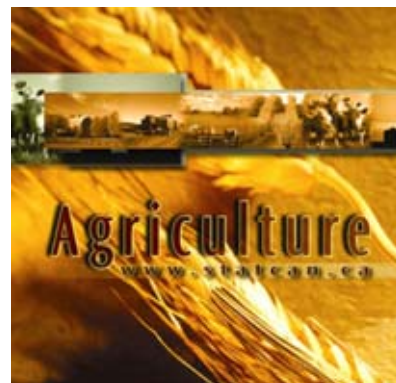


Statistics on Revenues and Expenses of Farms

2010, Preliminary estimates



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2010, Preliminary estimates

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

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

- In the Statistical tables section, the “p” symbol has been added in superscript beside the reference year to make a distinction between preliminary and final estimates.
- **The preliminary estimates for 2010 include communal farming organizations. Since 2009, communal farming organizations are included in the preliminary estimates.**
- Year-to-year percentage changes are not shown in Tables 7-1 to 7-11 as 2010 data are only preliminary.
- The Data quality, concepts and methodology section relates to reference year 2009. This section will be updated to reference year 2010 in the next issue of the publication on final estimates.

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

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

This issue of **Statistics on Revenues and Expenses of Farms** provides preliminary estimates for reference year 2010 and also gives some historical perspective by displaying farm-level data back to 2001.

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

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income adjusted for capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

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.

- 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.

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (StatCan) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.¹

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

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 1980s. The *Statistics Act* of 1971 provided StatCan with the authority to access income tax records for statistical purposes and thereby, the ability to produce annual farm financial statistics by farm type and revenue class, without causing any additional response burden on the agriculture community.

The TDP has been gradually expanded. Before 1987, the program was confined to the unincorporated farms outside of the Prairie provinces. In 1987, it was expanded to cover the incorporated farms and in 1990, to encompass the Prairie provinces. Finally, in 1993, it was expanded again to include the communal farming organizations.

Until 1990, the Agriculture Division had mainly used the taxation data to provide indicators for the farm operating expense estimates for the unincorporated farms outside of the Canadian Wheat Board (CWB) region as published in the **Agriculture Economic Statistics** (AES). The CWB region encompasses the Prairie provinces and Peace River region in British Columbia. Data for this region were traditionally collected from the National Farm Survey in order to meet the statistical requirements of the *Western Grain Stabilization Act*. As of 1991, expense estimates for publication purposes (AES) and National Accounting are primarily based on tax records as the Western Grain Stabilization Program ended as of July 31, 1991.

The TDP constitutes a major source of financial data for the Whole Farm Data Project.² These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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

This issue of **Statistics on Revenues and Expenses of Farms** presents preliminary data for the 2010 reference year. It also provides some historical perspective by displaying farm-level data back to 2001.

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, 2010

A complete review based on reference year 2010 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2012.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	Canadian Farm Financial Database
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production

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

Selected CANSIM tables from Statistics Canada

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

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

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

Selected surveys from Statistics Canada

3447	Taxation Data Program
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Selected summary tables from Statistics Canada

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

Statistical tables

Table 1-1
Selected financial statistics by province — Canada

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	200,610 ^A	192,190 ^A	189,100 ^A	185,250 ^A	180,950 ^A	171,090 ^A
Average per farm (\$)										
Total operating revenues	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	223,861 ^A	242,928 ^A	267,430 ^A	300,534 ^A	303,394 ^A	317,916 ^A
Total operating expenses	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	193,812 ^A	212,274 ^A	230,164 ^A	255,039 ^A	256,337 ^A	266,800 ^A
Net operating income	28,998	30,250	25,567	28,784	30,050	30,655	37,267	45,495	47,057	51,117
Net program payments	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,321 ^A	20,344 ^A	17,248 ^A	15,944 ^A	12,296 ^A	15,133 ^A
Net market income	17,120	18,149	9,355	11,397	9,729	10,310	20,019	29,551	34,760	35,983
Adjustment for capital cost allowance (CCA)	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,757 ^A	22,408 ^A	23,373 ^A	25,147 ^A	26,488 ^A	29,387 ^A
Net market income adjusted for CCA	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,404	8,272	6,597
Net operating income adjusted for CCA	11,725	11,871	6,238	8,860	9,293	8,247	13,893	20,349	20,569	21,730

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A	255 ^A	245 ^A	260 ^A	250 ^A
Average per farm (\$)										
Total operating revenues	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	471,209 ^A	519,477 ^A	515,233 ^A	573,193 ^A	603,877 ^B	666,255 ^B
Total operating expenses	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	422,692 ^A	489,647 ^A	475,500 ^A	511,926 ^A	535,444 ^B	558,894 ^B
Net operating income	21,320	13,123	25,340	33,442	48,518	29,830	39,733	61,266	68,434	107,362
Net program payments	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	9,716 ^A	10,759 ^B	12,085 ^B	10,911 ^B	11,318 ^B	16,918 ^D
Net market income	15,904	6,313	19,383	25,557	38,801	19,071	27,649	50,355	57,116	90,443
Adjustment for capital cost allowance (CCA)	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,623 ^A	33,250 ^A	35,685 ^A	41,662 ^A	42,732 ^B	47,390 ^B
Net market income adjusted for CCA	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,693	14,383	43,053
Net operating income adjusted for CCA	5,214	-4,435	4,379	10,964	22,895	-3,420	4,048	19,605	25,701	59,972

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,325 ^A	1,315 ^A	1,265 ^A	1,235 ^A	1,155 ^A	1,155 ^A
Average per farm (\$)										
Total operating revenues	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	307,827 ^A	334,080 ^A	353,551 ^A	397,049 ^A	429,029 ^A	435,867 ^A
Total operating expenses	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	273,147 ^A	296,783 ^A	316,059 ^A	347,542 ^A	379,729 ^A	378,201 ^A
Net operating income	36,450	31,084	36,279	26,287	34,681	37,298	37,491	49,507	49,300	57,666
Net program payments	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	24,754 ^A	16,725 ^B	18,194 ^A	27,360 ^A	32,929 ^A	25,792 ^B
Net market income	20,021	18,633	22,812	6,092	9,927	20,573	19,298	22,147	16,371	31,875
Adjustment for capital cost allowance (CCA)	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,297 ^A	28,866 ^A	32,188 ^A	33,331 ^A	35,561 ^A	36,295 ^A
Net market income adjusted for CCA	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-11,185	-19,190	-4,420
Net operating income adjusted for CCA	12,035	5,398	10,612	-544	6,383	8,432	5,304	16,176	13,739	21,371

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A	2,205 ^A	2,110 ^A	2,150 ^A	1,795 ^A	1,945 ^A
	Average per farm (\$)									
Total operating revenues	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	226,468 ^A	252,607 ^A	277,381 ^A	286,986 ^A	337,037 ^A	353,536 ^A
Total operating expenses	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	191,813 ^A	214,502 ^A	233,543 ^A	252,694 ^A	296,295 ^A	295,025 ^A
Net operating income	30,307	28,449	27,578	34,646	34,656	38,105	43,838	34,291	40,743	58,511
Net program payments	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,586 ^A	9,086 ^A	10,898 ^A	9,961 ^A	13,310 ^A	11,919 ^B
Net market income	23,407	21,962	18,784	24,423	22,070	29,019	32,939	24,330	27,432	46,592
Adjustment for capital cost allowance (CCA)	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,804 ^A	18,663 ^A	19,560 ^A	19,407 ^A	23,252 ^A	23,720 ^A
Net market income adjusted for CCA	7,339	5,758	2,255	7,331	4,266	10,356	13,379	4,923	4,180	22,872
Net operating income adjusted for CCA	14,239	12,245	11,049	17,554	16,852	19,442	24,278	14,885	17,491	34,791

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A	1,680 ^A	1,650 ^A	1,560 ^A	1,455 ^A	1,420 ^A
	Average per farm (\$)									
Total operating revenues	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	303,288 ^A	312,767 ^A	329,376 ^A	367,275 ^A	422,952 ^A	448,245 ^B
Total operating expenses	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	256,048 ^A	265,902 ^A	284,498 ^A	318,609 ^A	363,421 ^A	386,032 ^B
Net operating income	41,781	48,379	44,711	39,448	47,240	46,865	44,877	48,666	59,531	62,213
Net program payments	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,064 ^A	21,292 ^A	22,107 ^A	21,887 ^A	23,404 ^B	20,673 ^B
Net market income	37,261	42,551	36,981	23,283	24,175	25,573	22,770	26,778	36,128	41,540
Adjustment for capital cost allowance (CCA)	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,094 ^A	28,973 ^A	29,930 ^A	30,139 ^A	33,547 ^A	35,311 ^A
Net market income adjusted for CCA	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,360	2,580	6,229
Net operating income adjusted for CCA	18,667	24,247	18,957	13,196	19,146	17,892	14,947	18,527	25,984	26,902

Table 1-6
Selected financial statistics by province — Quebec

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A	26,230 ^A	25,390 ^A	24,645 ^A	25,160 ^A	23,475 ^A
	Average per farm (\$)									
Total operating revenues	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	293,611 ^A	301,881 ^A	334,382 ^A	369,676 ^A	351,608 ^A	371,490 ^A
Total operating expenses	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	244,752 ^A	257,303 ^A	284,238 ^A	314,702 ^A	299,681 ^A	306,880 ^A
Net operating income	39,462	36,646	37,991	42,486	48,859	44,577	50,144	54,974	51,927	64,611
Net program payments	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	26,432 ^A	28,193 ^A	31,461 ^A	34,675 ^A	31,522 ^A	26,671 ^A
Net market income	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,299	20,405	37,939
Adjustment for capital cost allowance (CCA)	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	23,620 ^A	24,702 ^A	25,036 ^A	26,201 ^A	25,954 ^A	28,330 ^A
Net market income adjusted for CCA	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-5,902	-5,549	9,610
Net operating income adjusted for CCA	19,295	15,053	15,814	19,878	25,239	19,876	25,108	28,773	25,974	36,281

Table 1-7
Selected financial statistics by province — Ontario

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,620 ^A	43,285 ^A	45,030 ^A	44,230 ^A	42,395 ^A	42,900 ^A
	Average per farm (\$)									
Total operating revenues	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	237,427 ^A	257,646 ^A	263,373 ^A	284,937 ^A	299,757 ^A	301,247 ^A
Total operating expenses	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	205,677 ^A	225,105 ^A	231,799 ^A	248,151 ^A	263,221 ^A	256,251 ^A
Net operating income	25,592	27,812	26,742	27,536	31,750	32,541	31,574	36,786	36,536	44,996
Net program payments	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	14,633 ^A	15,043 ^A	11,964 ^A	13,023 ^A	7,639 ^A	8,330 ^B
Net market income	13,700	17,250	17,104	15,541	17,117	17,497	19,610	23,762	28,897	36,666
Adjustment for capital cost allowance (CCA)	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	20,710 ^A	22,561 ^A	21,807 ^A	23,125 ^A	24,217 ^A	25,254 ^A
Net market income adjusted for CCA	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	638	4,680	11,412
Net operating income adjusted for CCA	8,469	9,721	7,153	7,202	11,040	9,980	9,767	13,661	12,319	19,742

Table 1-8
Selected financial statistics by province — Manitoba

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,390 ^A	17,760 ^A	17,015 ^A	16,020 ^A	15,760 ^A	15,410 ^A
	Average per farm (\$)									
Total operating revenues	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	235,277 ^A	252,901 ^A	292,692 ^A	340,713 ^A	345,606 ^A	348,072 ^A
Total operating expenses	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	203,949 ^A	228,823 ^A	252,402 ^A	296,599 ^A	289,835 ^A	288,021 ^A
Net operating income	32,820	35,671	32,041	35,836	31,328	24,078	40,290	44,114	55,771	60,050
Net program payments	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	29,749 ^A	31,921 ^A	20,696 ^A	14,102 ^A	13,390 ^A	18,407 ^A
Net market income	19,934	28,083	22,053	19,612	1,579	7,843	19,594	30,012	42,381	41,644
Adjustment for capital cost allowance (CCA)	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	24,758 ^A	25,614 ^A	27,526 ^A	30,638 ^A	32,920 ^A	35,720 ^A
Net market income adjusted for CCA	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	-625	9,461	5,924
Net operating income adjusted for CCA	13,699	14,617	9,043	11,372	6,570	-1,536	12,764	13,476	22,851	24,330

Table 1-9
Selected financial statistics by province — Saskatchewan

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,735 ^A	45,075 ^A	43,955 ^A	42,660 ^A	40,365 ^A	37,900 ^A
	Average per farm (\$)									
Total operating revenues	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	143,212 ^A	155,844 ^A	184,108 ^A	223,740 ^A	232,349 ^A	241,282 ^A
Total operating expenses	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	123,497 ^A	131,538 ^A	150,039 ^A	175,602 ^A	179,550 ^A	183,748 ^A
Net operating income	26,368	26,600	19,143	18,893	19,716	24,305	34,068	48,139	52,798	57,534
Net program payments	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	20,148 ^A	20,194 ^A	14,381 ^A	6,690 ^A	3,287 ^B	14,492 ^A
Net market income	14,736	14,130	-1,279	1,948	-432	4,112	19,687	41,449	49,511	43,042
Adjustment for capital cost allowance (CCA)	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,803 ^A	18,035 ^A	19,266 ^A	21,708 ^A	24,805 ^A	29,047 ^A
Net market income adjusted for CCA	851	-691	-16,611	-14,007	-17,236	-13,923	421	19,740	24,706	13,994
Net operating income adjusted for CCA	12,483	11,779	3,812	2,938	2,912	6,270	14,802	26,431	27,993	28,486

Table 1-10
Selected financial statistics by province — Alberta

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	48,435 ^A	44,815 ^A	42,815 ^A	42,985 ^A	43,225 ^A	37,810 ^A
	Average per farm (\$)									
Total operating revenues	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	230,103 ^A	258,588 ^A	292,068 ^A	323,418 ^A	310,708 ^A	345,181 ^A
Total operating expenses	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	203,009 ^A	230,472 ^A	252,875 ^A	271,787 ^A	261,628 ^A	304,474 ^A
Net operating income	28,858	31,267	20,564	29,525	27,095	28,116	39,192	51,631	49,079	40,707
Net program payments	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	20,196 ^A	19,196 ^A	17,406 ^A	18,781 ^A	12,924 ^A	15,792 ^B
Net market income	17,171	14,985	-149	9,083	6,899	8,920	21,786	32,850	36,155	24,915
Adjustment for capital cost allowance (CCA)	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	21,163 ^A	23,545 ^A	25,951 ^A	27,740 ^A	27,980 ^A	32,772 ^A
Net market income adjusted for CCA	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	5,110	8,175	-7,857
Net operating income adjusted for CCA	10,697	12,099	677	9,636	5,932	4,571	13,241	23,891	21,099	7,935

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,285 ^A	9,600 ^A	9,615 ^A	9,520 ^A	9,375 ^A	8,850 ^A
	Average per farm (\$)									
Total operating revenues	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	271,068 ^A	298,986 ^A	305,430 ^A	339,761 ^A	342,845 ^A	362,101 ^A
Total operating expenses	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	243,326 ^A	266,474 ^A	277,647 ^A	314,493 ^A	311,573 ^A	321,503 ^A
Net operating income	20,810	24,977	25,414	25,241	27,742	32,512	27,783	25,268	31,272	40,598
Net program payments	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A	10,607 ^A	11,348 ^A	11,803 ^A	11,376 ^A	10,117 ^B
Net market income	16,971	21,218	20,808	14,583	13,103	21,905	16,435	13,465	19,896	30,482
Adjustment for capital cost allowance (CCA)	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,828 ^A	23,301 ^A	24,490 ^A	25,265 ^A	25,698 ^A	27,085 ^A
Net market income adjusted for CCA	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,800	-5,802	3,396
Net operating income adjusted for CCA	2,109	6,215	6,094	5,033	6,914	9,212	3,293	3	5,574	13,513

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,520 ^A	98,515 ^A	100,290 ^A	98,850 ^A	98,500 ^A	94,335 ^A
	Average per farm (\$)									
Total operating revenues	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,731 ^A	196,835 ^A	223,460 ^A	269,411 ^A	274,358 ^A	279,426 ^A
Total operating expenses	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,393 ^A	166,217 ^A	183,730 ^A	213,781 ^A	216,310 ^A	221,579 ^A
Net operating income	27,561	31,863	27,456	25,898	25,339	30,618	39,730	55,629	58,048	57,847
Net program payments	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	21,707 ^A	24,158 ^A	16,497 ^A	11,652 ^A	8,400 ^A	15,216 ^A
Net market income	12,632	17,550	10,494	11,309	3,631	6,461	23,233	43,978	49,649	42,631
Adjustment for capital cost allowance (CCA)	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	20,983 ^A	22,568 ^A	24,067 ^A	27,124 ^A	29,351 ^A	32,839 ^A
Net market income adjusted for CCA	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	16,853	20,298	9,792
Net operating income adjusted for CCA	11,038	13,995	8,397	6,185	4,356	8,050	15,663	28,505	28,697	25,008

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	71,915 ^A	70,580 ^A	72,285 ^A	71,520 ^A	71,070 ^A	69,355 ^A
	Average per farm (\$)									
Total operating revenues	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	149,224 ^A	163,766 ^A	199,780 ^A	256,041 ^A	261,455 ^A	258,737 ^A
Total operating expenses	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	126,157 ^A	135,740 ^A	158,783 ^A	193,780 ^A	197,119 ^A	197,003 ^A
Net operating income	28,239	31,553	26,422	25,074	23,066	28,026	40,997	62,261	64,336	61,733
Net program payments	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,223 ^A	25,876 ^A	16,324 ^A	8,976 ^A	5,824 ^A	14,811 ^A
Net market income	11,748	15,726	7,255	9,982	843	2,150	24,673	53,285	58,512	46,922
Adjustment for capital cost allowance (CCA)	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,583 ^A	22,061 ^A	23,999 ^A	27,973 ^A	30,824 ^A	34,578 ^A
Net market income adjusted for CCA	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	25,312	27,688	12,344
Net operating income adjusted for CCA	12,394	14,345	8,144	5,875	2,483	5,965	16,998	34,288	33,512	27,155

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,360 ^B	1,325 ^B	1,200 ^A	1,245 ^B	1,200 ^B	1,090 ^A
	Average per farm (\$)									
Total operating revenues	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	726,091 ^B	771,448 ^A	891,748 ^A	976,455 ^B	1,108,654 ^B	1,205,118 ^A
Total operating expenses	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	606,402 ^B	653,712 ^A	763,214 ^A	811,604 ^B	910,434 ^B	995,896 ^A
Net operating income	88,895	119,845	102,967	76,592	119,688	117,735	128,535	164,850	198,220	209,222
Net program payments	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	94,852 ^B	70,447 ^B	62,818 ^A	81,535 ^B	69,823 ^B	70,962 ^B
Net market income	59,588	93,538	77,063	28,449	24,836	47,289	65,716	83,315	128,397	138,260
Adjustment for capital cost allowance (CCA)	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	80,717 ^B	80,670 ^A	95,447 ^A	92,653 ^B	95,961 ^B	106,531 ^A
Net market income adjusted for CCA	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-9,338	32,435	31,730
Net operating income adjusted for CCA	33,205	58,170	37,976	4,636	38,971	37,066	33,087	72,197	102,259	102,692

