average net operating income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number					\$	%	
<b>Crop production</b>	<b>22,450 A</b>	<b>33,515 A</b>	<b>13,895 A</b>	<b>12,790 A</b>	<b>15,855 A</b>	<b>98,500 A</b>	<b>58,048</b>	<b>22.8</b>
Oilseed and grain farming	14,165 A	22,440 A	10,770 A	10,625 A	13,070 A	71,070 A	64,336	19.9
Potato farming	280 D	170 D	105 B	135 D	510 A	1,200 B	198,220	23.3
Other vegetable (except potato) and melon farming	525 B	1,070 B	255 C	190 C	360 B	2,390 A	52,692	22.0
Fruit and tree nut farming	1,765 A	1,625 B	605 C	320 B	370 B	4,685 A	22,389	37.7
Greenhouse, nursery and floriculture production	960 B	1,035 B	455 C	405 B	760 B	3,610 A	104,968	26.6
Other crop farming	4,760 B	7,180 A	1,705 B	1,105 B	800 B	15,550 A	19,223	30.6
<b>Animal production</b>	<b>30,590 A</b>	<b>24,670 A</b>	<b>8,855 A</b>	<b>8,320 A</b>	<b>10,010 A</b>	<b>82,445 A</b>	<b>33,924</b>	<b>37.1</b>
Beef cattle ranching and farming, including feedlots	21,525 A	17,855 A	5,020 A	2,945 A	1,845 A	49,200 A	10,598	43.8
Dairy cattle and milk production	1,055 B	1,365 B	2,010 B	3,725 A	5,060 A	13,220 A	105,590	8.0
Hog and pig farming	1,120 B	725 C	525 C	515 B	810 B	3,700 A	34,000	30.3
Poultry and egg production	885 C	670 B	480 C	660 B	1,765 A	4,460 A	132,278	19.8
Other animal production	5,995 B	4,050 B	820 C	480 C	525 B	11,870 A	13,812	50.5
<b>Total</b>	<b>53,035 A</b>	<b>58,180 A</b>	<b>22,745 A</b>	<b>21,105 A</b>	<b>25,870 A</b>	<b>180,950 A</b>	<b>47,057</b>	<b>29.3</b>



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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>35<sup>B</sup></b>	<b>65<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>135<sup>A</sup></b>	<b>32,665</b>	<b>25.9</b>
Oilseed and grain farming	x	0	0	0	0	x	x	x
Potato farming	x	x	0	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 <sup>B</sup>	x	x	x	50 <sup>A</sup>	16,309	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	45 <sup>B</sup>	45,988	x
Other crop farming	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>50<sup>B</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>30<sup>B</sup></b>	<b>120<sup>A</sup></b>	<b>110,871</b>	<b>41.7</b>
Beef cattle ranching and farming, including feedlots	x	x	0	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 <sup>B</sup>	218,549	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	35 <sup>B</sup>	-31,363	x
<b>Total</b>	<b>80<sup>A</sup></b>	<b>90<sup>A</sup></b>	<b>x</b>	<b>25<sup>B</sup></b>	<b>40<sup>B</sup></b>	<b>260<sup>A</sup></b>	<b>68,434</b>	<b>30.8</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>175<sup>A</sup></b>	<b>125<sup>B</sup></b>	<b>50<sup>B</sup></b>	<b>60<sup>B</sup></b>	<b>130<sup>A</sup></b>	<b>535<sup>A</sup></b>	<b>71,249</b>	<b>32.7</b>
Oilseed and grain farming	40 <sup>C</sup>	30 <sup>D</sup>	x	x	x	95 <sup>B</sup>	8,753	42.1
Potato farming	60 <sup>B</sup>	35 <sup>C</sup>	x	30 <sup>B</sup>	105 <sup>A</sup>	255 <sup>A</sup>	135,194	23.5
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 <sup>B</sup>	24,840	x
Fruit and tree nut farming	35 <sup>C</sup>	x	x	x	x	55 <sup>B</sup>	9,811	63.6
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	25 <sup>D</sup>	25 <sup>E</sup>	x	x	x	75 <sup>C</sup>	13,044	33.3
<b>Animal production</b>	<b>265<sup>A</sup></b>	<b>135<sup>B</sup></b>	<b>70<sup>B</sup></b>	<b>60<sup>A</sup></b>	<b>90<sup>B</sup></b>	<b>625<sup>A</sup></b>	<b>30,447</b>	<b>42.4</b>
Beef cattle ranching and farming, including feedlots	170 <sup>B</sup>	85 <sup>B</sup>	x	x	x	290 <sup>A</sup>	4,436	58.6
Dairy cattle and milk production	x	x	35 <sup>B</sup>	50 <sup>A</sup>	70 <sup>B</sup>	200 <sup>A</sup>	85,604	x
Hog and pig farming	x	x	x	x	x	25 <sup>C</sup>	-47,000	x
Poultry and egg production	x	x	x	x	x	25 <sup>B</sup>	84,695	x
Other animal production	55 <sup>D</sup>	x	x	0	x	80 <sup>C</sup>	2,719	68.8
<b>Total</b>	<b>440<sup>A</sup></b>	<b>265<sup>A</sup></b>	<b>120<sup>B</sup></b>	<b>115<sup>A</sup></b>	<b>220<sup>A</sup></b>	<b>1,155<sup>A</sup></b>	<b>49,300</b>	<b>38.1</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>295 B</b>	<b>345 B</b>	<b>65 B</b>	<b>50 C</b>	<b>45 A</b>	<b>815 A</b>	<b>14,572</b>	<b>36.2</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	45 D	x	x	x	85 C	28,910	x
Fruit and tree nut farming	170 C	130 C	30 A	x	x	365 B	3,381	46.6
Greenhouse, nursery and floriculture production	45 E	105 D	25 D	x	x	205 C	15,196	22.0
Other crop farming	50 C	50 D	x	x	x	115 C	35,178	43.5
<b>Animal production</b>	<b>345 B</b>	<b>225 B</b>	<b>85 B</b>	<b>140 A</b>	<b>195 A</b>	<b>980 A</b>	<b>62,368</b>	<b>35.2</b>
Beef cattle ranching and farming, including feedlots	195 B	105 C	x	x	x	325 B	-1,829	60.0
Dairy cattle and milk production	25 B	30 D	30 B	75 A	90 A	245 A	109,061	10.2
Hog and pig farming	x	x	0	x	x	35 E	-45,238 E	x
Poultry and egg production	x	x	x	x	65 A	125 B	188,474	x
Other animal production	85 D	70 D	30 E	35 D	35 B	250 B	47,948	34.0
<b>Total</b>	<b>645 A</b>	<b>565 B</b>	<b>155 B</b>	<b>190 A</b>	<b>245 A</b>	<b>1,795 A</b>	<b>40,743</b>	<b>35.9</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>210 B</b>	<b>220 B</b>	<b>75 B</b>	<b>60 B</b>	<b>145 A</b>	<b>715 A</b>	<b>71,640</b>	<b>29.4</b>
Oilseed and grain farming	x	x	x	x	x	40 D	13,556	x
Potato farming	45 B	35 C	30 D	x	105 A	255 A	137,242	17.6
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 C	13,285	x
Fruit and tree nut farming	55 B	40 C	x	x	x	125 B	12,468	44.0
Greenhouse, nursery and floriculture production	x	50 D	x	x	x	90 C	64,148	x
Other crop farming	50 C	55 C	x	x	x	160 B	48,721	31.2
<b>Animal production</b>	<b>255 A</b>	<b>215 B</b>	<b>80 B</b>	<b>90 A</b>	<b>105 A</b>	<b>745 A</b>	<b>47,848</b>	<b>34.2</b>
Beef cattle ranching and farming, including feedlots	175 A	140 B	x	x	x	350 A	5,286	50.0
Dairy cattle and milk production	x	x	35 B	70 A	70 A	215 A	98,163	x
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	55 C	277,635	x
Other animal production	50 C	35 D	x	x	x	95 C	3,824	52.6
<b>Total</b>	<b>455 A</b>	<b>435 A</b>	<b>155 B</b>	<b>150 A</b>	<b>255 A</b>	<b>1,455 A</b>	<b>59,531</b>	<b>31.3</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>2,215<sup>B</sup></b>	<b>4,460<sup>B</sup></b>	<b>1,555<sup>B</sup></b>	<b>1,135<sup>B</sup></b>	<b>1,050<sup>B</sup></b>	<b>10,420<sup>A</sup></b>	<b>38,608</b>	<b>21.3</b>
Oilseed and grain farming	895 <sup>B</sup>	1,145 <sup>B</sup>	610 <sup>C</sup>	480 <sup>B</sup>	490 <sup>B</sup>	3,620 <sup>A</sup>	41,414	24.7
Potato farming	35 <sup>D</sup>	25 <sup>D</sup>	x	30 <sup>E</sup>	80 <sup>B</sup>	185 <sup>B</sup>	148,542	18.9
Other vegetable (except potato) and melon farming	150 <sup>D</sup>	360 <sup>D</sup>	60 <sup>C</sup>	50 <sup>E</sup>	130 <sup>C</sup>	750 <sup>C</sup>	53,454	20.0
Fruit and tree nut farming	220 <sup>C</sup>	420 <sup>D</sup>	205 <sup>D</sup>	105 <sup>D</sup>	65 <sup>D</sup>	1,020 <sup>B</sup>	42,263	21.6
Greenhouse, nursery and floriculture production	135 <sup>D</sup>	290 <sup>D</sup>	130 <sup>D</sup>	75 <sup>D</sup>	140 <sup>C</sup>	770 <sup>B</sup>	71,870	17.5
Other crop farming	780 <sup>C</sup>	2,225 <sup>B</sup>	525 <sup>D</sup>	400 <sup>D</sup>	145 <sup>D</sup>	4,070 <sup>B</sup>	21,011	19.2
<b>Animal production</b>	<b>2,770<sup>B</sup></b>	<b>3,590<sup>B</sup></b>	<b>2,120<sup>B</sup></b>	<b>2,935<sup>A</sup></b>	<b>3,325<sup>A</sup></b>	<b>14,745<sup>A</sup></b>	<b>61,336</b>	<b>18.8</b>
Beef cattle ranching and farming, including feedlots	1,020 <sup>B</sup>	2,015 <sup>B</sup>	580 <sup>C</sup>	390 <sup>C</sup>	280 <sup>C</sup>	4,285 <sup>A</sup>	24,489	23.8
Dairy cattle and milk production	405 <sup>C</sup>	500 <sup>C</sup>	1,000 <sup>B</sup>	1,985 <sup>B</sup>	2,295 <sup>A</sup>	6,190 <sup>A</sup>	92,522	6.5
Hog and pig farming	375 <sup>C</sup>	310 <sup>D</sup>	290 <sup>D</sup>	295 <sup>C</sup>	330 <sup>C</sup>	1,600 <sup>B</sup>	31,852	23.4
Poultry and egg production	240 <sup>E</sup>	105 <sup>D</sup>	85 <sup>E</sup>	150 <sup>D</sup>	355 <sup>B</sup>	945 <sup>B</sup>	156,894	25.4
Other animal production	730 <sup>D</sup>	655 <sup>D</sup>	170 <sup>D</sup>	105 <sup>E</sup>	70 <sup>E</sup>	1,720 <sup>B</sup>	15,902	42.4
<b>Total</b>	<b>4,990<sup>A</sup></b>	<b>8,045<sup>A</sup></b>	<b>3,680<sup>A</sup></b>	<b>4,065<sup>A</sup></b>	<b>4,380<sup>A</sup></b>	<b>25,160<sup>A</sup></b>	<b>51,927</b>	<b>19.8</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>7,380<sup>A</sup></b>	<b>7,965<sup>A</sup></b>	<b>2,300<sup>A</sup></b>	<b>1,900<sup>B</sup></b>	<b>2,220<sup>A</sup></b>	<b>21,775<sup>A</sup></b>	<b>37,250</b>	<b>33.9</b>
Oilseed and grain farming	4,645 <sup>A</sup>	5,930 <sup>A</sup>	1,685 <sup>A</sup>	1,480 <sup>B</sup>	1,320 <sup>B</sup>	15,065 <sup>A</sup>	30,569	30.8
Potato farming	F	F	x	x	55 <sup>B</sup>	215 <sup>E</sup>	121,753 <sup>E</sup>	F
Other vegetable (except potato) and melon farming	235 <sup>C</sup>	405 <sup>D</sup>	120 <sup>E</sup>	65 <sup>D</sup>	155 <sup>D</sup>	990 <sup>B</sup>	58,749	23.7
Fruit and tree nut farming	415 <sup>C</sup>	240 <sup>C</sup>	135 <sup>D</sup>	70 <sup>E</sup>	125 <sup>D</sup>	1,000 <sup>B</sup>	31,365	41.5
Greenhouse, nursery and floriculture production	405 <sup>D</sup>	290 <sup>C</sup>	120 <sup>D</sup>	135 <sup>D</sup>	345 <sup>C</sup>	1,285 <sup>B</sup>	151,364	31.5
Other crop farming	1,565 <sup>C</sup>	1,065 <sup>C</sup>	235 <sup>D</sup>	135 <sup>D</sup>	220 <sup>D</sup>	3,220 <sup>B</sup>	12,328	48.6
<b>Animal production</b>	<b>8,710<sup>A</sup></b>	<b>4,915<sup>B</sup></b>	<b>1,905<sup>B</sup></b>	<b>2,030<sup>B</sup></b>	<b>3,060<sup>A</sup></b>	<b>20,615<sup>A</sup></b>	<b>35,782</b>	<b>42.3</b>
Beef cattle ranching and farming, including feedlots	4,995 <sup>A</sup>	2,500 <sup>B</sup>	540 <sup>C</sup>	190 <sup>C</sup>	190 <sup>C</sup>	8,415 <sup>A</sup>	-2,004	59.4
Dairy cattle and milk production	415 <sup>D</sup>	665 <sup>D</sup>	760 <sup>C</sup>	1,270 <sup>B</sup>	1,725 <sup>A</sup>	4,835 <sup>A</sup>	104,849	8.6
Hog and pig farming	425 <sup>C</sup>	310 <sup>D</sup>	160 <sup>D</sup>	130 <sup>D</sup>	275 <sup>C</sup>	1,305 <sup>B</sup>	40,374	32.6
Poultry and egg production	290 <sup>E</sup>	225 <sup>D</sup>	180 <sup>C</sup>	300 <sup>C</sup>	790 <sup>B</sup>	1,780 <sup>B</sup>	129,652	16.3
Other animal production	2,585 <sup>B</sup>	1,205 <sup>C</sup>	265 <sup>D</sup>	140 <sup>D</sup>	85 <sup>D</sup>	4,285 <sup>B</sup>	-8,352	60.3
<b>Total</b>	<b>16,085<sup>A</sup></b>	<b>12,885<sup>A</sup></b>	<b>4,210<sup>A</sup></b>	<b>3,925<sup>A</sup></b>	<b>5,275<sup>A</sup></b>	<b>42,395<sup>A</sup></b>	<b>36,536</b>	<b>37.9</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,635<sup>B</sup></b>	<b>2,345<sup>A</sup></b>	<b>1,325<sup>A</sup></b>	<b>1,430<sup>A</sup></b>	<b>2,070<sup>A</sup></b>	<b>8,810<sup>A</sup></b>	<b>81,356</b>	<b>18.6</b>
Oilseed and grain farming	1,360 <sup>B</sup>	1,855 <sup>A</sup>	1,185 <sup>A</sup>	1,375 <sup>A</sup>	1,950 <sup>A</sup>	7,725 <sup>A</sup>	81,842	17.6
Potato farming	x	x	x	x	70 <sup>B</sup>	95 <sup>C</sup>	559,541	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 <sup>C</sup>	108,765	x
Fruit and tree nut farming	x	x	x	x	0	30 <sup>E</sup>	15,008	x
Greenhouse, nursery and floriculture production	x	35 <sup>E</sup>	x	x	x	85 <sup>C</sup>	86,492	x
Other crop farming	235 <sup>D</sup>	415 <sup>D</sup>	105 <sup>D</sup>	35 <sup>C</sup>	35 <sup>E</sup>	835 <sup>B</sup>	23,878	28.1
<b>Animal production</b>	<b>2,920<sup>A</sup></b>	<b>2,275<sup>B</sup></b>	<b>670<sup>B</sup></b>	<b>535<sup>B</sup></b>	<b>560<sup>A</sup></b>	<b>6,950<sup>A</sup></b>	<b>23,352</b>	<b>42.0</b>
Beef cattle ranching and farming, including feedlots	2,395 <sup>B</sup>	1,915 <sup>B</sup>	475 <sup>B</sup>	320 <sup>C</sup>	125 <sup>B</sup>	5,230 <sup>A</sup>	4,932	45.8
Dairy cattle and milk production	x	x	F	95 <sup>C</sup>	160 <sup>B</sup>	340 <sup>B</sup>	153,829	x
Hog and pig farming	135 <sup>B</sup>	55 <sup>E</sup>	30 <sup>D</sup>	40 <sup>D</sup>	110 <sup>C</sup>	380 <sup>B</sup>	44,983	35.5
Poultry and egg production	F	60 <sup>D</sup>	F	50 <sup>C</sup>	105 <sup>B</sup>	310 <sup>C</sup>	112,023	F
Other animal production	325 <sup>D</sup>	230 <sup>D</sup>	55 <sup>D</sup>	25 <sup>A</sup>	70 <sup>C</sup>	705 <sup>C</sup>	47,951	46.1
<b>Total</b>	<b>4,560<sup>A</sup></b>	<b>4,620<sup>A</sup></b>	<b>1,990<sup>A</sup></b>	<b>1,960<sup>A</sup></b>	<b>2,635<sup>A</sup></b>	<b>15,760<sup>A</sup></b>	<b>55,771</b>	<b>28.9</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>4,875<sup>A</sup></b>	<b>9,475<sup>A</sup></b>	<b>5,040<sup>A</sup></b>	<b>4,755<sup>A</sup></b>	<b>5,470<sup>A</sup></b>	<b>29,615<sup>A</sup></b>	<b>66,911</b>	<b>16.5</b>
Oilseed and grain farming	4,465 <sup>A</sup>	8,585 <sup>A</sup>	4,780 <sup>A</sup>	4,670 <sup>A</sup>	5,360 <sup>A</sup>	27,865 <sup>A</sup>	69,103	16.0
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	0	x	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	F	x	x	F	F	x
Other crop farming	370 <sup>C</sup>	840 <sup>D</sup>	205 <sup>E</sup>	80 <sup>D</sup>	85 <sup>D</sup>	1,580 <sup>B</sup>	30,052	23.4
<b>Animal production</b>	<b>4,160<sup>A</sup></b>	<b>4,165<sup>A</sup></b>	<b>1,305<sup>B</sup></b>	<b>690<sup>B</sup></b>	<b>430<sup>B</sup></b>	<b>10,755<sup>A</sup></b>	<b>13,934</b>	<b>38.7</b>
Beef cattle ranching and farming, including feedlots	3,700 <sup>A</sup>	3,755 <sup>A</sup>	1,155 <sup>B</sup>	600 <sup>B</sup>	225 <sup>C</sup>	9,445 <sup>A</sup>	7,548	39.2
Dairy cattle and milk production	x	x	x	x	90 <sup>C</sup>	145 <sup>B</sup>	203,046	x
Hog and pig farming	x	x	x	x	x	60 <sup>D</sup>	42,688	x
Poultry and egg production	x	x	F	x	30 <sup>B</sup>	125 <sup>E</sup>	85,499 <sup>E</sup>	x
Other animal production	420 <sup>D</sup>	375 <sup>D</sup>	F	50 <sup>E</sup>	55 <sup>D</sup>	970 <sup>C</sup>	35,674	43.3
<b>Total</b>	<b>9,035<sup>A</sup></b>	<b>13,635<sup>A</sup></b>	<b>6,345<sup>A</sup></b>	<b>5,455<sup>A</sup></b>	<b>5,895<sup>A</sup></b>	<b>40,365<sup>A</sup></b>	<b>52,798</b>	<b>22.4</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>3,915<sup>A</sup></b>	<b>7,010<sup>A</sup></b>	<b>2,985<sup>A</sup></b>	<b>3,050<sup>A</sup></b>	<b>4,285<sup>A</sup></b>	<b>21,250<sup>A</sup></b>	<b>73,327</b>	<b>18.4</b>
Oilseed and grain farming	2,635 <sup>A</sup>	4,755 <sup>A</sup>	2,460 <sup>B</sup>	2,585 <sup>A</sup>	3,905 <sup>A</sup>	16,340 <sup>A</sup>	85,147	16.1
Potato farming	x	x	x	F	60 <sup>C</sup>	100 <sup>E</sup>	481,772 <sup>E</sup>	x
Other vegetable (except potato) and melon farming	x	x	x	x	F	65 <sup>D</sup>	129,140	x
Fruit and tree nut farming	x	F	x	0	0	F	F	x
Greenhouse, nursery and floriculture production	60 <sup>D</sup>	110 <sup>E</sup>	25 <sup>E</sup>	60 <sup>D</sup>	60 <sup>C</sup>	310 <sup>C</sup>	71,659	19.4
Other crop farming	1,185 <sup>B</sup>	2,050 <sup>B</sup>	495 <sup>C</sup>	375 <sup>C</sup>	235 <sup>D</sup>	4,345 <sup>B</sup>	19,992	27.3
<b>Animal production</b>	<b>8,890<sup>A</sup></b>	<b>7,700<sup>A</sup></b>	<b>2,215<sup>A</sup></b>	<b>1,540<sup>B</sup></b>	<b>1,625<sup>A</sup></b>	<b>21,975<sup>A</sup></b>	<b>25,635</b>	<b>40.5</b>
Beef cattle ranching and farming, including feedlots	7,555 <sup>A</sup>	6,505 <sup>A</sup>	1,985 <sup>A</sup>	1,310 <sup>B</sup>	960 <sup>B</sup>	18,325 <sup>A</sup>	18,259	41.2
Dairy cattle and milk production	40 <sup>E</sup>	x	30 <sup>E</sup>	50 <sup>D</sup>	325 <sup>B</sup>	465 <sup>B</sup>	198,924	8.6
Hog and pig farming	95 <sup>D</sup>	x	F	35 <sup>E</sup>	60 <sup>D</sup>	225 <sup>C</sup>	3,634	42.2
Poultry and egg production	40 <sup>C</sup>	F	x	40 <sup>D</sup>	115 <sup>B</sup>	305 <sup>C</sup>	124,820	13.1
Other animal production	1,165 <sup>B</sup>	1,060 <sup>C</sup>	150 <sup>E</sup>	110 <sup>E</sup>	170 <sup>D</sup>	2,655 <sup>B</sup>	36,481	43.9
<b>Total</b>	<b>12,810<sup>A</sup></b>	<b>14,705<sup>A</sup></b>	<b>5,200<sup>A</sup></b>	<b>4,595<sup>A</sup></b>	<b>5,910<sup>A</sup></b>	<b>43,225<sup>A</sup></b>	<b>49,079</b>	<b>29.6</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,700<sup>B</sup></b>	<b>1,510<sup>B</sup></b>	<b>470<sup>B</sup></b>	<b>330<sup>B</sup></b>	<b>440<sup>B</sup></b>	<b>4,440<sup>A</sup></b>	<b>32,172</b>	<b>38.3</b>
Oilseed and grain farming	80 <sup>B</sup>	105 <sup>A</sup>	50 <sup>D</sup>	x	30 <sup>D</sup>	285 <sup>B</sup>	36,034	28.1
Potato farming	x	x	x	x	x	50 <sup>B</sup>	150,240	x
Other vegetable (except potato) and melon farming	55 <sup>D</sup>	145 <sup>C</sup>	35 <sup>E</sup>	45 <sup>D</sup>	30 <sup>D</sup>	315 <sup>B</sup>	33,041	17.5
Fruit and tree nut farming	830 <sup>B</sup>	685 <sup>B</sup>	200 <sup>B</sup>	120 <sup>C</sup>	150 <sup>C</sup>	1,980 <sup>A</sup>	13,331	41.9
Greenhouse, nursery and floriculture production	235 <sup>D</sup>	125 <sup>C</sup>	80 <sup>D</sup>	80 <sup>D</sup>	170 <sup>C</sup>	685 <sup>B</sup>	121,775	34.3
Other crop farming	495 <sup>C</sup>	425 <sup>B</sup>	105 <sup>D</sup>	50 <sup>D</sup>	45 <sup>D</sup>	1,125 <sup>B</sup>	4,175	44.0
<b>Animal production</b>	<b>2,230<sup>B</sup></b>	<b>1,425<sup>B</sup></b>	<b>395<sup>B</sup></b>	<b>310<sup>B</sup></b>	<b>580<sup>B</sup></b>	<b>4,940<sup>A</sup></b>	<b>30,469</b>	<b>45.1</b>
Beef cattle ranching and farming, including feedlots	1,320 <sup>B</sup>	815 <sup>B</sup>	230 <sup>B</sup>	105 <sup>D</sup>	55 <sup>C</sup>	2,515 <sup>A</sup>	-431	52.5
Dairy cattle and milk production	100 <sup>D</sup>	55 <sup>D</sup>	50 <sup>D</sup>	105 <sup>C</sup>	230 <sup>B</sup>	545 <sup>A</sup>	125,085	18.3
Hog and pig farming	x	x	x	x	x	45 <sup>A</sup>	160,643	x
Poultry and egg production	230 <sup>D</sup>	140 <sup>D</sup>	70 <sup>D</sup>	70 <sup>D</sup>	265 <sup>B</sup>	770 <sup>B</sup>	104,629	29.9
Other animal production	565 <sup>C</sup>	395 <sup>D</sup>	50 <sup>E</sup>	x	30 <sup>D</sup>	1,060 <sup>C</sup>	-4,127	53.3
<b>Total</b>	<b>3,930<sup>A</sup></b>	<b>2,930<sup>A</sup></b>	<b>865<sup>B</sup></b>	<b>630<sup>B</sup></b>	<b>1,020<sup>A</sup></b>	<b>9,375<sup>A</sup></b>	<b>31,272</b>	<b>41.9</b>

**Table 10-1**  
**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$10,000 to \$49,999**

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>12,865</b> A	<b>20,485</b> A	<b>1,505</b> C	...	...	<b>34,855</b> A	<b>1,960</b>	<b>36.9</b>
Oilseed and grain farming	7,485 A	12,790 A	1,185 C	...	...	21,460 A	3,285	34.9
Potato farming	F	F	x	...	...	200 E	-1,655	F
Other vegetable (except potato) and melon farming	225 B	590 C	x	...	...	825 B	3,496	27.3
Fruit and tree nut farming	905 B	905 C	F	...	...	1,860 B	-3,279	48.7
Greenhouse, nursery and floriculture production	450 D	455 C	x	...	...	915 B	-721	49.2
Other crop farming	3,675 B	5,680 B	245 D	...	...	9,595 A	212	38.3
<b>Animal production</b>	<b>20,245</b> A	<b>14,920</b> A	<b>670</b> C	...	...	<b>35,830</b> A	<b>-5,298</b>	<b>56.5</b>
Beef cattle ranching and farming, including feedlots	14,990 A	11,050 A	465 D	...	...	26,505 A	-4,559	56.6
Dairy cattle and milk production	85 B	275 E	F	...	...	430 D	8,391	19.8
Hog and pig farming	160 D	280 E	x	...	...	435 D	-1,892	36.8
Poultry and egg production	485 D	255 C	x	...	...	795 C	-2,863	61.0
Other animal production	4,530 B	3,060 B	F	...	...	7,670 A	-9,065	59.1
<b>Total</b>	<b>33,110</b> A	<b>35,405</b> A	<b>2,175</b> B	...	...	<b>70,690</b> A	<b>-1,719</b>	<b>46.8</b>

**Table 10-2**  
**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$50,000 to \$99,999**

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>3,800</b> A	<b>7,360</b> A	<b>4,495</b> A	<b>1,170</b> C	...	<b>16,830</b> A	<b>14,609</b>	<b>22.6</b>
Oilseed and grain farming	2,780 A	5,435 A	3,305 A	975 C	...	12,500 A	15,370	22.2
Potato farming	x	40 C	25 D	x	...	115 E	21,042	x
Other vegetable (except potato) and melon farming	65 D	230 D	90 E	x	...	390 D	17,515	16.7
Fruit and tree nut farming	325 C	415 C	160 D	x	...	915 B	411	35.5
Greenhouse, nursery and floriculture production	80 C	265 D	F	x	...	475 C	13,797	16.8
Other crop farming	530 C	980 B	800 C	115 E	...	2,430 B	15,436	21.8
<b>Animal production</b>	<b>4,180</b> A	<b>5,285</b> A	<b>2,725</b> B	<b>390</b> D	...	<b>12,570</b> A	<b>5,190</b>	<b>33.3</b>
Beef cattle ranching and farming, including feedlots	3,160 A	4,205 A	1,910 B	285 D	...	9,560 A	5,668	33.1
Dairy cattle and milk production	120 E	220 D	355 D	x	...	695 C	18,676	17.3
Hog and pig farming	65 D	95 E	F	x	...	230 E	9,313	28.3
Poultry and egg production	F	100 E	F	x	...	230 E	-4,848	F
Other animal production	745 C	665 C	350 D	F	...	1,850 B	-1,641	40.3
<b>Total</b>	<b>7,975</b> A	<b>12,640</b> A	<b>7,225</b> A	<b>1,555</b> B	...	<b>29,395</b> A	<b>10,581</b>	<b>27.1</b>

**Table 10-3**  
**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$100,000 to \$249,999**

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>3,345</b> A	<b>4,380</b> A	<b>5,940</b> A	<b>6,125</b> A	<b>1,065</b> B	<b>20,860</b> A	<b>34,460</b>	<b>16.0</b>
Oilseed and grain farming	2,380 A	3,300 A	4,805 A	4,990 A	900 B	16,365 A	37,056	14.5
Potato farming	x	x	25 C	x	x	95 B	20,752	x
Other vegetable (except potato) and melon farming	110 E	170 D	100 C	85 D	x	465 B	19,778	23.7
Fruit and tree nut farming	280 B	215 B	275 C	145 D	F	945 B	9,476	29.6
Greenhouse, nursery and floriculture production	160 E	200 D	155 C	105 D	30 E	645 C	26,218	24.8
Other crop farming	400 D	485 D	570 C	790 C	100 E	2,350 B	32,172	17.0
<b>Animal production</b>	<b>3,035</b> A	<b>3,030</b> A	<b>3,575</b> A	<b>3,360</b> A	<b>545</b> C	<b>13,555</b> A	<b>25,604</b>	<b>22.4</b>
Beef cattle ranching and farming, including feedlots	2,100 A	2,005 A	2,105 A	1,745 A	310 D	8,260 A	21,954	25.4
Dairy cattle and milk production	300 D	550 C	950 B	1,180 B	120 D	3,095 A	40,998	9.7
Hog and pig farming	100 D	150 D	135 D	130 D	F	575 C	33,341	17.4
Poultry and egg production	85 E	90 D	100 D	55 E	x	350 C	16,255	24.3
Other animal production	450 D	240 D	285 D	255 D	F	1,285 B	11,047	35.0
<b>Total</b>	<b>6,380</b> A	<b>7,415</b> A	<b>9,515</b> A	<b>9,490</b> A	<b>1,615</b> B	<b>34,420</b> A	<b>30,972</b>	<b>18.5</b>