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A	2,375 ^A	2,565 ^B	2,520 ^B	2,390 ^A	2,255 ^B
	Average per farm (\$)									
Total operating revenues	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	312,344 ^A	375,630 ^A	368,129 ^B	375,245 ^B	399,861 ^A	445,520 ^B
Total operating expenses	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	268,285 ^A	319,075 ^A	318,631 ^B	334,255 ^B	347,168 ^A	381,215 ^B
Net operating income	39,687	44,363	41,896	37,584	44,059	56,555	49,498	40,989	52,692	64,305
Net program payments	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	27,576 ^B	30,870 ^B	25,293 ^B	25,444 ^B	19,113 ^B	17,733 ^C
Net market income	25,961	27,995	27,194	20,369	16,483	25,685	24,204	15,546	33,579	46,572
Adjustment for capital cost allowance (CCA)	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	23,623 ^A	27,006 ^B	25,595 ^B	26,767 ^B	26,352 ^B	29,224 ^B
Net market income adjusted for CCA	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-11,221	7,228	17,348
Net operating income adjusted for CCA	20,316	22,392	20,411	14,755	20,436	29,549	23,903	14,223	26,341	35,081

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A	4,910 ^A	4,880 ^A	4,800 ^A	4,685 ^A	4,690 ^B
	Average per farm (\$)									
Total operating revenues	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	168,139 ^A	181,866 ^A	200,017 ^A	221,096 ^A	220,929 ^A	232,474 ^B
Total operating expenses	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	149,322 ^A	153,937 ^A	163,633 ^A	189,573 ^A	198,540 ^A	202,201 ^B
Net operating income	14,518	18,558	21,704	20,978	18,817	27,929	36,384	31,523	22,389	30,273
Net program payments	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	16,687 ^B	14,847 ^A	12,837 ^A	15,137 ^B	14,744 ^B	16,512 ^B
Net market income	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,386	7,646	13,761
Adjustment for capital cost allowance (CCA)	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,001 ^A	13,152 ^A	15,253 ^A	16,888 ^A	17,996 ^A	17,881 ^B
Net market income adjusted for CCA	-4,114	-916	1,514	-976	-10,871	-71	8,294	-502	-10,350	-4,121
Net operating income adjusted for CCA	4,505	7,981	10,444	8,780	5,816	14,776	21,131	14,635	4,393	12,392

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,865 ^A	3,870 ^A	3,965 ^A	3,790 ^A	3,610 ^A	3,235 ^A
	Average per farm (\$)									
Total operating revenues	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	784,648 ^A	902,752 ^A	874,440 ^A	934,982 ^A	971,656 ^A	1,087,951 ^B
Total operating expenses	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	712,740 ^A	812,471 ^A	800,867 ^A	853,422 ^A	866,687 ^A	963,066 ^B
Net operating income	42,740	67,791	67,718	64,446	71,908	90,281	73,573	81,560	104,968	124,885
Net program payments	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	26,942 ^A	35,062 ^B	30,447 ^B	39,435 ^B	30,987 ^B	29,434 ^B
Net market income	32,216	57,698	53,722	47,084	44,966	55,219	43,126	42,125	73,982	95,450
Adjustment for capital cost allowance (CCA)	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,612 ^A	56,442 ^A	54,383 ^A	56,321 ^A	60,571 ^B	67,407 ^B
Net market income adjusted for CCA	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-14,197	13,411	28,043
Net operating income adjusted for CCA	3,385	26,427	20,957	20,029	24,296	33,840	19,190	25,239	44,398	57,477

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	16,000 ^A	15,455 ^A	15,390 ^A	14,980 ^A	15,550 ^A	13,715 ^B
	Average per farm (\$)									
Total operating revenues	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,792 ^A	99,382 ^A	98,005 ^A	103,945 ^A	104,186 ^A	108,706 ^B
Total operating expenses	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,750 ^A	82,438 ^A	80,439 ^A	85,422 ^A	84,962 ^B	89,970 ^C
Net operating income	16,221	19,346	15,020	15,779	15,041	16,943	17,566	18,524	19,223	18,736
Net program payments	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,386 ^A	11,548 ^A	9,799 ^A	8,167 ^B	6,651 ^C	8,629 ^C
Net market income	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,357	12,572	10,107
Adjustment for capital cost allowance (CCA)	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,159 ^A	13,751 ^A	13,547 ^A	13,586 ^A	14,138 ^B	15,747 ^B
Net market income adjusted for CCA	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,229	-1,566	-5,640
Net operating income adjusted for CCA	3,381	6,100	1,374	2,453	1,882	3,192	4,019	4,937	5,086	2,989

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	100,085 ^A	93,675 ^A	88,810 ^A	86,400 ^A	82,445 ^A	76,750 ^A
	Average per farm (\$)									
Total operating revenues	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	270,194 ^A	291,404 ^A	317,089 ^A	336,138 ^A	338,084 ^A	365,225 ^A
Total operating expenses	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	235,412 ^A	260,712 ^A	282,604 ^A	302,237 ^A	304,160 ^A	322,381 ^A
Net operating income	30,457	28,606	23,551	32,064	34,781	30,693	34,485	33,901	33,924	42,844
Net program payments	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,928 ^A	16,334 ^A	18,096 ^A	20,854 ^A	16,952 ^A	15,031 ^A
Net market income	21,675	18,760	8,140	11,497	15,853	14,359	16,389	13,046	16,973	27,813
Adjustment for capital cost allowance (CCA)	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	20,530 ^A	22,239 ^A	22,590 ^A	22,885 ^A	23,067 ^A	25,144 ^A
Net market income adjusted for CCA	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,838	-6,095	2,669
Net operating income adjusted for CCA	12,422	9,707	3,933	11,899	14,251	8,453	11,895	11,016	10,857	17,700

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	63,360 ^A	58,990 ^A	54,820 ^A	52,590 ^A	49,200 ^A	47,280 ^A
	Average per farm (\$)									
Total operating revenues	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	170,083 ^A	190,486 ^A	205,106 ^A	218,223 ^A	211,764 ^A	231,186 ^A
Total operating expenses	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,616 ^A	181,242 ^A	194,000 ^A	204,720 ^A	201,167 ^A	220,552 ^A
Net operating income	14,928	14,827	6,702	12,284	11,468	9,245	11,106	13,503	10,598	10,634
Net program payments	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	18,868 ^A	14,771 ^A	14,669 ^A	15,225 ^A	12,178 ^A	10,987 ^A
Net market income	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,723	-1,580	-352
Adjustment for capital cost allowance (CCA)	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,121 ^A	13,063 ^A	13,089 ^A	13,269 ^A	12,969 ^A	14,391 ^A
Net market income adjusted for CCA	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-14,991	-14,549	-14,743
Net operating income adjusted for CCA	3,694	3,053	-5,183	662	-653	-3,818	-1,984	234	-2,371	-3,757

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,950 ^A	14,295 ^A	13,950 ^A	13,550 ^A	13,220 ^A	12,080 ^A
	Average per farm (\$)									
Total operating revenues	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	375,817 ^A	403,114 ^A	437,830 ^A	469,152 ^A	493,917 ^A	533,742 ^A
Total operating expenses	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	281,933 ^A	307,232 ^A	334,988 ^A	365,596 ^A	388,328 ^A	400,406 ^A
Net operating income	69,291	69,999	73,786	78,152	93,885	95,881	102,842	103,556	105,590	133,336
Net program payments	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,343 ^A	12,990 ^A	11,245 ^A	7,912 ^A	9,079 ^B	11,418 ^A
Net market income	58,469	62,231	65,088	62,977	77,541	82,892	91,596	95,644	96,511	121,918
Adjustment for capital cost allowance (CCA)	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,406 ^A	44,602 ^A	45,686 ^A	47,723 ^A	50,373 ^A	55,950 ^A
Net market income adjusted for CCA	25,811	27,662	28,373	24,956	36,135	38,290	45,911	47,922	46,138	65,968
Net operating income adjusted for CCA	36,633	35,431	37,071	40,130	52,478	51,279	57,156	55,833	55,217	77,386

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,345 ^A	4,910 ^A	4,335 ^A	3,835 ^A	3,700 ^A	3,295 ^B
	Average per farm (\$)									
Total operating revenues	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,310 ^A	958,250 ^A	1,090,837 ^A	1,221,534 ^A	1,196,370 ^A	1,325,141 ^B
Total operating expenses	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	834,111 ^A	898,357 ^A	1,019,727 ^A	1,192,960 ^A	1,162,370 ^A	1,236,283 ^B
Net operating income	96,153	53,886	39,134	81,407	109,199	59,893	71,111	28,574	34,000	88,858
Net program payments	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	41,994 ^A	58,665 ^A	106,289 ^A	184,818 ^A	143,813 ^A	111,618 ^B
Net market income	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-156,243	-109,813	-22,761
Adjustment for capital cost allowance (CCA)	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	56,895 ^A	59,444 ^A	60,031 ^A	61,013 ^A	58,230 ^A	61,091 ^B
Net market income adjusted for CCA	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-217,256	-168,042	-83,851
Net operating income adjusted for CCA	49,980	5,806	-12,697	26,891	52,305	449	11,080	-32,439	-24,229	27,767

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,405 ^A	4,385 ^A	4,385 ^A	4,245 ^A	4,460 ^A	3,945 ^A
	Average per farm (\$)									
Total operating revenues	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	830,282 ^A	835,889 ^A	896,670 ^A	1,044,666 ^A	1,036,094 ^A	1,104,736 ^A
Total operating expenses	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	707,893 ^A	731,708 ^A	786,595 ^A	919,771 ^A	903,816 ^A	942,443 ^A
Net operating income	80,316	81,163	80,197	102,608	122,389	104,182	110,075	124,895	132,278	162,293
Net program payments	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,276 ^A	11,953 ^B	10,334 ^B	12,767 ^D	9,388 ^B	9,775 ^B
Net market income	72,789	74,887	73,291	87,721	107,113	92,228	99,741	112,128	122,890	152,518
Adjustment for capital cost allowance (CCA)	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	42,923 ^A	45,757 ^A	45,266 ^A	48,893 ^A	49,166 ^A	51,514 ^A
Net market income adjusted for CCA	32,998	36,194	33,866	46,635	64,189	46,471	54,474	63,235	73,724	101,004
Net operating income adjusted for CCA	40,525	42,469	40,772	61,522	79,466	58,424	64,809	76,002	83,113	110,779

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	12,015 ^A	11,090 ^A	11,315 ^A	12,175 ^A	11,870 ^A	10,155 ^B
	Average per farm (\$)									
Total operating revenues	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	161,693 ^A	173,482 ^A	189,642 ^A	171,587 ^A	158,165 ^A	190,123 ^B
Total operating expenses	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	142,761 ^A	154,748 ^A	169,504 ^A	157,151 ^A	144,352 ^A	166,289 ^B
Net operating income	9,605	15,863	14,297	16,873	18,932	18,734	20,137	14,436	13,812	23,833
Net program payments	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	13,533 ^A	11,943 ^B	12,384 ^B	10,767 ^A	8,792 ^B	8,872 ^C
Net market income	2,066	5,885	2,889	5,278	5,400	6,792	7,754	3,670	5,020	14,962
Adjustment for capital cost allowance (CCA)	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	14,500 ^A	16,441 ^A	17,013 ^A	15,702 ^A	13,744 ^A	16,657 ^B
Net market income adjusted for CCA	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-12,032	-8,724	-1,695
Net operating income adjusted for CCA	-3,221	1,029	534	3,420	4,432	2,294	3,125	-1,266	69	7,177

Table 3-1

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	85,185 ^A	78,720 ^A	75,375 ^A	70,665 ^A	70,690 ^A	63,555 ^A
	Average per farm (\$)									
Total operating revenues	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,233 ^A	25,119 ^A	25,129 ^A	25,559 ^A	25,346 ^A	25,751 ^A
Total operating expenses	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,322 ^A	26,435 ^A	26,897 ^A	27,989 ^A	27,065 ^A	27,368 ^A
Net operating income	2,297	1,424	-944	-908	-89	-1,316	-1,768	-2,430	-1,719	-1,617
Net program payments	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,386 ^A	2,873 ^A	2,148 ^A	1,633 ^A	1,354 ^A	1,553 ^B
Net market income	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-4,063	-3,072	-3,170
Adjustment for capital cost allowance (CCA)	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,049 ^A	4,303 ^A	4,234 ^A	4,185 ^A	4,350 ^A	4,608 ^A
Net market income adjusted for CCA	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,249	-7,422	-7,778
Net operating income adjusted for CCA	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619	-6,002	-6,616	-6,069	-6,225

Table 3-2

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,760 ^A	33,230 ^A	32,030 ^A	30,510 ^A	29,395 ^A	29,020 ^A
	Average per farm (\$)									
Total operating revenues	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,893 ^A	71,489 ^A	72,021 ^A	71,921 ^A	71,860 ^A	72,376 ^A
Total operating expenses	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,724 ^A	61,885 ^A	63,388 ^A	62,636 ^A	61,279 ^A	61,848 ^A
Net operating income	14,043	13,672	7,646	9,416	10,169	9,603	8,633	9,286	10,581	10,527
Net program payments	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,935 ^A	10,797 ^A	7,471 ^A	5,246 ^A	4,229 ^A	4,830 ^A
Net market income	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,040	6,352	5,697
Adjustment for capital cost allowance (CCA)	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,514 ^A	9,888 ^A	9,382 ^A	9,432 ^A	8,902 ^A	10,057 ^A
Net market income adjusted for CCA	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-5,392	-2,550	-4,360
Net operating income adjusted for CCA	5,097	4,579	-1,754	-96	655	-284	-749	-147	1,679	470

Table 3-3

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,310 ^A	39,880 ^A	37,485 ^A	36,735 ^A	34,420 ^A	33,120 ^A
	Average per farm (\$)									
Total operating revenues	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,359 ^A	162,163 ^A	162,551 ^A	162,009 ^A	162,443 ^A	162,501 ^A
Total operating expenses	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,204 ^A	133,479 ^A	133,131 ^A	131,429 ^A	131,470 ^A	129,580 ^A
Net operating income	34,713	34,284	27,932	29,249	28,155	28,683	29,420	30,580	30,972	32,921
Net program payments	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,718 ^A	21,493 ^A	15,081 ^A	9,534 ^A	8,092 ^A	10,801 ^A
Net market income	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,046	22,880	22,121
Adjustment for capital cost allowance (CCA)	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,516 ^A	19,264 ^A	18,560 ^A	17,701 ^A	18,269 ^A	19,578 ^A
Net market income adjusted for CCA	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,344	4,611	2,543
Net operating income adjusted for CCA	16,282	15,343	8,161	9,225	8,639	9,420	10,860	12,878	12,704	13,343

Table 3-4

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,555 ^A	22,255 ^A	23,390 ^A	23,365 ^A	22,790 ^A	22,295 ^A
	Average per farm (\$)									
Total operating revenues	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,972 ^A	350,188 ^A	352,901 ^A	353,764 ^A	355,924 ^A	354,691 ^A
Total operating expenses	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	284,566 ^A	286,600 ^A	284,551 ^A	282,851 ^A	283,741 ^A	278,795 ^A
Net operating income	68,544	69,279	62,590	64,278	64,406	63,588	68,350	70,912	72,183	75,895
Net program payments	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,665 ^A	36,851 ^A	25,647 ^A	16,271 ^A	12,456 ^A	19,158 ^A
Net market income	42,228	43,825	29,989	33,321	25,741	26,737	42,703	54,641	59,727	56,737
Adjustment for capital cost allowance (CCA)	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,402 ^A	38,674 ^A	36,413 ^A	34,973 ^A	37,017 ^A	40,171 ^A
Net market income adjusted for CCA	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	19,668	22,711	16,566
Net operating income adjusted for CCA	31,832	31,417	24,091	24,770	25,004	24,914	31,937	35,939	35,166	35,725

Table 3-5

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 ^P
Number of farms	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,805 ^A	18,105 ^A	20,815 ^A	23,965 ^A	23,655 ^A	23,095 ^A
	Average per farm (\$)									
Total operating revenues	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,530,906 ^A	1,550,523 ^A	1,538,363 ^A	1,562,582 ^A	1,576,452 ^A	1,617,534 ^A
Total operating expenses	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,348,397 ^A	1,378,380 ^A	1,336,482 ^A	1,331,627 ^A	1,339,119 ^A	1,368,172 ^A
Net operating income	165,751	176,300	161,090	187,605	182,509	172,143	201,882	230,955	237,333	249,362
Net program payments	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	90,550 ^A	91,000 ^A	81,437 ^A	81,256 ^A	60,984 ^A	67,766 ^A
Net market income	110,745	117,608	80,659	99,563	91,959	81,144	120,444	149,699	176,349	181,596
Adjustment for capital cost allowance (CCA)	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	106,744 ^A	111,031 ^A	108,224 ^A	108,777 ^A	116,311 ^A	125,496 ^A
Net market income adjusted for CCA	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	40,923	60,038	56,100
Net operating income adjusted for CCA	70,177	77,447	58,537	82,938	75,765	61,113	93,657	122,178	121,022	123,866

Table 4
Average operating revenues and expenses by province

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	250^A	1,155^A	1,945^A	1,420^A	23,475^A	42,900^A	15,410^A	37,900^A	37,810^A	8,850^A	171,090^A
Distribution by province (%)	0.1	0.7	1.1	0.8	13.7	25.1	9.0	22.2	22.1	5.2	100.0
	Average per farm (\$)										
Total operating revenues	666,255^B	435,867^A	353,536^A	448,245^B	371,490^A	301,247^A	348,072^A	241,282^A	345,181^A	362,101^A	317,916^A
Total crop revenues	81,202^B	246,540^A	100,825^B	185,384^B	94,159^A	133,816^A	170,833^A	145,724^A	110,876^A	147,259^A	130,707^A
Total grains and oilseeds	x	23,234 ^A	5,510 ^C	11,579 ^B	36,363 ^A	66,329 ^A	146,317 ^A	141,171 ^A	90,117 ^A	6,484 ^B	86,632 ^A
Total other crops	x	223,306 ^A	95,315 ^B	173,806 ^B	57,796 ^A	67,487 ^A	24,516 ^B	4,554 ^B	20,759 ^B	140,776 ^A	44,075 ^A
Potatoes	2,571 ^D	202,698 ^A	4,097 ^D	104,993 ^B	x	3,383 ^B	15,381 ^B	404 ^B	4,603 ^D	4,784 ^C	6,580 ^A
Fruits	2,528 ^A	5,240 ^B	45,246 ^D	13,634 ^C	8,086 ^B	6,717 ^B	97 ^E	17 ^D	x	37,985 ^B	5,448 ^A
Vegetables	19,667 ^C	8,454 ^D	16,383 ^D	5,333 ^C	15,678 ^B	9,599 ^B	1,379 ^C	132 ^E	F	8,368 ^C	5,739 ^A
Tobacco	0	x	0	0	x	1,372 ^D	0	0	x	x	347 ^D
Greenhouse, nursery and floriculture products	46,308 ^B	4,105 ^E	26,487 ^C	F	17,671 ^B	41,235 ^B	4,157 ^A	796 ^D	5,584 ^B	81,997 ^B	19,482 ^A
Forage crops (including seeds)	F	2,485 ^A	2,691 ^B	2,892 ^B	2,429 ^B	3,046 ^C	3,393 ^B	3,189 ^C	7,800 ^B	6,266 ^B	4,239 ^A
Other crops	x	x	411 ^B	10,766 ^C	8,772 ^B	2,135 ^D	109 ^C	16 ^A	1,460 ^D	x	2,240 ^B
Total livestock and product revenues	543,262^B	140,436^A	215,784^A	222,279^B	224,191^A	137,041^A	126,173^A	48,282^A	166,221^B	188,398^A	139,670^A
Cattle	13,339 ^B	36,000 ^B	12,217 ^A	13,928 ^A	30,571 ^B	32,174 ^B	40,499 ^A	34,261 ^A	133,396 ^B	37,140 ^B	55,410 ^A
Hogs	x	15,244 ^D	4,108 ^E	44,496 ^E	52,679 ^A	24,683 ^A	50,535 ^A	6,654 ^B	8,809 ^B	6,873 ^C	22,262 ^A
Poultry and eggs	205,085 ^B	12,394 ^D	83,371 ^B	81,830 ^C	48,402 ^B	33,589 ^A	16,577 ^B	2,398 ^B	9,469 ^A	80,215 ^B	25,331 ^A
Dairy products and subsidies	252,630 ^D	71,216 ^B	65,546 ^B	77,790 ^B	88,566 ^A	41,401 ^A	14,922 ^B	3,337 ^B	10,364 ^B	57,934 ^B	32,133 ^A
Other livestock and products	x	5,583 ^E	50,542 ^C	4,234 ^B	3,973 ^B	5,195 ^C	3,641 ^C	1,633 ^C	4,183 ^C	6,236 ^B	4,534 ^B
Program payments and insurance proceeds	17,606^D	29,059^B	12,198^B	22,972^B	32,551^A	9,663^A	24,313^A	20,773^A	21,770^A	11,000^B	19,609^A
Total other revenues	24,186^C	19,832^B	24,729^C	17,610^B	20,589^A	20,727^A	26,753^A	26,502^A	46,315^B	15,445^A	27,930^A
Custom work and machine rental	17,767 ^C	14,914 ^B	15,633 ^C	10,924 ^B	11,243 ^B	14,087 ^A	10,105 ^B	7,843 ^A	27,571 ^B	9,335 ^A	14,691 ^A
Rental income	1,680 ^E	3,043 ^C	x	1,423 ^C	2,459 ^B	2,998 ^B	2,451 ^B	3,467 ^B	8,745 ^A	3,359 ^B	4,242 ^A
Miscellaneous revenues	4,740 ^C	1,874 ^A	x	5,262 ^D	6,888 ^A	3,642 ^B	14,197 ^A	15,192 ^A	9,999 ^A	2,751 ^B	8,996 ^A
Total operating expenses	558,894^B	378,201^A	295,025^A	386,032^B	306,880^A	256,251^A	288,021^A	183,748^A	304,474^A	321,503^A	266,800^A
Total crop expenses	32,061^B	103,945^A	30,886^B	65,443^B	33,141^A	45,908^A	71,486^A	56,024^A	45,860^A	42,502^B	48,875^A
Fertilizer and lime	11,943 ^D	43,614 ^A	7,080 ^B	21,871 ^A	11,187 ^A	15,127 ^A	34,927 ^A	25,712 ^A	23,464 ^A	11,851 ^B	20,538 ^A
Pesticides	2,693 ^C	30,535 ^A	7,446 ^C	14,571 ^B	x	6,894 ^A	17,821 ^A	19,112 ^A	11,184 ^A	3,938 ^A	11,209 ^A
Seed and plants	10,887 ^A	22,969 ^A	x	21,558 ^D	13,635 ^A	17,812 ^A	17,812 ^A	10,893 ^A	10,131 ^A	17,221 ^B	13,952 ^A
Other crop expenses	6,538 ^B	6,826 ^B	x	7,443 ^B	x	6,037 ^B	926 ^A	307 ^A	1,082 ^D	9,492 ^B	3,175 ^A
Total livestock expenses	239,325^B	63,531^A	96,862^B	113,708^C	116,034^A	72,339^A	70,986^A	27,060^A	133,161^B	99,323^A	83,819^A
Cattle purchases	13,251 ^D	20,118 ^B	4,703 ^B	4,383 ^B	13,984 ^B	19,494 ^B	15,865 ^B	14,040 ^B	74,911 ^B	18,410 ^C	29,094 ^B
Hog purchases	x	1,771 ^C	438 ^E	F	12,732 ^B	4,317 ^B	9,194 ^B	582 ^A	942 ^D	1,302 ^C	4,220 ^A
Poultry and egg purchases	34,921 ^B	1,402 ^C	15,266 ^C	10,800 ^C	10,241 ^C	5,287 ^A	4,064 ^D	482 ^A	2,879 ^A	20,442 ^B	5,219 ^A
Other livestock purchases	F	1,116 ^D	4,877 ^C	627 ^C	585 ^D	1,494 ^D	713 ^D	628 ^E	1,452 ^D	1,153 ^B	1,111 ^B
Feed, supplements, straw and bedding	173,607 ^B	33,274 ^B	65,288 ^B	74,124 ^B	71,151 ^A	37,082 ^A	37,281 ^A	9,966 ^A	49,332 ^B	53,710 ^A	40,132 ^A
Veterinary fees, medicine and breeding fees	9,834 ^D	4,877 ^B	4,713 ^A	5,299 ^B	7,128 ^A	4,041 ^A	3,803 ^A	1,289 ^A	3,463 ^B	4,238 ^A	3,748 ^A
Other livestock expenses	x	973 ^B	1,576 ^B	1,424 ^B	213 ^B	625 ^B	67 ^B	73 ^C	182 ^A	69 ^D	295 ^A
Total machinery expenses	31,018^B	44,685^A	22,050^A	35,651^A	25,562^A	21,591^A	35,660^A	28,371^A	28,497^A	20,876^A	26,684^A
Small tools	154 ^A	326 ^A	394 ^A	281 ^A	248 ^A	551 ^A	601 ^A	750 ^A	736 ^A	418 ^A	586 ^A
Net fuel expenses, machinery, truck, auto	13,143 ^B	19,378 ^A	9,349 ^A	14,861 ^A	9,635 ^A	9,488 ^A	17,564 ^A	13,892 ^A	13,074 ^A	8,623 ^A	12,073 ^A
Repairs, licenses and insurance	17,722 ^B	24,981 ^A	12,307 ^A	20,508 ^A	15,679 ^A	11,553 ^A	17,495 ^A	13,729 ^A	14,688 ^A	11,835 ^A	14,025 ^A
Total general expenses	256,490^B	166,039^A	145,227^A	171,230^B	132,142^A	116,413^A	109,889^A	72,294^A	96,955^A	158,801^A	107,420^A
Salaries (including CPP, QPP, EI)	102,251 ^B	58,208 ^A	60,711 ^B	67,932 ^B	35,883 ^A	33,161 ^A	21,901 ^A	9,376 ^A	16,351 ^B	60,944 ^A	25,843 ^A
Rent	3,077 ^D	13,643 ^A	3,509 ^B	7,343 ^C	6,676 ^A	9,872 ^A	13,442 ^A	9,466 ^A	9,827 ^A	8,583 ^B	9,511 ^A
Insurance	7,842 ^B	8,861 ^A	4,381 ^A	8,013 ^A	7,435 ^A	4,961 ^A	5,577 ^A	3,015 ^A	4,726 ^A	4,822 ^A	4,915 ^A
Utilities	15,393 ^B	9,688 ^A	8,812 ^A	12,128 ^A	8,879 ^A	11,415 ^A	6,392 ^A	3,700 ^A	6,568 ^B	11,819 ^A	7,826 ^A
Custom work and machine rental	26,954 ^B	16,245 ^A	17,266 ^C	13,513 ^B	19,639 ^A	15,661 ^A	17,391 ^A	13,613 ^A	20,676 ^B	16,388 ^B	17,075 ^A
Net interest expenses	28,086 ^B	23,287 ^A	15,474 ^A	20,686 ^A	15,586 ^A	13,171 ^A	12,688 ^A	8,825 ^A	11,279 ^A	16,643 ^A	12,436 ^A
Net property taxes	1,474 ^B	2,755 ^A	1,779 ^A	2,188 ^A	2,831 ^A	3,125 ^A	5,163 ^A	3,722 ^A	2,626 ^B	2,883 ^A	3,250 ^A
Building and fence repairs	11,202 ^B	4,796 ^A	4,685 ^A	5,806 ^A	6,740 ^A	5,215 ^A	4,271 ^A	2,224 ^A	3,605 ^B	5,779 ^A	4,355 ^A
Marketing expenses	41,335 ^B	12,268 ^A	16,735 ^C	17,434 ^C	9,644 ^A	8,561 ^A	8,726 ^A	5,592 ^A	6,264 ^A	16,174 ^B	8,191 ^A
Miscellaneous expenses	18,875 ^B	16,286 ^A	11,874 ^A	16,186 ^A	18,828 ^A	11,272 ^A	14,336 ^A	12,760 ^A	15,034 ^A	14,768 ^A	14,019 ^A
Net operating income	107,362	57,666	58,511	62,213	64,611	44,996	60,050	57,534	40,707	40,598	51,117
Adjustment for capital cost allowance (CCA)	47,390 ^B	36,295 ^A	23,720 ^A	35,311 ^A	28,330 ^A	25,254 ^A	35,720 ^A	29,047 ^A	32,772 ^A	27,085 ^A	29,387 ^A
Net operating income adjusted for CCA	59,972	21,371	34,791	26,902	36,281	19,742	24,330	28,486	7,935	13,513	21,730
	Operating margins per dollar of revenue										
Operating margin	0.16	0.13	0.17	0.14	0.17	0.15	0.17	0.24	0.12	0.11	0.16
Operating margin adjusted for CCA	0.09	0.05	0.10	0.06	0.10	0.07	0.07	0.12	0.02	0.04	0.07

Table 5-1

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

	2010 P						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	69,355^A	1,090^A	2,255^B	4,690^B	3,235^A	13,715^B	94,335^A
Distribution by farm type (%)	73.5	1.2	2.4	5.0	3.4	14.5	100.0
	Average per farm (\$)						
Total operating revenues	258,737^A	1,205,118^A	445,520^B	232,474^B	1,087,951^B	108,706^B	279,426^A
Total crop revenues	192,411^A	1,049,376^A	411,050^B	196,545^B	1,033,917^B	71,627^B	219,013^A
Total grains and oilseeds	187,953 ^A	100,551 ^B	24,657 ^D	1,791 ^D	F	13,332 ^C	142,175 ^A
Total other crops	4,458 ^B	948,825 ^A	386,394 ^B	194,754 ^B	1,027,659 ^B	58,296 ^B	76,837 ^A
Potatoes	352 ^E	926,593 ^A	5,543 ^D	F	F	F	11,758 ^A
Fruits	77 ^D	F	3,526 ^C	188,388 ^B	3,404 ^D	1,052 ^D	9,790 ^A
Vegetables	667 ^C	13,261 ^D	371,865 ^B	3,600 ^C	3,643 ^E	2,695 ^E	10,224 ^B
Tobacco	37 ^E	0	F	0	x	4,059 ^D	629 ^D
Greenhouse, nursery and floriculture products	60 ^B	F	4,333 ^E	1,757 ^E	1,019,927 ^B	F	35,279 ^A
Forage crops (including seeds)	2,780 ^B	2,454 ^B	519 ^D	281 ^D	275 ^E	22,466 ^B	5,375 ^A
Other crops	484 ^E	F	F	F	x	23,052 ^B	3,782 ^B
Total livestock and product revenues	13,595^A	17,694^C	866^C	616^E	958^D	12,488^D	12,099^A
Cattle	10,024 ^A	12,377 ^C	444 ^B	F	303 ^D	9,304 ^E	8,901 ^B
Hogs	1,154 ^B	F	x	x	x	1,269 ^B	1,039 ^B
Poultry and eggs	1,062 ^D	768 ^A	298 ^E	F	465 ^E	547 ^B	894 ^C
Dairy products and subsidies	973 ^C	4,154 ^E	x	x	x	739 ^D	872 ^C
Other livestock and products	383 ^C	F	76 ^D	F	F	629 ^D	393 ^B
Program payments and insurance proceeds	22,461^A	86,237^B	20,587^C	19,047^B	30,154^B	9,878^C	21,417^A
Total other revenues	30,269^A	51,812^B	13,017^C	16,267^C	22,922^B	14,712^B	26,897^A
Custom work and machine rental	10,457 ^A	30,742 ^B	7,561 ^C	10,063 ^C	12,691 ^C	8,374 ^B	10,376 ^A
Rental income	4,739 ^A	12,847 ^B	3,270 ^C	1,870 ^D	4,157 ^E	2,666 ^C	4,334 ^A
Miscellaneous revenues	15,073 ^A	8,223 ^C	2,186 ^E	4,335 ^D	6,074 ^D	3,673 ^B	12,186 ^A
Total operating expenses	197,003^A	995,896^A	381,215^B	202,201^B	963,066^B	89,970^C	221,579^A
Total crop expenses	73,277^A	357,668^A	113,405^B	39,994^B	329,449^B	17,396^D	76,520^A
Fertilizer and lime	35,373 ^A	139,750 ^A	27,574 ^B	9,031 ^B	53,509 ^B	7,772 ^D	31,691 ^A
Pesticides	20,025 ^A	101,248 ^A	21,151 ^B	11,321 ^B	18,677 ^B	4,397 ^D	18,239 ^A
Seed and plants	17,528 ^A	92,177 ^A	31,239 ^B	6,352 ^B	176,955 ^B	4,348 ^D	21,710 ^A
Other crop expenses	351 ^E	24,492 ^B	33,441 ^B	13,290 ^B	80,309 ^B	879 ^B	4,880 ^A
Total livestock expenses	6,978^A	9,773^D	890^D	600^C	763^D	7,152^C	6,360^A
Cattle purchases	2,979 ^B	4,944 ^D	103 ^E	44 ^C	F	2,806 ^D	2,661 ^B
Hog purchases	153 ^B	x	2 ^C	x	x	228 ^B	148 ^B
Poultry and egg purchases	187 ^D	165 ^A	47 ^D	F	163 ^E	93 ^B	161 ^D
Other livestock purchases	158 ^D	F	F	229 ^E	F	314 ^E	180 ^C
Feed, supplements, straw and bedding	2,969 ^A	3,959 ^D	556 ^D	231 ^D	367 ^D	2,964 ^C	2,696 ^A
Veterinary fees, medicine and breeding fees	500 ^A	516 ^D	53 ^C	75 ^D	53 ^D	708 ^E	483 ^B
Other livestock expenses	32 ^B	x	0	x	x	38 ^D	30 ^B
Total machinery expenses	30,502^A	116,759^A	36,951^B	18,233^A	38,109^B	16,480^B	29,264^A
Small tools	627 ^A	336 ^B	606 ^C	393 ^B	368 ^B	466 ^B	580 ^A
Net fuel expenses, machinery, truck, auto	14,533 ^A	47,998 ^A	14,091 ^B	7,172 ^A	13,672 ^B	6,855 ^B	13,397 ^A
Repairs, licenses and insurance	15,342 ^A	68,424 ^A	22,254 ^B	10,668 ^A	24,068 ^B	9,159 ^B	15,288 ^A
Total general expenses	86,246^A	511,696^A	229,969^B	143,375^B	594,746^B	48,943^B	109,435^A
Salaries (including CPP, QPP, EI)	11,293 ^A	186,206 ^A	116,224 ^B	67,237 ^B	298,897 ^B	11,302 ^C	28,458 ^A
Rent	13,380 ^A	58,160 ^B	13,495 ^C	6,136 ^C	18,611 ^C	3,882 ^C	12,338 ^A
Insurance	4,115 ^A	22,942 ^A	7,045 ^B	3,989 ^B	14,015 ^B	2,953 ^B	4,567 ^A
Utilities	4,383 ^A	25,033 ^A	10,826 ^B	4,985 ^B	92,581 ^B	3,902 ^B	7,758 ^A
Custom work and machine rental	16,216 ^A	71,800 ^B	28,445 ^B	16,771 ^B	29,384 ^B	7,320 ^B	16,336 ^A
Net interest expenses	9,870 ^A	51,273 ^A	11,304 ^B	11,221 ^B	27,837 ^B	5,247 ^B	10,393 ^A
Net property taxes	3,893 ^A	6,751 ^A	2,502 ^B	2,327 ^B	4,422 ^B	2,142 ^A	3,578 ^A
Building and fence repairs	2,851 ^A	12,481 ^B	6,535 ^B	3,610 ^B	19,664 ^B	2,822 ^C	3,660 ^A
Marketing expenses	5,487 ^A	30,283 ^B	14,229 ^C	9,875 ^C	40,291 ^B	2,041 ^C	6,892 ^A
Miscellaneous expenses	14,759 ^A	46,766 ^A	19,365 ^B	17,224 ^D	49,044 ^B	7,333 ^C	15,457 ^A
Net operating income	61,733	209,222	64,305	30,273	124,885	18,736	57,847
Adjustment for capital cost allowance (CCA)	34,578 ^A	106,531 ^A	29,224 ^B	17,881 ^B	67,407 ^B	15,747 ^B	32,839 ^A
Net operating income adjusted for CCA	27,155	102,692	35,081	12,392	57,477	2,989	25,008
	Operating margins per dollar of revenue						
Operating margin	0.24	0.17	0.14	0.13	0.11	0.17	0.21
Operating margin adjusted for CCA	0.10	0.09	0.08	0.05	0.05	0.03	0.09