**Table 10-4**  
**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$250,000 to \$499,999**

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,355</b> B	<b>915</b> B	<b>1,550</b> B	<b>4,280</b> A	<b>5,145</b> A	<b>13,255</b> A	<b>82,427</b>	<b>10.2</b>
Oilseed and grain farming	925 B	660 B	1,235 B	3,775 A	4,535 A	11,135 A	87,428	8.3
Potato farming	x	x	x	45 D	40 B	135 B	64,945	x
Other vegetable (except potato) and melon farming	45 D	55 E	30 E	60 D	65 E	260 C	32,785	17.3
Fruit and tree nut farming	125 C	85 E	100 D	105 C	85 D	505 B	29,418	24.8
Greenhouse, nursery and floriculture production	110 D	80 E	90 D	120 D	90 D	485 B	48,875	22.7
Other crop farming	115 E	F	75 D	180 C	335 C	730 B	86,163	15.8
<b>Animal production</b>	<b>1,445</b> B	<b>985</b> B	<b>1,275</b> B	<b>3,305</b> A	<b>2,520</b> A	<b>9,535</b> A	<b>57,946</b>	<b>15.2</b>
Beef cattle ranching and farming, including feedlots	640 B	445 C	405 B	620 B	450 B	2,550 A	33,153	25.1
Dairy cattle and milk production	330 C	270 D	525 C	2,145 B	1,745 B	5,010 A	80,619	6.6
Hog and pig farming	235 D	90 D	130 D	150 D	75 E	680 B	9,843	34.6
Poultry and egg production	85 D	125 D	145 D	290 C	145 C	790 B	55,199	10.8
Other animal production	160 E	60 E	80 E	115 D	100 D	515 C	27,300	31.1
<b>Total</b>	<b>2,800</b> A	<b>1,900</b> A	<b>2,830</b> A	<b>7,585</b> A	<b>7,670</b> A	<b>22,790</b> A	<b>72,183</b>	<b>12.3</b>

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

	2009						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,090</b> B	<b>370</b> C	<b>395</b> B	<b>1,205</b> B	<b>9,645</b> A	<b>12,705</b> A	<b>282,802</b>	<b>8.6</b>
Oilseed and grain farming	600 B	260 D	225 C	885 B	7,640 A	9,605 A	284,149	6.2
Potato farming	85 C	x	30 C	55 B	460 A	650 A	345,242	13.1
Other vegetable (except potato) and melon farming	80 D	F	F	35 D	285 B	450 B	219,539	17.8
Fruit and tree nut farming	125 C	x	x	45 D	255 C	455 B	190,274	27.5
Greenhouse, nursery and floriculture production	155 D	45 E	75 E	160 D	640 B	1,085 A	306,794	14.3
Other crop farming	50 E	x	x	25 C	365 C	460 B	263,143	10.9
<b>Animal production</b>	<b>1,685</b> A	<b>450</b> C	<b>605</b> B	<b>1,265</b> B	<b>6,935</b> A	<b>10,950</b> A	<b>184,616</b>	<b>15.4</b>
Beef cattle ranching and farming, including feedlots	645 B	145 D	140 B	295 B	1,090 B	2,325 A	138,595	27.7
Dairy cattle and milk production	230 D	55 D	110 D	395 B	3,195 A	3,985 A	212,903	5.8
Hog and pig farming	560 B	120 D	190 D	235 C	675 B	1,790 A	55,228	31.3
Poultry and egg production	135 C	100 D	140 D	315 C	1,605 A	2,305 A	236,328	5.9
Other animal production	115 D	x	x	x	370 B	555 B	376,790	20.7
<b>Total</b>	<b>2,780</b> A	<b>820</b> B	<b>1,005</b> B	<b>2,470</b> A	<b>16,580</b> A	<b>23,655</b> A	<b>237,333</b>	<b>11.8</b>



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

	2009							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	<b>160<sup>B</sup></b>	<b>3,620<sup>A</sup></b>	<b>15,065<sup>A</sup></b>	<b>7,725<sup>A</sup></b>	<b>27,865<sup>A</sup></b>	<b>16,340<sup>A</sup></b>	<b>285<sup>B</sup></b>	<b>71,070<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>0.2</b>	<b>5.1</b>	<b>21.2</b>	<b>10.9</b>	<b>39.2</b>	<b>23.0</b>	<b>0.4</b>	<b>100.0</b>
	Average per farm (\$)							
<b>Total operating revenues</b>	<b>148,234<sup>B</sup></b>	<b>230,384<sup>A</sup></b>	<b>172,903<sup>A</sup></b>	<b>365,107<sup>A</sup></b>	<b>259,976<sup>A</sup></b>	<b>305,098<sup>A</sup></b>	<b>232,696<sup>B</sup></b>	<b>261,455<sup>A</sup></b>
<b>Total crop revenues</b>	<b>98,696<sup>B</sup></b>	<b>167,431<sup>A</sup></b>	<b>137,520<sup>A</sup></b>	<b>292,213<sup>A</sup></b>	<b>206,075<sup>A</sup></b>	<b>226,659<sup>A</sup></b>	<b>165,715<sup>B</sup></b>	<b>203,269<sup>A</sup></b>
Total grains and oilseeds	84,158 <sup>B</sup>	159,321 <sup>A</sup>	131,291 <sup>A</sup>	285,864 <sup>A</sup>	203,798 <sup>A</sup>	219,022 <sup>A</sup>	156,762 <sup>B</sup>	198,127 <sup>A</sup>
Total other crops	14,538 <sup>E</sup>	8,110 <sup>B</sup>	6,229 <sup>B</sup>	6,349 <sup>B</sup>	2,277 <sup>C</sup>	7,637 <sup>B</sup>	8,954 <sup>E</sup>	5,142 <sup>A</sup>
Potatoes	F	F	31 <sup>C</sup>	2,071 <sup>E</sup>	x	183 <sup>E</sup>	x	310 <sup>D</sup>
Fruits	x	153 <sup>E</sup>	124 <sup>E</sup>	8 <sup>A</sup>	2 <sup>A</sup>	2 <sup>A</sup>	x	37 <sup>D</sup>
Vegetables	x	4,319 <sup>D</sup>	2,190 <sup>D</sup>	31 <sup>A</sup>	30 <sup>A</sup>	124 <sup>A</sup>	x	732 <sup>C</sup>
Tobacco	0	x	F	0	x	x	0	F
Greenhouse, nursery and floriculture products	x	x	38 <sup>A</sup>	69 <sup>A</sup>	112 <sup>C</sup>	x	0	87 <sup>B</sup>
Forage crops (including seeds)	5,087 <sup>B</sup>	2,642 <sup>B</sup>	2,760 <sup>B</sup>	3,889 <sup>B</sup>	2,093 <sup>C</sup>	5,579 <sup>B</sup>	8,781 <sup>E</sup>	3,293 <sup>A</sup>
Other crops	x	820 <sup>E</sup>	459 <sup>D</sup>	282 <sup>D</sup>	9 <sup>A</sup>	1,640 <sup>E</sup>	0	550 <sup>D</sup>
<b>Total livestock and product revenues</b>	<b>4,245<sup>B</sup></b>	<b>10,463<sup>C</sup></b>	<b>8,772<sup>B</sup></b>	<b>18,786<sup>A</sup></b>	<b>11,064<sup>A</sup></b>	<b>20,485<sup>A</sup></b>	<b>9,730<sup>D</sup></b>	<b>13,532<sup>A</sup></b>
Cattle	3,784 <sup>B</sup>	2,597 <sup>D</sup>	4,159 <sup>B</sup>	13,182 <sup>A</sup>	9,283 <sup>A</sup>	15,385 <sup>A</sup>	7,615 <sup>D</sup>	9,664 <sup>A</sup>
Hogs	x	2,531 <sup>D</sup>	1,753 <sup>D</sup>	2,341 <sup>B</sup>	553 <sup>A</sup>	1,399 <sup>A</sup>	x	1,302 <sup>B</sup>
Poultry and eggs	x	F	1,270 <sup>E</sup>	1,129 <sup>A</sup>	460 <sup>A</sup>	1,062 <sup>A</sup>	x	861 <sup>B</sup>
Dairy products and subsidies	x	4,336 <sup>E</sup>	1,294 <sup>D</sup>	F	441 <sup>B</sup>	2,213 <sup>D</sup>	0	1,343 <sup>C</sup>
Other livestock and products	x	F	297 <sup>C</sup>	602 <sup>E</sup>	326 <sup>C</sup>	426 <sup>D</sup>	197 <sup>B</sup>	362 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	<b>19,779<sup>C</sup></b>	<b>22,806<sup>B</sup></b>	<b>6,037<sup>A</sup></b>	<b>18,982<sup>A</sup></b>	<b>9,750<sup>A</sup></b>	<b>22,050<sup>A</sup></b>	<b>24,993<sup>C</sup></b>	<b>13,544<sup>A</sup></b>
<b>Total other revenues</b>	<b>25,513<sup>B</sup></b>	<b>29,685<sup>B</sup></b>	<b>20,574<sup>A</sup></b>	<b>35,126<sup>A</sup></b>	<b>33,088<sup>A</sup></b>	<b>35,905<sup>A</sup></b>	<b>32,257<sup>B</sup></b>	<b>31,111<sup>A</sup></b>
Custom work and machine rental	15,572 <sup>B</sup>	23,653 <sup>B</sup>	15,382 <sup>B</sup>	9,344 <sup>B</sup>	6,642 <sup>B</sup>	9,529 <sup>B</sup>	13,223 <sup>C</sup>	10,365 <sup>A</sup>
Rental income	8,140 <sup>D</sup>	1,893 <sup>E</sup>	2,361 <sup>B</sup>	2,186 <sup>B</sup>	2,760 <sup>B</sup>	8,400 <sup>A</sup>	9,907 <sup>B</sup>	3,907 <sup>A</sup>
Miscellaneous revenues	1,801 <sup>B</sup>	4,138 <sup>C</sup>	2,831 <sup>B</sup>	23,596 <sup>A</sup>	23,686 <sup>A</sup>	17,975 <sup>A</sup>	9,127 <sup>D</sup>	16,839 <sup>A</sup>
<b>Total operating expenses</b>	<b>135,914<sup>B</sup></b>	<b>188,970<sup>A</sup></b>	<b>142,334<sup>A</sup></b>	<b>283,266<sup>A</sup></b>	<b>190,873<sup>A</sup></b>	<b>219,951<sup>A</sup></b>	<b>196,661<sup>B</sup></b>	<b>197,119<sup>A</sup></b>
<b>Total crop expenses</b>	<b>44,580<sup>C</sup></b>	<b>60,254<sup>A</sup></b>	<b>47,536<sup>A</sup></b>	<b>123,189<sup>A</sup></b>	<b>80,549<sup>A</sup></b>	<b>83,329<sup>A</sup></b>	<b>76,052<sup>B</sup></b>	<b>77,695<sup>A</sup></b>
Fertilizer and lime	23,023 <sup>D</sup>	28,964 <sup>A</sup>	23,272 <sup>A</sup>	63,610 <sup>A</sup>	39,525 <sup>A</sup>	47,954 <sup>A</sup>	42,461 <sup>B</sup>	40,074 <sup>A</sup>
Pesticides	7,141 <sup>C</sup>	8,186 <sup>A</sup>	8,874 <sup>A</sup>	34,699 <sup>A</sup>	28,418 <sup>A</sup>	21,400 <sup>A</sup>	16,510 <sup>B</sup>	22,218 <sup>A</sup>
Seed and plants	14,055 <sup>C</sup>	22,669 <sup>A</sup>	15,039 <sup>A</sup>	24,665 <sup>A</sup>	12,464 <sup>A</sup>	13,779 <sup>A</sup>	16,990 <sup>C</sup>	15,180 <sup>A</sup>
Other crop expenses	361 <sup>B</sup>	436 <sup>C</sup>	352 <sup>D</sup>	216 <sup>C</sup>	142 <sup>B</sup>	196 <sup>C</sup>	91 <sup>E</sup>	222 <sup>B</sup>
<b>Total livestock expenses</b>	<b>3,800<sup>B</sup></b>	<b>6,664<sup>C</sup></b>	<b>6,757<sup>B</sup></b>	<b>8,283<sup>B</sup></b>	<b>4,784<sup>A</sup></b>	<b>12,272<sup>B</sup></b>	<b>5,082<sup>C</sup></b>	<b>7,399<sup>A</sup></b>
Cattle purchases	1,444 <sup>B</sup>	1,549 <sup>E</sup>	1,886 <sup>B</sup>	3,011 <sup>C</sup>	2,150 <sup>B</sup>	5,788 <sup>C</sup>	1,125 <sup>D</sup>	2,988 <sup>B</sup>
Hog purchases	x	506 <sup>E</sup>	446 <sup>E</sup>	254 <sup>C</sup>	59 <sup>A</sup>	217 <sup>D</sup>	x	222 <sup>C</sup>
Poultry and egg purchases	x	125 <sup>E</sup>	189 <sup>E</sup>	167 <sup>A</sup>	76 <sup>A</sup>	129 <sup>A</sup>	x	124 <sup>B</sup>
Other livestock purchases	x	x	126 <sup>E</sup>	125 <sup>E</sup>	85 <sup>D</sup>	94 <sup>D</sup>	x	97 <sup>C</sup>
Feed, supplements, straw and bedding	2,031 <sup>B</sup>	3,874 <sup>C</sup>	3,724 <sup>B</sup>	4,032 <sup>A</sup>	1,940 <sup>A</sup>	5,202 <sup>A</sup>	3,526 <sup>C</sup>	3,401 <sup>A</sup>
Veterinary fees, medicine and breeding fees	134 <sup>C</sup>	530 <sup>C</sup>	344 <sup>B</sup>	692 <sup>B</sup>	448 <sup>A</sup>	731 <sup>A</sup>	340 <sup>D</sup>	521 <sup>A</sup>
Other livestock expenses	0	x	41 <sup>E</sup>	0	25 <sup>A</sup>	111 <sup>A</sup>	0	47 <sup>B</sup>
<b>Total machinery expenses</b>	<b>23,924<sup>B</sup></b>	<b>28,221<sup>A</sup></b>	<b>20,144<sup>A</sup></b>	<b>41,656<sup>A</sup></b>	<b>30,630<sup>A</sup></b>	<b>31,922<sup>A</sup></b>	<b>29,788<sup>B</sup></b>	<b>29,762<sup>A</sup></b>
Small tools	281 <sup>B</sup>	214 <sup>B</sup>	535 <sup>A</sup>	611 <sup>A</sup>	701 <sup>A</sup>	644 <sup>A</sup>	481 <sup>B</sup>	617 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	10,134 <sup>B</sup>	11,770 <sup>A</sup>	9,144 <sup>A</sup>	20,604 <sup>A</sup>	14,657 <sup>A</sup>	14,512 <sup>A</sup>	14,453 <sup>B</sup>	13,944 <sup>A</sup>
Repairs, licenses and insurance	13,509 <sup>B</sup>	16,237 <sup>A</sup>	10,465 <sup>A</sup>	20,441 <sup>A</sup>	15,272 <sup>A</sup>	16,766 <sup>A</sup>	14,854 <sup>B</sup>	15,202 <sup>A</sup>
<b>Total general expenses</b>	<b>63,610<sup>B</sup></b>	<b>93,831<sup>A</sup></b>	<b>67,897<sup>A</sup></b>	<b>110,138<sup>A</sup></b>	<b>74,910<sup>A</sup></b>	<b>92,427<sup>A</sup></b>	<b>85,739<sup>B</sup></b>	<b>82,263<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	14,874 <sup>C</sup>	11,405 <sup>B</sup>	8,994 <sup>B</sup>	15,395 <sup>A</sup>	8,357 <sup>A</sup>	13,218 <sup>B</sup>	19,745 <sup>B</sup>	10,591 <sup>A</sup>
Rent	4,408 <sup>B</sup>	10,471 <sup>B</sup>	11,939 <sup>A</sup>	19,102 <sup>A</sup>	9,847 <sup>A</sup>	13,147 <sup>A</sup>	7,423 <sup>C</sup>	12,065 <sup>A</sup>
Insurance	3,583 <sup>B</sup>	5,758 <sup>A</sup>	3,718 <sup>A</sup>	4,995 <sup>A</sup>	2,941 <sup>A</sup>	4,641 <sup>A</sup>	3,862 <sup>B</sup>	3,868 <sup>A</sup>
Utilities	3,668 <sup>B</sup>	6,518 <sup>B</sup>	4,012 <sup>A</sup>	4,597 <sup>A</sup>	3,174 <sup>A</sup>	4,921 <sup>A</sup>	4,057 <sup>B</sup>	4,083 <sup>A</sup>
Custom work and machine rental	12,768 <sup>B</sup>	16,254 <sup>A</sup>	14,135 <sup>A</sup>	18,842 <sup>A</sup>	15,200 <sup>B</sup>	16,102 <sup>A</sup>	14,177 <sup>B</sup>	15,622 <sup>A</sup>
Net interest expenses	10,242 <sup>C</sup>	15,219 <sup>A</sup>	8,406 <sup>A</sup>	12,514 <sup>A</sup>	8,857 <sup>A</sup>	10,870 <sup>A</sup>	11,288 <sup>C</sup>	9,958 <sup>A</sup>
Net property taxes	1,728 <sup>A</sup>	3,110 <sup>A</sup>	3,259 <sup>A</sup>	5,654 <sup>A</sup>	3,989 <sup>A</sup>	2,678 <sup>A</sup>	1,976 <sup>B</sup>	3,656 <sup>A</sup>
Building and fence repairs	2,623 <sup>D</sup>	4,218 <sup>B</sup>	2,732 <sup>A</sup>	2,907 <sup>A</sup>	1,912 <sup>A</sup>	2,776 <sup>A</sup>	4,188 <sup>E</sup>	2,521 <sup>A</sup>
Marketing expenses	2,243 <sup>C</sup>	2,389 <sup>C</sup>	2,130 <sup>B</sup>	7,956 <sup>A</sup>	5,928 <sup>A</sup>	6,552 <sup>B</sup>	4,942 <sup>C</sup>	5,294 <sup>A</sup>
Miscellaneous expenses	7,475 <sup>B</sup>	18,489 <sup>A</sup>	8,572 <sup>A</sup>	18,176 <sup>A</sup>	14,706 <sup>A</sup>	17,521 <sup>A</sup>	14,081 <sup>B</sup>	14,604 <sup>A</sup>
<b>Net operating income</b>	<b>12,320</b>	<b>41,414</b>	<b>30,569</b>	<b>81,842</b>	<b>69,103</b>	<b>85,147</b>	<b>36,034</b>	<b>64,336</b>
Adjustment for capital cost allowance (CCA)	18,833 <sup>B</sup>	27,636 <sup>B</sup>	18,973 <sup>A</sup>	41,569 <sup>A</sup>	29,412 <sup>A</sup>	39,765 <sup>A</sup>	38,570 <sup>B</sup>	30,824 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-6,513</b>	<b>13,778</b>	<b>11,597</b>	<b>40,273</b>	<b>39,691</b>	<b>45,382</b>	<b>-2,536</b>	<b>33,512</b>
	Operating margins per dollar of revenue							
Operating margin	0.08	0.18	0.18	0.22	0.27	0.28	0.15	0.25
Operating margin adjusted for CCA	-0.04	0.06	0.07	0.11	0.15	0.15	-0.01	0.13

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

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	255 <sup>A</sup>	x	255 <sup>A</sup>	185 <sup>B</sup>	215 <sup>E</sup>	95 <sup>C</sup>	x	100 <sup>E</sup>	50 <sup>B</sup>	1,200 <sup>B</sup>
<b>Distribution by province (%)</b>	x	21.2	x	21.2	15.4	17.9	7.9	x	8.3	4.2	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	1,131,828 <sup>A</sup>	x	832,158 <sup>A</sup>	824,561 <sup>A</sup>	745,238 <sup>E</sup>	2,864,188 <sup>B</sup>	x	1,608,165 <sup>E</sup>	1,007,895 <sup>B</sup>	1,108,654 <sup>B</sup>
<b>Total crop revenues</b>	x	934,250 <sup>A</sup>	x	699,346 <sup>A</sup>	695,433 <sup>A</sup>	691,119 <sup>E</sup>	2,694,908 <sup>B</sup>	x	1,293,213 <sup>F</sup>	817,428 <sup>B</sup>	957,997 <sup>B</sup>
Total grains and oilseeds	x	54,875 <sup>A</sup>	x	38,330 <sup>B</sup>	38,532 <sup>C</sup>	32,560 <sup>E</sup>	494,120 <sup>C</sup>	x	F	3,762 <sup>D</sup>	88,994 <sup>B</sup>
Total other crops	x	879,375 <sup>A</sup>	x	661,016 <sup>A</sup>	656,901 <sup>A</sup>	658,559 <sup>E</sup>	2,200,788 <sup>B</sup>	x	1,096,431 <sup>E</sup>	813,666 <sup>B</sup>	869,002 <sup>B</sup>
Potatoes	x	874,055 <sup>A</sup>	x	656,268 <sup>A</sup>	648,717 <sup>A</sup>	632,102 <sup>E</sup>	2,167,406 <sup>B</sup>	x	1,051,223 <sup>E</sup>	744,451 <sup>B</sup>	850,781 <sup>B</sup>
Fruits	x	x	x	149 <sup>E</sup>	x	x	x	x	0	x	883 <sup>D</sup>
Vegetables	x	1,128 <sup>E</sup>	x	389 <sup>D</sup>	5,809 <sup>D</sup>	22,215 <sup>E</sup>	28,468 <sup>D</sup>	x	14,349 <sup>E</sup>	58,441 <sup>B</sup>	11,662 <sup>B</sup>
Tobacco	x	0	x	0	0 <sup>D</sup>	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	0	x	x	x	x	x	F
Forage crops (including seeds)	x	3,754 <sup>C</sup>	x	3,884 <sup>C</sup>	F	F	3,941 <sup>D</sup>	x	F	2,345 <sup>C</sup>	2,871 <sup>B</sup>
Other crops	x	0	x	x	x	x	0	x	x	0	x
<b>Total livestock and product revenues</b>	x	44,828 <sup>C</sup>	x	7,011 <sup>C</sup>	F	x	24,404 <sup>C</sup>	x	x	10,585 <sup>C</sup>	16,565 <sup>B</sup>
Cattle	x	26,422 <sup>C</sup>	x	4,809 <sup>A</sup>	F	x	20,401 <sup>C</sup>	x	x	8,261 <sup>D</sup>	10,597 <sup>C</sup>
Hogs	x	x	x	x	0	x	x	x	0	0	x
Poultry and eggs	x	279 <sup>B</sup>	x	x	x	x	x	x	0	x	x
Dairy products and subsidies	x	13,846 <sup>D</sup>	x	x	x	x	0	x	0	0	4,254 <sup>D</sup>
Other livestock and products	x	x	x	x	x	x	0	x	x	x	536 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	x	117,109 <sup>B</sup>	x	88,341 <sup>B</sup>	76,308 <sup>B</sup>	x	54,921 <sup>C</sup>	x	x	15,890 <sup>D</sup>	84,286 <sup>B</sup>
<b>Total other revenues</b>	x	35,642 <sup>B</sup>	x	37,460 <sup>B</sup>	45,913 <sup>C</sup>	17,793 <sup>E</sup>	89,954 <sup>C</sup>	x	102,511 <sup>E</sup>	163,992 <sup>B</sup>	49,806 <sup>B</sup>
Custom work and machine rental	x	29,722 <sup>C</sup>	x	21,493 <sup>B</sup>	29,253 <sup>C</sup>	11,288 <sup>E</sup>	39,119 <sup>C</sup>	x	44,289 <sup>E</sup>	150,704 <sup>C</sup>	31,573 <sup>B</sup>
Rental income	x	4,591 <sup>D</sup>	x	4,604 <sup>C</sup>	5,579 <sup>D</sup>	5,367 <sup>E</sup>	22,868 <sup>C</sup>	x	45,346 <sup>E</sup>	12,448 <sup>D</sup>	10,088 <sup>B</sup>
Miscellaneous revenues	x	1,329 <sup>B</sup>	x	11,363 <sup>E</sup>	11,081 <sup>E</sup>	1,138 <sup>E</sup>	27,967 <sup>C</sup>	x	12,876 <sup>E</sup>	839 <sup>E</sup>	8,145 <sup>C</sup>
<b>Total operating expenses</b>	x	996,634 <sup>A</sup>	x	694,916 <sup>A</sup>	676,019 <sup>A</sup>	623,485 <sup>E</sup>	2,304,647 <sup>B</sup>	x	1,126,393 <sup>E</sup>	857,655 <sup>B</sup>	910,434 <sup>B</sup>
<b>Total crop expenses</b>	x	428,871 <sup>A</sup>	x	266,444 <sup>A</sup>	257,650 <sup>B</sup>	x	810,876 <sup>B</sup>	x	330,757 <sup>E</sup>	226,871 <sup>B</sup>	341,326 <sup>B</sup>
Fertilizer and lime	x	203,316 <sup>A</sup>	x	113,191 <sup>A</sup>	108,746 <sup>B</sup>	88,875 <sup>E</sup>	363,100 <sup>C</sup>	x	129,470 <sup>E</sup>	56,708 <sup>A</sup>	144,278 <sup>B</sup>
Pesticides	x	124,208 <sup>A</sup>	x	76,801 <sup>A</sup>	53,676 <sup>B</sup>	61,634 <sup>E</sup>	216,191 <sup>B</sup>	x	97,159 <sup>E</sup>	40,027 <sup>B</sup>	90,516 <sup>B</sup>
Seed and plants	x	80,103 <sup>B</sup>	x	62,051 <sup>B</sup>	65,461 <sup>B</sup>	71,804 <sup>E</sup>	204,258 <sup>C</sup>	x	93,324 <sup>E</sup>	72,029 <sup>B</sup>	82,373 <sup>B</sup>
Other crop expenses	x	21,244 <sup>C</sup>	x	14,401 <sup>C</sup>	29,768 <sup>B</sup>	x	27,327 <sup>B</sup>	x	F	58,108 <sup>B</sup>	24,158 <sup>B</sup>
<b>Total livestock expenses</b>	x	25,509 <sup>D</sup>	x	2,783 <sup>B</sup>	x	x	20,773 <sup>B</sup>	x	F	1,791 <sup>E</sup>	10,546 <sup>C</sup>
Cattle purchases	x	10,833 <sup>D</sup>	x	1,417 <sup>B</sup>	x	x	12,206 <sup>B</sup>	x	x	F	5,331 <sup>C</sup>
Hog purchases	x	x	x	x	0	x	0	x	0	0	F
Poultry and egg purchases	x	x	x	x	0	x	x	x	0	0	66 <sup>B</sup>
Other livestock purchases	x	x	x	x	x	x	0	x	x	0	150 <sup>E</sup>
Feed, supplements, straw and bedding	x	10,103 <sup>D</sup>	x	1,102 <sup>D</sup>	F	x	7,715 <sup>B</sup>	x	F	x	3,821 <sup>C</sup>
Veterinary fees, medicine and breeding fees	x	1,406 <sup>C</sup>	x	235 <sup>D</sup>	F	x	x	x	F	x	535 <sup>C</sup>
Other livestock expenses	x	240 <sup>E</sup>	x	0	x	0	0	x	0	0	F
<b>Total machinery expenses</b>	x	117,586 <sup>A</sup>	x	94,040 <sup>A</sup>	x	69,226 <sup>E</sup>	249,763 <sup>B</sup>	x	125,510 <sup>E</sup>	83,873 <sup>A</sup>	105,818 <sup>B</sup>
Small tools	x	412 <sup>B</sup>	x	290 <sup>B</sup>	x	349 <sup>E</sup>	418 <sup>C</sup>	x	187 <sup>E</sup>	340 <sup>B</sup>	308 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	x	53,140 <sup>A</sup>	x	41,704 <sup>A</sup>	29,247 <sup>B</sup>	28,636 <sup>E</sup>	121,044 <sup>B</sup>	x	47,089 <sup>E</sup>	36,675 <sup>A</sup>	45,908 <sup>B</sup>
Repairs, licenses and insurance	x	64,034 <sup>A</sup>	x	52,047 <sup>A</sup>	48,024 <sup>B</sup>	40,240 <sup>E</sup>	128,300 <sup>B</sup>	x	78,233 <sup>E</sup>	46,859 <sup>A</sup>	59,602 <sup>B</sup>
<b>Total general expenses</b>	x	424,668 <sup>A</sup>	x	331,649 <sup>B</sup>	338,483 <sup>A</sup>	295,020 <sup>E</sup>	1,223,236 <sup>B</sup>	x	657,194 <sup>E</sup>	545,120 <sup>B</sup>	452,744 <sup>B</sup>
Salaries (including CPP, QPP, EI)	x	162,556 <sup>A</sup>	x	136,011 <sup>B</sup>	141,730 <sup>B</sup>	103,454 <sup>E</sup>	425,402 <sup>B</sup>	x	176,155 <sup>E</sup>	172,643 <sup>A</sup>	164,124 <sup>B</sup>
Rent	x	45,544 <sup>B</sup>	x	28,335 <sup>B</sup>	16,551 <sup>B</sup>	32,293 <sup>E</sup>	168,538 <sup>D</sup>	x	79,345 <sup>E</sup>	37,316 <sup>D</sup>	46,587 <sup>B</sup>
Insurance	x	21,501 <sup>A</sup>	x	17,364 <sup>A</sup>	15,210 <sup>B</sup>	10,149 <sup>E</sup>	51,144 <sup>C</sup>	x	23,865 <sup>E</sup>	16,062 <sup>B</sup>	19,455 <sup>B</sup>
Utilities	x	21,402 <sup>A</sup>	x	16,620 <sup>B</sup>	13,397 <sup>A</sup>	14,250 <sup>D</sup>	64,273 <sup>B</sup>	x	40,229 <sup>E</sup>	15,147 <sup>A</sup>	22,438 <sup>B</sup>
Custom work and machine rental	x	32,698 <sup>B</sup>	x	28,281 <sup>C</sup>	39,859 <sup>B</sup>	36,500 <sup>E</sup>	206,792 <sup>C</sup>	x	146,595 <sup>E</sup>	213,387 <sup>C</sup>	65,495 <sup>B</sup>
Net interest expenses	x	56,541 <sup>B</sup>	x	36,414 <sup>B</sup>	27,212 <sup>B</sup>	F	113,108 <sup>C</sup>	x	65,784 <sup>E</sup>	17,343 <sup>B</sup>	46,803 <sup>B</sup>
Net property taxes	x	5,249 <sup>A</sup>	x	3,779 <sup>A</sup>	4,508 <sup>B</sup>	4,296 <sup>E</sup>	19,647 <sup>B</sup>	x	5,239 <sup>E</sup>	4,688 <sup>B</sup>	5,704 <sup>B</sup>
Building and fence repairs	x	10,615 <sup>B</sup>	x	10,258 <sup>A</sup>	9,391 <sup>B</sup>	10,171 <sup>E</sup>	30,209 <sup>B</sup>	x	18,482 <sup>E</sup>	7,696 <sup>B</sup>	12,162 <sup>B</sup>
Marketing expenses	x	28,149 <sup>B</sup>	x	19,157 <sup>D</sup>	18,102 <sup>B</sup>	24,689 <sup>E</sup>	51,050 <sup>C</sup>	x	37,415 <sup>E</sup>	26,740 <sup>C</sup>	26,638 <sup>B</sup>
Miscellaneous expenses	x	40,413 <sup>A</sup>	x	35,430 <sup>A</sup>	52,524 <sup>B</sup>	21,395 <sup>E</sup>	93,074 <sup>B</sup>	x	64,086 <sup>E</sup>	34,098 <sup>B</sup>	43,340 <sup>B</sup>
<b>Net operating income</b>	x	135,194	x	137,242	148,542	121,753 <sup>E</sup>	559,541	x	481,772 <sup>E</sup>	150,240	198,220
Adjustment for capital cost allowance (CCA)	x	90,269 <sup>A</sup>	x	73,494 <sup>A</sup>	61,179 <sup>B</sup>	60,317 <sup>E</sup>	237,403 <sup>B</sup>	x	199,447 <sup>E</sup>	70,260 <sup>B</sup>	95,961 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	x	44,925	x	63,748	87,362	61,436 <sup>E</sup>	322,138	x	282,325 <sup>E</sup>	79,981	102,259
	Operating margins per dollar of revenue										
Operating margin	x	0.12	x	0.16	0.18	0.16	0.20	x	0.30	0.15	0.18
Operating margin adjusted for CCA	x	0.04	x	0.08	0.11	0.08	0.11	x	0.18	0.08	0.09