Table 5-2

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

	2010 P					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	47,280^A	12,080^A	3,295^B	3,945^A	10,155^B	76,750^A
Distribution by farm type (%)	61.6	15.7	4.3	5.1	13.2	100.0
	Average per farm (\$)					
Total operating revenues	231,186^A	533,742^A	1,325,141^B	1,104,736^A	190,123^B	365,225^A
Total crop revenues	13,450^A	34,380^A	61,764^B	36,199^B	29,945^B	22,169^A
Total grains and oilseeds	9,898 ^A	29,093 ^A	57,909 ^B	31,466 ^B	27,086 ^B	18,363 ^A
Total other crops	3,552 ^B	5,286 ^B	3,855 ^D	4,732 ^C	2,858 ^C	3,807 ^B
Potatoes	F	F	619 ^D	F	x	x
Fruits	x	F	x	F	74 ^E	111 ^E
Vegetables	32 ^B	325 ^D	F	1,109 ^E	495 ^C	227 ^C
Tobacco	x	0	0	0	x	x
Greenhouse, nursery and floriculture products	26 ^E	F	x	F	F	66 ^E
Forage crops (including seeds)	3,074 ^B	3,304 ^B	1,680 ^D	1,727 ^C	2,037 ^C	2,844 ^B
Other crops	169 ^E	1,164 ^D	683 ^E	F	F	344 ^C
Total livestock and product revenues	174,659^A	465,289^A	1,071,634^B	1,029,295^A	126,604^B	296,470^A
Cattle	172,719 ^A	26,552 ^A	5,681 ^C	4,575 ^D	11,529 ^B	112,575 ^A
Hogs	393 ^E	2,412 ^D	1,045,927 ^B	6,548 ^D	18,904 ^B	48,348 ^A
Poultry and eggs	399 ^D	2,012 ^D	15,909 ^D	1,011,942 ^A	15,824 ^C	55,366 ^A
Dairy products and subsidies	524 ^D	433,828 ^A	2,713 ^D	5,513 ^D	11,835 ^B	70,557 ^A
Other livestock and products	625 ^D	485 ^D	1,404 ^C	F	68,511 ^B	9,624 ^B
Program payments and insurance proceeds	12,645^A	13,399^A	131,400^B	11,272^B	9,598^C	17,386^A
Total other revenues	30,432^B	20,675^A	60,343^B	27,970^B	23,977^B	29,200^A
Custom work and machine rental	22,910 ^B	7,890 ^B	39,115 ^B	14,834 ^C	16,621 ^C	19,995 ^B
Rental income	4,090 ^B	2,399 ^B	8,459 ^C	9,300 ^B	2,964 ^B	4,130 ^A
Miscellaneous revenues	3,432 ^A	10,386 ^A	12,769 ^B	3,836 ^B	4,391 ^B	5,075 ^A
Total operating expenses	220,552^A	400,406^A	1,236,283^B	942,443^A	166,289^B	322,381^A
Total crop expenses	9,011^A	30,142^A	33,921^B	22,643^B	14,989^B	14,897^A
Fertilizer and lime	4,548 ^A	12,907 ^A	16,400 ^B	5,640 ^B	7,586 ^B	6,830 ^A
Pesticides	1,783 ^B	4,057 ^A	5,367 ^C	2,721 ^B	3,495 ^B	2,569 ^A
Seed and plants	2,244 ^A	11,541 ^A	11,932 ^B	5,628 ^B	3,159 ^B	4,418 ^A
Other crop expenses	436 ^A	1,638 ^A	222 ^E	8,655 ^B	749 ^D	1,080 ^A
Total livestock expenses	141,623^B	125,100^A	773,185^B	585,851^A	66,500^B	179,026^A
Cattle purchases	94,620 ^B	15,463 ^B	1,609 ^C	2,015 ^D	5,236 ^C	61,583 ^B
Hog purchases	F	505 ^D	203,648 ^B	1,129 ^D	2,230 ^B	9,224 ^A
Poultry and egg purchases	131 ^E	246 ^E	2,786 ^C	210,290 ^A	2,916 ^D	11,437 ^A
Other livestock purchases	247 ^B	91 ^D	63 ^B	F	15,716 ^C	2,254 ^C
Feed, supplements, straw and bedding	43,151 ^B	86,956 ^A	526,293 ^B	365,327 ^A	34,102 ^B	86,146 ^A
Veterinary fees, medicine and breeding fees	3,364 ^A	19,507 ^A	36,980 ^B	5,905 ^B	5,508 ^B	7,761 ^A
Other livestock expenses	27 ^B	2,332 ^A	1,806 ^C	1,078 ^C	791 ^B	621 ^A
Total machinery expenses	18,324^A	40,021^A	44,009^B	31,120^A	18,439^B	23,513^A
Small tools	640 ^A	600 ^A	415 ^B	480 ^B	470 ^B	593 ^A
Net fuel expenses, machinery, truck, auto	8,813 ^A	15,565 ^A	18,818 ^B	11,468 ^A	8,849 ^B	10,446 ^A
Repairs, licenses and insurance	8,870 ^A	23,856 ^A	24,776 ^B	19,171 ^A	9,119 ^B	12,474 ^A
Total general expenses	51,594^A	205,143^A	385,167^B	302,828^A	66,361^B	104,944^A
Salaries (including CPP, QPP, EI)	7,035 ^B	48,861 ^A	99,075 ^B	88,663 ^A	13,584 ^C	22,630 ^A
Rent	4,068 ^A	8,745 ^B	24,260 ^B	14,305 ^B	2,853 ^B	6,036 ^A
Insurance	2,753 ^A	10,740 ^A	18,365 ^B	11,602 ^A	4,326 ^B	5,343 ^A
Utilities	3,346 ^A	11,969 ^A	33,928 ^B	32,953 ^A	6,157 ^B	7,910 ^A
Custom work and machine rental	12,499 ^B	25,721 ^A	63,403 ^B	38,685 ^B	11,549 ^B	17,985 ^A
Net interest expenses	7,047 ^A	38,178 ^A	47,907 ^B	31,257 ^A	7,066 ^B	14,946 ^A
Net property taxes	2,132 ^A	4,322 ^A	7,023 ^B	4,490 ^A	2,422 ^B	2,846 ^A
Building and fence repairs	2,383 ^A	9,735 ^A	17,484 ^B	16,179 ^B	4,735 ^B	5,209 ^A
Marketing expenses	3,094 ^A	24,726 ^A	28,011 ^B	43,042 ^B	4,357 ^C	9,788 ^A
Miscellaneous expenses	7,239 ^A	22,147 ^A	45,710 ^B	21,653 ^B	9,312 ^B	12,251 ^A
Net operating income	10,634	133,336	88,858	162,293	23,833	42,844
Adjustment for capital cost allowance (CCA)	14,391 ^A	55,950 ^A	61,091 ^B	51,514 ^A	16,657 ^B	25,144 ^A
Net operating income adjusted for CCA	-3,757	77,386	27,767	110,779	7,177	17,700
	Operating margins per dollar of revenue					
Operating margin	0.05	0.25	0.07	0.15	0.13	0.12
Operating margin adjusted for CCA	-0.02	0.14	0.02	0.10	0.04	0.05

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

	2010 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	63,555^A	29,020^A	33,120^A	22,295^A	23,095^A	171,090^A
Distribution by revenue class (%)	37.1	17.0	19.4	13.0	13.5	100.0
	Average per farm (\$)					
Total operating revenues	25,751^A	72,376^A	162,501^A	354,691^A	1,617,534^A	317,916^A
Total crop revenues	9,988^A	33,761^A	77,462^A	159,895^A	632,795^A	130,707^A
Total grains and oilseeds	6,531 ^A	26,199 ^A	61,240 ^A	134,310 ^A	373,320 ^A	86,632 ^A
Total other crops	3,457 ^A	7,562 ^B	16,223 ^A	25,585 ^A	259,476 ^A	44,075 ^A
Potatoes	46 ^D	151 ^B	414 ^B	2,064 ^C	45,832 ^A	6,580 ^A
Fruits	668 ^C	1,660 ^B	4,176 ^B	5,493 ^B	25,137 ^B	5,448 ^A
Vegetables	246 ^B	786 ^B	2,555 ^D	3,875 ^C	33,440 ^B	5,739 ^A
Tobacco	5 ^A	13 ^B	204 ^C	1,093 ^E	1,191 ^E	347 ^D
Greenhouse, nursery and floriculture products	276 ^C	819 ^C	2,692 ^C	5,752 ^C	133,095 ^A	19,482 ^A
Forage crops (including seeds)	1,595 ^B	3,018 ^C	3,614 ^A	4,795 ^B	13,408 ^B	4,239 ^A
Other crops	620 ^C	1,116 ^D	2,568 ^C	2,514 ^D	7,371 ^C	2,240 ^B
Total livestock and product revenues	8,985^A	21,426^A	50,610^A	136,472^A	778,544^A	139,670^A
Cattle	7,221 ^A	17,321 ^A	32,251 ^A	44,425 ^A	279,647 ^B	55,410 ^A
Hogs	122 ^E	301 ^D	1,655 ^C	7,863 ^B	154,210 ^A	22,262 ^A
Poultry and eggs	167 ^B	365 ^C	1,456 ^C	11,219 ^B	173,777 ^A	25,331 ^A
Dairy products and subsidies	89 ^D	993 ^B	11,408 ^A	67,715 ^A	154,789 ^A	32,133 ^A
Other livestock and products	1,386 ^B	2,447 ^D	3,840 ^C	5,250 ^D	16,122 ^B	4,534 ^B
Program payments and insurance proceeds	1,840^A	5,985^A	14,047^A	25,803^A	87,607^A	19,609^A
Total other revenues	4,939^A	11,204^A	20,382^A	32,521^A	118,587^A	27,930^A
Custom work and machine rental	1,955 ^B	5,385 ^A	9,002 ^A	12,928 ^B	71,284 ^B	14,691 ^A
Rental income	986 ^C	2,704 ^B	4,153 ^B	4,714 ^B	14,807 ^A	4,242 ^A
Miscellaneous revenues	1,998 ^A	3,115 ^A	7,227 ^A	14,879 ^A	32,495 ^A	8,996 ^A
Total operating expenses	27,368^A	61,848^A	129,580^A	278,795^A	1,368,172^A	266,800^A
Total crop expenses	3,025^A	11,053^A	29,028^A	67,297^A	233,212^A	48,875^A
Fertilizer and lime	1,353 ^A	4,950 ^A	13,962 ^A	32,262 ^A	91,016 ^A	20,538 ^A
Pesticides	597 ^A	2,369 ^A	6,636 ^A	16,298 ^A	53,158 ^A	11,209 ^A
Seed and plants	909 ^A	3,344 ^A	7,457 ^A	16,962 ^A	69,573 ^A	13,952 ^A
Other crop expenses	166 ^A	389 ^B	973 ^B	1,775 ^B	19,466 ^A	3,175 ^A
Total livestock expenses	4,382^A	8,797^A	20,317^A	52,251^A	518,135^A	83,819^A
Cattle purchases	1,588 ^B	3,591 ^A	8,763 ^B	15,955 ^A	178,639 ^B	29,094 ^B
Hog purchases	x	F	301 ^D	1,270 ^D	29,504 ^A	4,220 ^A
Poultry and egg purchases	37 ^D	F	204 ^C	1,811 ^B	36,408 ^A	5,219 ^A
Other livestock purchases	336 ^C	545 ^C	993 ^D	926 ^D	4,300 ^D	1,111 ^B
Feed, supplements, straw and bedding	1,888 ^A	3,543 ^A	8,245 ^A	26,897 ^A	249,811 ^A	40,132 ^A
Veterinary fees, medicine and breeding fees	524 ^B	972 ^C	1,789 ^A	4,990 ^A	17,718 ^A	3,748 ^A
Other livestock expenses	x	F	21 ^D	402 ^B	1,753 ^A	295 ^A
Total machinery expenses	6,943^A	13,221^A	22,500^A	37,553^A	93,420^A	26,684^A
Small tools	411 ^A	578 ^A	728 ^A	760 ^A	705 ^A	586 ^A
Net fuel expenses, machinery, truck, auto	3,219 ^A	6,115 ^A	10,623 ^A	16,964 ^A	41,277 ^A	12,073 ^A
Repairs, licenses and insurance	3,313 ^A	6,528 ^A	11,149 ^A	19,829 ^A	51,439 ^A	14,025 ^A
Total general expenses	13,017^A	28,778^A	57,735^A	121,693^A	523,405^A	107,420^A
Salaries (including CPP, QPP, EI)	685 ^B	2,785 ^B	8,363 ^A	22,999 ^A	151,837 ^A	25,843 ^A
Rent	525 ^A	2,004 ^A	4,772 ^A	12,036 ^A	48,019 ^A	9,511 ^A
Insurance	1,152 ^A	1,944 ^A	3,447 ^A	6,132 ^A	19,928 ^A	4,915 ^A
Utilities	1,477 ^A	2,493 ^A	4,210 ^A	7,424 ^A	37,564 ^A	7,826 ^A
Custom work and machine rental	2,015 ^B	5,051 ^B	9,766 ^A	19,428 ^A	81,825 ^A	17,075 ^A
Net interest expenses	1,864 ^A	3,965 ^A	7,728 ^A	16,105 ^A	55,370 ^A	12,436 ^A
Net property taxes	1,324 ^A	2,182 ^A	3,028 ^A	4,284 ^A	9,210 ^A	3,250 ^A
Building and fence repairs	1,091 ^A	1,802 ^A	2,821 ^A	4,899 ^A	18,213 ^A	4,355 ^A
Marketing expenses	243 ^B	982 ^A	3,077 ^A	9,510 ^A	45,178 ^A	8,191 ^A
Miscellaneous expenses	2,640 ^A	5,570 ^A	10,523 ^A	18,877 ^A	56,259 ^A	14,019 ^A
Net operating income	-1,617	10,527	32,921	75,895	249,362	51,117
Adjustment for capital cost allowance (CCA)	4,608 ^A	10,057 ^A	19,578 ^A	40,171 ^A	125,496 ^A	29,387 ^A
Net operating income adjusted for CCA	-6,225	470	13,343	35,725	123,866	21,730
	Operating margins per dollar of revenue					
Operating margin	-0.06	0.15	0.20	0.21	0.15	0.16
Operating margin adjusted for CCA	-0.24	0.01	0.08	0.10	0.08	0.07

Table 7-1

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	94,335^A	279,426^A	...	221,579^A	...	57,847	...	25,008
Oilseed and grain farming	69,355 ^A	258,737 ^A	...	197,003 ^A	...	61,733	...	27,155
Potato farming	1,090 ^A	1,205,118 ^A	...	995,896 ^A	...	209,222	...	102,692
Other vegetable (except potato) and melon farming	2,255 ^B	445,520 ^B	...	381,215 ^B	...	64,305	...	35,081
Fruit and tree nut farming	4,690 ^B	232,474 ^B	...	202,201 ^B	...	30,273	...	12,392
Greenhouse, nursery and floriculture production	3,235 ^A	1,087,951 ^B	...	963,066 ^B	...	124,885	...	57,477
Other crop farming	13,715 ^B	108,706 ^B	...	89,970 ^C	...	18,736	...	2,989
Animal production	76,750^A	365,225^A	...	322,381^A	...	42,844	...	17,700
Beef cattle ranching and farming, including feedlots	47,280 ^A	231,186 ^A	...	220,552 ^A	...	10,634	...	-3,757
Dairy cattle and milk production	12,080 ^A	533,742 ^A	...	400,406 ^A	...	133,336	...	77,386
Hog and pig farming	3,295 ^B	1,325,141 ^B	...	1,236,283 ^B	...	88,858	...	27,767
Poultry and egg production	3,945 ^A	1,104,736 ^A	...	942,443 ^A	...	162,293	...	110,779
Other animal production	10,155 ^B	190,123 ^B	...	166,289 ^B	...	23,833	...	7,177
Total	171,090^A	317,916^A	...	266,800^A	...	51,117	...	21,730

Table 7-2

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	135^A	170,835^B	...	149,794^B	...	21,041	...	3,367
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	55 ^B	93,138 ^B	...	78,862 ^C	...	14,276	...	4,027
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	40 ^B	323,622 ^A	...	289,818 ^A	...	33,805	...	9,624
Other crop farming	x	x	...	x	...	x	...	x
Animal production	110^A	1,254,567^B	...	1,044,700^B	...	209,867	...	127,189
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	40 ^C	1,691,300 ^B	...	1,368,087 ^B	...	323,213	...	205,851
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	30 ^C	670,188 ^E	...	508,310 ^E	...	161,878 ^E	...	88,937 ^E
Total	250^A	666,255^B	...	558,894^B	...	107,362	...	59,972

Table 7-3

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	535^A	620,209^A	...	541,310^A	...	78,898	...	25,356
Oilseed and grain farming	95 ^A	130,231 ^B	...	115,433 ^B	...	14,798	...	-8,060
Potato farming	260 ^A	1,125,621 ^A	...	986,067 ^A	...	139,554	...	45,949
Other vegetable (except potato) and melon farming	25 ^B	380,102 ^D	...	308,875 ^D	...	71,227	...	46,331
Fruit and tree nut farming	80 ^A	88,830 ^B	...	67,658 ^B	...	21,172	...	11,996
Greenhouse, nursery and floriculture production	x	x	...	x	...	x	...	x
Other crop farming	65 ^B	89,959 ^B	...	79,386 ^B	...	10,573	...	1,238
Animal production	615^A	275,726^A	...	236,504^A	...	39,222	...	17,910
Beef cattle ranching and farming, including feedlots	285 ^A	121,704 ^B	...	122,713 ^B	...	-1,009	...	-8,207
Dairy cattle and milk production	195 ^A	451,413 ^A	...	344,495 ^A	...	106,918	...	64,435
Hog and pig farming	25 ^C	742,282 ^C	...	725,141 ^C	...	17,141	...	-22,981
Poultry and egg production	25 ^B	489,314 ^D	...	405,596 ^C	...	83,717	...	55,960
Other animal production	80 ^B	131,874 ^D	...	125,119 ^C	...	6,755	...	-2,950
Total	1,155^A	435,867^A	...	378,201^A	...	57,666	...	21,371

Table 7-4

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	915^A	240,343^B	...	204,612^B	...	35,730	...	17,958
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	90 ^B	292,634 ^D	...	244,752 ^D	...	47,882	...	28,273
Fruit and tree nut farming	465 ^A	223,091 ^D	...	187,153 ^D	...	35,938	...	17,116
Greenhouse, nursery and floriculture production	180 ^B	295,874 ^C	...	264,263 ^C	...	31,611	...	14,728
Other crop farming	150 ^B	200,361 ^D	...	167,789 ^D	...	32,572	...	19,016
Animal production	1,030^A	455,082^A	...	376,147^A	...	78,935	...	49,875
Beef cattle ranching and farming, including feedlots	390 ^A	57,895 ^A	...	56,030 ^B	...	1,865	...	-5,888
Dairy cattle and milk production	225 ^A	614,600 ^A	...	477,172 ^A	...	137,428	...	81,282
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	135 ^B	1,204,314 ^B	...	1,018,474 ^B	...	185,840	...	135,967
Other animal production	250 ^A	517,114 ^C	...	422,213 ^C	...	94,902	...	68,172
Total	1,945^A	353,536^A	...	295,025^A	...	58,511	...	34,791

Table 7-5

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	680^A	447,368^B	...	384,171^B	...	63,197	...	19,554
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	215 ^A	878,022 ^A	...	755,019 ^A	...	123,002	...	44,050
Other vegetable (except potato) and melon farming	40 ^B	235,164 ^B	...	204,332 ^B	...	30,832	...	14,763
Fruit and tree nut farming	175 ^A	128,378 ^B	...	120,710 ^C	...	7,668	...	-9,682
Greenhouse, nursery and floriculture production	65 ^B	F	...	F	...	F	...	F
Other crop farming	150 ^B	134,308 ^B	...	92,442 ^B	...	41,866	...	12,298
Animal production	735^A	449,052^B	...	387,745^B	...	61,307	...	33,662
Beef cattle ranching and farming, including feedlots	325 ^A	58,784 ^A	...	52,981 ^A	...	5,803	...	-2,258
Dairy cattle and milk production	230 ^A	522,898 ^A	...	415,273 ^A	...	107,625	...	55,450
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	50 ^B	2,299,718 ^B	...	1,944,123 ^B	...	355,595	...	296,042
Other animal production	105 ^B	65,829 ^B	...	63,916 ^B	...	1,914	...	-4,216
Total	1,420^A	448,245^B	...	386,032^B	...	62,213	...	26,902

Table 7-6

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,545^A	230,091^A	...	187,351^A	...	42,739	...	18,927
Oilseed and grain farming	4,055 ^A	227,080 ^A	...	177,423 ^A	...	49,656	...	20,931
Potato farming	195 ^C	749,904 ^B	...	609,918 ^B	...	139,986	...	73,779
Other vegetable (except potato) and melon farming	740 ^B	543,433 ^B	...	478,732 ^B	...	64,701	...	32,511
Fruit and tree nut farming	890 ^B	257,160 ^B	...	206,989 ^B	...	50,171	...	26,732
Greenhouse, nursery and floriculture production	705 ^B	623,265 ^B	...	549,245 ^B	...	74,020	...	40,156
Other crop farming	3,960 ^B	72,553 ^B	...	53,130 ^B	...	19,423	...	6,043
Animal production	12,935^A	486,741^A	...	404,305^A	...	82,437	...	50,426
Beef cattle ranching and farming, including feedlots	3,600 ^A	245,698 ^B	...	216,269 ^B	...	29,429	...	16,131
Dairy cattle and milk production	5,895 ^A	432,631 ^A	...	315,251 ^A	...	117,380	...	75,054
Hog and pig farming	1,350 ^B	1,101,890 ^A	...	1,077,720 ^A	...	24,170	...	-21,509
Poultry and egg production	850 ^B	1,416,900 ^B	...	1,165,309 ^B	...	251,591	...	202,244
Other animal production	1,245 ^C	140,286 ^C	...	122,170 ^C	...	18,116	...	7,451
Total	23,475^A	371,490^A	...	306,880^A	...	64,611	...	36,281

Table 7-7

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	23,830^A	256,409^A	...	215,610^A	...	40,798	...	16,598
Oilseed and grain farming	17,740 ^A	166,341 ^A	...	132,130 ^A	...	34,211	...	14,379
Potato farming	160 ^D	1,040,282 ^D	...	882,194 ^D	...	158,088	...	71,919
Other vegetable (except potato) and melon farming	890 ^C	464,775 ^C	...	399,178 ^C	...	65,597	...	33,330
Fruit and tree nut farming	1,120 ^D	303,959 ^D	...	282,469 ^D	...	21,490	...	2,875
Greenhouse, nursery and floriculture production	1,090 ^B	1,722,723 ^B	...	1,531,258 ^B	...	191,465	...	77,884
Other crop farming	2,835 ^D	128,868 ^D	...	111,415 ^D	...	17,453	...	4,034
Animal production	19,065^A	357,307^A	...	307,062^A	...	50,245	...	23,674
Beef cattle ranching and farming, including feedlots	8,405 ^A	168,483 ^B	...	163,930 ^B	...	4,553	...	-5,308
Dairy cattle and milk production	4,065 ^A	519,007 ^A	...	383,784 ^A	...	135,222	...	76,644
Hog and pig farming	1,260 ^D	1,043,069 ^D	...	925,051 ^D	...	118,019	...	68,895
Poultry and egg production	1,435 ^A	1,029,432 ^A	...	880,745 ^A	...	148,687	...	90,902
Other animal production	3,905 ^D	127,736 ^D	...	125,589 ^D	...	2,148	...	-8,345
Total	42,900^A	301,247^A	...	256,251^A	...	44,996	...	19,742

Table 7-8

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,570^A	367,405^A	...	287,582^A	...	79,823	...	34,418
Oilseed and grain farming	7,610 ^A	354,277 ^A	...	277,219 ^A	...	77,058	...	31,208
Potato farming	85 ^B	3,077,513 ^B	...	2,331,675 ^B	...	745,838	...	491,977
Other vegetable (except potato) and melon farming	35 ^C	666,096 ^C	...	631,550 ^C	...	34,546	...	-26,024
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	70 ^C	982,525 ^C	...	822,952 ^C	...	159,573	...	100,444
Other crop farming	755 ^B	113,509 ^C	...	89,199 ^C	...	24,310	...	9,379
Animal production	6,830^A	323,865^A	...	288,615^A	...	35,250	...	11,677
Beef cattle ranching and farming, including feedlots	5,120 ^A	126,480 ^A	...	117,644 ^A	...	8,836	...	-1,532
Dairy cattle and milk production	340 ^B	768,418 ^A	...	576,651 ^A	...	191,768	...	97,122
Hog and pig farming	330 ^B	2,660,339 ^B	...	2,475,440 ^B	...	184,898	...	50,089
Poultry and egg production	280 ^B	754,245 ^B	...	647,045 ^C	...	107,200	...	64,618
Other animal production	770 ^C	290,335 ^B	...	237,455 ^B	...	52,880	...	26,715
Total	15,410^A	348,072^A	...	288,021^A	...	60,050	...	24,330

Table 7-9

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	26,990^A	265,227^A	...	191,978^A	...	73,249	...	38,816
Oilseed and grain farming	25,350 ^A	275,187 ^A	...	198,246 ^A	...	76,941	...	41,138
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	75 ^C	411,021 ^C	...	359,247 ^C	...	51,774	...	27,210
Other crop farming	1,505 ^B	87,902 ^C	...	74,704 ^C	...	13,197	...	1,391
Animal production	10,905^A	182,026^A	...	163,381^A	...	18,644	...	2,923
Beef cattle ranching and farming, including feedlots	9,855 ^A	140,500 ^A	...	129,815 ^A	...	10,685	...	-1,840
Dairy cattle and milk production	130 ^C	934,030 ^B	...	701,233 ^B	...	232,797	...	117,114
Hog and pig farming	55 ^E	4,576,223 ^E	...	4,092,500 ^E	...	483,723 ^E	...	235,939 ^E
Poultry and egg production	155 ^E	527,901 ^E	...	459,846 ^E	...	68,055 ^E	...	28,141 ^E
Other animal production	715 ^C	218,240 ^B	...	173,696 ^C	...	44,544	...	25,243
Total	37,900^A	241,282^A	...	183,748^A	...	57,534	...	28,486

Table 7-10

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	17,905^A	292,268^A	...	232,346^A	...	59,922	...	16,920
Oilseed and grain farming	14,105 ^A	305,517 ^A	...	240,185 ^A	...	65,332	...	18,622
Potato farming	90 ^C	1,818,541 ^B	...	1,426,966 ^B	...	391,576	...	189,198
Other vegetable (except potato) and melon farming	50 ^B	F	...	549,455 ^E	...	F	...	F
Fruit and tree nut farming	F	F	...	F	...	F	...	F
Greenhouse, nursery and floriculture production	335 ^E	661,210 ^E	...	573,471 ^E	...	87,740 ^E	...	43,916 ^E
Other crop farming	3,235 ^B	151,224 ^D	...	129,845 ^E	...	21,380 ^E	...	-1,345 ^E
Animal production	19,900^A	392,785^B	...	369,365^B	...	23,421	...	-148
Beef cattle ranching and farming, including feedlots	16,925 ^A	365,786 ^B	...	353,808 ^B	...	11,978	...	-7,616
Dairy cattle and milk production	425 ^C	955,057 ^B	...	737,628 ^B	...	217,428	...	103,765
Hog and pig farming	180 ^C	1,584,612 ^C	...	1,455,405 ^C	...	129,208	...	48,514
Poultry and egg production	235 ^B	1,305,130 ^B	...	1,144,678 ^B	...	160,453	...	104,008
Other animal production	2,140 ^B	294,185 ^B	...	242,539 ^B	...	51,646	...	22,901
Total	37,810^A	345,181^A	...	304,474^A	...	40,707	...	7,935

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

	2010 P							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,225^A	331,952^A	...	289,549^A	...	42,404	...	17,657
Oilseed and grain farming	350 ^B	197,563 ^B	...	163,843 ^B	...	33,720	...	2,029
Potato farming	50 ^C	1,194,256 ^B	...	1,041,558 ^B	...	152,698	...	52,452
Other vegetable (except potato) and melon farming	315 ^B	230,781 ^C	...	195,990 ^B	...	34,792	...	20,073
Fruit and tree nut farming	1,815 ^A	209,620 ^B	...	179,958 ^B	...	29,662	...	14,275
Greenhouse, nursery and floriculture production	665 ^B	1,137,699 ^B	...	1,009,625 ^B	...	128,074	...	65,069
Other crop farming	1,035 ^B	68,726 ^B	...	58,428 ^B	...	10,298	...	-3,799
Animal production	4,620^A	389,698^A	...	350,752^A	...	38,945	...	9,719
Beef cattle ranching and farming, including feedlots	2,355 ^A	139,674 ^B	...	138,457 ^B	...	1,217	...	-13,058
Dairy cattle and milk production	535 ^A	1,092,526 ^B	...	920,642 ^B	...	171,884	...	68,489
Hog and pig farming	55 ^B	1,179,547 ^C	...	1,150,464 ^C	...	29,082	...	-9,771
Poultry and egg production	745 ^A	978,267 ^B	...	866,647 ^B	...	111,620	...	65,936
Other animal production	920 ^B	92,865 ^B	...	93,393 ^B	...	-528	...	-10,853
Total	8,850^A	362,101^A	...	321,503^A	...	40,598	...	13,513

Table 8-1

Average operating revenues and expenses by revenue class and province

	2010 P					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
Number of farms						
Canada	63,555 ^A	29,020 ^A	33,120 ^A	22,295 ^A	23,095 ^A	171,090 ^A
Newfoundland and Labrador	90 ^A	25 ^C	45 ^C	x	65 ^B	250 ^A
Prince Edward Island	405 ^A	140 ^A	170 ^A	145 ^A	290 ^A	1,155 ^A
Nova Scotia	980 ^A	220 ^A	220 ^A	195 ^A	335 ^A	1,945 ^A
New Brunswick	610 ^A	155 ^A	190 ^A	160 ^A	300 ^A	1,420 ^A
Quebec	6,430 ^A	3,470 ^A	4,835 ^A	4,605 ^A	4,140 ^A	23,475 ^A
Ontario	17,790 ^B	7,305 ^B	7,145 ^A	5,185 ^A	5,475 ^A	42,900 ^A
Manitoba	5,525 ^A	2,425 ^A	2,935 ^A	2,070 ^A	2,445 ^A	15,410 ^A
Saskatchewan	12,925 ^A	7,025 ^A	8,520 ^A	5,215 ^A	4,210 ^A	37,900 ^A
Alberta	14,605 ^A	6,865 ^A	7,750 ^A	4,080 ^A	4,510 ^A	37,810 ^A
British Columbia	4,175 ^A	1,400 ^A	1,315 ^A	620 ^B	1,335 ^A	8,850 ^A
Average per farm (\$)						
Total operating revenues						
Canada	25,751 ^A	72,376 ^A	162,501 ^A	354,691 ^A	1,617,534 ^A	317,916 ^A
Newfoundland and Labrador	23,632 ^A	70,886 ^A	184,917 ^A	x	2,298,505 ^B	666,255 ^B
Prince Edward Island	24,134 ^A	70,607 ^A	161,322 ^A	367,857 ^A	1,380,319 ^A	435,867 ^A
Nova Scotia	22,726 ^A	70,116 ^A	157,072 ^A	363,697 ^A	1,623,602 ^A	353,536 ^A
New Brunswick	23,502 ^A	71,049 ^A	164,174 ^A	366,556 ^A	1,757,380 ^B	448,245 ^B
Quebec	26,511 ^A	71,518 ^A	167,834 ^A	355,700 ^A	1,414,388 ^A	371,490 ^A
Ontario	25,128 ^A	73,125 ^A	160,365 ^A	361,301 ^A	1,629,376 ^A	301,247 ^A
Manitoba	25,735 ^A	72,307 ^A	163,837 ^A	354,614 ^A	1,564,889 ^A	348,072 ^A
Saskatchewan	26,810 ^A	72,695 ^A	162,302 ^A	351,254 ^A	1,204,448 ^A	241,282 ^A
Alberta	26,284 ^A	71,824 ^A	161,622 ^A	346,866 ^A	2,108,862 ^A	345,181 ^A
British Columbia	23,360 ^A	72,413 ^A	158,182 ^A	363,745 ^A	1,926,391 ^A	362,101 ^A
Total operating expenses						
Canada	27,368 ^A	61,848 ^A	129,580 ^A	278,795 ^A	1,368,172 ^A	266,800 ^A
Newfoundland and Labrador	25,879 ^A	53,391 ^B	185,476 ^B	x	1,891,022 ^A	558,894 ^B
Prince Edward Island	27,201 ^A	62,464 ^A	138,680 ^A	305,634 ^A	1,195,893 ^A	378,201 ^A
Nova Scotia	22,819 ^A	56,875 ^A	126,591 ^A	303,243 ^A	1,347,800 ^A	295,025 ^A
New Brunswick	24,846 ^A	59,460 ^A	143,971 ^A	296,840 ^A	1,513,438 ^B	386,032 ^B
Quebec	27,527 ^A	60,973 ^A	128,724 ^A	267,968 ^A	1,198,446 ^A	306,880 ^A
Ontario	27,192 ^A	64,546 ^A	133,386 ^A	288,862 ^A	1,385,421 ^A	256,251 ^A
Manitoba	26,808 ^A	60,403 ^A	132,734 ^A	282,171 ^A	1,294,828 ^A	288,021 ^A
Saskatchewan	26,349 ^A	56,720 ^A	123,021 ^A	268,754 ^A	896,383 ^A	183,748 ^A
Alberta	28,869 ^A	63,778 ^A	129,537 ^A	282,766 ^A	1,884,449 ^B	304,474 ^A
British Columbia	27,996 ^A	69,779 ^A	143,211 ^A	302,151 ^A	1,688,920 ^A	321,503 ^A
Net operating income						
Canada	-1,617	10,527	32,921	75,895	249,362	51,117
Newfoundland and Labrador	-2,247	17,495	-559	x	407,483	107,362
Prince Edward Island	-3,067	8,143	22,643	62,223	184,427	57,666
Nova Scotia	-93	13,241	30,481	60,453	275,801	58,511
New Brunswick	-1,344	11,588	20,203	69,715	243,941	62,213
Quebec	-1,016	10,545	39,110	87,731	215,941	64,611
Ontario	-2,064	8,578	26,980	72,439	243,955	44,996
Manitoba	-1,073	11,904	31,104	72,443	270,061	60,050
Saskatchewan	460	15,975	39,282	82,500	308,065	57,534
Alberta	-2,585	8,046	32,085	64,100	224,413	40,707
British Columbia	-4,636	2,633	14,972	61,594	237,472	40,598
Net operating income adjusted for CCA						
Canada	-6,225	470	13,343	35,725	123,866	21,730
Newfoundland and Labrador	-6,469	8,591	-23,455	x	259,720	59,972
Prince Edward Island	-6,788	1,107	6,483	29,457	75,117	21,371
Nova Scotia	-4,612	4,192	14,336	31,841	184,461	34,791
New Brunswick	-6,179	2,124	678	28,983	124,477	26,902
Quebec	-5,268	-14	19,142	54,467	131,033	36,281
Ontario	-5,946	-389	9,833	39,065	124,666	19,742
Manitoba	-4,943	3,106	12,358	30,919	120,270	24,330
Saskatchewan	-3,806	7,174	18,526	34,892	175,388	28,486
Alberta	-8,589	-4,797	11,069	15,459	68,683	7,935
British Columbia	-10,123	-7,221	-3,063	30,717	117,559	13,513

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

	2010 P					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
Number of farms						
Crop production	31,480 ^A	17,645 ^A	20,320 ^A	12,605 ^A	12,285 ^A	94,335 ^A
Oilseed and grain farming	19,275 ^A	13,680 ^A	16,465 ^A	10,815 ^A	9,115 ^A	69,355 ^A
Potato farming	140 ^D	65 ^B	100 ^B	155 ^C	630 ^A	1,090 ^A
Other vegetable (except potato) and melon farming	665 ^B	345 ^C	560 ^D	240 ^C	450 ^B	2,255 ^B
Fruit and tree nut farming	1,995 ^C	780 ^B	1,005 ^B	410 ^B	500 ^B	4,690 ^B
Greenhouse, nursery and floriculture production	815 ^C	355 ^C	575 ^C	395 ^C	1,090 ^B	3,235 ^A
Other crop farming	8,585 ^B	2,415 ^B	1,620 ^B	585 ^C	505 ^C	13,715 ^B
Animal production	32,075 ^A	11,380 ^A	12,795 ^A	9,690 ^A	10,815 ^A	76,750 ^A
Beef cattle ranching and farming, including feedlots	24,465 ^A	9,120 ^A	8,330 ^A	2,895 ^A	2,475 ^A	47,280 ^A
Dairy cattle and milk production	215 ^D	465 ^B	2,455 ^A	5,030 ^A	3,910 ^A	12,080 ^A
Hog and pig farming	F	175 ^D	420 ^C	590 ^B	1,650 ^A	3,295 ^B
Poultry and egg production	600 ^B	160 ^D	285 ^C	690 ^B	2,205 ^A	3,945 ^A
Other animal production	6,325 ^C	1,455 ^C	1,310 ^C	495 ^D	570 ^B	10,155 ^B
Total	63,555 ^A	29,020 ^A	33,120 ^A	22,295 ^A	23,095 ^A	171,090 ^A
Average per farm (\$)						
Total operating revenues						
Crop production	26,271 ^A	72,786 ^A	162,691 ^A	352,319 ^A	1,343,159 ^A	279,426 ^A
Oilseed and grain farming	28,034 ^A	73,141 ^A	163,345 ^A	352,232 ^A	1,086,575 ^A	258,737 ^A
Potato farming	26,791 ^C	75,767 ^A	160,014 ^A	379,845 ^A	1,946,523 ^A	1,205,118 ^A
Other vegetable (except potato) and melon farming	25,637 ^A	71,432 ^A	152,772 ^A	345,403 ^A	1,770,335 ^B	445,520 ^B
Fruit and tree nut farming	26,072 ^A	73,100 ^A	168,783 ^A	361,346 ^A	1,330,260 ^A	232,474 ^B
Greenhouse, nursery and floriculture production	23,613 ^A	72,764 ^A	167,172 ^A	361,726 ^A	2,979,171 ^A	1,087,951 ^B
Other crop farming	22,653 ^A	70,814 ^A	154,236 ^A	336,974 ^A	1,343,015 ^C	108,706 ^B
Animal production	25,241 ^A	71,733 ^A	162,199 ^A	357,775 ^A	1,929,256 ^A	365,225 ^A
Beef cattle ranching and farming, including feedlots	25,426 ^A	71,508 ^A	156,513 ^A	347,983 ^A	2,966,919 ^B	231,186 ^A
Dairy cattle and milk production	31,341 ^B	75,060 ^A	181,725 ^A	358,935 ^A	1,062,311 ^A	533,742 ^A
Hog and pig farming	F	76,037 ^A	173,726 ^A	372,199 ^A	2,453,694 ^A	1,325,141 ^B
Poultry and egg production	20,902 ^B	68,362 ^A	180,115 ^A	384,645 ^A	1,820,604 ^A	1,104,736 ^A
Other animal production	24,024 ^A	71,993 ^A	154,137 ^A	348,455 ^A	2,273,463 ^A	190,123 ^B
Total	25,751 ^A	72,376 ^A	162,501 ^A	354,691 ^A	1,617,534 ^A	317,916 ^A
Total operating expenses						
Crop production	24,763 ^A	58,671 ^A	126,684 ^A	272,313 ^A	1,064,758 ^A	221,579 ^A
Oilseed and grain farming	25,199 ^A	58,567 ^A	125,267 ^A	268,860 ^A	812,443 ^A	197,003 ^A
Potato farming	22,533 ^D	57,508 ^A	151,058 ^A	342,690 ^A	1,599,238 ^A	995,896 ^A
Other vegetable (except potato) and melon farming	22,469 ^A	56,109 ^A	131,672 ^A	307,943 ^A	1,510,074 ^B	381,215 ^B
Fruit and tree nut farming	30,099 ^A	71,225 ^A	150,447 ^A	291,994 ^A	1,126,447 ^B	202,201 ^B
Greenhouse, nursery and floriculture production	21,591 ^B	74,094 ^D	142,738 ^A	318,631 ^A	2,636,854 ^A	963,066 ^B
Other crop farming	23,059 ^A	53,353 ^A	117,460 ^A	258,090 ^A	1,120,403 ^D	89,970 ^C
Animal production	29,925 ^A	66,772 ^A	134,178 ^A	287,225 ^A	1,712,887 ^A	322,381 ^A
Beef cattle ranching and farming, including feedlots	29,537 ^A	65,931 ^A	132,158 ^A	307,534 ^A	2,872,935 ^B	220,552 ^A
Dairy cattle and milk production	35,585 ^B	56,551 ^A	133,530 ^A	262,213 ^A	807,044 ^A	400,406 ^A
Hog and pig farming	F	72,517 ^B	157,912 ^B	338,515 ^A	2,293,358 ^A	1,236,283 ^B
Poultry and egg production	25,821 ^A	51,785 ^C	192,395 ^C	315,817 ^A	1,550,297 ^A	942,443 ^A
Other animal production	31,478 ^B	76,353 ^B	127,940 ^A	321,573 ^B	1,839,972 ^A	166,289 ^B
Total	27,368 ^A	61,848 ^A	129,580 ^A	278,795 ^A	1,368,172 ^A	266,800 ^A
Net operating income						
Crop production	1,509	14,115	36,007	80,006	278,401	57,847
Oilseed and grain farming	2,835	14,575	38,078	83,371	274,132	61,733
Potato farming	4,258	18,259	8,956	37,155	347,285	209,222
Other vegetable (except potato) and melon farming	3,168	15,323	21,099	37,460	260,261	64,305
Fruit and tree nut farming	-4,027	1,875	18,337	69,352	203,813	30,273
Greenhouse, nursery and floriculture production	2,021	-1,330	24,433	43,095	342,317	124,885
Other crop farming	-406	17,461	36,776	78,884	222,612	18,736
Animal production	-4,684	4,961	28,021	70,550	216,369	42,844
Beef cattle ranching and farming, including feedlots	-4,111	5,577	24,356	40,449	93,985	10,634
Dairy cattle and milk production	-4,244	18,509	48,195	96,722	255,267	133,336
Hog and pig farming	F	3,520	15,814	33,684	160,336	88,858
Poultry and egg production	-4,919	16,577	-12,279	68,828	270,308	162,293
Other animal production	-7,455	-4,361	26,197	26,881	433,491	23,833
Total	-1,617	10,527	32,921	75,895	249,362	51,117