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

	2009					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>220<sup>B</sup></b>	<b>750<sup>C</sup></b>	<b>990<sup>B</sup></b>	<b>120<sup>C</sup></b>	<b>315<sup>B</sup></b>	<b>2,390<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>9.2</b>	<b>31.4</b>	<b>41.4</b>	<b>5.0</b>	<b>13.2</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>186,381<sup>B</sup></b>	<b>409,833<sup>B</sup></b>	<b>451,151<sup>B</sup></b>	<b>638,918<sup>D</sup></b>	<b>272,096<sup>B</sup></b>	<b>399,861<sup>A</sup></b>
<b>Total crop revenues</b>	<b>162,479<sup>B</sup></b>	<b>368,439<sup>B</sup></b>	<b>415,727<sup>B</sup></b>	<b>544,606<sup>C</sup></b>	<b>251,128<sup>B</sup></b>	<b>362,609<sup>A</sup></b>
Total grains and oilseeds	3,489 <sup>D</sup>	12,886 <sup>D</sup>	36,129 <sup>C</sup>	50,679 <sup>E</sup>	F	21,963 <sup>C</sup>
Total other crops	158,990 <sup>B</sup>	355,552 <sup>B</sup>	379,597 <sup>B</sup>	493,927 <sup>C</sup>	249,822 <sup>B</sup>	340,647 <sup>A</sup>
Potatoes	7,076 <sup>C</sup>	F	5,537 <sup>D</sup>	2,461 <sup>C</sup>	F	4,569 <sup>D</sup>
Fruits	3,233 <sup>C</sup>	2,455 <sup>D</sup>	2,395 <sup>E</sup>	x	x	3,114 <sup>C</sup>
Vegetables	143,725 <sup>B</sup>	346,881 <sup>B</sup>	364,152 <sup>B</sup>	485,902 <sup>C</sup>	230,004 <sup>B</sup>	327,122 <sup>A</sup>
Tobacco	x	0	1,140 <sup>E</sup>	0	0	471 <sup>E</sup>
Greenhouse, nursery and floriculture products	3,649 <sup>B</sup>	3,547 <sup>E</sup>	5,803 <sup>E</sup>	F	3,854 <sup>C</sup>	4,382 <sup>D</sup>
Forage crops (including seeds)	1,275 <sup>C</sup>	387 <sup>D</sup>	252 <sup>D</sup>	1,173 <sup>C</sup>	317 <sup>E</sup>	441 <sup>B</sup>
Other crops	x	F	319 <sup>E</sup>	x	F	F
<b>Total livestock and product revenues</b>	<b>2,248<sup>B</sup></b>	<b>138<sup>C</sup></b>	<b>F</b>	<b>800<sup>C</sup></b>	<b>1,411<sup>E</sup></b>	<b>1,395<sup>D</sup></b>
Cattle	x	x	F	729 <sup>C</sup>	x	559 <sup>E</sup>
Hogs	F	0	x	x	x	x
Poultry and eggs	x	x	F	x	304 <sup>D</sup>	F
Dairy products and subsidies	x	0	x	0	0	x
Other livestock and products	150 <sup>E</sup>	x	F	0	F	F
<b>Program payments and insurance proceeds</b>	<b>13,460<sup>B</sup></b>	<b>25,863<sup>C</sup></b>	<b>18,014<sup>C</sup></b>	<b>F</b>	<b>11,439<sup>D</sup></b>	<b>21,315<sup>B</sup></b>
<b>Total other revenues</b>	<b>8,195<sup>A</sup></b>	<b>15,393<sup>C</sup></b>	<b>15,180<sup>C</sup></b>	<b>32,632<sup>E</sup></b>	<b>8,118<sup>C</sup></b>	<b>14,542<sup>B</sup></b>
Custom work and machine rental	5,769 <sup>B</sup>	11,089 <sup>D</sup>	10,006 <sup>D</sup>	F	4,370 <sup>C</sup>	9,778 <sup>C</sup>
Rental income	573 <sup>D</sup>	2,297 <sup>D</sup>	2,736 <sup>D</sup>	F	F	2,546 <sup>C</sup>
Miscellaneous revenues	1,853 <sup>C</sup>	2,007 <sup>C</sup>	2,437 <sup>E</sup>	3,357 <sup>D</sup>	1,850 <sup>B</sup>	2,217 <sup>C</sup>
<b>Total operating expenses</b>	<b>164,212<sup>B</sup></b>	<b>356,379<sup>B</sup></b>	<b>392,401<sup>B</sup></b>	<b>533,336<sup>C</sup></b>	<b>239,055<sup>B</sup></b>	<b>347,168<sup>A</sup></b>
<b>Total crop expenses</b>	<b>40,568<sup>B</sup></b>	<b>108,222<sup>B</sup></b>	<b>119,584<sup>B</sup></b>	<b>119,541<sup>C</sup></b>	<b>65,391<sup>C</sup></b>	<b>101,708<sup>B</sup></b>
Fertilizer and lime	11,835 <sup>B</sup>	31,079 <sup>B</sup>	33,951 <sup>C</sup>	26,463 <sup>D</sup>	18,473 <sup>C</sup>	28,634 <sup>B</sup>
Pesticides	6,757 <sup>B</sup>	19,264 <sup>B</sup>	25,040 <sup>C</sup>	22,909 <sup>D</sup>	10,141 <sup>D</sup>	19,493 <sup>B</sup>
Seed and plants	11,584 <sup>B</sup>	21,962 <sup>B</sup>	35,833 <sup>B</sup>	31,810 <sup>C</sup>	16,011 <sup>C</sup>	26,457 <sup>B</sup>
Other crop expenses	10,392 <sup>C</sup>	35,917 <sup>C</sup>	24,760 <sup>C</sup>	38,359 <sup>C</sup>	20,767 <sup>C</sup>	27,123 <sup>B</sup>
<b>Total livestock expenses</b>	<b>992<sup>B</sup></b>	<b>F</b>	<b>F</b>	<b>569<sup>C</sup></b>	<b>1,497<sup>C</sup></b>	<b>1,880<sup>E</sup></b>
Cattle purchases	132 <sup>B</sup>	x	F	x	F	F
Hog purchases	x	0	F	0	0	x
Poultry and egg purchases	x	x	F	0	41 <sup>D</sup>	F
Other livestock purchases	x	x	F	x	25 <sup>D</sup>	F
Feed, supplements, straw and bedding	708 <sup>B</sup>	136 <sup>C</sup>	1,641 <sup>E</sup>	297 <sup>C</sup>	740 <sup>D</sup>	898 <sup>D</sup>
Veterinary fees, medicine and breeding fees	89 <sup>B</sup>	x	F	91 <sup>C</sup>	53 <sup>D</sup>	99 <sup>D</sup>
Other livestock expenses	x	0	0	0	x	x
<b>Total machinery expenses</b>	<b>19,942<sup>B</sup></b>	<b>34,897<sup>B</sup></b>	<b>37,696<sup>B</sup></b>	<b>50,922<sup>D</sup></b>	<b>22,397<sup>B</sup></b>	<b>33,842<sup>A</sup></b>
Small tools	394 <sup>B</sup>	292 <sup>D</sup>	677 <sup>C</sup>	568 <sup>C</sup>	496 <sup>C</sup>	501 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	8,732 <sup>B</sup>	13,240 <sup>B</sup>	16,894 <sup>B</sup>	18,116 <sup>D</sup>	8,772 <sup>B</sup>	13,992 <sup>A</sup>
Repairs, licenses and insurance	10,816 <sup>B</sup>	21,365 <sup>B</sup>	20,125 <sup>B</sup>	32,238 <sup>D</sup>	13,129 <sup>C</sup>	19,348 <sup>B</sup>
<b>Total general expenses</b>	<b>102,710<sup>B</sup></b>	<b>212,254<sup>B</sup></b>	<b>232,106<sup>B</sup></b>	<b>362,304<sup>D</sup></b>	<b>149,770<sup>B</sup></b>	<b>209,739<sup>B</sup></b>
Salaries (including CPP, QPP, EI)	51,354 <sup>B</sup>	107,685 <sup>C</sup>	104,823 <sup>B</sup>	153,112 <sup>D</sup>	79,936 <sup>B</sup>	100,013 <sup>B</sup>
Rent	3,051 <sup>C</sup>	11,264 <sup>C</sup>	22,909 <sup>C</sup>	F	12,497 <sup>C</sup>	16,056 <sup>B</sup>
Insurance	2,846 <sup>B</sup>	7,401 <sup>B</sup>	6,383 <sup>B</sup>	8,522 <sup>D</sup>	3,085 <sup>C</sup>	6,052 <sup>B</sup>
Utilities	4,732 <sup>B</sup>	9,991 <sup>B</sup>	11,890 <sup>C</sup>	19,930 <sup>D</sup>	6,250 <sup>C</sup>	10,297 <sup>B</sup>
Custom work and machine rental	14,856 <sup>C</sup>	20,913 <sup>C</sup>	28,535 <sup>B</sup>	F	15,539 <sup>D</sup>	24,969 <sup>B</sup>
Net interest expenses	6,130 <sup>B</sup>	11,810 <sup>C</sup>	12,958 <sup>C</sup>	11,211 <sup>D</sup>	9,474 <sup>D</sup>	11,436 <sup>B</sup>
Net property taxes	1,002 <sup>B</sup>	2,637 <sup>C</sup>	3,359 <sup>C</sup>	3,247 <sup>D</sup>	1,891 <sup>D</sup>	2,720 <sup>B</sup>
Building and fence repairs	2,839 <sup>B</sup>	6,742 <sup>C</sup>	5,776 <sup>B</sup>	6,761 <sup>D</sup>	3,411 <sup>C</sup>	5,559 <sup>B</sup>
Marketing expenses	7,892 <sup>C</sup>	10,023 <sup>C</sup>	15,717 <sup>B</sup>	44,114 <sup>E</sup>	5,536 <sup>D</sup>	13,269 <sup>B</sup>
Miscellaneous expenses	7,908 <sup>B</sup>	23,787 <sup>C</sup>	19,756 <sup>C</sup>	28,241 <sup>C</sup>	12,151 <sup>B</sup>	19,368 <sup>B</sup>
<b>Net operating income</b>	<b>22,169</b>	<b>53,454</b>	<b>58,749</b>	<b>105,582</b>	<b>33,041</b>	<b>52,692</b>
Adjustment for capital cost allowance (CCA)	13,647 <sup>B</sup>	25,194 <sup>B</sup>	30,551 <sup>C</sup>	49,727 <sup>D</sup>	15,939 <sup>B</sup>	26,352 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	<b>8,522</b>	<b>28,260</b>	<b>28,198</b>	<b>55,855</b>	<b>17,102</b>	<b>26,341</b>
	Operating margins per dollar of revenue					
Operating margin	0.12	0.13	0.13	0.17	0.12	0.13
Operating margin adjusted for CCA	0.05	0.07	0.06	0.09	0.06	0.07

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

	2009					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>565<sup>A</sup></b>	<b>1,020<sup>B</sup></b>	<b>1,000<sup>B</sup></b>	<b>140<sup>E</sup></b>	<b>1,980<sup>A</sup></b>	<b>4,685<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>12.1</b>	<b>21.8</b>	<b>21.3</b>	<b>3.0</b>	<b>42.3</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>183,355<sup>B</sup></b>	<b>228,990<sup>B</sup></b>	<b>330,099<sup>B</sup></b>	<b>54,186<sup>C</sup></b>	<b>183,791<sup>B</sup></b>	<b>220,920<sup>A</sup></b>
<b>Total crop revenues</b>	<b>150,381<sup>B</sup></b>	<b>198,403<sup>B</sup></b>	<b>277,002<sup>B</sup></b>	<b>38,139<sup>D</sup></b>	<b>156,704<sup>B</sup></b>	<b>187,163<sup>A</sup></b>
Total grains and oilseeds	580 <sup>D</sup>	2,801 <sup>E</sup>	3,158 <sup>C</sup>	F	F	1,401 <sup>D</sup>
Total other crops	149,801 <sup>B</sup>	195,602 <sup>B</sup>	273,844 <sup>B</sup>	36,766 <sup>D</sup>	156,675 <sup>B</sup>	185,762 <sup>A</sup>
Potatoes	59 <sup>D</sup>	x	258 <sup>E</sup>	x	x	212 <sup>E</sup>
Fruits	142,856 <sup>B</sup>	189,480 <sup>B</sup>	258,888 <sup>B</sup>	35,457 <sup>D</sup>	154,082 <sup>B</sup>	179,290 <sup>A</sup>
Vegetables	3,802 <sup>D</sup>	1,799 <sup>E</sup>	7,659 <sup>E</sup>	354 <sup>E</sup>	1,858 <sup>D</sup>	3,268 <sup>D</sup>
Tobacco	0	x	x	0	0	0
Greenhouse, nursery and floriculture products	x	F	F	x	F	2,318 <sup>D</sup>
Forage crops (including seeds)	582 <sup>C</sup>	247 <sup>C</sup>	F	x	81 <sup>D</sup>	211 <sup>C</sup>
Other crops	x	2,013 <sup>E</sup>	x	0	x	463 <sup>E</sup>
<b>Total livestock and product revenues</b>	<b>1,442<sup>C</sup></b>	<b>F</b>	<b>122<sup>B</sup></b>	<b>x</b>	<b>F</b>	<b>1,336<sup>E</sup></b>
Cattle	653 <sup>B</sup>	F	65 <sup>B</sup>	x	x	x
Hogs	x	x	0	0	x	x
Poultry and eggs	23 <sup>D</sup>	F	21 <sup>E</sup>	x	x	F
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	394 <sup>C</sup>	F	36 <sup>B</sup>	x	F	F
<b>Program payments and insurance proceeds</b>	<b>12,179<sup>B</sup></b>	<b>14,519<sup>C</sup></b>	<b>28,399<sup>C</sup></b>	<b>x</b>	<b>15,889<sup>B</sup></b>	<b>17,365<sup>B</sup></b>
<b>Total other revenues</b>	<b>19,352<sup>B</sup></b>	<b>14,867<sup>C</sup></b>	<b>24,575<sup>C</sup></b>	<b>14,812<sup>E</sup></b>	<b>9,162<sup>B</sup></b>	<b>15,065<sup>B</sup></b>
Custom work and machine rental	14,258 <sup>B</sup>	11,052 <sup>D</sup>	14,586 <sup>D</sup>	4,219 <sup>D</sup>	5,150 <sup>C</sup>	9,506 <sup>B</sup>
Rental income	994 <sup>C</sup>	1,218 <sup>D</sup>	F	F	1,944 <sup>D</sup>	2,470 <sup>D</sup>
Miscellaneous revenues	4,101 <sup>B</sup>	2,597 <sup>C</sup>	4,979 <sup>D</sup>	F	2,068 <sup>C</sup>	3,089 <sup>B</sup>
<b>Total operating expenses</b>	<b>177,279<sup>B</sup></b>	<b>186,727<sup>B</sup></b>	<b>298,734<sup>B</sup></b>	<b>47,312<sup>C</sup></b>	<b>170,460<sup>B</sup></b>	<b>198,540<sup>A</sup></b>
<b>Total crop expenses</b>	<b>38,270<sup>B</sup></b>	<b>38,417<sup>B</sup></b>	<b>66,871<sup>B</sup></b>	<b>9,080<sup>D</sup></b>	<b>29,837<sup>B</sup></b>	<b>39,988<sup>A</sup></b>
Fertilizer and lime	7,773 <sup>B</sup>	9,677 <sup>B</sup>	11,600 <sup>C</sup>	2,113 <sup>D</sup>	9,566 <sup>B</sup>	9,594 <sup>B</sup>
Pesticides	16,190 <sup>B</sup>	10,723 <sup>B</sup>	19,628 <sup>B</sup>	2,300 <sup>D</sup>	6,402 <sup>B</sup>	11,210 <sup>A</sup>
Seed and plants	5,032 <sup>C</sup>	5,677 <sup>C</sup>	12,137 <sup>D</sup>	1,895 <sup>D</sup>	4,001 <sup>B</sup>	6,157 <sup>B</sup>
Other crop expenses	9,274 <sup>B</sup>	12,339 <sup>B</sup>	23,506 <sup>C</sup>	2,772 <sup>E</sup>	9,869 <sup>C</sup>	13,027 <sup>B</sup>
<b>Total livestock expenses</b>	<b>1,422<sup>B</sup></b>	<b>F</b>	<b>317<sup>C</sup></b>	<b>242<sup>E</sup></b>	<b>x</b>	<b>1,019<sup>D</sup></b>
Cattle purchases	145 <sup>B</sup>	x	x	x	x	x
Hog purchases	0	x	0	0	0	x
Poultry and egg purchases	x	F	x	x	3 <sup>A</sup>	F
Other livestock purchases	632 <sup>C</sup>	83 <sup>B</sup>	34 <sup>B</sup>	x	F	130 <sup>C</sup>
Feed, supplements, straw and bedding	412 <sup>C</sup>	487 <sup>D</sup>	191 <sup>D</sup>	131 <sup>E</sup>	F	448 <sup>E</sup>
Veterinary fees, medicine and breeding fees	213 <sup>C</sup>	50 <sup>E</sup>	75 <sup>B</sup>	x	166 <sup>E</sup>	124 <sup>D</sup>
Other livestock expenses	x	0	0	0	x	x
<b>Total machinery expenses</b>	<b>18,843<sup>A</sup></b>	<b>19,725<sup>B</sup></b>	<b>21,732<sup>B</sup></b>	<b>9,614<sup>B</sup></b>	<b>x</b>	<b>17,214<sup>A</sup></b>
Small tools	311 <sup>A</sup>	209 <sup>C</sup>	634 <sup>B</sup>	573 <sup>E</sup>	x	364 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	7,555 <sup>A</sup>	7,563 <sup>B</sup>	9,493 <sup>B</sup>	4,527 <sup>D</sup>	4,980 <sup>A</sup>	6,797 <sup>A</sup>
Repairs, licenses and insurance	10,977 <sup>A</sup>	11,952 <sup>B</sup>	11,606 <sup>B</sup>	4,514 <sup>B</sup>	8,402 <sup>B</sup>	10,053 <sup>A</sup>
<b>Total general expenses</b>	<b>118,744<sup>B</sup></b>	<b>127,504<sup>B</sup></b>	<b>209,814<sup>B</sup></b>	<b>28,376<sup>D</sup></b>	<b>125,654<sup>B</sup></b>	<b>140,319<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	49,620 <sup>B</sup>	54,706 <sup>B</sup>	104,738 <sup>B</sup>	7,083 <sup>E</sup>	56,606 <sup>B</sup>	64,158 <sup>A</sup>
Rent	2,872 <sup>C</sup>	3,899 <sup>D</sup>	8,422 <sup>C</sup>	586 <sup>E</sup>	8,416 <sup>C</sup>	6,545 <sup>B</sup>
Insurance	3,458 <sup>B</sup>	3,810 <sup>B</sup>	6,044 <sup>B</sup>	1,745 <sup>E</sup>	2,674 <sup>B</sup>	3,704 <sup>A</sup>
Utilities	3,777 <sup>B</sup>	4,344 <sup>B</sup>	8,422 <sup>B</sup>	2,526 <sup>C</sup>	3,570 <sup>B</sup>	4,764 <sup>A</sup>
Custom work and machine rental	24,798 <sup>B</sup>	23,607 <sup>C</sup>	19,627 <sup>B</sup>	3,769 <sup>E</sup>	13,678 <sup>B</sup>	18,154 <sup>B</sup>
Net interest expenses	11,025 <sup>C</sup>	8,524 <sup>C</sup>	11,353 <sup>C</sup>	3,132 <sup>D</sup>	15,623 <sup>B</sup>	12,264 <sup>B</sup>
Net property taxes	1,300 <sup>B</sup>	1,724 <sup>B</sup>	3,182 <sup>C</sup>	1,550 <sup>C</sup>	2,361 <sup>B</sup>	2,246 <sup>A</sup>
Building and fence repairs	2,393 <sup>B</sup>	3,984 <sup>C</sup>	5,775 <sup>B</sup>	649 <sup>E</sup>	2,976 <sup>B</sup>	3,653 <sup>B</sup>
Marketing expenses	8,908 <sup>C</sup>	4,662 <sup>C</sup>	12,974 <sup>D</sup>	F	8,831 <sup>B</sup>	8,591 <sup>B</sup>
Miscellaneous expenses	10,593 <sup>B</sup>	18,243 <sup>B</sup>	29,278 <sup>E</sup>	6,324 <sup>C</sup>	10,920 <sup>B</sup>	16,239 <sup>C</sup>
<b>Net operating income</b>	<b>6,076</b>	<b>42,263</b>	<b>31,365</b>	<b>6,875</b>	<b>13,331</b>	<b>22,389</b>
Adjustment for capital cost allowance (CCA)	18,479 <sup>B</sup>	18,988 <sup>B</sup>	26,058 <sup>C</sup>	13,963 <sup>D</sup>	13,552 <sup>B</sup>	17,996 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-12,403</b>	<b>23,275</b>	<b>5,306</b>	<b>-7,088</b>	<b>-220</b>	<b>4,393</b>
	Operating margins per dollar of revenue					
Operating margin	0.03	0.18	0.10	0.13	0.07	0.10
Operating margin adjusted for CCA	-0.07	0.10	0.02	-0.13	0.00	0.02

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

	2009					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>360<sup>B</sup></b>	<b>770<sup>B</sup></b>	<b>1,285<sup>B</sup></b>	<b>510<sup>C</sup></b>	<b>685<sup>B</sup></b>	<b>3,610<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>10.0</b>	<b>21.3</b>	<b>35.6</b>	<b>14.1</b>	<b>19.0</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>347,717<sup>C</sup></b>	<b>562,327<sup>B</sup></b>	<b>1,467,362<sup>B</sup></b>	<b>578,637<sup>C</sup></b>	<b>1,115,409<sup>B</sup></b>	<b>971,656<sup>A</sup></b>
<b>Total crop revenues</b>	<b>317,879<sup>C</sup></b>	<b>524,850<sup>B</sup></b>	<b>1,389,872<sup>B</sup></b>	<b>546,711<sup>C</sup></b>	<b>1,058,507<sup>B</sup></b>	<b>917,729<sup>A</sup></b>
Total grains and oilseeds	601 <sup>D</sup>	3,620 <sup>D</sup>	F	2,030 <sup>D</sup>	x	F
Total other crops	317,277 <sup>C</sup>	521,229 <sup>B</sup>	1,383,830 <sup>B</sup>	544,681 <sup>C</sup>	x	914,411 <sup>A</sup>
Potatoes	x	F	x	F	x	247 <sup>E</sup>
Fruits	2,305 <sup>D</sup>	F	3,506 <sup>D</sup>	F	2,035 <sup>D</sup>	2,139 <sup>D</sup>
Vegetables	838 <sup>C</sup>	1,945 <sup>D</sup>	F	F	5,675 <sup>E</sup>	2,472 <sup>D</sup>
Tobacco	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	313,308 <sup>C</sup>	518,619 <sup>B</sup>	1,378,412 <sup>B</sup>	539,034 <sup>C</sup>	1,049,930 <sup>B</sup>	909,145 <sup>A</sup>
Forage crops (including seeds)	490 <sup>E</sup>	87 <sup>E</sup>	F	698 <sup>D</sup>	F	302 <sup>D</sup>
Other crops	F	0	x	0	x	x
<b>Total livestock and product revenues</b>	<b>3,628<sup>D</sup></b>	<b>F</b>	<b>319<sup>D</sup></b>	<b>F</b>	<b>F</b>	<b>1,115<sup>D</sup></b>
Cattle	F	214 <sup>D</sup>	68 <sup>B</sup>	F	F	457 <sup>E</sup>
Hogs	x	0	x	x	0	x
Poultry and eggs	2,328 <sup>E</sup>	x	x	x	F	487 <sup>E</sup>
Dairy products and subsidies	x	0	0	0	x	x
Other livestock and products	F	x	16 <sup>B</sup>	F	x	F
<b>Program payments and insurance proceeds</b>	<b>11,895<sup>E</sup></b>	<b>24,018<sup>C</sup></b>	<b>42,927<sup>C</sup></b>	<b>14,225<sup>D</sup></b>	<b>41,932<sup>C</sup></b>	<b>31,593<sup>B</sup></b>
<b>Total other revenues</b>	<b>14,315<sup>C</sup></b>	<b>12,756<sup>D</sup></b>	<b>34,244<sup>D</sup></b>	<b>15,195<sup>D</sup></b>	<b>14,240<sup>D</sup></b>	<b>21,219<sup>B</sup></b>
Custom work and machine rental	9,979 <sup>D</sup>	5,975 <sup>D</sup>	21,176 <sup>D</sup>	9,693 <sup>E</sup>	7,206 <sup>D</sup>	12,564 <sup>C</sup>
Rental income	446 <sup>D</sup>	2,002 <sup>D</sup>	3,316 <sup>D</sup>	2,547 <sup>E</sup>	5,938 <sup>E</sup>	3,139 <sup>C</sup>
Miscellaneous revenues	3,890 <sup>D</sup>	4,779 <sup>E</sup>	9,752 <sup>E</sup>	2,956 <sup>D</sup>	1,097 <sup>C</sup>	5,516 <sup>D</sup>
<b>Total operating expenses</b>	<b>316,198<sup>C</sup></b>	<b>490,457<sup>B</sup></b>	<b>1,315,998<sup>B</sup></b>	<b>512,291<sup>C</sup></b>	<b>993,634<sup>B</sup></b>	<b>866,687<sup>A</sup></b>
<b>Total crop expenses</b>	<b>97,956<sup>C</sup></b>	<b>176,885<sup>B</sup></b>	<b>445,558<sup>B</sup></b>	<b>181,725<sup>C</sup></b>	<b>366,798<sup>B</sup></b>	<b>301,761<sup>A</sup></b>
Fertilizer and lime	17,320 <sup>C</sup>	24,779 <sup>B</sup>	72,143 <sup>B</sup>	34,481 <sup>C</sup>	70,369 <sup>B</sup>	50,969 <sup>B</sup>
Pesticides	5,913 <sup>C</sup>	5,626 <sup>B</sup>	28,399 <sup>B</sup>	11,257 <sup>C</sup>	11,553 <sup>C</sup>	15,710 <sup>B</sup>
Seed and plants	61,738 <sup>D</sup>	114,886 <sup>B</sup>	230,591 <sup>B</sup>	106,266 <sup>C</sup>	204,284 <sup>C</sup>	166,708 <sup>B</sup>
Other crop expenses	12,986 <sup>C</sup>	31,594 <sup>B</sup>	114,425 <sup>B</sup>	29,721 <sup>C</sup>	80,593 <sup>B</sup>	68,373 <sup>B</sup>
<b>Total livestock expenses</b>	<b>2,618<sup>D</sup></b>	<b>514<sup>D</sup></b>	<b>147<sup>B</sup></b>	<b>F</b>	<b>F</b>	<b>677<sup>D</sup></b>
Cattle purchases	F	x	39 <sup>B</sup>	F	F	89 <sup>E</sup>
Hog purchases	x	0	0	x	0	x
Poultry and egg purchases	493 <sup>E</sup>	x	x	x	F	91 <sup>E</sup>
Other livestock purchases	F	x	x	F	0	F
Feed, supplements, straw and bedding	1,133 <sup>D</sup>	235 <sup>D</sup>	76 <sup>B</sup>	291 <sup>D</sup>	F	296 <sup>C</sup>
Veterinary fees, medicine and breeding fees	325 <sup>E</sup>	x	25 <sup>E</sup>	F	F	88 <sup>D</sup>
Other livestock expenses	x	0	0	0	0	x
<b>Total machinery expenses</b>	<b>18,840<sup>B</sup></b>	<b>29,084<sup>B</sup></b>	<b>57,611<sup>C</sup></b>	<b>24,429<sup>B</sup></b>	<b>31,601<sup>B</sup></b>	<b>38,094<sup>B</sup></b>
Small tools	203 <sup>C</sup>	191 <sup>D</sup>	538 <sup>D</sup>	430 <sup>C</sup>	293 <sup>C</sup>	369 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	6,837 <sup>B</sup>	10,459 <sup>B</sup>	22,132 <sup>C</sup>	10,078 <sup>B</sup>	10,204 <sup>B</sup>	14,173 <sup>B</sup>
Repairs, licenses and insurance	11,800 <sup>B</sup>	18,435 <sup>B</sup>	34,941 <sup>C</sup>	13,921 <sup>B</sup>	21,104 <sup>B</sup>	23,551 <sup>B</sup>
<b>Total general expenses</b>	<b>196,784<sup>C</sup></b>	<b>283,972<sup>B</sup></b>	<b>812,681<sup>B</sup></b>	<b>304,960<sup>C</sup></b>	<b>594,764<sup>B</sup></b>	<b>526,155<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	102,077 <sup>C</sup>	151,398 <sup>B</sup>	402,693 <sup>B</sup>	167,215 <sup>C</sup>	277,451 <sup>B</sup>	262,452 <sup>B</sup>
Rent	1,713 <sup>D</sup>	5,412 <sup>C</sup>	18,587 <sup>D</sup>	4,262 <sup>C</sup>	23,200 <sup>C</sup>	12,960 <sup>B</sup>
Insurance	4,151 <sup>C</sup>	6,939 <sup>B</sup>	17,184 <sup>B</sup>	9,586 <sup>C</sup>	10,722 <sup>B</sup>	11,415 <sup>A</sup>
Utilities	17,372 <sup>C</sup>	32,689 <sup>B</sup>	143,555 <sup>B</sup>	35,633 <sup>C</sup>	80,645 <sup>B</sup>	80,296 <sup>B</sup>
Custom work and machine rental	9,035 <sup>C</sup>	19,253 <sup>C</sup>	31,899 <sup>C</sup>	19,274 <sup>C</sup>	39,941 <sup>C</sup>	26,683 <sup>B</sup>
Net interest expenses	16,179 <sup>D</sup>	13,966 <sup>B</sup>	39,749 <sup>B</sup>	13,804 <sup>C</sup>	36,490 <sup>B</sup>	27,645 <sup>B</sup>
Net property taxes	1,482 <sup>B</sup>	3,547 <sup>B</sup>	5,683 <sup>B</sup>	3,207 <sup>B</sup>	4,488 <sup>C</sup>	4,237 <sup>B</sup>
Building and fence repairs	4,277 <sup>C</sup>	10,045 <sup>B</sup>	23,724 <sup>B</sup>	9,724 <sup>B</sup>	16,859 <sup>C</sup>	15,609 <sup>B</sup>
Marketing expenses	21,325 <sup>D</sup>	12,782 <sup>C</sup>	65,418 <sup>C</sup>	12,533 <sup>C</sup>	55,024 <sup>C</sup>	40,406 <sup>B</sup>
Miscellaneous expenses	19,173 <sup>C</sup>	27,943 <sup>B</sup>	64,189 <sup>B</sup>	29,723 <sup>C</sup>	49,943 <sup>B</sup>	44,450 <sup>A</sup>
<b>Net operating income</b>	<b>31,519</b>	<b>71,870</b>	<b>151,364</b>	<b>66,346</b>	<b>121,775</b>	<b>104,968</b>
Adjustment for capital cost allowance (CCA)	22,062 <sup>C</sup>	29,937 <sup>B</sup>	93,690 <sup>B</sup>	39,134 <sup>B</sup>	68,639 <sup>C</sup>	60,571 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	<b>9,457</b>	<b>41,933</b>	<b>57,674</b>	<b>27,213</b>	<b>53,136</b>	<b>44,398</b>
	Operating margins per dollar of revenue					
Operating margin	0.09	0.13	0.10	0.11	0.11	0.11
Operating margin adjusted for CCA	0.03	0.07	0.04	0.05	0.05	0.05