Table 8-2 – continued

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

	2010 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,868	4,505	14,917	34,119	133,227	25,008
Oilseed and grain farming	-1,210	5,464	16,613	35,409	128,948	27,155
Potato farming	1,406	11,201	-7,683	-1,094	176,867	102,692
Other vegetable (except potato) and melon farming	-729	8,705	3,983	18,744	155,609	35,081
Fruit and tree nut farming	-8,133	-7,637	2,709	44,305	119,059	12,392
Greenhouse, nursery and floriculture production	-1,050	-8,430	11,118	12,174	164,474	57,477
Other crop farming	-5,776	4,123	11,703	33,461	83,214	2,989
Animal production	-9,520	-5,789	10,844	37,812	113,231	17,700
Beef cattle ranching and farming, including feedlots	-9,106	-5,476	6,618	6,553	8,506	-3,757
Dairy cattle and milk production	-10,170 E	12,075	30,437	62,599	138,573	77,386
Hog and pig farming	F	-7,659	-4,459	4,423	55,746	27,767
Poultry and egg production	-7,883	9,007 E	-23,758	42,644	189,257	110,779
Other animal production	-11,978	-14,904	13,414	1,707	265,555	7,177
Total	-6,225	470	13,343	35,725	123,866	21,730

Table 9-1

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	20,625 A	32,350 A	13,875 A	12,305 A	15,175 A	94,335 A	57,847	21.9
Oilseed and grain farming	13,345 A	22,040 A	11,370 A	10,200 A	12,405 A	69,355 A	61,733	19.2
Potato farming	225 B	180 D	90 B	105 C	490 A	1,090 A	209,222	20.6
Other vegetable (except potato) and melon farming	485 B	920 C	255 C	215 D	365 C	2,255 B	64,305	21.5
Fruit and tree nut farming	1,785 C	1,565 A	455 B	440 B	445 B	4,690 B	30,273	38.1
Greenhouse, nursery and floriculture production	685 B	1,085 C	345 C	350 C	765 B	3,235 A	124,885	21.2
Other crop farming	4,100 B	6,565 C	1,365 B	990 C	700 C	13,715 B	18,736	29.9
Animal production	26,305 A	22,785 A	8,445 A	8,070 A	11,140 A	76,750 A	42,844	34.3
Beef cattle ranching and farming, including feedlots	19,620 A	16,895 A	5,365 A	3,315 A	2,085 A	47,280 A	10,634	41.5
Dairy cattle and milk production	585 B	855 B	1,575 B	3,390 A	5,685 A	12,080 A	133,336	4.8
Hog and pig farming	930 B	755 E	270 C	390 C	955 B	3,295 B	88,858	28.2
Poultry and egg production	670 B	515 B	375 C	535 B	1,850 A	3,945 A	162,293	17.0
Other animal production	4,505 B	3,765 D	865 D	450 C	565 B	10,155 B	23,833	44.4
Total	46,935 A	55,140 A	22,325 A	20,380 A	26,320 A	171,090 A	51,117	27.4

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

	2010 ^P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	35 ^C	55 ^B	x	x	x	135 ^A	21,041	25.9
Oilseed and grain farming	0	0	x	0	0	x	x	x
Potato farming	x	x	0	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	55 ^B	14,276	x
Fruit and tree nut farming	x	x	0	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	40 ^B	33,805	x
Other crop farming	x	x	x	x	x	x	x	x
Animal production	30 ^C	25 ^B	x	x	50 ^C	110 ^A	209,867	27.3
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	0	x	x	x	25 ^C	40 ^C	323,213	0.0
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	0	0	x	x	x	x
Other animal production	x	x	0	x	x	30 ^C	161,878 ^E	x
Total	60 ^B	80 ^A	x	30 ^C	50 ^B	250 ^A	107,362	24.0

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	165 A	125 A	65 A	60 A	125 A	535 A	78,898	30.8
Oilseed and grain farming	40 B	30 B	x	x	x	95 A	14,798	42.1
Potato farming	75 B	x	x	30 B	110 B	260 A	139,554	28.8
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 B	71,227	x
Fruit and tree nut farming	x	30 B	x	x	x	80 A	21,172	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 C	x	x	x	65 B	10,573	x
Animal production	230 A	165 A	65 A	60 A	100 B	615 A	39,222	37.4
Beef cattle ranching and farming, including feedlots	150 A	100 B	25 B	x	x	285 A	-1,009	52.6
Dairy cattle and milk production	x	30 B	25 B	50 B	80 B	195 A	106,918	x
Hog and pig farming	x	x	x	0	x	25 C	17,141	x
Poultry and egg production	x	x	0	x	x	25 B	83,717	x
Other animal production	45 C	25 C	x	0	x	80 B	6,755	56.2
Total	400 A	295 A	125 A	115 A	220 A	1,155 A	57,666	34.6

Table 9-4

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	200 B	500 A	80 A	70 B	65 B	915 A	35,730	21.9
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	0	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	45 C	x	x	x	90 B	47,882	x
Fruit and tree nut farming	95 B	265 B	40 B	35 B	40 C	465 A	35,938	20.4
Greenhouse, nursery and floriculture production	35 D	105 C	x	x	x	180 B	31,611	19.4
Other crop farming	55 C	75 C	x	x	x	150 B	32,572	36.7
Animal production	310 A	280 A	100 A	125 A	225 A	1,030 A	78,935	30.1
Beef cattle ranching and farming, including feedlots	180 A	175 B	25 B	x	x	390 A	1,865	46.2
Dairy cattle and milk production	x	x	25 B	70 A	100 B	225 A	137,428	x
Hog and pig farming	x	x	0	x	x	x	x	x
Poultry and egg production	x	x	x	x	70 B	135 B	185,840	x
Other animal production	80 B	70 C	x	25 B	55 B	250 A	94,902	32.0
Total	505 A	780 A	175 A	190 A	290 A	1,945 A	58,511	26.0

Table 9-5

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	190 ^A	240 ^A	70 ^B	45 ^B	135 ^B	680 ^A	63,197	27.9
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	40 ^C	40 ^B	30 ^C	x	85 ^B	215 ^A	123,002	18.6
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 ^B	30,832	x
Fruit and tree nut farming	65 ^B	80 ^B	x	x	x	175 ^A	7,668	37.1
Greenhouse, nursery and floriculture production	x	40 ^C	x	x	x	65 ^B	F	x
Other crop farming	45 ^C	65 ^B	x	x	x	150 ^B	41,866	30.0
Animal production	240 ^A	220 ^A	75 ^A	75 ^B	125 ^B	735 ^A	61,307	32.7
Beef cattle ranching and farming, including feedlots	150 ^A	140 ^A	x	x	x	325 ^A	5,803	46.2
Dairy cattle and milk production	x	x	45 ^B	60 ^B	85 ^B	230 ^A	107,625	x
Hog and pig farming	x	x	x	0	x	x	x	x
Poultry and egg production	x	x	x	x	30 ^C	50 ^B	355,595	x
Other animal production	60 ^C	45 ^C	x	x	x	105 ^B	1,914	57.1
Total	425 ^A	455 ^A	140 ^A	125 ^A	265 ^A	1,420 ^A	62,213	29.9

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	2,450 B	4,075 B	1,440 B	1,245 B	1,325 B	10,545 A	42,739	23.2
Oilseed and grain farming	905 C	1,285 B	595 C	575 B	685 B	4,055 A	49,656	22.3
Potato farming	35 E	45 D	x	x	90 D	195 C	139,986	17.9
Other vegetable (except potato) and melon farming	150 D	310 C	80 D	70 E	130 C	740 B	64,701	20.3
Fruit and tree nut farming	195 C	310 C	130 E	125 D	130 D	890 B	50,171	21.9
Greenhouse, nursery and floriculture production	135 D	270 D	80 D	105 D	120 C	705 B	74,020	19.1
Other crop farming	1,030 D	1,865 C	540 D	360 D	170 D	3,960 B	19,423	26.0
Animal production	2,380 B	2,715 B	1,545 B	2,425 A	3,870 A	12,935 A	82,437	18.4
Beef cattle ranching and farming, including feedlots	1,130 C	1,485 B	380 C	270 C	330 C	3,600 A	29,429	31.4
Dairy cattle and milk production	220 D	330 C	755 B	1,815 B	2,765 A	5,895 A	117,380	3.7
Hog and pig farming	515 C	240 D	135 D	165 D	295 C	1,350 B	24,170	38.1
Poultry and egg production	90 D	100 D	135 E	100 D	430 B	850 B	251,591	10.6
Other animal production	420 C	555 D	135 D	80 E	45 E	1,245 C	18,116	33.7
Total	4,830 B	6,790 A	2,985 A	3,670 A	5,200 A	23,475 A	64,611	20.6

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	5,800 B	10,050 B	3,275 C	2,235 B	2,475 A	23,830 A	40,798	24.3
Oilseed and grain farming	3,940 A	7,555 B	2,815 C	1,805 B	1,620 B	17,740 A	34,211	22.2
Potato farming	25 C	F	x	x	45 C	160 D	158,088	15.6
Other vegetable (except potato) and melon farming	195 D	335 E	105 D	90 E	160 D	890 C	65,597	21.9
Fruit and tree nut farming	F	200 B	80 C	120 D	140 D	1,120 D	21,490	F
Greenhouse, nursery and floriculture production	265 C	275 D	130 E	80 E	340 C	1,090 B	191,465	24.3
Other crop farming	770 B	F	140 E	130 D	180 D	2,835 D	17,453	27.2
Animal production	6,840 B	5,270 C	1,690 C	1,970 B	3,300 A	19,065 A	50,245	35.9
Beef cattle ranching and farming, including feedlots	4,495 B	2,725 B	650 D	335 C	195 B	8,405 A	4,553	53.5
Dairy cattle and milk production	195 D	380 C	590 B	1,115 B	1,785 A	4,065 A	135,222	4.8
Hog and pig farming	215 D	F	80 D	155 D	380 C	1,260 D	118,019	17.1
Poultry and egg production	185 D	160 D	90 D	235 C	770 B	1,435 A	148,687	12.9
Other animal production	1,755 D	F	F	130 E	155 D	3,905 D	2,148	44.9
Total	12,635 A	15,315 B	4,960 B	4,205 A	5,770 A	42,900 A	44,996	29.5

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

	2010 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,560 ^A	2,455 ^A	1,340 ^A	1,370 ^A	1,850 ^A	8,570 ^A	79,823	18.2
Oilseed and grain farming	1,290 ^B	2,035 ^A	1,270 ^A	1,305 ^A	1,715 ^A	7,610 ^A	77,058	17.0
Potato farming	0	x	x	x	65 ^B	85 ^B	745,838	0.0
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 ^C	34,546	x
Fruit and tree nut farming	x	x	x	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	70 ^C	159,573	x
Other crop farming	235 ^D	375 ^D	60 ^D	40 ^D	F	755 ^B	24,310	31.1
Animal production	2,530 ^A	2,335 ^A	770 ^A	525 ^B	665 ^A	6,830 ^A	35,250	37.0
Beef cattle ranching and farming, including feedlots	2,115 ^A	1,965 ^A	585 ^A	310 ^B	145 ^B	5,120 ^A	8,836	41.3
Dairy cattle and milk production	x	x	30 ^D	65 ^D	195 ^B	340 ^B	191,768	x
Hog and pig farming	65 ^D	35 ^E	30 ^E	40 ^D	160 ^B	330 ^B	184,898	19.7
Poultry and egg production	35 ^E	35 ^C	45 ^E	70 ^D	85 ^B	280 ^B	107,200	12.5
Other animal production	290 ^D	290 ^D	75 ^D	45 ^E	70 ^C	770 ^C	52,880	37.7
Total	4,090 ^A	4,795 ^A	2,110 ^A	1,890 ^A	2,520 ^A	15,410 ^A	60,050	26.5

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	4,690 A	7,750 A	4,635 A	4,285 A	5,630 A	26,990 A	73,249	17.4
Oilseed and grain farming	4,100 A	6,985 A	4,515 A	4,220 A	5,540 A	25,350 A	76,941	16.2
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	0	x	x	x	x	x
Fruit and tree nut farming	x	x	0	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	75 C	51,774	x
Other crop farming	550 D	715 C	120 E	45 D	65 E	1,505 B	13,197	36.5
Animal production	4,085 A	3,975 A	1,525 A	870 B	435 B	10,905 A	18,644	37.5
Beef cattle ranching and farming, including feedlots	3,710 A	3,670 A	1,450 A	755 B	275 B	9,855 A	10,685	37.6
Dairy cattle and milk production	x	x	x	x	80 D	130 C	232,797	x
Hog and pig farming	x	x	x	x	x	55 E	483,723 E	x
Poultry and egg production	F	x	x	x	30 C	155 E	68,055 E	F
Other animal production	275 C	280 D	55 D	70 E	40 B	715 C	44,544	38.5
Total	8,775 A	11,725 A	6,165 A	5,160 A	6,070 A	37,900 A	57,534	23.2

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	4,140 A	5,475 A	2,535 B	2,630 B	3,120 A	17,905 A	59,922	23.1
Oilseed and grain farming	2,970 A	3,970 A	2,125 B	2,245 B	2,795 A	14,105 A	65,332	21.1
Potato farming	x	x	x	x	55 D	90 C	391,576	x
Other vegetable (except potato) and melon farming	x	x	x	0	x	50 B	F	x
Fruit and tree nut farming	F	x	x	0	0	F	F	F
Greenhouse, nursery and floriculture production	40 D	F	30 D	35 E	80 D	335 E	87,740 E	11.9
Other crop farming	1,010 B	1,330 C	375 C	340 E	180 D	3,235 B	21,380 E	31.2
Animal production	7,750 A	6,515 B	2,250 B	1,720 B	1,670 B	19,900 A	23,421	38.9
Beef cattle ranching and farming, including feedlots	6,575 A	5,805 B	1,990 A	1,505 B	1,060 B	16,925 A	11,978	38.8
Dairy cattle and milk production	F	x	x	F	270 C	425 C	217,428	F
Hog and pig farming	60 E	x	x	x	70 C	180 C	129,208	33.3
Poultry and egg production	40 C	40 D	x	35 E	100 C	235 B	160,453	17.0
Other animal production	1,045 C	625 D	F	80 D	175 C	2,140 B	51,646	48.8
Total	11,885 A	11,990 A	4,790 A	4,345 A	4,785 A	37,810 A	40,707	31.4

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,395 ^A	1,625 ^A	415 ^B	350 ^B	430 ^B	4,225 ^A	42,404	33.0
Oilseed and grain farming	75 ^B	150 ^B	35 ^B	40 ^E	45 ^D	350 ^B	33,720	21.4
Potato farming	x	x	x	x	x	50 ^C	152,698	x
Other vegetable (except potato) and melon farming	75 ^C	135 ^C	30 ^C	30 ^E	35 ^E	315 ^B	34,792	23.8
Fruit and tree nut farming	720 ^B	650 ^B	180 ^B	145 ^C	130 ^C	1,815 ^A	29,662	39.7
Greenhouse, nursery and floriculture production	140 ^D	205 ^D	75 ^D	75 ^D	170 ^C	665 ^B	128,074	21.1
Other crop farming	370 ^B	490 ^B	100 ^D	55 ^C	F	1,035 ^B	10,298	35.7
Animal production	1,915 ^A	1,280 ^A	425 ^B	295 ^B	710 ^B	4,620 ^A	38,945	41.5
Beef cattle ranching and farming, including feedlots	1,115 ^A	815 ^B	240 ^B	110 ^C	65 ^D	2,355 ^A	1,217	47.3
Dairy cattle and milk production	50 ^E	25 ^E	65 ^D	105 ^C	290 ^B	535 ^A	171,884	9.3
Hog and pig farming	x	x	x	x	x	55 ^B	29,082	x
Poultry and egg production	210 ^C	135 ^D	45 ^E	50 ^D	305 ^B	745 ^A	111,620	28.2
Other animal production	530 ^C	275 ^C	80 ^D	x	x	920 ^B	-528	57.6
Total	3,315 ^A	2,900 ^A	840 ^A	645 ^B	1,135 ^A	8,850 ^A	40,598	37.5