**Table 11-6**  
**Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots**

	2009											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farms</b>	x	290 <sup>A</sup>	325 <sup>B</sup>	350 <sup>A</sup>	4,285 <sup>A</sup>	8,415 <sup>A</sup>	5,230 <sup>A</sup>	9,445 <sup>A</sup>	18,325 <sup>A</sup>	2,515 <sup>A</sup>	49,200 <sup>A</sup>	
<b>Distribution by province (%)</b>	x	0.6	0.7	0.7	8.7	17.1	10.6	19.2	37.2	5.1	100.0	
		Average per farm (\$)										
<b>Total operating revenues</b>	x	126,796 <sup>B</sup>	91,973 <sup>C</sup>	69,400 <sup>B</sup>	219,008 <sup>A</sup>	153,439 <sup>A</sup>	126,336 <sup>A</sup>	130,513 <sup>A</sup>	320,387 <sup>A</sup>	131,852 <sup>A</sup>	211,764 <sup>A</sup>	
<b>Total crop revenues</b>	x	4,632 <sup>B</sup>	10,706 <sup>E</sup>	2,572 <sup>C</sup>	6,504 <sup>B</sup>	10,288 <sup>B</sup>	9,623 <sup>A</sup>	11,800 <sup>A</sup>	18,004 <sup>A</sup>	3,872 <sup>B</sup>	12,637 <sup>A</sup>	
Total grains and oilseeds	x	2,738 <sup>B</sup>	1,529 <sup>E</sup>	888 <sup>D</sup>	4,327 <sup>B</sup>	8,500 <sup>B</sup>	7,240 <sup>A</sup>	9,491 <sup>B</sup>	12,397 <sup>B</sup>	x	9,104 <sup>A</sup>	
Total other crops	x	1,894 <sup>A</sup>	9,176 <sup>E</sup>	1,683 <sup>C</sup>	2,177 <sup>C</sup>	1,788 <sup>C</sup>	2,383 <sup>B</sup>	2,309 <sup>B</sup>	5,607 <sup>B</sup>	x	3,532 <sup>A</sup>	
Potatoes	x	482 <sup>A</sup>	x	x	x	x	x	x	F	x	F	
Fruits	x	80 <sup>A</sup>	4,412 <sup>E</sup>	x	18 <sup>B</sup>	F	x	x	x	x	42 <sup>D</sup>	
Vegetables	x	x	x	x	55 <sup>D</sup>	107 <sup>E</sup>	x	8 <sup>A</sup>	12 <sup>A</sup>	x	37 <sup>D</sup>	
Tobacco	x	0	0	0	x	x	0	0	x	0	0	
Greenhouse, nursery and floriculture products	x	x	x	x	F	F	6 <sup>A</sup>	x	F	F	51 <sup>D</sup>	
Forage crops (including seeds)	x	1,210 <sup>A</sup>	1,018 <sup>C</sup>	1,169 <sup>D</sup>	1,585 <sup>C</sup>	1,189 <sup>B</sup>	2,219 <sup>B</sup>	2,296 <sup>B</sup>	5,103 <sup>B</sup>	3,115 <sup>B</sup>	3,103 <sup>A</sup>	
Other crops	x	x	0	x	396 <sup>E</sup>	F	x	0	101 <sup>A</sup>	0	142 <sup>D</sup>	
<b>Total livestock and product revenues</b>	x	107,596 <sup>B</sup>	65,081 <sup>B</sup>	52,903 <sup>B</sup>	141,856 <sup>A</sup>	126,816 <sup>A</sup>	93,357 <sup>A</sup>	92,298 <sup>A</sup>	241,845 <sup>A</sup>	104,173 <sup>A</sup>	158,567 <sup>A</sup>	
Cattle	x	95,953 <sup>B</sup>	63,840 <sup>B</sup>	50,686 <sup>B</sup>	137,508 <sup>A</sup>	123,057 <sup>A</sup>	92,671 <sup>A</sup>	91,828 <sup>A</sup>	239,987 <sup>A</sup>	101,491 <sup>A</sup>	156,460 <sup>A</sup>	
Hogs	x	x	x	31 <sup>E</sup>	362 <sup>D</sup>	1,641 <sup>C</sup>	x	x	683 <sup>C</sup>	81 <sup>E</sup>	602 <sup>B</sup>	
Poultry and eggs	x	174 <sup>B</sup>	x	208 <sup>D</sup>	1,360 <sup>C</sup>	838 <sup>D</sup>	35 <sup>A</sup>	12 <sup>A</sup>	118 <sup>A</sup>	x	330 <sup>B</sup>	
Dairy products and subsidies	x	x	x	1,220 <sup>E</sup>	F	777 <sup>D</sup>	x	x	F	x	591 <sup>D</sup>	
Other livestock and products	x	256 <sup>E</sup>	492 <sup>B</sup>	758 <sup>D</sup>	524 <sup>D</sup>	503 <sup>C</sup>	514 <sup>B</sup>	425 <sup>C</sup>	766 <sup>E</sup>	399 <sup>D</sup>	584 <sup>D</sup>	
<b>Program payments and insurance proceeds</b>	x	5,278 <sup>B</sup>	6,432 <sup>D</sup>	4,425 <sup>B</sup>	56,550 <sup>A</sup>	3,331 <sup>B</sup>	9,591 <sup>B</sup>	8,234 <sup>A</sup>	14,024 <sup>A</sup>	6,794 <sup>B</sup>	13,772 <sup>A</sup>	
<b>Total other revenues</b>	x	9,291 <sup>B</sup>	9,754 <sup>B</sup>	9,501 <sup>B</sup>	14,098 <sup>B</sup>	13,004 <sup>B</sup>	13,763 <sup>B</sup>	18,182 <sup>A</sup>	46,515 <sup>A</sup>	17,013 <sup>B</sup>	26,788 <sup>A</sup>	
Custom work and machine rental	x	6,601 <sup>C</sup>	5,624 <sup>C</sup>	5,822 <sup>B</sup>	10,354 <sup>C</sup>	9,171 <sup>B</sup>	8,102 <sup>B</sup>	11,330 <sup>B</sup>	36,280 <sup>B</sup>	11,431 <sup>B</sup>	19,723 <sup>B</sup>	
Rental income	x	550 <sup>D</sup>	232 <sup>D</sup>	F	457 <sup>D</sup>	800 <sup>D</sup>	1,844 <sup>D</sup>	2,534 <sup>B</sup>	6,795 <sup>B</sup>	2,402 <sup>B</sup>	3,519 <sup>B</sup>	
Miscellaneous revenues	x	2,139 <sup>A</sup>	3,899 <sup>C</sup>	3,449 <sup>B</sup>	3,287 <sup>B</sup>	3,033 <sup>B</sup>	3,817 <sup>B</sup>	4,318 <sup>A</sup>	3,440 <sup>A</sup>	3,180 <sup>C</sup>	3,546 <sup>A</sup>	
<b>Total operating expenses</b>	x	122,360 <sup>B</sup>	93,803 <sup>B</sup>	64,114 <sup>B</sup>	194,518 <sup>A</sup>	155,443 <sup>A</sup>	121,404 <sup>A</sup>	122,965 <sup>A</sup>	302,128 <sup>A</sup>	132,283 <sup>A</sup>	201,167 <sup>A</sup>	
<b>Total crop expenses</b>	x	7,129 <sup>A</sup>	6,585 <sup>C</sup>	3,623 <sup>B</sup>	6,431 <sup>B</sup>	7,411 <sup>A</sup>	8,097 <sup>A</sup>	7,467 <sup>B</sup>	9,971 <sup>A</sup>	3,988 <sup>B</sup>	8,152 <sup>A</sup>	
Fertilizer and lime	x	3,814 <sup>A</sup>	3,247 <sup>C</sup>	1,829 <sup>B</sup>	2,703 <sup>B</sup>	3,379 <sup>B</sup>	4,625 <sup>A</sup>	3,280 <sup>B</sup>	5,652 <sup>A</sup>	2,488 <sup>B</sup>	4,225 <sup>A</sup>	
Pesticides	x	663 <sup>B</sup>	577 <sup>D</sup>	136 <sup>B</sup>	521 <sup>B</sup>	1,119 <sup>B</sup>	1,474 <sup>B</sup>	2,412 <sup>B</sup>	1,904 <sup>B</sup>	282 <sup>C</sup>	1,589 <sup>A</sup>	
Seed and plants	x	1,826 <sup>A</sup>	1,634 <sup>D</sup>	755 <sup>B</sup>	2,256 <sup>B</sup>	2,515 <sup>A</sup>	1,570 <sup>A</sup>	1,483 <sup>B</sup>	2,144 <sup>A</sup>	870 <sup>B</sup>	1,948 <sup>A</sup>	
Other crop expenses	x	826 <sup>A</sup>	1,126 <sup>C</sup>	902 <sup>B</sup>	952 <sup>B</sup>	398 <sup>C</sup>	428 <sup>A</sup>	292 <sup>A</sup>	271 <sup>B</sup>	348 <sup>B</sup>	390 <sup>A</sup>	
<b>Total livestock expenses</b>	x	70,349 <sup>B</sup>	41,527 <sup>C</sup>	25,460 <sup>B</sup>	109,042 <sup>B</sup>	104,056 <sup>A</sup>	61,019 <sup>A</sup>	61,272 <sup>A</sup>	210,763 <sup>A</sup>	67,791 <sup>A</sup>	128,404 <sup>A</sup>	
Cattle purchases	x	53,034 <sup>B</sup>	33,143 <sup>C</sup>	14,090 <sup>B</sup>	57,170 <sup>B</sup>	76,676 <sup>A</sup>	42,699 <sup>A</sup>	39,960 <sup>A</sup>	133,902 <sup>A</sup>	47,531 <sup>A</sup>	83,254 <sup>A</sup>	
Hog purchases	x	x	22 <sup>B</sup>	x	x	409 <sup>D</sup>	11 <sup>A</sup>	x	128 <sup>D</sup>	21 <sup>D</sup>	147 <sup>C</sup>	
Poultry and egg purchases	x	36 <sup>A</sup>	x	x	368 <sup>C</sup>	156 <sup>B</sup>	9 <sup>A</sup>	2 <sup>A</sup>	44 <sup>C</sup>	x	82 <sup>B</sup>	
Other livestock purchases	x	x	78 <sup>B</sup>	82 <sup>D</sup>	101 <sup>E</sup>	225 <sup>B</sup>	226 <sup>D</sup>	195 <sup>B</sup>	318 <sup>C</sup>	110 <sup>D</sup>	234 <sup>B</sup>	
Feed, supplements, straw and bedding	x	12,507 <sup>A</sup>	6,485 <sup>B</sup>	9,499 <sup>B</sup>	47,522 <sup>B</sup>	24,172 <sup>A</sup>	15,808 <sup>A</sup>	18,678 <sup>A</sup>	72,490 <sup>A</sup>	17,614 <sup>A</sup>	41,630 <sup>A</sup>	
Veterinary fees, medicine and breeding fees	x	2,379 <sup>C</sup>	1,642 <sup>C</sup>	1,540 <sup>B</sup>	3,725 <sup>B</sup>	2,321 <sup>A</sup>	2,266 <sup>A</sup>	2,427 <sup>A</sup>	3,853 <sup>A</sup>	2,327 <sup>B</sup>	3,019 <sup>A</sup>	
Other livestock expenses	x	x	x	x	x	97 <sup>C</sup>	0	x	F	x	37 <sup>D</sup>	
<b>Total machinery expenses</b>	x	13,503 <sup>A</sup>	13,854 <sup>B</sup>	12,254 <sup>A</sup>	15,034 <sup>A</sup>	12,015 <sup>A</sup>	17,604 <sup>A</sup>	18,088 <sup>A</sup>	18,732 <sup>A</sup>	16,982 <sup>A</sup>	16,814 <sup>A</sup>	
Small tools	x	277 <sup>A</sup>	410 <sup>A</sup>	212 <sup>B</sup>	250 <sup>B</sup>	541 <sup>A</sup>	579 <sup>A</sup>	729 <sup>A</sup>	678 <sup>A</sup>	501 <sup>A</sup>	600 <sup>A</sup>	
Net fuel expenses, machinery, truck, auto	x	6,411 <sup>A</sup>	6,527 <sup>B</sup>	5,539 <sup>A</sup>	6,231 <sup>A</sup>	5,609 <sup>A</sup>	8,919 <sup>A</sup>	8,875 <sup>A</sup>	8,568 <sup>A</sup>	8,219 <sup>A</sup>	7,887 <sup>A</sup>	
Repairs, licenses and insurance	x	6,815 <sup>A</sup>	6,917 <sup>B</sup>	6,504 <sup>A</sup>	8,552 <sup>A</sup>	5,865 <sup>A</sup>	8,106 <sup>A</sup>	8,483 <sup>A</sup>	9,486 <sup>A</sup>	8,263 <sup>A</sup>	8,328 <sup>A</sup>	
<b>Total general expenses</b>	x	31,378 <sup>B</sup>	31,836 <sup>B</sup>	22,776 <sup>B</sup>	64,011 <sup>A</sup>	31,960 <sup>A</sup>	34,684 <sup>A</sup>	36,138 <sup>A</sup>	62,662 <sup>A</sup>	43,521 <sup>A</sup>	47,797 <sup>A</sup>	
Salaries (including CPP, QPP, EI)	x	5,212 <sup>C</sup>	9,489 <sup>D</sup>	6,978 <sup>D</sup>	5,540 <sup>B</sup>	3,729 <sup>B</sup>	3,366 <sup>B</sup>	3,581 <sup>B</sup>	9,128 <sup>B</sup>	9,005 <sup>B</sup>	6,171 <sup>A</sup>	
Rent	x	1,923 <sup>B</sup>	2,201 <sup>D</sup>	584 <sup>B</sup>	1,889 <sup>B</sup>	2,252 <sup>B</sup>	2,957 <sup>A</sup>	3,945 <sup>A</sup>	4,516 <sup>A</sup>	2,445 <sup>B</sup>	3,458 <sup>A</sup>	
Insurance	x	2,016 <sup>A</sup>	1,698 <sup>B</sup>	1,953 <sup>B</sup>	3,679 <sup>B</sup>	2,409 <sup>B</sup>	1,880 <sup>A</sup>	1,657 <sup>A</sup>	2,758 <sup>A</sup>	2,586 <sup>A</sup>	2,448 <sup>A</sup>	
Utilities	x	2,538 <sup>A</sup>	1,773 <sup>B</sup>	1,602 <sup>B</sup>	2,659 <sup>A</sup>	2,700 <sup>A</sup>	2,504 <sup>A</sup>	2,811 <sup>A</sup>	4,225 <sup>A</sup>	2,713 <sup>A</sup>	3,250 <sup>A</sup>	
Custom work and machine rental	x	5,341 <sup>B</sup>	3,865 <sup>C</sup>	2,253 <sup>B</sup>	12,943 <sup>B</sup>	4,844 <sup>A</sup>	5,947 <sup>B</sup>	6,036 <sup>A</sup>	17,883 <sup>B</sup>	7,122 <sup>C</sup>	10,846 <sup>A</sup>	
Net interest expenses	x	4,508 <sup>B</sup>	3,803 <sup>B</sup>	3,665 <sup>B</sup>	8,034 <sup>A</sup>	5,052 <sup>B</sup>	6,137 <sup>A</sup>	6,699 <sup>A</sup>	8,268 <sup>A</sup>	5,638 <sup>B</sup>	6,948 <sup>A</sup>	
Net property taxes	x	1,576 <sup>A</sup>	1,016 <sup>A</sup>	1,047 <sup>B</sup>	1,893 <sup>A</sup>	1,671 <sup>A</sup>	2,726 <sup>A</sup>	2,560 <sup>A</sup>	1,885 <sup>A</sup>	1,384 <sup>B</sup>	2,028 <sup>A</sup>	
Building and fence repairs	x	1,747 <sup>B</sup>	1,943 <sup>B</sup>	1,147 <sup>A</sup>	2,978 <sup>B</sup>	2,122 <sup>B</sup>	1,779 <sup>A</sup>	1,701 <sup>A</sup>	2,617 <sup>A</sup>	2,324 <sup>B</sup>	2,264 <sup>A</sup>	
Marketing expenses	x	2,437 <sup>C</sup>	2,082 <sup>D</sup>	465 <sup>C</sup>	5,016 <sup>B</sup>	2,624 <sup>B</sup>	3,077 <sup>A</sup>	1,921 <sup>A</sup>	3,938 <sup>A</sup>	3,855 <sup>B</sup>	3,277 <sup>A</sup>	
Miscellaneous expenses	x	4,082 <sup>A</sup>	3,966 <sup>B</sup>	3,083 <sup>A</sup>	19,379 <sup>A</sup>	4,559 <sup>A</sup>	4,311 <sup>A</sup>	5,229 <sup>A</sup>	7,444 <sup>A</sup>	6,449 <sup>A</sup>	7,105 <sup>A</sup>	
<b>Net operating income</b>	x	4,436	-1,829	5,286	24,489	-2,004	4,932	7,548	18,259	-431	10,598	
Adjustment for capital cost allowance (CCA)	x	8,524 <sup>B</sup>	8,938 <sup>B</sup>	9,015 <sup>B</sup>	12,946 <sup>A</sup>	8,821 <sup>A</sup>	9,711 <sup>A</sup>	10,988 <sup>A</sup>	16,995 <sup>A</sup>	13,366 <sup>B</sup>	12,969 <sup>A</sup>	
<b>Net operating income adjusted for CCA</b>	x	-4,088	-10,767	-3,728	11,543	-10,824	-4,779	-3,439	1,264	-13,798	-2,371	
		Operating margins per dollar of revenue										
Operating margin	x	0.03	-0.02	0.08	0.11	-0.01	0.04	0.06	0.06	0.00	0.05	
Operating margin adjusted for CCA	x	-0.03	-0.12	-0.05	0.05	-0.07	-0.04	-0.03	0.00	-0.10	-0.01	

**Table 11-7**  
**Average operating revenues and expenses by province (or region) for selected farm types — Dairy cattle and milk production**

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	<b>40<sup>B</sup></b>	<b>200<sup>A</sup></b>	<b>245<sup>A</sup></b>	<b>215<sup>A</sup></b>	<b>6,190<sup>A</sup></b>	<b>4,835<sup>A</sup></b>	<b>340<sup>B</sup></b>	<b>145<sup>B</sup></b>	<b>465<sup>B</sup></b>	<b>545<sup>A</sup></b>	<b>13,220<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>0.3</b>	<b>1.5</b>	<b>1.9</b>	<b>1.6</b>	<b>46.8</b>	<b>36.6</b>	<b>2.6</b>	<b>1.1</b>	<b>3.5</b>	<b>4.1</b>	<b>100.0</b>
	Average per farm (\$)										
<b>Total operating revenues</b>	<b>1,610,057<sup>C</sup></b>	<b>433,497<sup>A</sup></b>	<b>562,702<sup>A</sup></b>	<b>488,694<sup>A</sup></b>	<b>408,444<sup>A</sup></b>	<b>461,180<sup>A</sup></b>	<b>670,969<sup>B</sup></b>	<b>948,952<sup>B</sup></b>	<b>919,544<sup>A</sup></b>	<b>1,074,337<sup>A</sup></b>	<b>493,917<sup>A</sup></b>
<b>Total crop revenues</b>	<b>x</b>	<b>10,686<sup>C</sup></b>	<b>14,219<sup>B</sup></b>	<b>7,936<sup>C</sup></b>	<b>24,882<sup>A</sup></b>	<b>38,842<sup>B</sup></b>	<b>52,821<sup>C</sup></b>	<b>66,508<sup>D</sup></b>	<b>49,070<sup>C</sup></b>	<b>25,421<sup>E</sup></b>	<b>31,300<sup>A</sup></b>
Total grains and oilseeds	x	6,402 <sup>D</sup>	8,264 <sup>C</sup>	1,775 <sup>D</sup>	19,173 <sup>B</sup>	36,342 <sup>B</sup>	45,628 <sup>C</sup>	59,983 <sup>D</sup>	35,844 <sup>C</sup>	F	25,841 <sup>A</sup>
Total other crops	x	4,284 <sup>C</sup>	5,955 <sup>B</sup>	6,161 <sup>C</sup>	5,710 <sup>B</sup>	2,500 <sup>B</sup>	7,193 <sup>C</sup>	6,525 <sup>E</sup>	13,225 <sup>D</sup>	21,017 <sup>E</sup>	5,459 <sup>B</sup>
Potatoes	0	1,439 <sup>E</sup>	0	x	x	x	0	0	x	x	155 <sup>E</sup>
Fruits	0	x	696 <sup>D</sup>	x	F	F	x	0	0	x	F
Vegetables	0	x	x	x	454 <sup>E</sup>	F	0	0	0	x	281 <sup>D</sup>
Tobacco	0	0	0	0	x	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	60 <sup>B</sup>	x	x	0	x	x	45 <sup>B</sup>
Forage crops (including seeds)	x	1,983 <sup>C</sup>	4,868 <sup>B</sup>	3,709 <sup>C</sup>	2,571 <sup>C</sup>	2,248 <sup>C</sup>	7,168 <sup>C</sup>	6,525 <sup>E</sup>	11,412 <sup>D</sup>	12,348 <sup>D</sup>	3,382 <sup>B</sup>
Other crops	0	0	x	x	2,391 <sup>D</sup>	F	0	0	0	0	1,144 <sup>D</sup>
<b>Total livestock and product revenues</b>	<b>1,549,751<sup>C</sup></b>	<b>404,144<sup>A</sup></b>	<b>523,826<sup>A</sup></b>	<b>459,142<sup>A</sup></b>	<b>344,175<sup>A</sup></b>	<b>405,216<sup>A</sup></b>	<b>593,789<sup>B</sup></b>	<b>839,665<sup>B</sup></b>	<b>833,445<sup>A</sup></b>	<b>1,016,986<sup>A</sup></b>	<b>432,933<sup>A</sup></b>
Cattle	44,250 <sup>C</sup>	22,248 <sup>B</sup>	26,215 <sup>B</sup>	15,438 <sup>A</sup>	15,343 <sup>A</sup>	25,006 <sup>A</sup>	40,977 <sup>B</sup>	63,495 <sup>D</sup>	71,347 <sup>D</sup>	93,362 <sup>D</sup>	25,645 <sup>A</sup>
Hogs	0	x	x	x	2,724 <sup>D</sup>	F	x	x	x	F	2,111 <sup>D</sup>
Poultry and eggs	x	x	x	x	F	1,450 <sup>E</sup>	x	x	x	F	1,477 <sup>D</sup>
Dairy products and subsidies	1,448,709 <sup>C</sup>	380,551 <sup>A</sup>	495,917 <sup>A</sup>	442,404 <sup>A</sup>	324,565 <sup>A</sup>	376,370 <sup>A</sup>	552,321 <sup>B</sup>	775,990 <sup>B</sup>	760,254 <sup>A</sup>	912,896 <sup>A</sup>	403,129 <sup>A</sup>
Other livestock and products	x	467 <sup>E</sup>	490 <sup>C</sup>	x	F	280 <sup>D</sup>	x	0	F	247 <sup>E</sup>	571 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	<b>x</b>	<b>9,175<sup>A</sup></b>	<b>5,425<sup>A</sup></b>	<b>6,622<sup>B</sup></b>	<b>16,952<sup>A</sup></b>	<b>4,893<sup>D</sup></b>	<b>10,188<sup>B</sup></b>	<b>6,308<sup>C</sup></b>	<b>13,117<sup>C</sup></b>	<b>6,763<sup>C</sup></b>	<b>11,212<sup>A</sup></b>
<b>Total other revenues</b>	<b>32,679<sup>B</sup></b>	<b>9,493<sup>A</sup></b>	<b>19,232<sup>A</sup></b>	<b>14,994<sup>B</sup></b>	<b>22,435<sup>A</sup></b>	<b>12,229<sup>B</sup></b>	<b>14,171<sup>B</sup></b>	<b>36,471<sup>D</sup></b>	<b>23,913<sup>C</sup></b>	<b>25,167<sup>B</sup></b>	<b>18,472<sup>A</sup></b>
Custom work and machine rental	x	5,581 <sup>A</sup>	9,789 <sup>C</sup>	9,299 <sup>B</sup>	6,879 <sup>B</sup>	7,677 <sup>C</sup>	7,232 <sup>C</sup>	22,663 <sup>D</sup>	7,870 <sup>D</sup>	12,418 <sup>C</sup>	7,723 <sup>B</sup>
Rental income	x	1,870 <sup>D</sup>	2,548 <sup>B</sup>	485 <sup>B</sup>	1,195 <sup>D</sup>	2,093 <sup>B</sup>	1,342 <sup>C</sup>	F	10,827 <sup>D</sup>	7,002 <sup>C</sup>	2,199 <sup>B</sup>
Miscellaneous revenues	16,283 <sup>C</sup>	2,043 <sup>B</sup>	6,894 <sup>B</sup>	5,209 <sup>B</sup>	14,361 <sup>A</sup>	2,459 <sup>A</sup>	5,597 <sup>B</sup>	6,253 <sup>C</sup>	5,216 <sup>B</sup>	5,747 <sup>D</sup>	8,551 <sup>A</sup>
<b>Total operating expenses</b>	<b>1,391,508<sup>C</sup></b>	<b>347,893<sup>A</sup></b>	<b>453,641<sup>A</sup></b>	<b>390,532<sup>A</sup></b>	<b>315,922<sup>A</sup></b>	<b>356,330<sup>A</sup></b>	<b>517,140<sup>B</sup></b>	<b>745,907<sup>B</sup></b>	<b>720,626<sup>A</sup></b>	<b>949,252<sup>B</sup></b>	<b>388,328<sup>A</sup></b>
<b>Total crop expenses</b>	<b>15,731<sup>C</sup></b>	<b>24,090<sup>A</sup></b>	<b>30,990<sup>A</sup></b>	<b>19,307<sup>A</sup></b>	<b>24,460<sup>A</sup></b>	<b>34,411<sup>A</sup></b>	<b>44,392<sup>B</sup></b>	<b>52,634<sup>C</sup></b>	<b>35,959<sup>B</sup></b>	<b>25,439<sup>C</sup></b>	<b>29,376<sup>A</sup></b>
Fertilizer and lime	11,332 <sup>C</sup>	13,184 <sup>A</sup>	18,699 <sup>A</sup>	10,254 <sup>A</sup>	10,729 <sup>A</sup>	15,206 <sup>A</sup>	23,561 <sup>B</sup>	25,936 <sup>C</sup>	19,766 <sup>B</sup>	15,854 <sup>C</sup>	13,572 <sup>A</sup>
Pesticides	x	2,171 <sup>B</sup>	3,451 <sup>B</sup>	2,443 <sup>B</sup>	2,455 <sup>B</sup>	6,125 <sup>B</sup>	6,893 <sup>C</sup>	14,016 <sup>C</sup>	5,328 <sup>C</sup>	2,510 <sup>D</sup>	4,160 <sup>A</sup>
Seed and plants	573 <sup>C</sup>	6,060 <sup>B</sup>	7,140 <sup>A</sup>	4,960 <sup>A</sup>	9,570 <sup>A</sup>	11,980 <sup>A</sup>	11,693 <sup>C</sup>	9,994 <sup>C</sup>	9,081 <sup>C</sup>	6,192 <sup>C</sup>	10,155 <sup>A</sup>
Other crop expenses	x	2,675 <sup>A</sup>	1,699 <sup>A</sup>	1,650 <sup>A</sup>	1,706 <sup>A</sup>	1,100 <sup>B</sup>	2,245 <sup>D</sup>	2,687 <sup>D</sup>	F	884 <sup>D</sup>	1,489 <sup>A</sup>
<b>Total livestock expenses</b>	<b>681,802<sup>C</sup></b>	<b>118,967<sup>A</sup></b>	<b>147,586<sup>A</sup></b>	<b>139,754<sup>A</sup></b>	<b>96,702<sup>A</sup></b>	<b>105,511<sup>A</sup></b>	<b>153,006<sup>B</sup></b>	<b>238,066<sup>B</sup></b>	<b>256,750<sup>B</sup></b>	<b>395,701<sup>B</sup></b>	<b>124,550<sup>A</sup></b>
Cattle purchases	84,920 <sup>C</sup>	15,185 <sup>B</sup>	14,065 <sup>D</sup>	7,028 <sup>B</sup>	9,858 <sup>B</sup>	15,228 <sup>B</sup>	13,705 <sup>B</sup>	33,943 <sup>D</sup>	41,209 <sup>D</sup>	87,600 <sup>E</sup>	16,820 <sup>B</sup>
Hog purchases	0	x	x	x	540 <sup>E</sup>	153 <sup>E</sup>	0	x	x	F	329 <sup>E</sup>
Poultry and egg purchases	0	x	0	x	F	243 <sup>E</sup>	0	x	x	2,337 <sup>E</sup>	268 <sup>D</sup>
Other livestock purchases	0	0	x	x	18 <sup>E</sup>	F	x	0	F	F	F
Feed, supplements, straw and bedding	541,434 <sup>C</sup>	82,669 <sup>A</sup>	108,628 <sup>A</sup>	112,059 <sup>A</sup>	68,943 <sup>A</sup>	68,559 <sup>A</sup>	117,675 <sup>A</sup>	181,926 <sup>B</sup>	185,068 <sup>A</sup>	271,816 <sup>A</sup>	86,758 <sup>A</sup>
Veterinary fees, medicine and breeding fees	42,337 <sup>C</sup>	15,787 <sup>A</sup>	18,695 <sup>A</sup>	16,532 <sup>A</sup>	15,433 <sup>A</sup>	17,616 <sup>A</sup>	21,035 <sup>B</sup>	22,187 <sup>C</sup>	25,683 <sup>B</sup>	31,512 <sup>A</sup>	17,633 <sup>A</sup>
Other livestock expenses	13,111 <sup>D</sup>	5,317 <sup>B</sup>	6,106 <sup>B</sup>	3,848 <sup>B</sup>	1,743 <sup>B</sup>	3,515 <sup>B</sup>	x	0	4,645 <sup>D</sup>	1,647 <sup>E</sup>	2,642 <sup>A</sup>
<b>Total machinery expenses</b>	<b>81,864<sup>B</sup></b>	<b>32,533<sup>A</sup></b>	<b>43,222<sup>A</sup></b>	<b>40,258<sup>A</sup></b>	<b>32,300<sup>A</sup></b>	<b>37,689<sup>A</sup></b>	<b>61,624<sup>B</sup></b>	<b>68,503<sup>B</sup></b>	<b>61,087<sup>B</sup></b>	<b>63,555<sup>A</sup></b>	<b>38,204<sup>A</sup></b>
Small tools	135 <sup>C</sup>	435 <sup>A</sup>	560 <sup>B</sup>	333 <sup>A</sup>	259 <sup>B</sup>	912 <sup>A</sup>	854 <sup>B</sup>	1,161 <sup>B</sup>	933 <sup>B</sup>	597 <sup>B</sup>	570 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	33,378 <sup>B</sup>	14,736 <sup>A</sup>	17,749 <sup>A</sup>	15,607 <sup>A</sup>	11,695 <sup>A</sup>	15,750 <sup>A</sup>	26,333 <sup>B</sup>	28,583 <sup>A</sup>	24,610 <sup>B</sup>	22,588 <sup>B</sup>	14,928 <sup>A</sup>
Repairs, licenses and insurance	48,351 <sup>B</sup>	17,363 <sup>A</sup>	24,913 <sup>A</sup>	24,318 <sup>A</sup>	20,346 <sup>A</sup>	21,026 <sup>A</sup>	34,437 <sup>B</sup>	38,759 <sup>B</sup>	35,543 <sup>B</sup>	40,369 <sup>A</sup>	22,706 <sup>A</sup>
<b>Total general expenses</b>	<b>612,111<sup>C</sup></b>	<b>172,303<sup>A</sup></b>	<b>231,842<sup>A</sup></b>	<b>191,212<sup>A</sup></b>	<b>162,460<sup>A</sup></b>	<b>178,719<sup>A</sup></b>	<b>258,118<sup>B</sup></b>	<b>386,704<sup>B</sup></b>	<b>366,825<sup>A</sup></b>	<b>464,557<sup>A</sup></b>	<b>196,198<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	224,579 <sup>C</sup>	45,350 <sup>B</sup>	75,325 <sup>A</sup>	69,505 <sup>A</sup>	34,033 <sup>A</sup>	33,754 <sup>B</sup>	62,367 <sup>B</sup>	85,898 <sup>C</sup>	73,405 <sup>B</sup>	132,623 <sup>A</sup>	42,742 <sup>A</sup>
Rent	11,114 <sup>E</sup>	7,115 <sup>C</sup>	4,127 <sup>B</sup>	1,665 <sup>B</sup>	4,786 <sup>B</sup>	10,233 <sup>B</sup>	10,670 <sup>B</sup>	17,584 <sup>C</sup>	16,921 <sup>C</sup>	23,527 <sup>C</sup>	8,260 <sup>A</sup>
Insurance	21,877 <sup>B</sup>	7,793 <sup>A</sup>	9,588 <sup>A</sup>	9,062 <sup>A</sup>	9,800 <sup>A</sup>	8,220 <sup>A</sup>	15,193 <sup>B</sup>	14,010 <sup>B</sup>	13,487 <sup>B</sup>	15,341 <sup>B</sup>	9,753 <sup>A</sup>
Utilities	29,657 <sup>C</sup>	10,168 <sup>A</sup>	12,333 <sup>A</sup>	10,840 <sup>A</sup>	8,514 <sup>A</sup>	12,322 <sup>A</sup>	13,949 <sup>A</sup>	21,408 <sup>B</sup>	21,230 <sup>B</sup>	18,762 <sup>A</sup>	11,255 <sup>A</sup>
Custom work and machine rental	62,185 <sup>D</sup>	16,147 <sup>A</sup>	20,351 <sup>B</sup>	11,533 <sup>A</sup>	18,408 <sup>B</sup>	25,899 <sup>A</sup>	37,273 <sup>B</sup>	68,935 <sup>C</sup>	67,001 <sup>B</sup>	45,155 <sup>B</sup>	25,029 <sup>A</sup>
Net interest expenses	99,787 <sup>B</sup>	38,799 <sup>B</sup>	48,534 <sup>A</sup>	42,269 <sup>A</sup>	34,246 <sup>A</sup>	37,216 <sup>A</sup>	60,541 <sup>B</sup>	72,686 <sup>B</sup>	79,598 <sup>B</sup>	100,239 <sup>B</sup>	41,400 <sup>A</sup>
Net property taxes	1,999 <sup>B</sup>	3,449 <sup>A</sup>	3,622 <sup>A</sup>	3,105 <sup>A</sup>	3,548 <sup>A</sup>	3,948 <sup>A</sup>	7,170 <sup>A</sup>	5,195 <sup>B</sup>	3,649 <sup>B</sup>	11,672 <sup>C</sup>	4,130 <sup>A</sup>
Building and fence repairs	18,066 <sup>C</sup>	6,398 <sup>A</sup>	8,321 <sup>A</sup>	7,052 <sup>A</sup>	8,209 <sup>A</sup>	8,606 <sup>A</sup>	12,622 <sup>B</sup>	12,759 <sup>C</sup>	10,757 <sup>B</sup>	18,069 <sup>B</sup>	8,997 <sup>A</sup>
Marketing expenses	120,300 <sup>C</sup>	20,060 <sup>A</sup>	29,668 <sup>A</sup>	22,858 <sup>A</sup>	19,939 <sup>A</sup>	20,446 <sup>A</sup>	12,310 <sup>B</sup>	45,880 <sup>C</sup>	43,955 <sup>B</sup>	61,162 <sup>B</sup>	23,286 <sup>A</sup>
Miscellaneous expenses	22,547 <sup>B</sup>	17,023 <sup>A</sup>	19,973 <sup>A</sup>	13,323 <sup>A</sup>	20,977 <sup>A</sup>	18,075 <sup>A</sup>	26,024 <sup>B</sup>	42,349 <sup>B</sup>	36,823 <sup>B</sup>	38,008 <sup>A</sup>	21,346 <sup>A</sup>
<b>Net operating income</b>	<b>218,549</b>	<b>85,604</b>	<b>109,061</b>	<b>98,163</b>	<b>92,522</b>	<b>104,849</b>	<b>153,829</b>	<b>203,046</b>	<b>198,924</b>	<b>125,085</b>	<b>105,590</b>
Adjustment for capital cost allowance (CCA)	101,925 <sup>B</sup>	40,710 <sup>A</sup>	50,868 <sup>A</sup>	48,153 <sup>A</sup>	40,110 <sup>A</sup>	50,242 <sup>A</sup>	79,603 <sup>B</sup>	100,120 <sup>B</sup>	97,192 <sup>A</sup>	97,134 <sup>A</sup>	50,373 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>116,624</b>	<b>44,894</b>	<b>58,193</b>	<b>50,009</b>	<b>52,412</b>	<b>54,608</b>	<b>74,226</b>	<b>102,925</b>	<b>101,732</b>	<b>27,951</b>	<b>55,217</b>
	Operating margins per dollar of revenue										
Operating margin	0.14	0.20	0.19	0.20	0.23	0.23	0.23	0.21	0.22	0.12	0.21
Operating margin adjusted for CCA	0.07	0.10	0.10	0.10	0.13	0.12	0.11	0.11	0.11	0.03	0.11

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

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	25 <sup>C</sup>	35 <sup>E</sup>	x	1,600 <sup>B</sup>	1,305 <sup>B</sup>	380 <sup>B</sup>	60 <sup>D</sup>	225 <sup>C</sup>	45 <sup>A</sup>	3,700 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.7	0.9	x	43.2	35.3	10.3	1.6	6.1	1.2	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	627,050 <sup>C</sup>	465,247 <sup>E</sup>	x	1,071,115 <sup>B</sup>	924,844 <sup>B</sup>	2,234,820 <sup>B</sup>	4,206,608 <sup>D</sup>	1,133,344 <sup>B</sup>	1,356,027 <sup>A</sup>	1,196,370 <sup>A</sup>
<b>Total crop revenues</b>	x	21,497 <sup>E</sup>	x	x	17,668 <sup>C</sup>	65,438 <sup>C</sup>	133,374 <sup>B</sup>	71,601 <sup>D</sup>	60,228 <sup>D</sup>	x	49,676 <sup>B</sup>
Total grains and oilseeds	x	x	x	x	12,978 <sup>C</sup>	63,435 <sup>C</sup>	130,273 <sup>B</sup>	66,210 <sup>E</sup>	49,775 <sup>D</sup>	x	45,628 <sup>B</sup>
Total other crops	x	x	x	x	4,691 <sup>D</sup>	2,004 <sup>E</sup>	3,101 <sup>D</sup>	F	10,452 <sup>D</sup>	x	4,049 <sup>C</sup>
Potatoes	x	0	0	x	x	0	0	0	x	x	x
Fruits	x	0	x	x	0	x	0	0	0	x	x
Vegetables	x	0	x	x	x	F	1,048 <sup>B</sup>	x	x	x	776 <sup>E</sup>
Tobacco	x	0	0	x	0	F	0	0	0	0	F
Greenhouse, nursery and floriculture products	x	x	0	x	x	x	0	x	0	0	x
Forage crops (including seeds)	x	x	x	x	F	1,159 <sup>E</sup>	2,053 <sup>E</sup>	F	7,357 <sup>E</sup>	x	2,125 <sup>D</sup>
Other crops	x	0	0	x	F	x	0	0	x	0	784 <sup>E</sup>
<b>Total livestock and product revenues</b>	x	446,939 <sup>C</sup>	372,254 <sup>E</sup>	x	771,605 <sup>B</sup>	720,094 <sup>B</sup>	1,789,709 <sup>B</sup>	3,630,327 <sup>D</sup>	863,172 <sup>B</sup>	1,116,983 <sup>A</sup>	915,997 <sup>A</sup>
Cattle	x	x	F	x	3,137 <sup>D</sup>	6,052 <sup>C</sup>	7,017 <sup>C</sup>	12,310 <sup>C</sup>	14,688 <sup>D</sup>	1,797 <sup>A</sup>	5,367 <sup>B</sup>
Hogs	x	445,066 <sup>C</sup>	363,610 <sup>E</sup>	x	751,774 <sup>B</sup>	701,853 <sup>B</sup>	1,727,790 <sup>B</sup>	3,580,854 <sup>D</sup>	840,006 <sup>B</sup>	1,086,386 <sup>A</sup>	891,888 <sup>A</sup>
Poultry and eggs	x	x	x	x	11,376 <sup>B</sup>	x	45,908 <sup>B</sup>	x	x	x	14,521 <sup>B</sup>
Dairy products and subsidies	x	0	0	x	4,920 <sup>E</sup>	x	3,804 <sup>B</sup>	x	x	0	2,962 <sup>D</sup>
Other livestock and products	x	0	x	x	F	545 <sup>D</sup>	5,190 <sup>B</sup>	x	1,302 <sup>D</sup>	x	1,259 <sup>C</sup>
<b>Program payments and insurance proceeds</b>	x	106,036 <sup>D</sup>	x	x	245,087 <sup>B</sup>	62,408 <sup>B</sup>	195,153 <sup>B</sup>	221,657 <sup>D</sup>	117,378 <sup>B</sup>	x	163,487 <sup>A</sup>
<b>Total other revenues</b>	x	52,578 <sup>D</sup>	27,589 <sup>E</sup>	x	36,754 <sup>C</sup>	76,904 <sup>B</sup>	116,584 <sup>B</sup>	283,022 <sup>E</sup>	92,566 <sup>C</sup>	62,461 <sup>A</sup>	67,209 <sup>A</sup>
Custom work and machine rental	x	47,688 <sup>D</sup>	x	x	25,115 <sup>D</sup>	45,621 <sup>B</sup>	95,324 <sup>B</sup>	256,812 <sup>E</sup>	70,440 <sup>D</sup>	x	46,928 <sup>B</sup>
Rental income	x	x	3,318 <sup>E</sup>	x	6,701 <sup>C</sup>	x	4,646 <sup>D</sup>	5,171 <sup>D</sup>	10,577 <sup>D</sup>	x	7,659 <sup>B</sup>
Miscellaneous revenues	x	x	x	x	4,938 <sup>D</sup>	x	16,614 <sup>B</sup>	21,039 <sup>D</sup>	11,549 <sup>C</sup>	4,538 <sup>A</sup>	12,621 <sup>A</sup>
<b>Total operating expenses</b>	x	674,050 <sup>C</sup>	510,485 <sup>E</sup>	x	1,039,263 <sup>B</sup>	884,470 <sup>B</sup>	2,189,837 <sup>B</sup>	4,163,920 <sup>D</sup>	1,129,710 <sup>B</sup>	1,195,384 <sup>A</sup>	1,162,370 <sup>A</sup>
<b>Total crop expenses</b>	x	23,170 <sup>D</sup>	3,052 <sup>E</sup>	x	10,220 <sup>C</sup>	36,447 <sup>B</sup>	88,707 <sup>B</sup>	56,022 <sup>E</sup>	31,614 <sup>C</sup>	x	29,538 <sup>B</sup>
Fertilizer and lime	x	9,621 <sup>D</sup>	740 <sup>E</sup>	x	3,971 <sup>C</sup>	16,254 <sup>C</sup>	63,237 <sup>B</sup>	26,077 <sup>E</sup>	15,553 <sup>D</sup>	x	15,439 <sup>A</sup>
Pesticides	x	1,305 <sup>D</sup>	x	x	1,354 <sup>D</sup>	6,847 <sup>B</sup>	7,460 <sup>B</sup>	25,862 <sup>E</sup>	8,103 <sup>D</sup>	x	4,738 <sup>B</sup>
Seed and plants	x	x	x	x	4,609 <sup>C</sup>	13,153 <sup>B</sup>	17,927 <sup>B</sup>	x	7,772 <sup>D</sup>	x	9,136 <sup>B</sup>
Other crop expenses	x	x	x	x	285 <sup>D</sup>	F	83 <sup>D</sup>	x	186 <sup>C</sup>	x	226 <sup>D</sup>
<b>Total livestock expenses</b>	x	387,869 <sup>C</sup>	318,519 <sup>E</sup>	x	698,366 <sup>B</sup>	520,227 <sup>B</sup>	1,340,274 <sup>B</sup>	2,468,699 <sup>D</sup>	699,542 <sup>C</sup>	906,111 <sup>A</sup>	734,162 <sup>A</sup>
Cattle purchases	x	x	x	x	416 <sup>E</sup>	4,130 <sup>D</sup>	x	595 <sup>D</sup>	x	x	1,914 <sup>C</sup>
Hog purchases	x	43,087 <sup>D</sup>	33,253 <sup>D</sup>	x	219,124 <sup>B</sup>	119,456 <sup>B</sup>	319,012 <sup>B</sup>	307,841 <sup>E</sup>	173,800 <sup>C</sup>	259,026 <sup>A</sup>	193,322 <sup>A</sup>
Poultry and egg purchases	x	x	0	x	x	x	8,600 <sup>C</sup>	x	396 <sup>C</sup>	x	3,543 <sup>B</sup>
Other livestock purchases	x	0	0	x	17 <sup>E</sup>	x	x	0	182 <sup>D</sup>	0	93 <sup>B</sup>
Feed, supplements, straw and bedding	x	316,581 <sup>D</sup>	262,824 <sup>E</sup>	x	451,123 <sup>B</sup>	363,668 <sup>B</sup>	926,326 <sup>B</sup>	2,031,325 <sup>D</sup>	496,742 <sup>C</sup>	607,874 <sup>A</sup>	500,662 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	23,868 <sup>D</sup>	18,709 <sup>E</sup>	x	23,505 <sup>B</sup>	28,090 <sup>B</sup>	83,119 <sup>B</sup>	124,364 <sup>D</sup>	25,458 <sup>C</sup>	31,944 <sup>A</sup>	33,325 <sup>A</sup>
Other livestock expenses	x	3,785 <sup>D</sup>	1,370 <sup>E</sup>	x	x	2,630 <sup>C</sup>	x	x	x	x	1,304 <sup>B</sup>
<b>Total machinery expenses</b>	x	30,061 <sup>C</sup>	14,082 <sup>D</sup>	x	32,291 <sup>B</sup>	33,236 <sup>B</sup>	84,332 <sup>B</sup>	108,898 <sup>D</sup>	42,840 <sup>B</sup>	x	39,786 <sup>A</sup>
Small tools	x	331 <sup>D</sup>	394 <sup>E</sup>	x	122 <sup>D</sup>	726 <sup>C</sup>	356 <sup>B</sup>	484 <sup>E</sup>	538 <sup>C</sup>	x	401 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	x	12,651 <sup>C</sup>	6,105 <sup>D</sup>	x	11,107 <sup>B</sup>	15,125 <sup>B</sup>	43,017 <sup>B</sup>	40,491 <sup>D</sup>	18,589 <sup>C</sup>	8,729 <sup>A</sup>	16,749 <sup>A</sup>
Repairs, licenses and insurance	x	17,078 <sup>C</sup>	7,583 <sup>D</sup>	x	21,063 <sup>B</sup>	17,386 <sup>B</sup>	40,958 <sup>B</sup>	67,923 <sup>D</sup>	23,713 <sup>B</sup>	21,251 <sup>A</sup>	22,636 <sup>A</sup>
<b>Total general expenses</b>	x	232,951 <sup>C</sup>	174,832 <sup>E</sup>	x	298,386 <sup>B</sup>	294,561 <sup>B</sup>	676,523 <sup>B</sup>	1,530,300 <sup>D</sup>	355,713 <sup>B</sup>	250,197 <sup>A</sup>	358,882 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	82,143 <sup>D</sup>	40,372 <sup>D</sup>	x	66,472 <sup>B</sup>	65,136 <sup>B</sup>	199,074 <sup>B</sup>	461,096 <sup>D</sup>	95,958 <sup>B</sup>	80,835 <sup>A</sup>	88,510 <sup>A</sup>
Rent	x	7,552 <sup>D</sup>	17,446 <sup>E</sup>	x	12,331 <sup>C</sup>	31,811 <sup>B</sup>	23,459 <sup>C</sup>	F	24,623 <sup>C</sup>	4,252 <sup>D</sup>	21,103 <sup>B</sup>
Insurance	x	14,937 <sup>D</sup>	7,339 <sup>D</sup>	x	14,924 <sup>B</sup>	10,428 <sup>B</sup>	33,971 <sup>B</sup>	42,528 <sup>D</sup>	20,668 <sup>B</sup>	15,408 <sup>A</sup>	16,084 <sup>A</sup>
Utilities	x	26,175 <sup>D</sup>	13,496 <sup>D</sup>	x	23,023 <sup>B</sup>	29,445 <sup>B</sup>	58,825 <sup>B</sup>	113,680 <sup>D</sup>	36,567 <sup>B</sup>	29,302 <sup>A</sup>	31,346 <sup>A</sup>
Custom work and machine rental	x	16,740 <sup>C</sup>	30,431 <sup>E</sup>	x	53,705 <sup>B</sup>	45,425 <sup>B</sup>	89,112 <sup>B</sup>	270,837 <sup>D</sup>	59,134 <sup>C</sup>	20,934 <sup>A</sup>	58,116 <sup>A</sup>
Net interest expenses	x	34,245 <sup>D</sup>	24,650 <sup>E</sup>	x	28,823 <sup>B</sup>	56,744 <sup>B</sup>	77,432 <sup>B</sup>	x	45,940 <sup>C</sup>	40,660 <sup>A</sup>	47,163 <sup>A</sup>
Net property taxes	x	2,769 <sup>C</sup>	1,943 <sup>D</sup>	x	4,048 <sup>B</sup>	5,606 <sup>B</sup>	22,206 <sup>A</sup>	9,135 <sup>D</sup>	3,005 <sup>B</sup>	5,770 <sup>A</sup>	6,456 <sup>A</sup>
Building and fence repairs	x	12,701 <sup>E</sup>	2,358 <sup>E</sup>	x	17,533 <sup>B</sup>	10,742 <sup>B</sup>	35,401 <sup>B</sup>	42,890 <sup>D</sup>	11,593 <sup>C</sup>	11,461 <sup>A</sup>	16,701 <sup>A</sup>
Marketing expenses	x	17,451 <sup>E</sup>	22,972 <sup>E</sup>	x	19,626 <sup>B</sup>	19,974 <sup>B</sup>	74,182 <sup>B</sup>	x	31,521 <sup>B</sup>	19,564 <sup>A</sup>	29,411 <sup>A</sup>
Miscellaneous expenses	x	18,237 <sup>D</sup>	13,825 <sup>E</sup>	x	57,902 <sup>B</sup>	19,250 <sup>B</sup>	62,860 <sup>C</sup>	206,748 <sup>D</sup>	26,704 <sup>B</sup>	22,012 <sup>A</sup>	43,995 <sup>A</sup>
<b>Net operating income</b>	x	-47,000	-45,238 <sup>E</sup>	x	31,852	40,374	44,983	42,688	3,634	160,643	34,000
Adjustment for capital cost allowance (CCA)	x	51,625 <sup>C</sup>	26,485 <sup>E</sup>	x	41,559 <sup>B</sup>	46,848 <sup>B</sup>	124,022 <sup>B</sup>	299,200 <sup>D</sup>	71,304 <sup>B</sup>	45,945 <sup>A</sup>	58,230 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-98,625	-71,722 <sup>E</sup>	x	-9,707	-6,474	-79,039	-256,512	-67,671	114,698	-24,229
	Operating margins per dollar of revenue										
Operating margin	x	-0.07	-0.10	x	0.03	0.04	0.02	0.01	0.00	0.12	0.03
Operating margin adjusted for CCA	x	-0.16	-0.15	x	-0.01	-0.01	-0.04	-0.06	-0.06	0.08	-0.02



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

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	25 <sup>B</sup>	125 <sup>B</sup>	55 <sup>C</sup>	945 <sup>B</sup>	1,780 <sup>B</sup>	310 <sup>C</sup>	125 <sup>E</sup>	305 <sup>C</sup>	770 <sup>B</sup>	4,460 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.6	2.8	1.2	21.2	39.9	7.0	2.8	6.8	17.3	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	549,976 <sup>C</sup>	1,215,775 <sup>B</sup>	2,038,705 <sup>D</sup>	1,260,527 <sup>B</sup>	982,474 <sup>B</sup>	680,968 <sup>B</sup>	672,974 <sup>E</sup>	1,115,125 <sup>C</sup>	928,686 <sup>B</sup>	1,036,094 <sup>A</sup>
<b>Total crop revenues</b>	x	10,523 <sup>E</sup>	34,410 <sup>D</sup>	x	35,008 <sup>C</sup>	57,231 <sup>B</sup>	31,800 <sup>D</sup>	F	54,121 <sup>D</sup>	4,656 <sup>D</sup>	38,814 <sup>B</sup>
Total grains and oilseeds	x	x	14,565 <sup>D</sup>	x	30,019 <sup>C</sup>	52,016 <sup>C</sup>	31,278 <sup>D</sup>	F	48,340 <sup>D</sup>	F	33,806 <sup>B</sup>
Total other crops	x	x	19,845 <sup>E</sup>	x	4,989 <sup>E</sup>	5,215 <sup>D</sup>	522 <sup>D</sup>	711 <sup>E</sup>	5,781 <sup>D</sup>	4,608 <sup>D</sup>	5,008 <sup>C</sup>
Potatoes	x	0	x	0	x	x	x	0	0	2 <sup>B</sup>	x
Fruits	x	x	1,158 <sup>E</sup>	x	F	F	0	0	0	F	1,102 <sup>E</sup>
Vegetables	x	x	4,375 <sup>E</sup>	x	949 <sup>D</sup>	3,241 <sup>D</sup>	0	0	0	F	1,687 <sup>D</sup>
Tobacco	x	0	0	0	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	x	0	x	45 <sup>D</sup>	x	0	x	F	x
Forage crops (including seeds)	x	x	952 <sup>D</sup>	x	1,829 <sup>D</sup>	1,048 <sup>C</sup>	477 <sup>D</sup>	711 <sup>E</sup>	4,717 <sup>E</sup>	1,686 <sup>D</sup>	1,508 <sup>B</sup>
Other crops	x	0	0	x	F	x	0	0	x	0	F
<b>Total livestock and product revenues</b>	x	528,741 <sup>C</sup>	1,113,445 <sup>B</sup>	2,002,042 <sup>D</sup>	1,153,936 <sup>B</sup>	894,096 <sup>B</sup>	605,780 <sup>B</sup>	618,030 <sup>E</sup>	1,027,646 <sup>C</sup>	895,185 <sup>B</sup>	955,912 <sup>A</sup>
Cattle	x	x	2,666 <sup>C</sup>	4,250 <sup>D</sup>	F	7,052 <sup>D</sup>	3,707 <sup>E</sup>	5,785 <sup>E</sup>	7,359 <sup>E</sup>	3,576 <sup>E</sup>	5,296 <sup>C</sup>
Hogs	x	175 <sup>B</sup>	x	x	23,174 <sup>D</sup>	8,810 <sup>D</sup>	F	x	x	x	8,837 <sup>C</sup>
Poultry and eggs	x	506,546 <sup>D</sup>	1,059,022 <sup>B</sup>	1,989,359 <sup>D</sup>	1,121,144 <sup>B</sup>	872,015 <sup>B</sup>	597,330 <sup>B</sup>	611,261 <sup>E</sup>	1,020,075 <sup>C</sup>	879,054 <sup>B</sup>	934,216 <sup>A</sup>
Dairy products and subsidies	x	x	x	x	F	F	x	x	x	x	6,128 <sup>D</sup>
Other livestock and products	x	x	34,579 <sup>D</sup>	x	27 <sup>C</sup>	848 <sup>E</sup>	x	0	120 <sup>C</sup>	F	1,435 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	x	4,699 <sup>C</sup>	13,759 <sup>B</sup>	x	21,304 <sup>C</sup>	7,654 <sup>C</sup>	11,457 <sup>D</sup>	F	10,534 <sup>D</sup>	7,082 <sup>C</sup>	10,880 <sup>B</sup>
<b>Total other revenues</b>	x	6,013 <sup>B</sup>	54,161 <sup>D</sup>	30,326 <sup>C</sup>	50,279 <sup>C</sup>	23,493 <sup>C</sup>	31,930 <sup>D</sup>	24,725 <sup>D</sup>	22,823 <sup>D</sup>	21,763 <sup>C</sup>	30,487 <sup>B</sup>
Custom work and machine rental	x	2,851 <sup>B</sup>	41,120 <sup>D</sup>	10,464 <sup>D</sup>	26,275 <sup>C</sup>	14,181 <sup>C</sup>	17,772 <sup>E</sup>	F	9,888 <sup>E</sup>	8,128 <sup>D</sup>	16,380 <sup>B</sup>
Rental income	x	x	8,360 <sup>B</sup>	10,607 <sup>D</sup>	16,874 <sup>D</sup>	6,633 <sup>C</sup>	5,169 <sup>E</sup>	F	5,361 <sup>D</sup>	10,190 <sup>D</sup>	9,465 <sup>B</sup>
Miscellaneous revenues	x	x	4,682 <sup>D</sup>	9,255 <sup>D</sup>	F	2,679 <sup>B</sup>	8,988 <sup>C</sup>	3,090 <sup>E</sup>	7,573 <sup>D</sup>	3,445 <sup>B</sup>	4,643 <sup>C</sup>
<b>Total operating expenses</b>	x	465,281 <sup>C</sup>	1,027,301 <sup>B</sup>	1,761,070 <sup>D</sup>	1,103,632 <sup>B</sup>	852,822 <sup>B</sup>	568,945 <sup>B</sup>	587,475 <sup>E</sup>	990,305 <sup>C</sup>	824,057 <sup>B</sup>	903,816 <sup>A</sup>
<b>Total crop expenses</b>	x	30,828 <sup>E</sup>	24,907 <sup>C</sup>	35,111 <sup>D</sup>	15,046 <sup>C</sup>	37,228 <sup>C</sup>	14,687 <sup>D</sup>	F	36,900 <sup>D</sup>	3,754 <sup>D</sup>	24,163 <sup>B</sup>
Fertilizer and lime	x	4,961 <sup>C</sup>	2,943 <sup>D</sup>	583 <sup>C</sup>	6,153 <sup>C</sup>	8,974 <sup>C</sup>	5,756 <sup>D</sup>	F	13,772 <sup>D</sup>	427 <sup>D</sup>	6,565 <sup>B</sup>
Pesticides	x	413 <sup>E</sup>	2,537 <sup>D</sup>	84 <sup>C</sup>	1,506 <sup>C</sup>	4,180 <sup>C</sup>	3,467 <sup>D</sup>	F	8,946 <sup>D</sup>	F	3,104 <sup>B</sup>
Seed and plants	x	1,613 <sup>E</sup>	6,345 <sup>D</sup>	230 <sup>C</sup>	6,310 <sup>C</sup>	7,735 <sup>B</sup>	3,829 <sup>D</sup>	F	6,117 <sup>D</sup>	351 <sup>E</sup>	5,410 <sup>B</sup>
Other crop expenses	x	F	13,083 <sup>B</sup>	34,215 <sup>D</sup>	1,078 <sup>D</sup>	16,340 <sup>D</sup>	F	F	8,064 <sup>D</sup>	2,835 <sup>D</sup>	9,085 <sup>C</sup>
<b>Total livestock expenses</b>	x	277,088 <sup>C</sup>	631,374 <sup>B</sup>	1,169,171 <sup>D</sup>	702,073 <sup>B</sup>	498,411 <sup>B</sup>	331,699 <sup>B</sup>	359,605 <sup>E</sup>	672,099 <sup>C</sup>	557,440 <sup>B</sup>	562,786 <sup>A</sup>
Cattle purchases	x	1,054 <sup>D</sup>	919 <sup>D</sup>	2,924 <sup>C</sup>	F	4,909 <sup>D</sup>	1,267 <sup>E</sup>	1,420 <sup>E</sup>	1,858 <sup>E</sup>	x	2,528 <sup>D</sup>
Hog purchases	x	x	x	x	5,944 <sup>D</sup>	1,812 <sup>E</sup>	x	0	x	x	2,001 <sup>D</sup>
Poultry and egg purchases	x	54,411 <sup>D</sup>	184,953 <sup>B</sup>	266,366 <sup>D</sup>	248,876 <sup>C</sup>	137,342 <sup>B</sup>	148,832 <sup>B</sup>	127,955 <sup>E</sup>	332,639 <sup>C</sup>	221,009 <sup>B</sup>	192,866 <sup>A</sup>
Other livestock purchases	x	0	x	x	x	F	x	0	F	x	F
Feed, supplements, straw and bedding	x	218,160 <sup>C</sup>	432,840 <sup>B</sup>	879,201 <sup>D</sup>	440,922 <sup>B</sup>	346,198 <sup>B</sup>	176,875 <sup>B</sup>	225,292 <sup>E</sup>	330,950 <sup>C</sup>	328,819 <sup>B</sup>	358,142 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	2,175 <sup>D</sup>	7,565 <sup>B</sup>	15,876 <sup>E</sup>	5,931 <sup>C</sup>	5,531 <sup>B</sup>	4,414 <sup>D</sup>	x	6,130 <sup>C</sup>	6,447 <sup>C</sup>	5,892 <sup>B</sup>
Other livestock expenses	x	x	3,174 <sup>B</sup>	4,350 <sup>D</sup>	x	2,330 <sup>C</sup>	0	x	x	F	1,168 <sup>C</sup>
<b>Total machinery expenses</b>	x	12,590 <sup>C</sup>	31,172 <sup>B</sup>	54,395 <sup>D</sup>	32,778 <sup>B</sup>	32,580 <sup>C</sup>	26,565 <sup>C</sup>	20,831 <sup>E</sup>	29,849 <sup>C</sup>	18,639 <sup>A</sup>	29,473 <sup>A</sup>
Small tools	x	100 <sup>B</sup>	555 <sup>B</sup>	F	145 <sup>D</sup>	597 <sup>B</sup>	572 <sup>C</sup>	420 <sup>D</sup>	601 <sup>C</sup>	318 <sup>C</sup>	437 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	5,199 <sup>C</sup>	12,364 <sup>B</sup>	22,810 <sup>D</sup>	11,114 <sup>B</sup>	13,576 <sup>B</sup>	10,684 <sup>C</sup>	6,850 <sup>E</sup>	10,396 <sup>C</sup>	6,823 <sup>A</sup>	11,324 <sup>B</sup>
Repairs, licenses and insurance	x	7,291 <sup>D</sup>	18,253 <sup>B</sup>	31,245 <sup>D</sup>	21,519 <sup>B</sup>	18,407 <sup>C</sup>	15,309 <sup>C</sup>	13,561 <sup>E</sup>	18,852 <sup>C</sup>	11,498 <sup>A</sup>	17,713 <sup>A</sup>
<b>Total general expenses</b>	x	144,775 <sup>D</sup>	339,848 <sup>B</sup>	502,393 <sup>D</sup>	353,735 <sup>B</sup>	284,602 <sup>B</sup>	195,994 <sup>C</sup>	193,541 <sup>E</sup>	251,456 <sup>B</sup>	244,224 <sup>B</sup>	287,393 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	51,327 <sup>E</sup>	110,325 <sup>B</sup>	163,598 <sup>D</sup>	85,886 <sup>C</sup>	96,926 <sup>C</sup>	64,479 <sup>C</sup>	48,696 <sup>E</sup>	55,552 <sup>C</sup>	62,301 <sup>B</sup>	83,678 <sup>B</sup>
Rent	x	1,800 <sup>D</sup>	9,740 <sup>B</sup>	21,422 <sup>D</sup>	25,932 <sup>C</sup>	10,456 <sup>C</sup>	4,109 <sup>D</sup>	F	9,807 <sup>D</sup>	9,469 <sup>C</sup>	13,021 <sup>B</sup>
Insurance	x	4,496 <sup>C</sup>	10,017 <sup>B</sup>	16,075 <sup>D</sup>	14,434 <sup>B</sup>	11,038 <sup>B</sup>	8,635 <sup>B</sup>	7,374 <sup>E</sup>	13,567 <sup>C</sup>	8,184 <sup>B</sup>	11,204 <sup>A</sup>
Utilities	x	13,794 <sup>C</sup>	40,901 <sup>B</sup>	80,205 <sup>D</sup>	36,941 <sup>B</sup>	32,925 <sup>B</sup>	18,492 <sup>B</sup>	22,985 <sup>E</sup>	31,226 <sup>B</sup>	28,033 <sup>B</sup>	32,481 <sup>A</sup>
Custom work and machine rental	x	7,259 <sup>C</sup>	35,403 <sup>B</sup>	22,819 <sup>D</sup>	66,771 <sup>B</sup>	29,573 <sup>B</sup>	18,506 <sup>C</sup>	16,606 <sup>E</sup>	36,737 <sup>C</sup>	31,128 <sup>B</sup>	35,144 <sup>A</sup>
Net interest expenses	x	18,589 <sup>D</sup>	37,354 <sup>B</sup>	56,939 <sup>D</sup>	30,101 <sup>B</sup>	34,354 <sup>B</sup>	16,379 <sup>C</sup>	34,235 <sup>E</sup>	37,555 <sup>C</sup>	36,731 <sup>B</sup>	33,300 <sup>A</sup>
Net property taxes	x	2,327 <sup>C</sup>	4,469 <sup>B</sup>	3,469 <sup>D</sup>	3,480 <sup>B</sup>	4,722 <sup>B</sup>	4,802 <sup>B</sup>	2,128 <sup>E</sup>	3,124 <sup>B</sup>	4,354 <sup>B</sup>	4,195 <sup>A</sup>
Building and fence repairs	x	8,348 <sup>E</sup>	14,749 <sup>B</sup>	22,673 <sup>E</sup>	23,556 <sup>B</sup>	13,160 <sup>B</sup>	7,943 <sup>C</sup>	4,937 <sup>E</sup>	9,385 <sup>B</sup>	10,830 <sup>B</sup>	14,335 <sup>A</sup>
Marketing expenses	x	29,600 <sup>D</sup>	49,663 <sup>B</sup>	64,611 <sup>D</sup>	41,683 <sup>C</sup>	38,670 <sup>D</sup>	36,739 <sup>D</sup>	31,073 <sup>E</sup>	30,136 <sup>C</sup>	36,626 <sup>C</sup>	39,221 <sup>B</sup>
Miscellaneous expenses	x	7,235 <sup>C</sup>	27,227 <sup>B</sup>	50,582 <sup>E</sup>	24,951 <sup>B</sup>	18,778 <sup>B</sup>	15,911 <sup>C</sup>	18,934 <sup>E</sup>	24,367 <sup>B</sup>	16,569 <sup>B</sup>	20,814 <sup>A</sup>
<b>Net operating income</b>	x	84,695	188,474	277,635	156,894	129,652	112,023	85,499 <sup>E</sup>	124,820	104,629	132,278
Adjustment for capital cost allowance (CCA)	x	31,546 <sup>D</sup>	48,836 <sup>B</sup>	51,696 <sup>C</sup>	47,628 <sup>B</sup>	53,185 <sup>B</sup>	38,548 <sup>C</sup>	45,693 <sup>E</sup>	50,285 <sup>C</sup>	44,781 <sup>B</sup>	49,166 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	53,149	139,638	225,939	109,267	76,467	73,475	39,806 <sup>E</sup>	74,534	59,847	83,113
	Operating margins per dollar of revenue										
Operating margin	x	0.15	0.16	0.14	0.12	0.13	0.16	0.13	0.11	0.11	0.13
Operating margin adjusted for CCA	x	0.10	0.11	0.11	0.09	0.08	0.11	0.06	0.07	0.06	0.08