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	11,725 A	18,615 A	1,140 B	...	...	31,480 A	1,509	37.2
Oilseed and grain farming	6,850 A	11,530 B	900 B	...	...	19,275 A	2,835	35.5
Potato farming	40 C	F	x	...	...	140 D	4,258	28.6
Other vegetable (except potato) and melon farming	230 C	430 B	x	...	...	665 B	3,168	34.6
Fruit and tree nut farming	1,055 D	920 B	x	...	...	1,995 C	-4,027	52.9
Greenhouse, nursery and floriculture production	265 C	525 D	x	...	...	815 C	2,021	32.5
Other crop farming	3,290 B	5,115 C	175 E	...	...	8,585 B	-406	38.3
Animal production	17,350 A	14,015 B	715 D	...	...	32,075 A	-4,684	54.1
Beef cattle ranching and farming, including feedlots	13,295 A	10,535 B	635 D	...	...	24,465 A	-4,111	54.3
Dairy cattle and milk production	100 D	110 D	x	...	...	215 D	-4,244	46.5
Hog and pig farming	120 D	F	x	...	...	F	F	F
Poultry and egg production	360 C	225 B	x	...	...	600 B	-4,919	60.0
Other animal production	3,470 C	2,815 D	40 E	...	...	6,325 C	-7,455	54.9
Total	29,080 A	32,630 A	1,855 B	...	...	63,555 A	-1,617	45.8

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	3,635 A	8,060 B	5,100 B	850 C	...	17,645 A	14,115	20.6
Oilseed and grain farming	2,795 A	6,195 B	4,090 B	605 B	...	13,680 A	14,575	20.4
Potato farming	x	30 C	x	x	...	65 B	18,259	x
Other vegetable (except potato) and melon farming	55 B	185 D	90 D	x	...	345 C	15,323	15.9
Fruit and tree nut farming	285 B	315 B	160 D	x	...	780 B	1,875	36.5
Greenhouse, nursery and floriculture production	80 D	215 D	55 D	x	...	355 C	-1,330	22.5
Other crop farming	410 C	1,115 D	685 C	F	...	2,415 B	17,461	17.0
Animal production	3,750 A	4,860 A	2,430 B	345 C	...	11,380 A	4,961	33.0
Beef cattle ranching and farming, including feedlots	3,080 A	3,920 A	1,860 A	265 C	...	9,120 A	5,577	33.8
Dairy cattle and milk production	65 D	185 C	205 D	x	...	465 B	18,509	14.0
Hog and pig farming	60 E	75 E	F	x	...	175 D	3,520	34.3
Poultry and egg production	x	80 E	F	x	...	160 D	16,577	x
Other animal production	525 D	600 D	F	F	...	1,455 C	-4,361	36.1
Total	7,380 A	12,905 A	7,540 B	1,190 C	...	29,020 A	10,527	25.4

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	2,775 A	4,455 A	5,740 A	6,205 A	1,145 B	20,320 A	36,007	13.7
Oilseed and grain farming	1,990 A	3,445 A	4,835 A	5,225 A	960 B	16,465 A	38,078	12.1
Potato farming	35 D	x	x	x	0	100 B	8,956	35.0
Other vegetable (except potato) and melon farming	70 D	F	110 C	110 E	x	560 D	21,099	12.5
Fruit and tree nut farming	285 C	265 C	205 C	215 C	40 E	1,005 B	18,337	28.4
Greenhouse, nursery and floriculture production	125 D	190 D	140 D	105 D	x	575 C	24,433	21.7
Other crop farming	270 D	280 D	430 C	520 C	120 E	1,620 B	36,776	16.7
Animal production	2,530 B	2,745 A	3,700 A	3,335 A	490 C	12,795 A	28,021	19.8
Beef cattle ranching and farming, including feedlots	1,910 B	1,965 A	2,220 A	1,950 B	290 C	8,330 A	24,356	22.9
Dairy cattle and milk production	175 D	295 C	860 B	975 B	135 C	2,455 A	48,195	7.1
Hog and pig farming	135 E	95 D	65 E	110 D	x	420 C	15,814	32.1
Poultry and egg production	80 E	90 D	75 D	40 D	x	285 C	-12,279	28.1
Other animal production	240 E	295 D	480 E	260 C	F	1,310 C	26,197	18.3
Total	5,305 A	7,205 A	9,435 A	9,540 A	1,640 B	33,120 A	32,921	16.0

Table 10-4

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,280 B	885 B	1,545 B	4,070 A	4,820 A	12,605 A	80,006	10.2
Oilseed and grain farming	975 B	665 B	1,310 B	3,535 A	4,330 A	10,815 A	83,371	9.0
Potato farming	30 D	30 E	x	50 D	30 D	155 C	37,155	19.4
Other vegetable (except potato) and melon farming	80 E	x	30 D	40 D	F	240 C	37,460	33.3
Fruit and tree nut farming	55 D	45 D	55 D	150 D	95 D	410 B	69,352	13.4
Greenhouse, nursery and floriculture production	60 E	75 E	70 E	130 D	60 D	395 C	43,095	15.2
Other crop farming	80 E	50 E	F	170 D	235 D	585 C	78,884	13.7
Animal production	1,240 B	775 B	1,155 B	3,310 A	3,220 A	9,690 A	70,550	12.8
Beef cattle ranching and farming, including feedlots	660 C	350 B	515 C	755 B	605 B	2,895 A	40,449	22.8
Dairy cattle and milk production	135 D	205 D	400 C	2,070 B	2,220 B	5,030 A	96,722	2.7
Hog and pig farming	175 D	115 E	75 E	95 D	120 D	590 B	33,684	29.7
Poultry and egg production	90 E	F	115 D	280 C	155 D	690 B	68,828	13.0
Other animal production	F	F	40 E	105 D	125 D	495 D	26,881	F
Total	2,515 B	1,660 B	2,705 A	7,380 A	8,035 A	22,295 A	75,895	11.3

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

	2010 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,210 ^B	335 ^C	355 ^C	1,175 ^B	9,210 ^A	12,285 ^A	278,401	9.8
Oilseed and grain farming	730 ^B	200 ^D	235 ^C	835 ^B	7,115 ^A	9,115 ^A	274,132	8.0
Potato farming	110 ^B	x	x	30 ^C	460 ^A	630 ^A	347,285	17.5
Other vegetable (except potato) and melon farming	55 ^D	x	x	60 ^E	295 ^C	450 ^B	260,261	12.2
Fruit and tree nut farming	100 ^D	x	x	60 ^D	310 ^C	500 ^B	203,813	20.0
Greenhouse, nursery and floriculture production	160 ^D	F	65 ^E	100 ^D	690 ^B	1,090 ^B	342,317	14.7
Other crop farming	F	x	x	F	345 ^D	505 ^C	222,612	F
Animal production	1,445 ^B	395 ^C	445 ^C	1,090 ^B	7,435 ^A	10,815 ^A	216,369	13.4
Beef cattle ranching and farming, including feedlots	685 ^B	130 ^D	125 ^B	340 ^C	1,200 ^B	2,475 ^A	93,985	27.7
Dairy cattle and milk production	110 ^D	55 ^D	95 ^E	330 ^C	3,330 ^A	3,910 ^A	255,267	2.8
Hog and pig farming	440 ^B	140 ^D	75 ^D	175 ^D	815 ^B	1,650 ^A	160,336	26.7
Poultry and egg production	115 ^D	65 ^E	115 ^D	215 ^C	1,695 ^A	2,205 ^A	270,308	5.2
Other animal production	95 ^E	x	x	F	400 ^B	570 ^B	433,491	16.7
Total	2,655 ^A	735 ^B	795 ^B	2,265 ^A	16,650 ^A	23,095 ^A	249,362	11.5

Table 11-1

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

	2010 p							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	145^A	4,055^A	17,740^A	7,610^A	25,350^A	14,105^A	350^B	69,355^A
Distribution by province (%)	0.2	5.8	25.6	11.0	36.6	20.3	0.5	100.0
	Average per farm (\$)							
Total operating revenues	150,644^B	227,080^A	166,341^A	354,277^A	275,187^A	305,517^A	197,563^B	258,737^A
Total crop revenues	100,278^B	161,927^A	130,764^A	270,144^A	205,952^A	214,525^A	144,771^B	192,411^A
Total grains and oilseeds	91,483 ^B	154,197 ^A	126,204 ^A	264,916 ^A	203,896 ^A	207,331 ^A	138,340 ^B	187,953 ^A
Total other crops	8,795 ^A	7,730 ^C	4,560 ^B	5,228 ^D	2,057 ^C	7,195 ^C	6,431 ^B	4,458 ^B
Potatoes	x	F	F	F	x	F	x	352 ^E
Fruits	x	F	183 ^D	F	F	x	x	77 ^D
Vegetables	1,810 ^A	3,826 ^D	1,456 ^D	27 ^D	F	142 ^A	x	667 ^C
Tobacco	0	x	145 ^E	0	x	x	0	37 ^E
Greenhouse, nursery and floriculture products	0	x	26 ^A	x	77 ^B	88 ^D	x	60 ^B
Forage crops (including seeds)	5,933 ^A	2,740 ^B	2,208 ^B	2,717 ^C	1,814 ^D	5,165 ^D	6,232 ^B	2,780 ^B
Other crops	x	628 ^E	431 ^E	x	19 ^A	F	0	484 ^E
Total livestock and product revenues	9,653^C	10,544^C	8,544^C	18,945^B	11,865^A	21,311^B	4,562^D	13,595^A
Cattle	6,148 ^B	2,268 ^D	4,077 ^C	13,605 ^B	9,894 ^A	18,227 ^B	3,633 ^D	10,024 ^A
Hogs	x	2,741 ^D	1,082 ^D	2,607 ^A	735 ^A	752 ^B	x	1,154 ^B
Poultry and eggs	0	2,127 ^E	1,808 ^E	1,105 ^B	424 ^A	973 ^D	x	1,062 ^D
Dairy products and subsidies	0	3,206 ^E	1,285 ^D	F	441 ^A	813 ^A	0	973 ^C
Other livestock and products	x	202 ^D	293 ^C	435 ^D	370 ^D	545 ^D	200 ^B	383 ^C
Program payments and insurance proceeds	15,092^B	25,793^B	6,371^B	29,333^A	26,478^A	30,918^B	21,171^C	22,461^A
Total other revenues	25,621^B	28,816^B	20,661^B	35,856^A	30,891^A	38,763^A	27,058^B	30,269^A
Custom work and machine rental	15,010 ^B	22,537 ^B	14,819 ^B	8,532 ^B	6,381 ^A	9,785 ^B	11,842 ^D	10,457 ^A
Rental income	5,995 ^B	3,153 ^D	3,022 ^C	2,916 ^C	3,670 ^B	10,147 ^B	8,769 ^C	4,739 ^A
Miscellaneous revenues	F	3,126 ^C	2,821 ^C	24,408 ^A	20,840 ^A	18,831 ^A	6,447 ^B	15,073 ^A
Total operating expenses	130,523^A	177,423^A	132,130^A	277,219^A	198,246^A	240,185^A	163,843^B	197,003^A
Total crop expenses	36,476^A	54,999^A	43,364^A	114,867^A	78,162^A	85,606^A	61,010^B	73,277^A
Fertilizer and lime	15,275 ^B	24,334 ^B	19,587 ^A	56,486 ^A	36,167 ^A	45,845 ^A	32,873 ^B	35,373 ^A
Pesticides	5,788 ^B	7,264 ^B	7,597 ^B	30,509 ^A	26,815 ^A	21,770 ^A	13,453 ^B	20,025 ^A
Seed and plants	14,973 ^A	22,884 ^A	15,857 ^A	27,707 ^A	15,038 ^A	17,171 ^A	14,550 ^C	17,528 ^A
Other crop expenses	440 ^A	517 ^D	323 ^D	165 ^B	141 ^B	F	134 ^D	351 ^E
Total livestock expenses	6,072^C	5,482^C	5,587^B	8,008^B	4,923^A	12,376^B	3,936^B	6,978^A
Cattle purchases	1,918 ^C	976 ^E	1,523 ^C	2,870 ^C	2,200 ^B	6,893 ^C	1,371 ^C	2,979 ^B
Hog purchases	x	x	246 ^D	x	144 ^A	62 ^C	x	153 ^B
Poultry and egg purchases	x	F	F	179 ^B	56 ^A	129 ^D	x	187 ^D
Other livestock purchases	275 ^C	F	136 ^D	F	133 ^D	F	x	158 ^D
Feed, supplements, straw and bedding	3,294 ^D	3,176 ^D	3,007 ^C	3,976 ^A	1,924 ^A	4,209 ^B	2,197 ^B	2,969 ^A
Veterinary fees, medicine and breeding fees	306 ^C	500 ^D	320 ^B	645 ^B	442 ^A	758 ^C	354 ^D	500 ^A
Other livestock expenses	0	x	44 ^E	x	25 ^A	54 ^A	0	32 ^B
Total machinery expenses	26,524^B	28,177^A	18,835^A	42,245^A	32,577^A	35,845^A	29,384^B	30,502^A
Small tools	348 ^A	211 ^B	464 ^A	629 ^A	755 ^A	732 ^A	369 ^B	627 ^A
Net fuel expenses, machinery, truck, auto	11,912 ^B	11,937 ^A	8,707 ^A	21,086 ^A	15,960 ^A	16,538 ^A	14,377 ^B	14,533 ^A
Repairs, licenses and insurance	14,263 ^B	16,029 ^A	9,664 ^A	20,530 ^A	15,863 ^A	18,575 ^B	14,638 ^B	15,342 ^A
Total general expenses	61,452^B	88,765^A	64,344^A	112,099^A	82,585^A	106,359^A	69,512^B	86,246^A
Salaries (including CPP, QPP, EI)	13,541 ^B	12,668 ^B	7,864 ^B	15,800 ^A	9,923 ^A	15,116 ^B	15,361 ^C	11,293 ^A
Rent	6,037 ^B	11,470 ^B	11,776 ^B	20,135 ^A	11,965 ^A	15,073 ^A	7,035 ^C	13,380 ^A
Insurance	4,475 ^B	5,605 ^A	3,652 ^B	5,507 ^A	3,298 ^A	5,003 ^A	3,357 ^B	4,115 ^A
Utilities	3,733 ^A	5,873 ^B	3,848 ^B	4,599 ^A	3,489 ^A	6,141 ^D	3,620 ^B	4,383 ^A
Custom work and machine rental	10,878 ^B	18,647 ^B	13,413 ^B	19,384 ^A	15,876 ^A	18,149 ^B	10,056 ^B	16,216 ^A
Net interest expenses	7,852 ^B	12,229 ^B	7,770 ^B	11,706 ^A	9,428 ^A	11,746 ^A	6,186 ^B	9,870 ^A
Net property taxes	1,878 ^A	3,418 ^B	3,211 ^A	5,750 ^A	4,234 ^A	3,340 ^C	1,892 ^B	3,893 ^A
Building and fence repairs	1,969 ^B	4,448 ^B	2,935 ^B	2,985 ^A	2,220 ^A	3,331 ^C	3,870 ^B	2,851 ^A
Marketing expenses	2,425 ^C	1,531 ^D	2,285 ^B	8,382 ^A	6,565 ^A	7,220 ^B	3,903 ^C	5,487 ^A
Miscellaneous expenses	8,664 ^C	12,875 ^A	7,590 ^A	17,850 ^A	15,584 ^A	21,241 ^A	14,232 ^B	14,759 ^A
Net operating income	20,120	49,656	34,211	77,058	76,941	65,332	33,720	61,733
Adjustment for capital cost allowance (CCA)	22,837 ^B	28,726 ^A	19,833 ^B	45,851 ^A	35,803 ^A	46,710 ^A	31,691 ^B	34,578 ^A
Net operating income adjusted for CCA	-2,717	20,931	14,379	31,208	41,138	18,622	2,029	27,155
	Operating margins per dollar of revenue							
Operating margin	0.13	0.22	0.21	0.22	0.28	0.21	0.17	0.24
Operating margin adjusted for CCA	-0.02	0.09	0.09	0.09	0.15	0.06	0.01	0.10