**Table 12-1**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Oilseed and grain farming**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	2,195 <sup>B</sup>	1,815 <sup>B</sup>	1,915 <sup>B</sup>	15,540 <sup>A</sup>	21,460 <sup>A</sup>
Average total agricultural sales (\$)	23,381 <sup>A</sup>	22,680 <sup>A</sup>	25,003 <sup>A</sup>	20,688 <sup>A</sup>	21,516 <sup>A</sup>
Average program payments and insurance proceeds (\$)	1,481 <sup>B</sup>	2,257 <sup>D</sup>	1,483 <sup>C</sup>	1,247 <sup>B</sup>	1,377 <sup>B</sup>
Average total operating revenues (\$)	29,838 <sup>A</sup>	29,199 <sup>A</sup>	30,205 <sup>A</sup>	26,650 <sup>A</sup>	27,507 <sup>A</sup>
Average net operating income (\$)	-1,898	-1,516	2,636	4,658	3,285
Average agricultural sales from primary activity (\$)	14,854 <sup>A</sup>	18,871 <sup>A</sup>	23,854 <sup>A</sup>	20,688 <sup>A</sup>	20,219 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.5	83.2	95.4	100.0	94.0
Secondary commodity (% of total agricultural sales)	22.7	7.6	2.9	...	3.3
<b>\$50,000 to \$99,999</b>					
Number of farms	1,735 <sup>A</sup>	1,560 <sup>B</sup>	1,855 <sup>B</sup>	7,355 <sup>A</sup>	12,500 <sup>A</sup>
Average total agricultural sales (\$)	59,269 <sup>A</sup>	59,390 <sup>A</sup>	58,610 <sup>A</sup>	55,487 <sup>A</sup>	56,957 <sup>A</sup>
Average program payments and insurance proceeds (\$)	4,195 <sup>A</sup>	3,352 <sup>B</sup>	4,934 <sup>C</sup>	3,838 <sup>B</sup>	3,990 <sup>B</sup>
Average total operating revenues (\$)	73,878 <sup>A</sup>	73,784 <sup>A</sup>	73,759 <sup>A</sup>	72,336 <sup>A</sup>	72,936 <sup>A</sup>
Average net operating income (\$)	9,995	12,608	14,413	17,468	15,370
Average agricultural sales from primary activity (\$)	37,017 <sup>A</sup>	49,316 <sup>A</sup>	56,288 <sup>A</sup>	55,487 <sup>A</sup>	52,268 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.5	83.0	96.0	100.0	91.8
Secondary commodity (% of total agricultural sales)	27.1	10.4	2.2	...	5.5
<b>\$100,000 to \$249,999</b>					
Number of farms	2,670 <sup>A</sup>	2,460 <sup>A</sup>	3,320 <sup>A</sup>	7,920 <sup>A</sup>	16,365 <sup>A</sup>
Average total agricultural sales (\$)	130,555 <sup>A</sup>	135,599 <sup>A</sup>	137,558 <sup>A</sup>	131,545 <sup>A</sup>	133,220 <sup>A</sup>
Average program payments and insurance proceeds (\$)	10,427 <sup>B</sup>	8,795 <sup>B</sup>	7,367 <sup>B</sup>	7,110 <sup>A</sup>	7,958 <sup>A</sup>
Average total operating revenues (\$)	162,468 <sup>A</sup>	167,355 <sup>A</sup>	166,804 <sup>A</sup>	162,873 <sup>A</sup>	164,287 <sup>A</sup>
Average net operating income (\$)	29,016	33,198	32,982	42,671	37,056
Average agricultural sales from primary activity (\$)	82,962 <sup>A</sup>	112,233 <sup>A</sup>	132,244 <sup>A</sup>	131,545 <sup>A</sup>	120,860 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.5	82.8	96.1	100.0	90.7
Secondary commodity (% of total agricultural sales)	28.5	12.9	1.9	...	6.9
<b>\$250,000 to \$499,999</b>					
Number of farms	1,545 <sup>A</sup>	1,940 <sup>A</sup>	2,785 <sup>A</sup>	4,860 <sup>A</sup>	11,135 <sup>A</sup>
Average total agricultural sales (\$)	288,202 <sup>A</sup>	290,553 <sup>A</sup>	301,189 <sup>A</sup>	291,960 <sup>A</sup>	293,500 <sup>A</sup>
Average program payments and insurance proceeds (\$)	27,231 <sup>B</sup>	19,075 <sup>B</sup>	16,198 <sup>B</sup>	15,784 <sup>B</sup>	18,054 <sup>A</sup>
Average total operating revenues (\$)	351,365 <sup>A</sup>	354,510 <sup>A</sup>	360,599 <sup>A</sup>	352,149 <sup>A</sup>	354,564 <sup>A</sup>
Average net operating income (\$)	77,475	80,599	86,151	94,055	87,428
Average agricultural sales from primary activity (\$)	184,573 <sup>A</sup>	242,531 <sup>A</sup>	290,747 <sup>A</sup>	291,960 <sup>A</sup>	268,103 <sup>A</sup>
Primary commodity (% of total agricultural sales)	64.0	83.5	96.5	100.0	91.3
Secondary commodity (% of total agricultural sales)	22.6	11.9	2.0	...	5.6
<b>\$500,000 and over</b>					
Number of farms	1,165 <sup>B</sup>	1,245 <sup>B</sup>	3,045 <sup>A</sup>	4,150 <sup>A</sup>	9,605 <sup>A</sup>
Average total agricultural sales (\$)	1,130,758 <sup>A</sup>	819,953 <sup>A</sup>	901,964 <sup>A</sup>	891,399 <sup>A</sup>	914,557 <sup>A</sup>
Average program payments and insurance proceeds (\$)	76,959 <sup>B</sup>	62,473 <sup>B</sup>	52,536 <sup>A</sup>	54,060 <sup>B</sup>	57,444 <sup>A</sup>
Average total operating revenues (\$)	1,328,407 <sup>A</sup>	1,000,012 <sup>A</sup>	1,072,207 <sup>A</sup>	1,056,153 <sup>A</sup>	1,087,024 <sup>A</sup>
Average net operating income (\$)	295,852	232,425	282,511	297,551	284,149
Average agricultural sales from primary activity (\$)	699,060 <sup>A</sup>	682,811 <sup>A</sup>	875,104 <sup>A</sup>	891,399 <sup>A</sup>	835,899 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.8	83.3	97.0	100.0	91.4
Secondary commodity (% of total agricultural sales)	11.9	9.1	1.7	...	3.4
<b>Total</b>					
Number of farms	9,320 <sup>A</sup>	9,010 <sup>A</sup>	12,915 <sup>A</sup>	39,820 <sup>A</sup>	71,070 <sup>A</sup>
Average total agricultural sales (\$)	243,426 <sup>A</sup>	227,393 <sup>A</sup>	325,076 <sup>A</sup>	173,041 <sup>A</sup>	216,801 <sup>A</sup>
Average program payments and insurance proceeds (\$)	18,280 <sup>B</sup>	16,152 <sup>A</sup>	18,701 <sup>A</sup>	10,171 <sup>A</sup>	13,544 <sup>A</sup>
Average total operating revenues (\$)	292,060 <sup>A</sup>	278,445 <sup>A</sup>	388,487 <sup>A</sup>	209,230 <sup>A</sup>	261,455 <sup>A</sup>
Average net operating income (\$)	59,646	60,319	96,124	56,028	64,336
Average agricultural sales from primary activity (\$)	152,365 <sup>A</sup>	189,269 <sup>A</sup>	314,623 <sup>A</sup>	173,041 <sup>A</sup>	198,127 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.6	83.2	96.8	100.0	91.4
Secondary commodity (% of total agricultural sales)	17.5	10.5	1.8	...	4.5

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

Table 12-2

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Potato farming**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	x	F	x	100 <sup>E</sup>	200 <sup>E</sup>
Average total agricultural sales (\$)	x	F	x	16,537 <sup>D</sup>	22,445 <sup>D</sup>
Average program payments and insurance proceeds (\$)	x	F	x	F	F
Average total operating revenues (\$)	x	F	x	23,720 <sup>C</sup>	27,430 <sup>B</sup>
Average net operating income (\$)	x	F	x	510 <sup>E</sup>	-1,655
Average agricultural sales from primary activity (\$)	x	F	x	16,537 <sup>D</sup>	20,009 <sup>C</sup>
Primary commodity (% of total agricultural sales)	x	F	x	100.0	89.1
Secondary commodity (% of total agricultural sales)	x	F	x	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	x	x	x	F	115 <sup>E</sup>
Average total agricultural sales (\$)	x	x	x	F	57,180 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	x	x	F	5,822 <sup>E</sup>
Average total operating revenues (\$)	x	x	x	F	70,087 <sup>A</sup>
Average net operating income (\$)	x	x	x	F	21,042
Average agricultural sales from primary activity (\$)	x	x	x	F	52,711 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	x	x	F	92.2
Secondary commodity (% of total agricultural sales)	x	x	x	F	2.4
<b>\$100,000 to \$249,999</b>					
Number of farms	x	x	25 <sup>C</sup>	40 <sup>C</sup>	95 <sup>B</sup>
Average total agricultural sales (\$)	x	x	156,984 <sup>A</sup>	133,341 <sup>A</sup>	136,537 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	x	11,665 <sup>B</sup>	15,720 <sup>D</sup>	14,873 <sup>B</sup>
Average total operating revenues (\$)	x	x	175,770 <sup>A</sup>	170,846 <sup>A</sup>	167,210 <sup>A</sup>
Average net operating income (\$)	x	x	24,161	9,621	20,752
Average agricultural sales from primary activity (\$)	x	x	147,653 <sup>A</sup>	133,341 <sup>A</sup>	122,972 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	x	94.1	100.0	90.1
Secondary commodity (% of total agricultural sales)	x	x	3.1	...	4.7
<b>\$250,000 to \$499,999</b>					
Number of farms	30 <sup>D</sup>	30 <sup>C</sup>	35 <sup>D</sup>	40 <sup>C</sup>	135 <sup>B</sup>
Average total agricultural sales (\$)	328,464 <sup>A</sup>	342,107 <sup>A</sup>	309,580 <sup>A</sup>	315,211 <sup>A</sup>	322,203 <sup>A</sup>
Average program payments and insurance proceeds (\$)	22,482 <sup>D</sup>	22,251 <sup>D</sup>	49,381 <sup>B</sup>	19,882 <sup>C</sup>	29,395 <sup>B</sup>
Average total operating revenues (\$)	361,135 <sup>A</sup>	374,409 <sup>A</sup>	368,832 <sup>A</sup>	352,977 <sup>A</sup>	363,811 <sup>A</sup>
Average net operating income (\$)	57,904	63,861	69,925	66,419	64,945
Average agricultural sales from primary activity (\$)	215,022 <sup>A</sup>	290,753 <sup>A</sup>	292,840 <sup>A</sup>	315,211 <sup>A</sup>	280,853 <sup>A</sup>
Primary commodity (% of total agricultural sales)	65.5	85.0	94.6	100.0	87.2
Secondary commodity (% of total agricultural sales)	11.4	8.3	3.7	...	5.5
<b>\$500,000 and over</b>					
Number of farms	120 <sup>B</sup>	140 <sup>B</sup>	250 <sup>A</sup>	135 <sup>B</sup>	650 <sup>A</sup>
Average total agricultural sales (\$)	1,818,489 <sup>B</sup>	2,101,193 <sup>B</sup>	1,521,644 <sup>A</sup>	1,469,601 <sup>A</sup>	1,690,467 <sup>A</sup>
Average program payments and insurance proceeds (\$)	180,789 <sup>D</sup>	166,597 <sup>B</sup>	122,711 <sup>A</sup>	135,194 <sup>B</sup>	145,590 <sup>B</sup>
Average total operating revenues (\$)	2,105,117 <sup>B</sup>	2,385,861 <sup>A</sup>	1,701,106 <sup>A</sup>	1,686,779 <sup>A</sup>	1,920,424 <sup>A</sup>
Average net operating income (\$)	478,273	347,384	289,961	327,128	345,242
Average agricultural sales from primary activity (\$)	1,184,058 <sup>B</sup>	1,777,035 <sup>B</sup>	1,450,170 <sup>A</sup>	1,469,601 <sup>A</sup>	1,474,672 <sup>A</sup>
Primary commodity (% of total agricultural sales)	65.1	84.6	95.3	100.0	87.2
Secondary commodity (% of total agricultural sales)	24.9	11.2	4.1	...	9.4
<b>Total</b>					
Number of farms	200 <sup>B</sup>	265 <sup>D</sup>	340 <sup>A</sup>	390 <sup>C</sup>	1,200 <sup>B</sup>
Average total agricultural sales (\$)	1,155,858 <sup>B</sup>	1,167,289 <sup>D</sup>	1,182,716 <sup>A</sup>	570,794 <sup>C</sup>	974,562 <sup>B</sup>
Average program payments and insurance proceeds (\$)	113,027 <sup>D</sup>	92,495 <sup>D</sup>	98,228 <sup>A</sup>	51,830 <sup>C</sup>	84,286 <sup>B</sup>
Average total operating revenues (\$)	1,335,815 <sup>B</sup>	1,324,899 <sup>D</sup>	1,325,025 <sup>A</sup>	658,248 <sup>C</sup>	1,108,654 <sup>B</sup>
Average net operating income (\$)	298,175	191,826	226,330	126,509	198,220
Average agricultural sales from primary activity (\$)	752,096 <sup>B</sup>	987,121 <sup>D</sup>	1,126,745 <sup>A</sup>	570,794 <sup>C</sup>	850,781 <sup>B</sup>
Primary commodity (% of total agricultural sales)	65.1	84.6	95.3	100.0	87.3
Secondary commodity (% of total agricultural sales)	24.1	11.0	4.1	...	9.1

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

**Table 12-3**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	175 D	90 C	35 B	520 C	825 B
Average total agricultural sales (\$)	21,880 A	20,429 B	25,820 A	22,804 B	22,453 A
Average program payments and insurance proceeds (\$)	1,114 D	882 C	1,018 B	1,127 D	1,091 C
Average total operating revenues (\$)	26,511 A	24,645 A	28,736 A	27,180 B	26,796 A
Average net operating income (\$)	2,586	2,769	2,768	3,987	3,496
Average agricultural sales from primary activity (\$)	14,376 B	16,683 B	24,673 A	22,804 B	20,393 B
Primary commodity (% of total agricultural sales)	65.7	81.7	95.6	100.0	90.8
Secondary commodity (% of total agricultural sales)	F	3.8	0.9	...	1.4
<b>\$50,000 to \$99,999</b>					
Number of farms	50 A	F	x	195 D	390 D
Average total agricultural sales (\$)	64,254 A	F	x	57,727 C	60,500 B
Average program payments and insurance proceeds (\$)	2,665 A	F	x	F	F
Average total operating revenues (\$)	72,388 A	F	x	72,701 A	70,818 A
Average net operating income (\$)	12,289	F	x	16,828	17,515
Average agricultural sales from primary activity (\$)	40,138 A	F	x	57,727 C	54,135 B
Primary commodity (% of total agricultural sales)	62.5	F	x	100.0	89.5
Secondary commodity (% of total agricultural sales)	12.3	F	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	145 D	55 D	50 D	210 C	465 B
Average total agricultural sales (\$)	132,610 A	139,816 A	155,149 A	133,541 B	136,269 A
Average program payments and insurance proceeds (\$)	4,940 E	8,570 E	5,483 D	11,687 E	8,482 D
Average total operating revenues (\$)	150,327 A	158,453 A	168,138 A	154,308 A	154,983 A
Average net operating income (\$)	15,206	32,915	20,286	19,170	19,778
Average agricultural sales from primary activity (\$)	82,634 A	116,495 A	146,975 A	133,541 B	116,380 A
Primary commodity (% of total agricultural sales)	62.3	83.3	94.7	100.0	85.4
Secondary commodity (% of total agricultural sales)	F	6.5	2.3	...	4.0
<b>\$250,000 to \$499,999</b>					
Number of farms	50 D	x	55 E	140 D	260 C
Average total agricultural sales (\$)	355,177 A	x	323,387 B	326,354 A	327,139 A
Average program payments and insurance proceeds (\$)	17,497 E	x	13,438 E	15,297 D	14,694 C
Average total operating revenues (\$)	381,959 A	x	352,185 A	352,253 A	355,342 A
Average net operating income (\$)	45,693	x	33,302	27,165	32,785
Average agricultural sales from primary activity (\$)	234,501 A	x	306,630 B	326,354 A	297,447 A
Primary commodity (% of total agricultural sales)	66.0	x	94.8	100.0	90.9
Secondary commodity (% of total agricultural sales)	22.5	x	3.8	...	6.0
<b>\$500,000 and over</b>					
Number of farms	85 D	70 D	70 C	225 C	450 B
Average total agricultural sales (\$)	1,287,186 B	1,552,484 C	1,907,802 B	1,477,299 B	1,514,716 A
Average program payments and insurance proceeds (\$)	70,843 D	169,748 E	83,425 B	71,245 C	87,798 C
Average total operating revenues (\$)	1,432,478 B	1,796,491 D	2,034,769 B	1,584,910 B	1,653,020 A
Average net operating income (\$)	207,951	275,055	260,400	195,580	219,539
Average agricultural sales from primary activity (\$)	804,074 B	1,266,600 C	1,826,917 B	1,477,299 B	1,365,379 A
Primary commodity (% of total agricultural sales)	62.5	81.6	95.8	100.0	90.1
Secondary commodity (% of total agricultural sales)	25.4	11.2	2.9	...	6.5
<b>Total</b>					
Number of farms	510 C	360 D	235 B	1,285 B	2,390 A
Average total agricultural sales (\$)	306,209 B	356,477 D	674,538 B	331,719 B	364,004 A
Average program payments and insurance proceeds (\$)	15,851 C	35,076 E	29,202 C	18,145 C	21,315 B
Average total operating revenues (\$)	341,158 B	410,428 D	722,356 B	360,626 B	399,861 A
Average net operating income (\$)	46,387	67,739	89,006	44,247	52,692
Average agricultural sales from primary activity (\$)	192,657 B	291,853 D	644,873 B	331,719 B	327,122 A
Primary commodity (% of total agricultural sales)	62.9	81.9	95.6	100.0	89.9
Secondary commodity (% of total agricultural sales)	22.3	10.1	3.0	...	6.0

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

Table 12-4

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Fruit and tree nut farming**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	115 D	60 D	45 A	1,640 B	1,860 B
Average total agricultural sales (\$)	22,626 B	18,427 C	23,888 A	20,369 A	20,531 A
Average program payments and insurance proceeds (\$)	2,132 D	1,247 C	1,349 A	2,177 C	2,123 C
Average total operating revenues (\$)	30,627 B	22,899 C	27,329 A	25,242 A	25,545 A
Average net operating income (\$)	854	-7,669	1,287	-3,531	-3,279
Average agricultural sales from primary activity (\$)	14,481 B	15,184 C	22,871 A	20,369 A	19,905 A
Primary commodity (% of total agricultural sales)	64.0	82.4	95.7	100.0	97.0
Secondary commodity (% of total agricultural sales)	F	6.5	1.4	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	F	40 E	25 D	785 B	915 B
Average total agricultural sales (\$)	F	54,632 A	69,038 B	58,904 A	59,424 A
Average program payments and insurance proceeds (\$)	F	F	4,434 D	6,171 C	5,907 C
Average total operating revenues (\$)	F	68,991 A	80,602 A	71,410 A	72,109 A
Average net operating income (\$)	F	11,683	10,179	-1,307	411
Average agricultural sales from primary activity (\$)	F	43,942 A	64,632 A	58,904 A	57,009 A
Primary commodity (% of total agricultural sales)	F	80.4	93.6	100.0	95.9
Secondary commodity (% of total agricultural sales)	F	11.0	F	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	115 E	F	50 A	725 B	945 B
Average total agricultural sales (\$)	142,569 B	F	128,533 A	132,051 A	131,793 A
Average program payments and insurance proceeds (\$)	15,383 E	F	14,762 A	14,345 B	14,162 B
Average total operating revenues (\$)	167,234 B	F	158,518 A	156,733 A	156,441 A
Average net operating income (\$)	24,146	F	20,912	5,010	9,476
Average agricultural sales from primary activity (\$)	87,745 B	F	123,213 A	132,051 A	123,705 A
Primary commodity (% of total agricultural sales)	61.5	F	95.9	100.0	93.9
Secondary commodity (% of total agricultural sales)	15.3	F	1.3	...	F
<b>\$250,000 to \$499,999</b>					
Number of farms	45 D	x	70 E	365 B	505 B
Average total agricultural sales (\$)	273,011 C	x	328,184 A	279,267 A	286,145 A
Average program payments and insurance proceeds (\$)	17,805 C	x	25,262 D	39,308 C	34,253 C
Average total operating revenues (\$)	366,110 B	x	375,022 B	347,357 A	352,086 A
Average net operating income (\$)	7,713	x	3,671	36,818	29,418
Average agricultural sales from primary activity (\$)	171,720 C	x	313,377 A	279,267 A	272,806 A
Primary commodity (% of total agricultural sales)	62.9	x	95.5	100.0	95.3
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
<b>\$500,000 and over</b>					
Number of farms	35 D	x	110 D	295 B	455 B
Average total agricultural sales (\$)	1,516,374 B	x	1,133,761 C	1,122,330 A	1,142,310 A
Average program payments and insurance proceeds (\$)	113,553 D	x	57,218 D	104,422 C	90,447 B
Average total operating revenues (\$)	1,723,304 B	x	1,233,361 C	1,309,098 A	1,305,167 A
Average net operating income (\$)	172,741	x	103,144	234,989	190,274
Average agricultural sales from primary activity (\$)	982,766 A	x	1,095,334 C	1,122,330 A	1,086,695 A
Primary commodity (% of total agricultural sales)	64.8	x	96.6	100.0	95.1
Secondary commodity (% of total agricultural sales)	13.8	x	2.0	...	2.0
<b>Total</b>					
Number of farms	370 C	205 D	300 B	3,815 A	4,685 A
Average total agricultural sales (\$)	230,457 C	186,219 C	512,026 B	159,478 A	188,499 A
Average program payments and insurance proceeds (\$)	18,325 D	9,098 C	29,303 C	16,784 B	17,365 B
Average total operating revenues (\$)	273,017 C	209,446 C	564,891 B	189,822 A	220,929 A
Average net operating income (\$)	25,871	16,899	41,888	20,829	22,389
Average agricultural sales from primary activity (\$)	146,562 C	154,417 C	493,423 B	159,478 A	179,290 A
Primary commodity (% of total agricultural sales)	63.6	82.9	96.4	100.0	95.1
Secondary commodity (% of total agricultural sales)	12.7	4.6	1.8	...	1.7

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

**Table 12-5**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production**

	2009				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	90 <sup>E</sup>	55 <sup>E</sup>	x	750 <sup>C</sup>	915 <sup>B</sup>
Average total agricultural sales (\$)	20,407 <sup>B</sup>	22,580 <sup>C</sup>	x	21,854 <sup>B</sup>	21,763 <sup>A</sup>
Average program payments and insurance proceeds (\$)	923 <sup>E</sup>	x	x	509 <sup>E</sup>	587 <sup>E</sup>
Average total operating revenues (\$)	23,163 <sup>B</sup>	28,492 <sup>D</sup>	x	25,075 <sup>B</sup>	25,092 <sup>A</sup>
Average net operating income (\$)	384	3,296	x	-1,290	-721
Average agricultural sales from primary activity (\$)	13,553 <sup>C</sup>	18,363 <sup>C</sup>	x	21,854 <sup>B</sup>	20,831 <sup>A</sup>
Primary commodity (% of total agricultural sales)	66.4	81.3	x	100.0	95.7
Secondary commodity (% of total agricultural sales)	F	6.5	x	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	F	x	x	365 <sup>C</sup>	475 <sup>C</sup>
Average total agricultural sales (\$)	F	x	x	63,698 <sup>B</sup>	64,088 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	x	x	F	3,785 <sup>E</sup>
Average total operating revenues (\$)	F	x	x	71,442 <sup>A</sup>	72,612 <sup>A</sup>
Average net operating income (\$)	F	x	x	13,693	13,797
Average agricultural sales from primary activity (\$)	F	x	x	63,698 <sup>B</sup>	60,475 <sup>A</sup>
Primary commodity (% of total agricultural sales)	F	x	x	100.0	94.4
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	x	F	35 <sup>C</sup>	535 <sup>C</sup>	645 <sup>C</sup>
Average total agricultural sales (\$)	x	F	153,337 <sup>A</sup>	143,045 <sup>A</sup>	145,177 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	F	1,125 <sup>D</sup>	6,836 <sup>E</sup>	7,614 <sup>E</sup>
Average total operating revenues (\$)	x	F	165,559 <sup>A</sup>	159,322 <sup>A</sup>	163,157 <sup>A</sup>
Average net operating income (\$)	x	F	22,050	25,959	26,218
Average agricultural sales from primary activity (\$)	x	F	146,383 <sup>A</sup>	143,045 <sup>A</sup>	140,847 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	F	95.5	100.0	97.0
Secondary commodity (% of total agricultural sales)	x	F	F	...	0.7
<b>\$250,000 to \$499,999</b>					
Number of farms	x	x	F	415 <sup>B</sup>	485 <sup>B</sup>
Average total agricultural sales (\$)	x	x	F	325,309 <sup>A</sup>	322,451 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	x	F	9,048 <sup>D</sup>	9,056 <sup>D</sup>
Average total operating revenues (\$)	x	x	F	344,774 <sup>A</sup>	341,773 <sup>A</sup>
Average net operating income (\$)	x	x	F	51,051	48,875
Average agricultural sales from primary activity (\$)	x	x	F	325,309 <sup>A</sup>	314,272 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	x	F	100.0	97.5
Secondary commodity (% of total agricultural sales)	x	x	F	...	F
<b>\$500,000 and over</b>					
Number of farms	F	x	70 <sup>D</sup>	960 <sup>B</sup>	1,085 <sup>A</sup>
Average total agricultural sales (\$)	F	x	2,861,505 <sup>C</sup>	2,846,982 <sup>A</sup>	2,784,237 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	x	94,268 <sup>D</sup>	92,021 <sup>B</sup>	94,520 <sup>B</sup>
Average total operating revenues (\$)	F	x	3,010,067 <sup>C</sup>	2,992,680 <sup>A</sup>	2,934,285 <sup>A</sup>
Average net operating income (\$)	F	x	399,845	301,856	306,794
Average agricultural sales from primary activity (\$)	F	x	2,795,050 <sup>C</sup>	2,846,982 <sup>A</sup>	2,760,547 <sup>A</sup>
Primary commodity (% of total agricultural sales)	F	x	97.7	100.0	99.1
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
<b>Total</b>					
Number of farms	225 <sup>D</sup>	165 <sup>D</sup>	175 <sup>C</sup>	3,030 <sup>A</sup>	3,610 <sup>A</sup>
Average total agricultural sales (\$)	273,713 <sup>E</sup>	306,638 <sup>C</sup>	1,187,863 <sup>C</sup>	986,403 <sup>A</sup>	918,844 <sup>A</sup>
Average program payments and insurance proceeds (\$)	15,980 <sup>E</sup>	F	36,769 <sup>D</sup>	32,174 <sup>B</sup>	31,593 <sup>B</sup>
Average total operating revenues (\$)	310,334 <sup>E</sup>	359,178 <sup>D</sup>	1,249,980 <sup>C</sup>	1,039,915 <sup>A</sup>	971,656 <sup>A</sup>
Average net operating income (\$)	46,267 <sup>E</sup>	52,656	167,244	108,719	104,968
Average agricultural sales from primary activity (\$)	182,794 <sup>E</sup>	254,586 <sup>C</sup>	1,158,231 <sup>C</sup>	986,403 <sup>A</sup>	909,145 <sup>A</sup>
Primary commodity (% of total agricultural sales)	66.8	83.0	97.5	100.0	98.9
Secondary commodity (% of total agricultural sales)	F	6.9	F	...	F

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

Table 12-6

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	3,335 A	2,930 B	2,810 B	17,420 A	26,505 A
Average total agricultural sales (\$)	20,447 A	19,976 A	21,797 A	17,055 A	18,308 A
Average program payments and insurance proceeds (\$)	2,013 B	2,244 B	1,952 B	2,342 A	2,248 A
Average total operating revenues (\$)	26,559 A	27,238 A	27,547 A	24,212 A	25,195 A
Average net operating income (\$)	-5,004	-5,428	-6,795	-3,967	-4,559
Average agricultural sales from primary activity (\$)	12,802 A	16,503 A	20,786 A	17,055 A	16,853 A
Primary commodity (% of total agricultural sales)	62.6	82.6	95.4	100.0	92.1
Secondary commodity (% of total agricultural sales)	16.8	7.4	2.5	...	3.2
<b>\$50,000 to \$99,999</b>					
Number of farms	1,865 B	1,445 B	1,455 A	4,795 A	9,560 A
Average total agricultural sales (\$)	50,628 A	50,906 A	55,048 A	47,761 A	49,899 A
Average program payments and insurance proceeds (\$)	7,476 C	6,916 B	6,756 B	9,548 B	8,321 B
Average total operating revenues (\$)	71,480 A	71,092 A	72,024 A	70,850 A	71,181 A
Average net operating income (\$)	5,929	4,102	2,682	6,945	5,668
Average agricultural sales from primary activity (\$)	31,502 A	42,017 A	52,677 A	47,761 A	44,467 A
Primary commodity (% of total agricultural sales)	62.2	82.5	95.7	100.0	89.1
Secondary commodity (% of total agricultural sales)	23.6	7.5	2.2	...	6.0
<b>\$100,000 to \$249,999</b>					
Number of farms	2,150 A	1,360 B	1,650 A	3,095 A	8,260 A
Average total agricultural sales (\$)	116,798 A	112,308 A	121,228 A	105,561 A	112,732 A
Average program payments and insurance proceeds (\$)	14,357 B	20,062 C	16,013 B	20,854 B	18,063 A
Average total operating revenues (\$)	155,232 A	154,072 A	159,052 A	152,805 A	154,895 A
Average net operating income (\$)	23,285	24,231	12,249	25,209	21,954
Average agricultural sales from primary activity (\$)	72,464 A	93,271 A	116,506 A	105,561 A	97,109 A
Primary commodity (% of total agricultural sales)	62.0	83.0	96.1	100.0	86.1
Secondary commodity (% of total agricultural sales)	27.6	9.4	1.9	...	9.3
<b>\$250,000 to \$499,999</b>					
Number of farms	680 B	440 C	635 B	790 B	2,550 A
Average total agricultural sales (\$)	282,241 A	284,493 A	267,367 A	272,710 A	275,852 A
Average program payments and insurance proceeds (\$)	26,574 B	25,058 B	40,489 B	35,537 C	32,553 B
Average total operating revenues (\$)	347,765 A	348,708 A	340,682 A	338,386 A	343,117 A
Average net operating income (\$)	51,831	29,566	37,138	15,881	33,153
Average agricultural sales from primary activity (\$)	173,913 A	237,646 A	257,834 A	272,710 A	236,428 A
Primary commodity (% of total agricultural sales)	61.6	83.5	96.4	100.0	85.7
Secondary commodity (% of total agricultural sales)	28.5	10.5	1.5	...	10.0
<b>\$500,000 and over</b>					
Number of farms	440 B	405 B	710 B	775 B	2,325 A
Average total agricultural sales (\$)	1,416,925 A	1,765,206 B	3,441,980 A	2,648,984 A	2,506,584 A
Average program payments and insurance proceeds (\$)	78,776 B	126,229 B	182,669 B	117,770 B	131,743 A
Average total operating revenues (\$)	1,627,780 A	2,063,755 B	4,218,767 A	3,069,206 A	2,975,424 A
Average net operating income (\$)	150,367	131,687	140,867	133,667	138,595
Average agricultural sales from primary activity (\$)	891,708 A	1,473,369 B	3,358,804 A	2,648,984 A	2,332,222 A
Primary commodity (% of total agricultural sales)	62.9	83.5	97.6	100.0	93.0
Secondary commodity (% of total agricultural sales)	22.6	11.1	1.2	...	4.2
<b>Total</b>					
Number of farms	8,470 A	6,580 A	7,265 A	26,875 A	49,200 A
Average total agricultural sales (\$)	144,322 A	170,456 B	407,202 A	116,051 A	171,204 A
Average program payments and insurance proceeds (\$)	12,267 A	16,071 B	27,168 B	10,062 A	13,772 A
Average total operating revenues (\$)	177,176 A	209,336 B	503,849 A	144,287 A	211,764 A
Average net operating income (\$)	17,136	13,531	17,731	5,890	10,598
Average agricultural sales from primary activity (\$)	90,158 A	142,011 B	396,290 A	116,051 A	156,460 A
Primary commodity (% of total agricultural sales)	62.5	83.3	97.3	100.0	91.4
Secondary commodity (% of total agricultural sales)	24.3	10.3	1.2	...	5.3

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

**Table 12-7**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Dairy cattle and milk production**

	2009				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	25 <sup>D</sup>	25 <sup>C</sup>	40 <sup>C</sup>	335 <sup>E</sup>	430 <sup>D</sup>
Average total agricultural sales (\$)	18,093 <sup>C</sup>	27,019 <sup>A</sup>	32,970 <sup>A</sup>	23,444 <sup>B</sup>	24,190 <sup>B</sup>
Average program payments and insurance proceeds (\$)	x	F	956 <sup>A</sup>	484 <sup>E</sup>	683 <sup>E</sup>
Average total operating revenues (\$)	33,463 <sup>A</sup>	34,069 <sup>A</sup>	35,447 <sup>A</sup>	25,285 <sup>C</sup>	27,359 <sup>B</sup>
Average net operating income (\$)	2,346	x	2,078	10,964	8,391
Average agricultural sales from primary activity (\$)	9,752 <sup>C</sup>	20,587 <sup>A</sup>	29,303 <sup>A</sup>	23,168 <sup>B</sup>	22,667 <sup>B</sup>
Primary commodity (% of total agricultural sales)	53.9	76.2	88.9	98.8	93.7
Secondary commodity (% of total agricultural sales)	27.9	15.0	10.1	F	4.6
<b>\$50,000 to \$99,999</b>					
Number of farms	135 <sup>E</sup>	F	130 <sup>D</sup>	330 <sup>D</sup>	695 <sup>C</sup>
Average total agricultural sales (\$)	64,931 <sup>B</sup>	F	66,572 <sup>B</sup>	69,350 <sup>A</sup>	67,107 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,679 <sup>D</sup>	F	2,955 <sup>C</sup>	1,364 <sup>C</sup>	1,885 <sup>C</sup>
Average total operating revenues (\$)	73,856 <sup>B</sup>	F	77,341 <sup>A</sup>	74,333 <sup>A</sup>	73,579 <sup>A</sup>
Average net operating income (\$)	1,783	F	15,331	26,060	18,676
Average agricultural sales from primary activity (\$)	39,579 <sup>B</sup>	F	60,578 <sup>B</sup>	66,873 <sup>A</sup>	57,172 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.0	F	91.0	96.4	85.2
Secondary commodity (% of total agricultural sales)	F	F	6.1	3.6	8.2
<b>\$100,000 to \$249,999</b>					
Number of farms	180 <sup>D</sup>	415 <sup>C</sup>	1,395 <sup>B</sup>	1,105 <sup>B</sup>	3,095 <sup>A</sup>
Average total agricultural sales (\$)	161,707 <sup>A</sup>	173,572 <sup>A</sup>	172,065 <sup>A</sup>	171,286 <sup>A</sup>	171,445 <sup>A</sup>
Average program payments and insurance proceeds (\$)	4,596 <sup>D</sup>	4,094 <sup>C</sup>	5,466 <sup>C</sup>	3,976 <sup>B</sup>	4,700 <sup>B</sup>
Average total operating revenues (\$)	178,175 <sup>A</sup>	187,485 <sup>A</sup>	185,577 <sup>A</sup>	180,962 <sup>A</sup>	183,815 <sup>A</sup>
Average net operating income (\$)	27,649	46,340	40,330	41,952	40,998
Average agricultural sales from primary activity (\$)	92,193 <sup>A</sup>	136,658 <sup>A</sup>	159,662 <sup>A</sup>	165,344 <sup>A</sup>	154,747 <sup>A</sup>
Primary commodity (% of total agricultural sales)	57.0	78.7	92.8	96.5	90.3
Secondary commodity (% of total agricultural sales)	19.9	9.0	4.4	3.5	5.3
<b>\$250,000 to \$499,999</b>					
Number of farms	450 <sup>C</sup>	955 <sup>B</sup>	2,675 <sup>A</sup>	935 <sup>B</sup>	5,010 <sup>A</sup>
Average total agricultural sales (\$)	348,025 <sup>A</sup>	342,445 <sup>A</sup>	334,327 <sup>A</sup>	335,222 <sup>A</sup>	337,267 <sup>A</sup>
Average program payments and insurance proceeds (\$)	9,301 <sup>D</sup>	8,425 <sup>C</sup>	9,529 <sup>B</sup>	7,925 <sup>E</sup>	8,999 <sup>B</sup>
Average total operating revenues (\$)	373,467 <sup>A</sup>	365,316 <sup>A</sup>	358,307 <sup>A</sup>	353,124 <sup>A</sup>	360,035 <sup>A</sup>
Average net operating income (\$)	81,437	81,106	81,804	76,334	80,619
Average agricultural sales from primary activity (\$)	213,580 <sup>A</sup>	274,858 <sup>A</sup>	310,967 <sup>A</sup>	323,097 <sup>A</sup>	297,630 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.4	80.3	93.0	96.4	88.2
Secondary commodity (% of total agricultural sales)	20.4	11.6	4.0	3.6	5.3
<b>\$500,000 and over</b>					
Number of farms	575 <sup>C</sup>	765 <sup>B</sup>	1,765 <sup>A</sup>	880 <sup>B</sup>	3,985 <sup>A</sup>
Average total agricultural sales (\$)	1,096,273 <sup>B</sup>	886,355 <sup>A</sup>	912,934 <sup>A</sup>	1,067,722 <sup>A</sup>	968,502 <sup>A</sup>
Average program payments and insurance proceeds (\$)	41,255 <sup>C</sup>	22,297 <sup>C</sup>	19,568 <sup>C</sup>	13,216 <sup>C</sup>	21,825 <sup>B</sup>
Average total operating revenues (\$)	1,186,993 <sup>B</sup>	950,090 <sup>A</sup>	967,944 <sup>A</sup>	1,108,777 <sup>A</sup>	1,027,266 <sup>A</sup>
Average net operating income (\$)	221,475	185,146	214,563	228,046	212,903
Average agricultural sales from primary activity (\$)	653,931 <sup>B</sup>	692,998 <sup>A</sup>	844,849 <sup>A</sup>	1,036,728 <sup>A</sup>	830,499 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.7	78.2	92.5	97.1	85.8
Secondary commodity (% of total agricultural sales)	19.5	10.9	4.2	2.9	6.1
<b>Total</b>					
Number of farms	1,370 <sup>B</sup>	2,270 <sup>B</sup>	6,000 <sup>A</sup>	3,585 <sup>A</sup>	13,220 <sup>A</sup>
Average total agricultural sales (\$)	603,573 <sup>B</sup>	477,483 <sup>A</sup>	459,435 <sup>A</sup>	410,675 <sup>A</sup>	464,233 <sup>A</sup>
Average program payments and insurance proceeds (\$)	21,286 <sup>C</sup>	11,895 <sup>B</sup>	11,348 <sup>B</sup>	6,704 <sup>C</sup>	11,212 <sup>A</sup>
Average total operating revenues (\$)	653,482 <sup>B</sup>	511,318 <sup>A</sup>	489,706 <sup>A</sup>	429,026 <sup>A</sup>	493,917 <sup>A</sup>
Average net operating income (\$)	123,769	105,839	109,350	92,196	105,590
Average agricultural sales from primary activity (\$)	361,495 <sup>B</sup>	376,293 <sup>A</sup>	425,943 <sup>A</sup>	397,827 <sup>A</sup>	403,129 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.9	78.8	92.7	96.9	86.8
Secondary commodity (% of total agricultural sales)	19.5	10.9	4.1	3.1	5.6

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



Table 12-8

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Hog and pig farming**

	2009				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	55 C	x	F	335 E	435 D
Average total agricultural sales (\$)	19,805 B	x	F	11,483 D	14,349 C
Average program payments and insurance proceeds (\$)	2,717 D	x	F	3,243 E	3,012 E
Average total operating revenues (\$)	27,772 A	x	F	26,238 C	27,126 C
Average net operating income (\$)	-5,590	x	F	-960	-1,892
Average agricultural sales from primary activity (\$)	11,756 A	x	F	11,483 D	12,984 C
Primary commodity (% of total agricultural sales)	59.4	x	F	100.0	90.5
Secondary commodity (% of total agricultural sales)	23.9	x	F	...	4.5
<b>\$50,000 to \$99,999</b>					
Number of farms	F	25 E	x	105 D	230 E
Average total agricultural sales (\$)	F	67,049 B	x	43,191 D	52,427 B
Average program payments and insurance proceeds (\$)	F	4,856 E	x	3,720 D	F
Average total operating revenues (\$)	F	75,084 A	x	73,773 A	75,704 A
Average net operating income (\$)	F	-19,158	x	2,959	9,313
Average agricultural sales from primary activity (\$)	F	53,231 B	x	43,191 D	45,143 B
Primary commodity (% of total agricultural sales)	F	79.4	x	100.0	86.1
Secondary commodity (% of total agricultural sales)	F	15.9	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	85 D	95 E	35 B	355 C	575 C
Average total agricultural sales (\$)	146,031 B	130,820 B	147,510 A	86,011 C	106,368 B
Average program payments and insurance proceeds (\$)	15,209 D	15,496 E	22,755 D	25,940 E	22,410 D
Average total operating revenues (\$)	169,533 A	166,077 B	179,953 A	168,458 A	168,977 A
Average net operating income (\$)	23,773	15,825	27,884	40,822	33,341
Average agricultural sales from primary activity (\$)	92,968 B	107,993 B	140,990 A	86,011 C	94,185 B
Primary commodity (% of total agricultural sales)	63.7	82.6	95.6	100.0	88.5
Secondary commodity (% of total agricultural sales)	18.1	13.7	2.1	...	6.7
<b>\$250,000 to \$499,999</b>					
Number of farms	130 D	130 D	125 D	295 D	680 B
Average total agricultural sales (\$)	334,059 B	291,509 A	282,724 B	273,551 B	289,913 A
Average program payments and insurance proceeds (\$)	33,856 D	66,779 D	76,071 C	87,133 C	71,301 B
Average total operating revenues (\$)	381,492 A	378,584 A	376,338 A	380,355 A	379,490 A
Average net operating income (\$)	33,618	27,515	-12,103	1,101	9,843
Average agricultural sales from primary activity (\$)	217,633 B	240,559 A	269,420 B	273,551 B	256,040 A
Primary commodity (% of total agricultural sales)	65.1	82.5	95.3	100.0	88.3
Secondary commodity (% of total agricultural sales)	27.4	12.7	3.3	...	8.9
<b>\$500,000 and over</b>					
Number of farms	265 C	265 C	455 B	795 B	1,790 A
Average total agricultural sales (\$)	1,604,657 B	1,108,660 B	2,077,902 B	2,038,966 A	1,845,038 A
Average program payments and insurance proceeds (\$)	160,201 B	181,339 C	378,667 B	346,092 A	302,334 A
Average total operating revenues (\$)	1,858,935 B	1,363,065 B	2,563,300 B	2,526,341 A	2,262,556 A
Average net operating income (\$)	164,561	84,379	7,812	36,820	55,228
Average agricultural sales from primary activity (\$)	1,011,799 B	926,625 B	1,998,709 B	2,038,966 A	1,710,276 A
Primary commodity (% of total agricultural sales)	63.1	83.6	96.2	100.0	92.7
Secondary commodity (% of total agricultural sales)	22.4	12.6	1.6	...	4.4
<b>Total</b>					
Number of farms	575 B	540 B	700 B	1,890 B	3,700 A
Average total agricultural sales (\$)	834,196 B	651,390 B	1,426,357 B	923,818 B	965,674 A
Average program payments and insurance proceeds (\$)	83,233 B	109,893 C	265,325 B	165,347 B	163,487 A
Average total operating revenues (\$)	965,347 B	806,409 B	1,765,500 B	1,166,057 B	1,196,370 A
Average net operating income (\$)	86,080	50,447	7,224	23,399	34,000
Average agricultural sales from primary activity (\$)	527,335 B	543,290 B	1,371,442 B	923,818 B	891,888 A
Primary commodity (% of total agricultural sales)	63.2	83.4	96.1	100.0	92.4
Secondary commodity (% of total agricultural sales)	22.5	12.7	1.6	...	4.7

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

**Table 12-9**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Poultry and egg production**

	2009				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	340 <sup>D</sup>	F	50 <sup>E</sup>	300 <sup>D</sup>	795 <sup>C</sup>
Average total agricultural sales (\$)	14,982 <sup>D</sup>	F	11,169 <sup>E</sup>	15,198 <sup>D</sup>	15,480 <sup>C</sup>
Average program payments and insurance proceeds (\$)	F	F	x	272 <sup>D</sup>	F
Average total operating revenues (\$)	22,548 <sup>B</sup>	F	28,780 <sup>D</sup>	24,503 <sup>B</sup>	23,502 <sup>A</sup>
Average net operating income (\$)	-7,617	F	-1,076	3,748	-2,863
Average agricultural sales from primary activity (\$)	8,919 <sup>D</sup>	F	10,594 <sup>E</sup>	15,198 <sup>D</sup>	12,326 <sup>C</sup>
Primary commodity (% of total agricultural sales)	59.5	F	94.9	100.0	79.6
Secondary commodity (% of total agricultural sales)	F	F	1.6	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	F	x	x	185 <sup>E</sup>	230 <sup>E</sup>
Average total agricultural sales (\$)	F	x	x	72,578 <sup>A</sup>	69,810 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	x	x	601 <sup>E</sup>	696 <sup>D</sup>
Average total operating revenues (\$)	F	x	x	77,632 <sup>A</sup>	75,742 <sup>A</sup>
Average net operating income (\$)	F	x	x	-7,929	-4,848
Average agricultural sales from primary activity (\$)	F	x	x	72,578 <sup>A</sup>	66,575 <sup>B</sup>
Primary commodity (% of total agricultural sales)	F	x	x	100.0	95.4
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	25 <sup>C</sup>	F	30 <sup>B</sup>	240 <sup>C</sup>	350 <sup>C</sup>
Average total agricultural sales (\$)	150,099 <sup>A</sup>	F	151,250 <sup>A</sup>	151,218 <sup>B</sup>	149,473 <sup>A</sup>
Average program payments and insurance proceeds (\$)	4,666 <sup>C</sup>	F	x	F	4,668 <sup>E</sup>
Average total operating revenues (\$)	162,437 <sup>A</sup>	F	166,376 <sup>A</sup>	172,527 <sup>A</sup>	173,259 <sup>A</sup>
Average net operating income (\$)	21,533	F	27,713	15,568	16,255
Average agricultural sales from primary activity (\$)	95,437 <sup>A</sup>	F	146,917 <sup>A</sup>	151,218 <sup>B</sup>	141,718 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.6	F	97.1	100.0	94.8
Secondary commodity (% of total agricultural sales)	13.3	F	1.6	...	2.6
<b>\$250,000 to \$499,999</b>					
Number of farms	95 <sup>D</sup>	90 <sup>D</sup>	150 <sup>D</sup>	460 <sup>B</sup>	790 <sup>B</sup>
Average total agricultural sales (\$)	357,110 <sup>A</sup>	388,311 <sup>A</sup>	355,439 <sup>A</sup>	366,231 <sup>A</sup>	366,080 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	4,309 <sup>D</sup>	F	3,973 <sup>E</sup>	4,470 <sup>D</sup>
Average total operating revenues (\$)	393,566 <sup>A</sup>	403,869 <sup>A</sup>	369,394 <sup>A</sup>	387,192 <sup>A</sup>	387,076 <sup>A</sup>
Average net operating income (\$)	64,002	91,382	38,738	51,370	55,199
Average agricultural sales from primary activity (\$)	222,466 <sup>A</sup>	319,979 <sup>A</sup>	342,548 <sup>A</sup>	366,231 <sup>A</sup>	339,314 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.3	82.4	96.4	100.0	92.7
Secondary commodity (% of total agricultural sales)	19.4	9.1	2.6	...	3.9
<b>\$500,000 and over</b>					
Number of farms	290 <sup>C</sup>	320 <sup>C</sup>	390 <sup>B</sup>	1,310 <sup>A</sup>	2,305 <sup>A</sup>
Average total agricultural sales (\$)	1,472,152 <sup>B</sup>	1,399,094 <sup>B</sup>	1,485,650 <sup>A</sup>	2,005,535 <sup>A</sup>	1,766,326 <sup>A</sup>
Average program payments and insurance proceeds (\$)	43,421 <sup>C</sup>	23,113 <sup>D</sup>	15,379 <sup>C</sup>	12,402 <sup>C</sup>	18,291 <sup>B</sup>
Average total operating revenues (\$)	1,582,495 <sup>B</sup>	1,473,390 <sup>B</sup>	1,543,949 <sup>A</sup>	2,061,942 <sup>A</sup>	1,832,317 <sup>A</sup>
Average net operating income (\$)	241,974	227,539	185,586	252,333	236,328
Average agricultural sales from primary activity (\$)	936,023 <sup>B</sup>	1,183,130 <sup>B</sup>	1,437,976 <sup>A</sup>	2,005,535 <sup>A</sup>	1,660,866 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.6	84.6	96.8	100.0	94.0
Secondary commodity (% of total agricultural sales)	18.6	10.6	1.8	...	3.4
<b>Total</b>					
Number of farms	785 <sup>C</sup>	585 <sup>C</sup>	620 <sup>B</sup>	2,475 <sup>A</sup>	4,460 <sup>A</sup>
Average total agricultural sales (\$)	598,850 <sup>C</sup>	848,584 <sup>B</sup>	1,030,395 <sup>A</sup>	1,145,646 <sup>A</sup>	994,727 <sup>A</sup>
Average program payments and insurance proceeds (\$)	18,455 <sup>C</sup>	14,895 <sup>D</sup>	10,681 <sup>C</sup>	7,574 <sup>C</sup>	10,880 <sup>B</sup>
Average total operating revenues (\$)	647,938 <sup>C</sup>	896,726 <sup>B</sup>	1,072,557 <sup>A</sup>	1,182,752 <sup>A</sup>	1,036,094 <sup>A</sup>
Average net operating income (\$)	94,277	139,493	127,689	143,740	132,278
Average agricultural sales from primary activity (\$)	379,922 <sup>C</sup>	716,333 <sup>B</sup>	996,994 <sup>A</sup>	1,145,646 <sup>A</sup>	934,216 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.4	84.4	96.8	100.0	93.9
Secondary commodity (% of total agricultural sales)	18.5	10.5	1.9	...	3.4

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

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

	2009					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>-69,258</b>	<b>-3,723</b>	<b>9,516</b>	<b>34,959</b>	<b>202,281</b>	<b>34,760</b>
Newfoundland and Labrador	-82,039	-5,322	5,904	33,001	338,240	57,116
Prince Edward Island	-141,353	-11,960	2,228	29,474	202,667	16,371
Nova Scotia	-88,695	-5,785	3,656	25,986	199,755	27,432
New Brunswick	-99,554	-4,959	6,273	34,060	244,348	36,128
Quebec	-121,827	-6,898	9,967	41,861	178,588	20,405
Ontario	-59,417	-6,507	5,483	26,417	178,412	28,897
Manitoba	-74,008	-3,268	11,508	43,610	233,951	42,381
Saskatchewan	-35,319	2,590	16,748	F	F	49,511
Alberta	-68,340	-3,159	9,128	31,486	211,402	36,155
British Columbia	-87,890	-12,298	1,731	16,701	181,199	19,896

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

	2009					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>-43,577</b>	<b>2,010</b>	<b>15,463</b>	<b>44,708</b>	<b>229,569</b>	<b>49,649</b>
Oilseed and grain farming	-33,125	5,011	21,455	56,270	242,920	58,512
Potato farming	-176,109	-457 <sup>E</sup>	34,532	122,517 <sup>E</sup>	656,346	128,397
Other vegetable (except potato) and melon farming	-71,333	463	9,610 <sup>E</sup>	26,825	201,328	33,579
Fruit and tree nut farming	-99,289	-11,994	1,498	15,041	132,192	7,646
Greenhouse, nursery and floriculture production	-95,152	-2,326 <sup>E</sup>	12,144 <sup>E</sup>	42,561 <sup>E</sup>	408,201	73,982
Other crop farming	-44,699	-2,910	5,468	15,129	89,565	12,572
<b>Animal production</b>	<b>-97,467</b>	<b>-10,153</b>	<b>2,715</b>	<b>22,722</b>	<b>166,982</b>	<b>16,973</b>
Beef cattle ranching and farming, including feedlots	-74,907	-12,827	-1,721	8,868	72,685	-1,580
Dairy cattle and milk production	-19,163	38,392	70,209	112,616	280,591	96,511
Hog and pig farming	-619,340	-107,673	-19,882	16,132	180,712	-109,813
Poultry and egg production	-63,746	11,750	57,420	138,042	469,249	122,890
Other animal production	-73,679	-15,045	-2,740	6,127	109,834	5,020
<b>Total</b>	<b>-69,258</b>	<b>-3,723</b>	<b>9,516</b>	<b>34,959</b>	<b>202,281</b>	<b>34,760</b>

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

	2009					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-30,636	-8,260	-311	6,165	17,617 <sup>E</sup>	-3,072
\$50,000 to \$99,999	-39,445	-3,801	9,774	22,134	43,010	6,352
\$100,000 to \$249,999	-50,450	5,399	26,940	47,590	84,835 <sup>E</sup>	22,880
\$250,000 to \$499,999	-68,822	31,263	67,766	100,126 <sup>E</sup>	F	59,727
\$500,000 and over	-245,725	63,384	151,075	250,341	662,694	176,349
<b>Total</b>	<b>-69,258</b>	<b>-3,723</b>	<b>9,516</b>	<b>34,959</b>	<b>202,281</b>	<b>34,760</b>

**Table 14-1**  
**Average net market income adjusted for CCA<sup>1</sup> by quintile and province**

	2009					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>-101,044</b>	<b>-12,426</b>	<b>1,642</b>	<b>18,942</b>	<b>134,238</b>	<b>8,272</b>
Newfoundland and Labrador	-133,308	-16,852	-2,008	11,717	213,644	14,383
Prince Edward Island	-210,849	-21,783	-5,968	12,449	130,270	-19,190
Nova Scotia	-118,567	-12,898	-1,719	12,798	140,573	4,180
New Brunswick	-145,233	-14,152	-2,037	13,425	161,405	2,580
Quebec	-156,182	-16,226	637	19,956	123,809	-5,549
Ontario	-86,413	-14,453	-1,569	13,215	112,435	4,680
Manitoba	-111,437	-11,892	2,153	21,499	147,016	9,461
Saskatchewan	-59,946	-5,113	8,478	F	F	24,706
Alberta	-103,589	-12,973	1,418	17,307	138,632	8,175
British Columbia	-131,955	-23,157	-5,828	7,954 <sup>E</sup>	122,123	-5,802

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

**Table 14-2**  
Average net market income adjusted for CCA<sup>1</sup> by quintile and farm type, Canada

	2009					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>-74,912</b>	<b>-6,640</b>	<b>6,365</b>	<b>25,440</b>	<b>151,195</b>	<b>20,298</b>
Oilseed and grain farming	-62,601	-3,933	10,439	32,549 <sup>E</sup>	161,972	27,688
Potato farming	-293,820	F	4,995	55,135	412,826	32,435
Other vegetable (except potato) and melon farming	-109,093	-7,764	3,898	15,392	133,460	7,228
Fruit and tree nut farming	-130,748	-21,082	-5,272	7,010	93,373	-10,350
Greenhouse, nursery and floriculture production	-177,600	-14,720	443 <sup>E</sup>	20,823	236,643	13,411
Other crop farming	-65,060	-10,403	-396	7,485	60,522	-1,566
<b>Animal production</b>	<b>-130,248</b>	<b>-18,839</b>	<b>-4,089</b>	<b>10,879</b>	<b>111,816</b>	<b>-6,095</b>
Beef cattle ranching and farming, including feedlots	-98,215	-21,250	-8,026	2,490	52,233	-14,549
Dairy cattle and milk production	-63,342	12,420	35,083	64,645	181,423	46,138
Hog and pig farming	-748,985	-149,995	-49,790	-321	108,506	-168,042
Poultry and egg production	-115,969	-1,526	27,908	91,939 <sup>E</sup>	365,000	73,724
Other animal production	-94,542	-20,616	-7,656	F	75,689	-8,724
<b>Total</b>	<b>-101,044</b>	<b>-12,426</b>	<b>1,642</b>	<b>18,942</b>	<b>134,238</b>	<b>8,272</b>

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

**Table 14-3**  
Average net market income adjusted for CCA<sup>1</sup> by quintile and revenue class, Canada

	2009					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-38,353	-12,974	-3,998	2,977	15,208	-7,422
\$50,000 to \$99,999	-52,072	-13,388	1,352	14,307	36,930	-2,550
\$100,000 to \$249,999	-72,280	-11,580	10,457	29,343	67,033 <sup>E</sup>	4,611
\$250,000 to \$499,999	-107,870	-2,479	31,450	62,311 <sup>E</sup>	F	22,711
\$500,000 and over	-372,828	-15,190	65,990	149,536	472,601	60,038
<b>Total</b>	<b>-101,044</b>	<b>-12,426</b>	<b>1,642</b>	<b>18,942</b>	<b>134,238</b>	<b>8,272</b>

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

**Table 15**  
**Financial performance indicators of farms by province**

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	7.71	10.60	15.80	13.62	15.00	11.99	13.77	18.50	13.42	9.10	13.94
Operating profit margin adjusted for CCA (%)	0.79	1.50	8.75	4.54	7.51	3.71	4.36	8.04	4.53	1.08	5.20
Operating profit margin (excluding interest expenses) (%)	13.42	18.40	21.52	20.22	21.46	17.79	18.93	23.74	17.90	15.39	19.42
<b>Solvency ratio</b>											
Interest coverage	2.35	2.36	3.77	3.07	3.32	3.07	3.66	4.54	4.00	2.45	3.54
	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	10.69	12.47	11.95	13.25	14.87	12.91	12.95	21.52	15.96	7.44	15.14
Operating profit margin adjusted for CCA (%)	3.42	4.07	5.19	5.04	7.78	4.79	3.96	11.81	7.39	0.00	6.77
Operating profit margin (excluding interest expenses) (%)	16.22	19.82	17.73	19.18	20.92	18.20	17.50	25.81	19.89	13.67	20.06
<b>Solvency ratio</b>											
Interest coverage	2.93	2.70	3.07	3.23	3.46	3.44	3.84	6.01	5.07	2.19	4.08
	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	11.33	11.49	12.09	14.08	14.77	12.19	16.14	22.72	15.80	9.12	15.51
Operating profit margin adjusted for CCA (%)	4.26	3.20	5.19	6.14	7.39	4.11	6.61	12.05	6.79	1.63	6.78
Operating profit margin (excluding interest expenses) (%)	15.94	17.13	17.34	18.77	19.76	16.97	19.93	26.45	19.14	14.47	19.74
<b>Solvency ratio</b>											
Interest coverage	3.46	3.04	3.30	4.00	3.96	3.55	5.25	7.09	5.72	2.71	4.67

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

	2007						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	20.52	14.41	13.45	18.19	8.41	17.92	17.78
Operating profit margin adjusted for CCA (%)	8.51	3.71	6.49	10.56	2.19	4.10	7.01
Operating profit margin (excluding interest expenses) (%)	25.85	20.34	17.09	23.76	12.00	24.70	22.91
<b>Solvency ratio</b>							
Interest coverage	4.85	3.43	4.69	4.27	3.34	3.64	4.47
	2008						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	24.32	16.88	10.92	14.26	8.72	17.82	20.65
Operating profit margin adjusted for CCA (%)	13.39	7.39	3.79	6.62	2.70	4.75	10.58
Operating profit margin (excluding interest expenses) (%)	28.68	22.54	14.48	19.98	12.04	24.27	25.08
<b>Solvency ratio</b>							
Interest coverage	6.57	3.98	4.07	3.49	3.63	3.76	5.66
	2009						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	24.61	17.88	13.18	10.13	10.80	18.45	21.16
Operating profit margin adjusted for CCA (%)	12.82	9.22	6.59	1.99	4.57	4.88	10.46
Operating profit margin (excluding interest expenses) (%)	28.42	22.10	16.04	15.69	13.65	23.83	24.99
<b>Solvency ratio</b>							
Interest coverage	7.46	5.24	5.61	2.83	4.80	4.43	6.52

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

	2007					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	5.41	23.49	6.52	12.28	10.62	10.88
Operating profit margin adjusted for CCA (%)	-0.97	13.05	1.02	7.23	1.65	3.75
Operating profit margin (excluding interest expenses) (%)	9.87	33.95	11.03	16.75	15.05	16.65
<b>Solvency ratio</b>						
Interest coverage	2.21	3.25	2.44	3.74	3.39	2.88
	2008					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	6.19	22.07	2.34	11.96	8.41	10.09
Operating profit margin adjusted for CCA (%)	0.11	11.90	-2.66	7.28	-0.74	3.28
Operating profit margin (excluding interest expenses) (%)	10.22	32.11	6.53	15.90	12.52	15.45
<b>Solvency ratio</b>						
Interest coverage	2.53	3.20	1.56	4.03	3.05	2.88
	2009					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	5.00	21.38	2.84	12.77	8.73	10.03
Operating profit margin adjusted for CCA (%)	-1.12	11.18	-2.03	8.02	0.04	3.21
Operating profit margin (excluding interest expenses) (%)	8.29	29.76	6.78	15.98	12.75	14.65
<b>Solvency ratio</b>						
Interest coverage	2.53	3.55	1.72	4.97	3.17	3.17



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

	2007					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-7.03	11.99	18.10	19.37	13.12	13.94
Operating profit margin adjusted for CCA (%)	-23.88	-1.04	6.68	9.05	6.09	5.20
Operating profit margin (excluding interest expenses) (%)	1.48	19.36	24.46	25.80	17.88	19.42
<b>Solvency ratio</b>						
Interest coverage	0.17	2.63	3.84	4.01	3.76	3.54
	2008					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-9.51	12.91	18.88	20.05	14.78	15.14
Operating profit margin adjusted for CCA (%)	-25.88	-0.20	7.95	10.16	7.82	6.77
Operating profit margin (excluding interest expenses) (%)	-1.01	19.76	24.81	25.91	19.04	20.06
<b>Solvency ratio</b>						
Interest coverage	-0.12	2.88	4.18	4.42	4.47	4.08
	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-6.78	14.72	19.07	20.28	15.05	15.51
Operating profit margin adjusted for CCA (%)	-23.94	2.34	7.82	9.88	7.68	6.78
Operating profit margin (excluding interest expenses) (%)	0.60	20.65	24.32	25.21	18.73	19.74
<b>Solvency ratio</b>						
Interest coverage	0.08	3.49	4.63	5.11	5.09	4.67

**Table 18-1**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — First quartile boundary, 25%**

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	-7.65	-16.78	-15.35	-11.60	4.32	-19.11	-5.47	3.45	-6.82	-31.03	-5.50
Operating profit margin adjusted for CCA (%)	-23.14	-30.56	-29.19	-27.07	-4.49	-33.32	-17.51	-9.35	-24.95	-54.57	-19.61
Operating profit margin (excluding interest expenses) (%)	-2.85	-6.61	-8.20	-4.13	9.79	-11.56	0.37	9.00	-0.49	-23.52	0.38
<b>Solvency ratio</b>											
Interest coverage	-0.13	-0.20	-0.86	-0.04	1.68	-0.89	0.25	1.24	0.03	-1.94	0.32

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 18-2**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Second quartile boundary, 50%**

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	11.15	8.93	11.30	14.43	19.66	10.44	16.82	23.41	19.33	6.33	17.23
Operating profit margin adjusted for CCA (%)	1.38	-0.10	1.87	2.99	8.64	0.02	6.33	11.70	5.46	-3.92	5.94
Operating profit margin (excluding interest expenses) (%)	14.34	14.45	16.09	19.17	26.10	15.52	21.45	27.51	24.33	11.96	22.28
<b>Solvency ratio</b>											
Interest coverage	3.34	2.58	2.49	3.66	4.09	2.71	4.24	6.06	4.01	1.69	3.90

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 18-3**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Third quartile boundary, 75%**

	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	28.08	26.18	28.50	29.38	32.33	27.55	31.89	41.96	40.32	27.68	34.60
Operating profit margin adjusted for CCA (%)	16.63	15.71	17.81	18.42	21.39	17.49	20.99	31.25	26.88	17.03	23.28
Operating profit margin (excluding interest expenses) (%)	30.81	32.04	33.64	34.66	39.16	32.98	36.16	45.21	44.43	33.49	39.55
<b>Solvency ratio</b>											
Interest coverage	15.08	9.58	9.82	13.34	11.64	10.14	14.40	22.05	16.51	10.03	14.95

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 19-1**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

Crop production	2009						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	5.89	1.28	2.46	-19.41	-1.10	-8.66	2.61
Operating profit margin adjusted for CCA (%)	-6.81	-5.87	-5.58	-31.63	-9.44	-30.90	-10.34
Operating profit margin (excluding interest expenses) (%)	10.95	6.19	5.79	-7.35	4.09	-3.05	7.95
<b>Solvency ratio</b>							
Interest coverage	1.69	2.01	1.08	-0.72	0.63	0.03	1.22
Animal production	2009						
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
<b>Profitability ratios</b>							
Operating profit margin (%)	-27.88	15.02	-2.78	2.94	-52.76	-17.87	
Operating profit margin adjusted for CCA (%)	-47.12	4.33	-9.85	-2.46	-67.56	-34.52	
Operating profit margin (excluding interest expenses) (%)	-19.40	22.72	1.44	6.02	-41.96	-10.68	
<b>Solvency ratio</b>							
Interest coverage	-2.22	2.46	0.38	1.89	-4.25	-0.78	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 19-2**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%**

Crop production	2009						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
<b>Profitability ratios</b>							
Operating profit margin (%)	23.60	16.94	17.92	9.19	11.25	21.15	22.04
Operating profit margin adjusted for CCA (%)	11.85	8.28	8.63	0.86	3.79	3.37	9.71
Operating profit margin (excluding interest expenses) (%)	27.64	21.04	21.26	15.79	14.94	28.02	26.44
<b>Solvency ratio</b>							
Interest coverage	6.83	5.99	4.64	2.00	4.07	3.53	5.85
Animal production	2009					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	5.52	24.12	8.32	13.29	-0.55	10.77	
Operating profit margin adjusted for CCA (%)	-5.77	13.71	1.04	7.49	-13.95	0.74	
Operating profit margin (excluding interest expenses) (%)	11.13	31.57	12.63	17.48	5.72	16.28	
<b>Solvency ratio</b>							
Interest coverage	1.63	4.28	2.46	4.67	0.90	2.62	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 19-3**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

Crop production	2009						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
<b>Profitability ratios</b>							
Operating profit margin (%)	40.32	29.72	33.23	29.13	25.99	45.36	39.67
Operating profit margin adjusted for CCA (%)	29.42	20.98	25.64	19.02	16.34	26.46	27.74
Operating profit margin (excluding interest expenses) (%)	43.45	33.00	37.49	34.92	29.22	49.77	43.25
<b>Solvency ratio</b>							
Interest coverage	25.98	19.66	18.02	10.72	16.08	15.97	22.36
Animal production	2009						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
<b>Profitability ratios</b>							
Operating profit margin (%)	28.11	32.39	20.61	22.64	25.50	28.54	28.54
Operating profit margin adjusted for CCA (%)	15.54	22.98	12.24	16.56	15.89	17.97	17.97
Operating profit margin (excluding interest expenses) (%)	33.56	40.15	26.77	27.12	28.84	34.73	34.73
<b>Solvency ratio</b>							
Interest coverage	7.60	9.88	6.15	17.11	6.75	8.33	8.33

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 20-1**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-40.13	-2.42	6.34	10.17	8.08	-5.50
Operating profit margin adjusted for CCA (%)	-63.24	-16.15	-4.68	0.58	0.58	-19.61
Operating profit margin (excluding interest expenses) (%)	-31.53	3.86	11.81	15.02	12.17	0.38
<b>Solvency ratio</b>						
Interest coverage	-4.88	0.32	1.73	2.63	2.58	0.32

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 20-2**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	4.15	19.31	21.76	22.05	19.06	17.23
Operating profit margin adjusted for CCA (%)	-10.52	6.95	10.65	11.20	9.48	5.94
Operating profit margin (excluding interest expenses) (%)	10.23	24.69	26.61	27.24	23.86	22.28
<b>Solvency ratio</b>						
Interest coverage	0.15	3.78	5.57	6.06	5.92	3.90

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

**Table 20-3**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	36.26	39.18	35.47	32.50	29.83	34.60
Operating profit margin adjusted for CCA (%)	22.96	27.98	24.54	22.18	19.25	23.28
Operating profit margin (excluding interest expenses) (%)	41.41	43.45	40.29	37.45	35.21	39.55
<b>Solvency ratio</b>						
Interest coverage	5.13	20.01	20.25	16.76	18.32	14.95

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

# Data sources and methodology

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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>

For the unincorporated sector, these returns comprise the following:

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

- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the 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.

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

Finally, the statistical data for the communal farming organizations are gathered from the CRA T3 Trust—Income Tax and Information Return and financial statements.

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

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



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

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

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. Since the 2008 taxation year, the remaining strata all have their upper boundaries determined using the cumulative root-f rule.<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 2009, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 39% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgrilInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgrilInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for non-electronically submitted taxation data.

## NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types<sup>8</sup> created for the purpose of statistical tabulations in this publication.

6. Since the 2008 taxation year, Statistics Canada's Generalized Sampling System is used for stratification and allocation, which means that the cumulative root-f rule is used for stratification instead of Sethi's algorithm. 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 a description of the eleven major farm types, please refer to the section Data quality, concepts and methodology — Glossary.

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

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

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

For the sampled provinces, each province/NAICS group combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. The third stratum is take-all and its lower boundary (equivalent to the upper boundary of the second stratum) is calculated according to the “sigma-gap” rule. The boundary between the first and second strata is determined using the cumulative root-f rule.<sup>9</sup>

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

Within each stratum, the minimum sample size was set to five units.<sup>10</sup> After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the first sales stratum to the third sales stratum, within a province/NAICS group combination, had to be equal or increasing in value.<sup>11</sup> In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces and the territories to about 15% in Saskatchewan and Alberta in 2009.

A census is performed for communal farming organizations.

### **Sample selection of unincorporated and incorporated farms**

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique (Poisson or Bernoulli sampling technique). Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion  $p$  of records in a stratum where  $p$  is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than  $p$  are chosen.<sup>12</sup> The same SIN (or same BN) will produce the same hash number each year. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

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9. From 2006 to 2008, incorporated farms with sales less than \$25,000 were included on the survey frame and were sampled but they did not contribute to the TDP estimates. For the sampled provinces, each province/NAICS group combination was divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum were manually specified. The fourth stratum was take-all and its lower boundary (equivalent to the upper boundary of the third stratum) was calculated according to the “sigma-gap” rule. In 2008, the upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) was determined using the cumulative root-f rule. In previous years, the upper boundary of the second stratum was determined by Sethi’s algorithm.

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

11. Previously, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule.

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

For the 2009 taxation year, the sample included about 206,500 returns. Of these returns, about 170,200 were classified as farms according to the NAICS (163,100 unincorporated farms and 7,100 incorporated farms).

### Data processing

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

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

During the tax-processing period for the communal farming organizations, CRA forwards copies of the tax returns with the supporting documentation to StatCan. Data capture is then carried out in an interactive mode performing basic edit checks.

Data from all sources are subjected to a series of customized editing and imputation procedures designed and updated annually by Statistics Canada.

Detailed edit programs identify among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each revenue and expense item at the provincial level are analyzed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the “nearest-neighbor approach” to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a “recipient.” A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the “recipient.” This record would have reported values in the fields requiring imputation and have a “similar” farm type, geographic region and value of total farm expenses as the “recipient.” For this example, the values reported by the donor for the three items specified above are summed and the proportion of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into its component parts. Units with partial non-response in the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

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

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

## Estimation

### Farm revenues and expenses

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population, each entity is assigned a weight, which reflects the proportion of the population actually observed in the TDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a revenue class or a combination of these variables.

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

For statistical purposes, the estimates presented in the publication cover both unincorporated farms and communal farming organizations (with total farm operating revenues equal to or greater than \$10,000) as well as incorporated farms (with total farm operating revenues of \$25,000 and over).

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

### Data confidentiality

StatCan maintains a strict level of data confidentiality. All tabulated data are subject to confidentiality restrictions prior to release. Several computerized checks are performed on all data to prevent the publication or disclosure of any confidential information.

For each of the tabulations produced, the estimated number of farms is rounded to base 5 and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### Reference period

The series on farm operations contained in this data product are based on the 2009 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2009 data were collected in 2010.

### 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, net operating income adjusted for capital cost allowance, net program payments, net market income and net market income adjusted for capital cost allowance of farms. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

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

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

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

**Net operating income adjusted for capital cost allowance:** the net operating income minus capital cost allowance.

**Net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).

**Net market income:** total operating revenues minus total operating expenses minus net program payments.

**Net market income adjusted for capital cost allowance:** net market income minus capital cost allowance.

In addition, some indicators of financial performance are presented by province, farm type and revenue class. Two different categories of financial ratios are derived: profitability ratios and solvency ratios. (The definitions of the ratios can be found in the section Data quality, concepts and methodology — Glossary.)

## Other concepts

The estimates derived from the Taxation Data Program (TDP) differ from the official farm revenue and expense data found in the **Agriculture Economic Statistics** (AES) publications and in the Census of Agriculture. The estimates of the TDP also differ from the farm revenue and expense data found in the **Farm Financial Survey** (FFS) publication. Some of these differences can be explained by the following factors:

## Coverage

The TDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 and over on their income tax return as well as those agricultural corporations that reported total farm operating revenues of \$25,000 and over on their income tax return. The estimates also include communal organizations that reported total farm operating revenues of \$10,000 and over on their income tax return. The AES and the census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the census figures shown in Text table 1 cover unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over. With regard to the AES series (Text table 2), it is impossible to delineate the farms

above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

**Text table 1**

**Comparison of Taxation Data Program<sup>1</sup> (TDP) and census<sup>2</sup> results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005**

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

1. The Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.

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

3. The coefficients of variation of all Taxation Data Program estimates presented in this table were assigned the letter "A", meaning "Excellent."

4. Census sales of forest products have been added into census receipts as forest receipts are included in the Taxation Data Program.

5. Operating expenses excluding depreciation or capital cost allowance.

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the TDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the TDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.<sup>1</sup> In the Prairie provinces, the number of farms estimated by the TDP exceeded by over 17%—Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%)—the number of farms estimated by the Census of Agriculture.<sup>2</sup> While the number of farms is substantially higher in the TDP than in the census,<sup>3</sup> the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

1. The TDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).

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

3. Census data on operating revenues and expenses are for the 2005 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the census (May 16, 2006).

**Text table 2**  
**AES series<sup>1,2</sup> – Farm cash receipts and operating expenses excluding depreciation, by province, 2005**

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	89,147	79,206
Prince Edward Island	370,218	310,077
Nova Scotia	467,207	367,065
New Brunswick	437,673	360,183
Quebec	6,225,298	4,877,256
Ontario	8,974,096	7,374,792
Manitoba	3,812,225	3,011,829
Saskatchewan	6,174,591	5,141,270
Alberta	7,865,781	6,561,644
British Columbia	2,386,335	2,033,149
Canada	36,802,541	30,116,471

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. The data in this table were last revised in November 2010. They are still subject to revision.

## Conceptual differences

### Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the TDP, the FFS and the census estimates while they are excluded from the farm cash receipts and farm operating expenses in the AES series. However, they are not excluded from the production account in AES. The primary reason for compiling farm cash receipts is to estimate, on a provincial basis, the agriculture sector's contribution to the gross domestic product. These inter-farm transfers usually concern seed, feed and livestock sales and purchases. The AES expense estimates for seed and feed only include purchases through commercial channels (such as elevators, seed houses and seed dealers) while the census, the FFS and TDP estimates include purchases from other farmers as well. The same applies for livestock sales and purchases.

### Accrual reporting

The AES data are published on a cash basis (i.e., the receipts and expenses are reported in the period in which the related cash is received or paid). In the TDP, farmers have the option, under the *Income Tax Act*, to report farming income on a cash or accrual basis to CRA. The majority of individual taxfilers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

### Fiscal year basis

While AES estimates are on a calendar year basis, reporting for TDP,<sup>4</sup> FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

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

## Differences at the item level

### Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the deferment is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received. In the FFS, deferred grain tickets are recorded in the accounts receivable item (current assets) and not in revenues.

### Rent

The AES publishes estimates for both cash and share rent expenses. The TDP and the census<sup>5</sup> produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the TDP estimates. The TDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.<sup>6</sup>

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

### Custom work and machine rental

This item is reported on a net basis in the AES series while the TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.<sup>8</sup> However, it was possible to report custom work expenses in the census while the FFS does not provide a separate custom work expenses item since reference year 2007.<sup>9</sup>

### Rebates

Farmers may receive rebates for expenses incurred during the operation of their farm. The AES expense estimates are published both with and without these rebates taken into account. The TDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The TDP expense estimates are produced this way because many farmers report their expenses net of rebates leaving a gap as to the value of the rebate received. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 2001, some farmers may have reported the expense items net of rebates while others may have reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

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

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

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

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

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



## Program payments

In the FFS, the tax rebates are included with the program payments. NISA and CSRA withdrawals, and wind-down payments from NISA (taxable amounts paid out of NISA Fund 2 account) are not included in the FFS while they are included in the AES. In the TDP, NISA withdrawals by unincorporated operators and wind-down payments from NISA received by unincorporated operators are not included in program payments. They are included in their off-farm income. Payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) by unincorporated producers are also not included in program payments but with their off-farm income. In the FFS and the AES, these payments are included in program payments. The census does not provide a separate program payments item. Therefore, farmers may have included or not NISA and CSRA withdrawals in their total gross farm receipts on the 2006 Census questionnaire.

## Industrial classification

Starting with the 2001 reference year, the TDP has adopted the North American Industry Classification System (NAICS).

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

The NAICS has a hierarchical structure and uses a six-digit numbering system. The first two digits designate the sector (the agriculture sector is part of 11—Agriculture, Forestry, Fishing and Hunting), the third digit represents the subsector, the fourth indicates the industry group, the fifth represents the industry, and the sixth digit designates national industry. NAICS with Canadian detail is designated NAICS Canada.

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C).

Data for 2000 and for previous years have been recalculated to NAICS. Each record has been revisited and the farm type has been reassigned according to NAICS. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the TDP.

## Data accuracy

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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 operating income adjusted for capital cost allowance (CCA), net market income and net market income adjusted for CCA are in that situation and therefore, the c.v.'s calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the c.v. of variables from which they are derived.

For example, while net operating income values may fluctuate around zero, we have two distinct components (total operating revenues and total operating expenses) for which we can calculate c.v.'s. Data quality symbols are assigned as follows: 1) When the c.v. of both components is below 35.00% and the c.v. of at least one of the two components is between 25.00% and 34.99%, the symbol "E" is assigned. This symbol means that the estimate should be used with caution. 2) When the c.v. of at least one component is equal to or greater than 35.00%, the symbol "F" is assigned. This symbol means that the estimate is too unreliable to be published. 3) When the c.v. of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be "acceptable or better."

### Non-sampling error measures

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

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

## Data limitations

Users of data from the Taxation Data Program (TDP) should be aware of the following limitations:

i) The data reported on the tax return do not always make it possible to assign the appropriate farm type.

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified.” Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming received 50% and over of their sales from these “unspecified crops.” The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix II—Further notes on data limitations.)

ii) The quality of the estimates for certain items is affected by the fact that the information is not collected from a standard questionnaire but from different types of statement of income and expenses submitted by taxfilers. The breakdown provided on these statements does not always make it possible to assign the appropriate item code.

Consider the following examples:

- In the first case noted in (i) above, the sales of crops are recorded under “other crops” thus underestimating the different crop items such as grains and oilseeds, fruits, vegetables, and potatoes. This limitation has been addressed (see note (i) above).
- In the second case noted in (i) above, the sales of melons could be recorded under “fruits” thus overestimating the item “fruits” and underestimating the item “vegetables.”
- Canadian Wheat Board’s advances for crops could be recorded under the appropriate crop item or under cash advances. In this example, the cash advances would be tabulated under the item “grains and oilseeds” if the information is reported as a cash advance for wheat or under the item “miscellaneous revenues” if there are no specifications.
- Data for cattle purchases, hog purchases, poultry and egg purchases, and other livestock purchases are imputed to a greater extent for data years 1996 and beyond since most of the data sources (printed forms and electronic forms for the unincorporated farms, and the General Index of Financial Information [GIFI] for the corporations) have no breakdown of livestock purchases available.

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

## Comparability of data and related sources

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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.

The subsection Other concepts of the Concepts and variables measured section presents some of the factors that may explain some of the differences between the TDP estimates on revenues and expenses with the data found in the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics series.

### Changes over time

The following changes in the data series over time should be taken into account when comparing TDP data from year-to-year.

- Since the 1993 taxation year, communal farming organizations have been in-scope for the TDP and the estimates on farm operations include these organizations. Therefore, historical comparisons with taxation years prior to 1993 for the Prairie provinces, for the farm types, for the revenue classes and for Canada are biased.
- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.

With the introduction of the North American Industry Classification System (NAICS), hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the TDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the TDP estimates since 1996.

Hatchery receipts are included in the AES series since 1997. With hatcheries becoming part of the agriculture sector, receipts from the sales of eggs to hatcheries in the same province are considered inter-farm sales and are excluded from the estimates. Only sales to hatcheries outside of the province are included in the estimates. (Intra-provincial purchases of both eggs by hatcheries and chicks from poultry and egg farms are considered inter-farm purchases and are excluded from the estimates.)

The 1996 definition of a census farm was expanded from the definition used in 1991 to include, in addition of operations that produced only Christmas trees, commercial poultry hatcheries.

Finally, hatcheries are included in the FFS estimates starting with the 2002 reference year.

## Glossary

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**Average:** The estimate of a cell divided by the number of farms included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

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

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

**Degree of specialization:** The percent a particular commodity contributes to a farm's total agricultural sales (crop and livestock sales). Farms are highly specialized when 90% or more of their sales are derived from the sale of any one commodity or commodity group. Farms are not specialized when less than 50% of their agricultural sales are derived from the sale of the specialized products.

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

**Farm operations:** Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities. (Since 1993, farm operations have also included communal farming organizations that reported gross operating revenues of \$10,000 or more.)

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

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

**Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

For the purpose of this publication, six farm types are presented under the **Crop production** subsector:

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

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

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

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



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

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

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

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

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

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

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

**Net operating income adjusted for capital cost allowance (CCA):** Net operating income minus capital cost allowance.

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

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

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.
- **fertilizer and lime:** all expenses for fertilizer and lime.
- **pesticides:** farm expenditures for pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals.

- **seed and plants:** expenses for seeds and plants (including ornamental plants, rooted cuttings and bulbs).
- **other crop expenses:** expenses related to “crop supplies” plus those related to containers, bags, twine, baling wire and to all types of materials used to package, contain or ship farm produce or products. Irrigation expenses (any expense directly associated with irrigation on the farm including water rights) are also included.
- **total livestock expenses:** sum of expenses for cattle purchases, hog purchases, poultry and egg purchases, other livestock purchases, feed, supplements, straw and bedding, veterinary fees, medicine and breeding fees, and other livestock expenses.
- **cattle purchases:** purchases of cattle, feeders, stockers, dairy or beef cows, bulls and calves.
- **hog purchases:** purchases of hogs such as service boars, gilts, sows and weaner pigs.
- **poultry and egg purchases:** purchases of chicks, pullets, broilers, layer hens, ducks, geese, turkeys, and other fowl.
- **other livestock purchases:** purchases of horses, ponies, minks, foxes, rabbits, ostriches and bees (or colonies). Purchases of sheep, lambs and goats are also included.
- **feed, supplements, straw and bedding:** expenses for hay, straw and feed grains. Also includes supplements such as salts, minerals, vitamins, concentrates and milk replacer; and bedding items such as shavings, chips and sawdust.
- **veterinary fees, medicine and breeding fees:** expenses related to veterinary fees and medicine, breeding fees, stud service, semen, embryo transplants, disease testing, neutering or spaying.
- **other livestock expenses;** expenses related to dairy or livestock supplies plus Dairy Herd Improvement Association (DHIA) expenses and animal grading expenses.
- **total machinery expenses:** sum of expenses for small tools, net fuel expenses, machinery, truck and auto, and repairs, licenses and insurance.
- **small tools:** expenses for small tools, hardware, etc.
- **net fuel expenses, machinery, truck and auto:** fuel expenses (gasoline, oil, diesel) for machinery and trucks, net of fuel tax rebates; and fuel expenses for auto net of personal portion.
- **repairs, licenses and insurance:** repairs, licenses and insurances expenses for machinery, truck and auto net of personal portion.
- **total general expenses:** sum of expenses for salaries, rent, insurance, utilities, custom work and machine rental, net interest expenses, net property taxes, building and fence repairs, marketing expenses and miscellaneous expenses.
- **salaries:** wages and salaries paid to hired help (including the cost of their room and board) and family members plus any employer’s contributions for Worker’s compensation, Employment Insurance, Canada or Quebec Pension Plan. For unincorporated sector, this component is net of wages and salaries paid to self or partners.
- **rent:** rental of land, buildings and pasture to earn farming income. Quota rental costs are included.
- **insurance:** insurance expenses for farm buildings, crops and livestock.
- **utilities:** telephone and net electricity expenses for farm business only, and expenses incurred for natural gas, oil and coal to heat farm buildings. Also includes fuel for curing tobacco, crop-drying, or for greenhouses.

- **custom work and machine rental:** expenses for rental or leasing of farm machinery, slaughtering, butchering, harvesting, combining, crop spraying, seed cleaning, soil testing, animal boarding, etc.
- **net interest expenses:** interest on money borrowed to earn farming income, for example, interest charges on real estate mortgages and loans to buy farm machinery and equipment, net of interest rebates.
- **net property taxes:** business proportion of property taxes for farm house and other farm properties (agricultural land and buildings), net of property tax or land rebates.
- **building and fence repairs:** all costs associated with repair and maintenance of farm buildings and fences. However, does not include expenses associated with capital improvements (such as renovations, alterations or new building construction).
- **marketing expenses:** expenses for freight and trucking, selling costs (road side stands, commissions, auctioneering charges, etc.) and marketing board fees (for example: Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties).
- **miscellaneous expenses:** expenses for sand, soil and gravel, farm supplies, accounting or legal fees, advertising and office expenses, membership and subscription fees, plus other miscellaneous farm expenses.

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

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

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

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

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.<sup>1</sup>
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
  - provincial stabilization programs.
  - federal and provincial Business Risk Management and disaster assistance programs such as the Canadian Agricultural Income Stabilization (CAIS) program<sup>2</sup> and the AgriStability Program, including interim or targeted advance 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.

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1. The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the *Canadian Dairy Commission Act*, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.

2. The CAIS program is being phased out. CAIS payments will continue for a few more years since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated stabilization and disaster protection into a single program, helping producers protect their farming operations from both small and large drops in income. The CAIS program was a whole-farm program available to eligible farmers regardless of the commodities they produced.

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 off-farm income while payments from CAIS program and AgriStability, including interim or targeted advance payments, are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)<sup>3</sup> (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in off-farm income.

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

Dairy subsidies are not included in program payments.

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.

3. The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*. NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their "Eligible Net Sales" annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held. The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.
- **custom work and machine rental:** revenues from custom work, contract work, machinery leasing or rental, custom trucking, harvesting, crop dusting or spraying, seeding, etc.
- **rental income:** revenues from quota rental (such as milk or tobacco quota), the rental of land and/or buildings, and other rental income (such as the surface rental of oil or natural gas properties, right-of-way or road rent).
- **miscellaneous revenues:** includes cash advances net of cash advances repayment, patronage dividends (such as dividends from grain pools and payments from co-operatives, co-op proceeds), quota or levy refunds, revenues from the sale of sand and gravel, Goods and Services Tax/Harmonized Sales Tax (GST/HST) input tax credit, GST transitional credit (in 1991), GST federal sales tax inventory rebate (in 1991), and other farm income. Also included are revenues from the sale of logs, trees, wooden fence posts or any related forest products, such as chips or slab wood, net of logging expenses. This item is relatively more important in the Prairie provinces due, partly, to the Canadian Wheat Board's advances on producers' deliveries.

**Profitability ratios:** The profitability ratios measure farm's over-all effectiveness as shown by the returns generated on sales and investments. They include:

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.
- **operating profit margin adjusted for capital cost allowance (CCA):** the ratio of net operating income adjusted for CCA to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income adjusted for CCA by the total operating revenues.
- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

**Quartile (boundary):** Any of the three values that divide the units of a frequency distribution into four classes each containing the fourth (25%) of the total number of units such that the values (for example: operating profit margin) corresponding to the units in the first class are less than the first quartile, those in the second class are greater than the first quartile and less than the second quartile, and so on throughout.

**Quintile:** Quintile boundaries, which are four, are defined in a similar way as quartile boundaries except that the frequency distribution is divided into five classes each containing the fifth (20%) of the total number of units. Quintile can also refer to each of the five classes that were created.

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

**Solvency ratios:** The solvency ratios evaluate farm's debts as a ratio of amounts invested by owners. They include:

- **interest coverage:** the number of times a firm can meet the interest payments of its creditors. The greater the coverage, the greater the margin of safety. This ratio is calculated by dividing the net operating income before interest expenses by the amount of interest paid.

**Total agricultural sales:** Total crop revenues plus total livestock and product revenues (used in the calculation of the degree of specialization).

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

# Appendix I

## List of farm types

Text table 1

List of farm types available in the Taxation Data Program

Description	NAICS	Codes available
<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 II

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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.

### Impact at the item level

The sales of some items have also been affected by the above mentioned constraints in the TDP codes. The items that are affected are summarized hereunder.

The sales of the following items are **underestimated**:

- The sales of **vegetables** are underestimated because the sales of root crops (such as turnips) for livestock feed are recorded under “other crops”, and those of vegetable bedding plants, under “greenhouse, nursery and floriculture products”. Until the 2000 reference year, the sales of vegetables were also underestimated because the sales of watermelons were recorded under “fruits”.
- The sales of faba beans for forage, fodder corn and oats for fodder are recorded under “forage crops (including seeds)” thus underestimating the item “**total grains and oilseeds**”.
- The sales of other poultry such as emu and ostrich are included with the sales of other livestock and products. Sales of **poultry and eggs** are therefore underestimated.

The sales of the following items are **overestimated**:

- The sales of faba beans for forage, fodder corn, oats for fodder are included under “forage crops (including seeds)” thus overestimating the sales of **forage crops (including seeds)**.
- Until the 2000 reference year, the sales of watermelons were recorded under “**fruits**” resulting in an overestimation of these sales.
- Sales of **other livestock and products** are slightly overestimated as they encompass the sales of exotic poultry.
- The sales of **other crops** are overestimated as they include the sales of root crops (such as turnips) for livestock feed.
- The sales of vegetable bedding plants are included in sales of **greenhouse, nursery and floriculture products**. These sales are consequently overestimated.

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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 III

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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:

Whole Farm Data Projects Section  
Agriculture Division  
Statistics Canada  
12th Floor, Jean Talon Building  
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