Table 11-2

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

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	260 ^A	x	215 ^A	195 ^C	160 ^D	85 ^B	x	90 ^C	50 ^C	1,090 ^A
Distribution by province (%)	x	23.9	x	19.7	17.9	14.7	7.8	x	8.3	4.6	100.0
	Average per farm (\$)										
Total operating revenues	x	1,125,621 ^A	x	878,022 ^A	749,904 ^B	1,040,282 ^D	3,077,513 ^B	x	1,818,541 ^B	1,194,256 ^B	1,205,118 ^A
Total crop revenues	x	958,239 ^A	x	739,730 ^A	618,156 ^B	965,828 ^D	2,873,679 ^B	x	1,519,023 ^B	957,481 ^C	1,049,376 ^A
Total grains and oilseeds	x	62,069 ^B	x	53,936 ^B	36,139 ^D	49,517 ^E	504,457 ^C	x	211,855 ^C	x	100,551 ^B
Total other crops	x	896,171 ^A	x	685,794 ^A	582,017 ^B	916,310 ^D	2,369,222 ^B	x	1,307,169 ^B	x	948,825 ^A
Potatoes	x	892,948 ^A	x	681,372 ^A	571,121 ^B	866,011 ^D	2,332,639 ^B	x	1,251,364 ^B	884,909 ^C	926,593 ^A
Fruits	x	x	x	x	x	x	x	x	0	x	F
Vegetables	x	x	x	112 ^B	F	F	33,381 ^E	x	11,969 ^E	31,378 ^E	13,261 ^D
Tobacco	x	0	x	0	0	0	0	x	x	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	0	x	x	x	x	x	F
Forage crops (including seeds)	x	2,650 ^C	x	4,048 ^D	1,759 ^E	511 ^D	1,730 ^D	x	F	x	2,454 ^B
Other crops	x	0	x	0	x	0	0	x	36,970 ^E	0	F
Total livestock and product revenues	x	35,451 ^D	x	8,371 ^D	F	F	22,585 ^D	x	x	5,962 ^D	17,694 ^C
Cattle	x	24,758 ^D	x	5,226 ^B	F	F	14,609 ^E	x	x	5,881 ^D	12,377 ^C
Hogs	x	x	x	x	x	x	0	x	x	x	F
Poultry and eggs	x	372 ^C	x	x	0	x	x	x	x	x	768 ^A
Dairy products and subsidies	x	9,957 ^D	x	x	x	0	x	x	0	0	4,154 ^E
Other livestock and products	x	x	x	x	x	x	0	x	0	0	F
Program payments and insurance proceeds	x	88,742 ^B	x	91,456 ^B	82,534 ^C	34,763 ^E	71,629 ^C	x	x	127,950 ^E	86,237 ^B
Total other revenues	x	43,188 ^C	x	38,464 ^C	40,555 ^D	26,018 ^D	109,620 ^B	x	98,970 ^C	102,863 ^D	51,812 ^B
Custom work and machine rental	x	34,665 ^C	x	22,242 ^C	26,761 ^D	15,180 ^E	40,259 ^D	x	42,880 ^D	80,644 ^D	30,742 ^B
Rental income	x	6,367 ^D	x	4,114 ^D	F	9,199 ^E	34,535 ^C	x	44,375 ^D	x	12,847 ^B
Miscellaneous revenues	x	2,156 ^B	x	F	F	1,638 ^D	34,827 ^C	x	11,715 ^D	x	8,223 ^C
Total operating expenses	x	986,067 ^A	x	755,019 ^A	609,918 ^B	882,194 ^D	2,331,675 ^B	x	1,426,966 ^B	1,041,558 ^B	995,896 ^A
Total crop expenses	x	395,355 ^A	x	281,967 ^A	229,026 ^B	348,672 ^D	778,617 ^B	x	419,757 ^B	252,791 ^B	357,668 ^A
Fertilizer and lime	x	166,109 ^A	x	112,414 ^A	95,385 ^B	123,766 ^D	313,296 ^B	x	147,239 ^B	71,168 ^C	139,750 ^A
Pesticides	x	123,925 ^A	x	81,258 ^A	49,835 ^B	86,268 ^D	237,343 ^B	x	132,794 ^B	50,732 ^B	101,248 ^A
Seed and plants	x	84,402 ^A	x	72,577 ^B	58,188 ^B	96,882 ^D	200,678 ^C	x	128,981 ^B	88,538 ^C	92,177 ^A
Other crop expenses	x	20,919 ^C	x	15,718 ^C	25,617 ^C	41,757 ^E	27,300 ^C	x	F	42,353 ^D	24,492 ^B
Total livestock expenses	x	18,792 ^D	x	2,996 ^D	F	F	10,780 ^C	x	F	x	9,773 ^D
Cattle purchases	x	11,115 ^E	x	x	x	F	x	x	x	x	4,944 ^D
Hog purchases	x	0	x	x	0	x	0	x	0	x	x
Poultry and egg purchases	x	78 ^B	x	x	0	x	x	x	0	x	165 ^A
Other livestock purchases	x	x	x	x	0	x	0	x	x	0	F
Feed, supplements, straw and bedding	x	5,606 ^D	x	1,075 ^E	F	F	7,934 ^C	x	F	x	3,959 ^D
Veterinary fees, medicine and breeding fees	x	1,434 ^D	x	274 ^E	x	220 ^E	F	x	F	x	516 ^D
Other livestock expenses	x	x	x	0	0	0	0	x	0	0	x
Total machinery expenses	x	125,635 ^A	x	102,437 ^A	75,967 ^B	94,154 ^D	246,237 ^B	x	146,189 ^C	106,593 ^B	116,759 ^A
Small tools	x	375 ^B	x	281 ^B	176 ^E	444 ^D	491 ^C	x	334 ^D	377 ^D	336 ^B
Net fuel expenses, machinery, truck, auto	x	53,792 ^A	x	43,281 ^A	27,553 ^B	34,215 ^D	115,665 ^C	x	53,225 ^C	44,737 ^B	47,998 ^A
Repairs, licenses and insurance	x	71,468 ^A	x	58,875 ^A	48,238 ^B	59,495 ^D	130,081 ^B	x	92,630 ^C	61,479 ^B	68,424 ^A
Total general expenses	x	446,285 ^A	x	367,619 ^A	300,409 ^B	433,298 ^D	1,296,041 ^B	x	836,510 ^B	x	511,696 ^A
Salaries (including CPP, QPP, EI)	x	173,382 ^A	x	152,309 ^A	126,778 ^B	159,833 ^D	451,386 ^B	x	200,833 ^B	263,628 ^C	186,206 ^A
Rent	x	48,181 ^B	x	34,797 ^D	21,313 ^C	44,292 ^E	180,825 ^D	x	130,498 ^D	67,937 ^E	58,160 ^B
Insurance	x	25,313 ^A	x	21,626 ^B	16,241 ^B	14,028 ^D	50,518 ^B	x	30,922 ^C	16,825 ^D	22,942 ^A
Utilities	x	22,234 ^A	x	18,941 ^A	13,315 ^B	18,270 ^D	62,213 ^C	x	54,506 ^B	17,088 ^B	25,033 ^A
Custom work and machine rental	x	39,335 ^B	x	27,371 ^B	32,079 ^B	57,643 ^D	215,346 ^B	x	184,763 ^C	182,571 ^D	71,800 ^B
Net interest expenses	x	55,389 ^B	x	40,650 ^B	24,129 ^B	49,048 ^D	123,042 ^C	x	77,512 ^C	31,291 ^D	51,273 ^A
Net property taxes	x	5,354 ^A	x	4,194 ^A	5,280 ^C	6,083 ^D	21,583 ^B	x	7,483 ^E	7,165 ^D	6,751 ^A
Building and fence repairs	x	9,925 ^A	x	10,276 ^B	8,434 ^B	14,055 ^E	25,785 ^B	x	19,556 ^C	F	12,481 ^B
Marketing expenses	x	26,642 ^A	x	18,584 ^A	14,490 ^D	40,746 ^E	57,237 ^C	x	52,441 ^C	x	30,283 ^B
Miscellaneous expenses	x	40,531 ^A	x	38,870 ^B	38,349 ^C	29,299 ^D	108,104 ^B	x	77,996 ^B	41,434 ^D	46,766 ^A
Net operating income	x	139,554	x	123,002	139,986	158,088	745,838	x	391,576	152,698	209,222
Adjustment for capital cost allowance (CCA)	x	93,605 ^A	x	78,952 ^B	66,207 ^B	86,169 ^D	253,861 ^B	x	202,378 ^B	100,245 ^D	106,531 ^A
Net operating income adjusted for CCA	x	45,949	x	44,050	73,779	71,919	491,977	x	189,198	52,452	102,692
	Operating margins per dollar of revenue										
Operating margin	x	0.12	x	0.14	0.19	0.15	0.24	x	0.22	0.13	0.17
Operating margin adjusted for CCA	x	0.04	x	0.05	0.10	0.07	0.16	x	0.10	0.04	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

	2010 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	210^A	740^B	890^C	110^B	315^B	2,255^B
Distribution by province (%)	9.3	32.8	39.5	4.9	14.0	100.0
	Average per farm (\$)					
Total operating revenues	241,420^B	543,433^B	464,775^C	654,147^E	230,781^C	445,520^B
Total crop revenues	216,430^C	492,634^B	434,056^C	605,520^E	222,025^C	411,050^B
Total grains and oilseeds	2,582 ^C	18,779 ^D	41,060 ^D	45,228 ^D	x	24,657 ^D
Total other crops	213,848 ^C	473,856 ^B	392,997 ^C	560,293 ^E	x	386,394 ^B
Potatoes	8,137 ^E	F	F	4,510 ^E	x	5,543 ^D
Fruits	4,774 ^D	3,204 ^E	2,592 ^E	3,708 ^E	x	3,526 ^C
Vegetables	196,047 ^C	460,066 ^B	378,693 ^C	548,696 ^E	206,201 ^C	371,865 ^B
Tobacco	x	x	F	0	0	F
Greenhouse, nursery and floriculture products	3,164 ^B	F	F	2,684 ^E	x	4,333 ^E
Forage crops (including seeds)	1,714 ^D	F	194 ^E	x	695 ^D	519 ^D
Other crops	x	x	126 ^C	x	0	F
Total livestock and product revenues	x	322^E	722^E	507^B	1,712^C	866^C
Cattle	x	105 ^C	260 ^D	x	x	444 ^B
Hogs	118 ^E	0	x	x	14 ^E	x
Poultry and eggs	259 ^B	x	F	x	608 ^D	298 ^E
Dairy products and subsidies	0	x	x	0	x	x
Other livestock and products	x	x	43 ^C	x	F	76 ^D
Program payments and insurance proceeds	x	35,297^C	15,397^D	28,161^D	2,944^D	20,587^C
Total other revenues	8,759^B	15,180^C	14,601^D	19,959^D	4,100^B	13,017^C
Custom work and machine rental	6,552 ^B	6,987 ^D	9,480 ^E	x	x	7,561 ^C
Rental income	908 ^E	4,266 ^D	3,958 ^D	x	x	3,270 ^C
Miscellaneous revenues	1,298 ^C	3,927 ^D	F	2,165 ^B	1,609 ^B	2,186 ^E
Total operating expenses	202,430^B	478,732^B	399,178^C	463,685^D	195,990^B	381,215^B
Total crop expenses	47,123^C	153,893^B	121,002^C	97,312^D	47,429^C	113,405^B
Fertilizer and lime	11,945 ^B	38,766 ^B	28,564 ^D	21,844 ^D	11,093 ^D	27,574 ^B
Pesticides	9,629 ^C	25,221 ^B	26,509 ^C	14,683 ^E	6,472 ^D	21,151 ^B
Seed and plants	12,454 ^B	38,200 ^B	37,110 ^C	31,626 ^D	10,949 ^C	31,239 ^B
Other crop expenses	13,095 ^D	51,706 ^B	28,818 ^D	29,159 ^E	18,915 ^D	33,441 ^B
Total livestock expenses	808^B	423^E	F	647^B	1,230^C	890^D
Cattle purchases	115 ^D	F	60 ^C	x	x	103 ^E
Hog purchases	x	0	x	x	x	2 ^C
Poultry and egg purchases	83 ^D	x	27 ^D	x	177 ^E	47 ^D
Other livestock purchases	52 ^B	x	F	x	F	F
Feed, supplements, straw and bedding	441 ^B	232 ^D	776 ^E	247 ^B	873 ^C	556 ^D
Veterinary fees, medicine and breeding fees	107 ^B	33 ^C	52 ^E	50 ^B	70 ^D	53 ^C
Other livestock expenses	x	0	x	0	0	0
Total machinery expenses	24,596^B	46,211^B	36,097^C	58,371^D	19,000^C	36,951^B
Small tools	527 ^B	382 ^D	814 ^D	671 ^B	577 ^C	606 ^C
Net fuel expenses, machinery, truck, auto	9,897 ^B	16,312 ^B	14,939 ^C	20,468 ^D	7,247 ^B	14,091 ^B
Repairs, licenses and insurance	14,172 ^B	29,517 ^B	20,345 ^C	37,231 ^E	11,175 ^C	22,254 ^B
Total general expenses	129,903^C	278,205^B	240,875^C	307,355^D	128,331^B	229,969^B
Salaries (including CPP, QPP, EI)	70,769 ^C	150,962 ^B	110,340 ^C	155,403 ^D	69,375 ^C	116,224 ^B
Rent	3,765 ^D	13,495 ^C	18,156 ^D	7,905 ^D	8,717 ^D	13,495 ^C
Insurance	3,722 ^C	10,026 ^B	6,560 ^C	10,428 ^D	2,571 ^D	7,045 ^B
Utilities	6,095 ^B	12,444 ^B	11,519 ^C	17,408 ^D	6,090 ^C	10,826 ^B
Custom work and machine rental	16,960 ^D	29,835 ^B	36,001 ^C	29,278 ^E	11,406 ^E	28,445 ^B
Net interest expenses	5,987 ^B	14,014 ^C	12,927 ^D	8,525 ^C	4,921 ^C	11,304 ^B
Net property taxes	1,199 ^B	2,865 ^B	2,945 ^C	3,319 ^D	1,010 ^B	2,502 ^B
Building and fence repairs	3,537 ^B	8,003 ^C	6,044 ^D	14,664 ^E	3,801 ^D	6,535 ^B
Marketing expenses	9,081 ^E	9,239 ^C	19,671 ^D	F	7,911 ^E	14,229 ^C
Miscellaneous expenses	8,788 ^B	27,322 ^B	16,712 ^C	27,886 ^D	12,528 ^C	19,365 ^B
Net operating income	38,991	64,701	65,597	190,463^E	34,792	64,305
Adjustment for capital cost allowance (CCA)	17,202 ^B	32,190 ^B	32,268 ^B	50,608 ^D	14,718 ^C	29,224 ^B
Net operating income adjusted for CCA	21,789	32,511	33,330	139,855^E	20,073	35,081
	Operating margins per dollar of revenue					
Operating margin	0.16	0.12	0.14	0.29	0.15	0.14
Operating margin adjusted for CCA	0.09	0.06	0.07	0.21	0.09	0.08

Table 11-4

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

	2010 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	730^A	890^B	1,120^D	125^E	1,815^A	4,690^B
Distribution by province (%)	15.6	19.0	23.9	2.7	38.7	100.0
	Average per farm (\$)					
Total operating revenues	184,443^C	257,160^B	303,959^D	31,570^C	209,620^B	232,474^B
Total crop revenues	151,051^C	209,222^B	257,628^D	20,053^D	183,273^B	196,545^B
Total grains and oilseeds	1,852 ^E	1,870 ^D	4,401 ^E	x	F	1,791 ^D
Total other crops	149,199 ^C	207,352 ^B	253,227 ^D	x	183,050 ^B	194,754 ^B
Potatoes	44 ^A	F	127 ^E	x	36 ^B	F
Fruits	140,283 ^C	201,010 ^B	241,999 ^D	18,562 ^D	180,342 ^B	188,388 ^B
Vegetables	4,797 ^E	2,354 ^E	7,050 ^E	x	1,835 ^D	3,600 ^C
Tobacco	x	x	x	0	0	0
Greenhouse, nursery and floriculture products	F	x	F	x	F	1,757 ^E
Forage crops (including seeds)	702 ^E	435 ^E	F	96 ^E	F	281 ^D
Other crops	x	F	x	0	0	F
Total livestock and product revenues	1,102^C	F	F	x	198^E	616^E
Cattle	555 ^B	F	F	x	49 ^A	F
Hogs	x	x	0	0	x	x
Poultry and eggs	x	x	F	x	F	F
Dairy products and subsidies	0	x	0	0	x	x
Other livestock and products	515 ^E	F	F	x	F	F
Program payments and insurance proceeds	8,888^B	29,160^D	24,390^D	x	16,150^C	19,047^B
Total other revenues	23,401^D	17,845^D	21,217^E	10,034^D	9,998^C	16,267^C
Custom work and machine rental	11,705 ^B	12,527 ^E	13,014 ^E	F	6,692 ^D	10,063 ^C
Rental income	1,156 ^D	F	1,731 ^E	F	1,904 ^D	1,870 ^D
Miscellaneous revenues	F	2,720 ^E	F	2,956 ^E	1,403 ^A	4,335 ^D
Total operating expenses	157,227^C	206,989^B	282,469^D	36,940^D	179,958^B	202,201^B
Total crop expenses	34,344^D	42,742^B	61,577^D	3,926^D	30,116^B	39,994^B
Fertilizer and lime	6,438 ^C	10,329 ^C	10,732 ^D	947 ^D	8,955 ^B	9,031 ^B
Pesticides	13,366 ^D	12,040 ^B	18,726 ^D	813 ^D	6,305 ^B	11,321 ^B
Seed and plants	6,033 ^D	7,540 ^C	9,098 ^D	930 ^E	4,581 ^B	6,352 ^B
Other crop expenses	8,507 ^D	12,833 ^C	23,020 ^D	F	10,274 ^C	13,290 ^B
Total livestock expenses	1,665^D	477^E	F	320^E	389^D	600^C
Cattle purchases	128 ^A	F	F	x	25 ^A	44 ^C
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	0	x	x	x	F	F
Other livestock purchases	1,157 ^E	F	F	x	60 ^E	229 ^E
Feed, supplements, straw and bedding	326 ^D	324 ^D	F	x	134 ^D	231 ^D
Veterinary fees, medicine and breeding fees	41 ^C	26 ^D	45 ^E	x	133 ^E	75 ^D
Other livestock expenses	x	x	x	0	x	x
Total machinery expenses	16,744^B	25,709^B	20,723^C	8,749^D	14,291^B	18,233^A
Small tools	275 ^A	298 ^C	568 ^D	1,022 ^E	334 ^B	393 ^B
Net fuel expenses, machinery, truck, auto	6,992 ^B	9,173 ^B	8,822 ^C	4,052 ^E	5,461 ^A	7,172 ^A
Repairs, licenses and insurance	9,477 ^B	16,239 ^B	11,333 ^D	3,674 ^B	8,496 ^B	10,668 ^A
Total general expenses	104,474^C	138,061^B	199,791^D	23,944^E	135,162^B	143,375^B
Salaries (including CPP, QPP, EI)	48,114 ^C	65,423 ^C	96,068 ^D	F	62,282 ^B	67,237 ^B
Rent	2,784 ^E	4,446 ^D	7,012 ^E	311 ^E	8,181 ^C	6,136 ^C
Insurance	2,973 ^B	4,773 ^B	5,875 ^D	811 ^D	3,070 ^B	3,989 ^B
Utilities	3,165 ^B	4,893 ^B	7,831 ^D	2,120 ^D	4,207 ^B	4,985 ^B
Custom work and machine rental	18,942 ^D	19,630 ^C	19,375 ^D	2,840 ^E	13,860 ^D	16,771 ^B
Net interest expenses	6,797 ^B	8,849 ^C	11,377 ^D	1,727 ^E	14,733 ^B	11,221 ^B
Net property taxes	1,100 ^B	1,840 ^C	3,068 ^D	1,745 ^D	2,643 ^A	2,327 ^B
Building and fence repairs	2,316 ^C	4,468 ^C	5,689 ^B	F	2,609 ^B	3,610 ^B
Marketing expenses	8,865 ^E	4,968 ^D	12,019 ^D	F	11,938 ^D	9,875 ^C
Miscellaneous expenses	9,417 ^B	18,770 ^B	F	5,360 ^D	11,639 ^B	17,224 ^D
Net operating income	27,216	50,171	21,490	-5,369	29,662	30,273
Adjustment for capital cost allowance (CCA)	17,295 ^B	23,439 ^B	18,616 ^D	11,470 ^E	15,387 ^B	17,881 ^B
Net operating income adjusted for CCA	9,921	26,732	2,875	-16,840^E	14,275	12,392
	Operating margins per dollar of revenue					
Operating margin	0.15	0.20	0.07	-0.17	0.14	0.13
Operating margin adjusted for CCA	0.05	0.10	0.01	-0.53	0.07	0.05

Table 11-5

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

	2010 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	300^B	705^B	1,090^B	475^D	665^B	3,235^A
Distribution by province (%)	9.3	21.8	33.7	14.7	20.6	100.0
	Average per farm (\$)					
Total operating revenues	426,846^D	623,265^B	1,722,723^B	669,418^D	1,137,699^B	1,087,951^B
Total crop revenues	384,394^D	590,264^B	1,635,213^B	640,456^D	1,093,033^B	1,033,917^B
Total grains and oilseeds	483 ^E	F	F	F	0	F
Total other crops	383,911 ^D	585,807 ^B	1,620,959 ^B	637,475 ^D	1,093,033 ^B	1,027,659 ^B
Potatoes	x	x	x	x	x	F
Fruits	3,671 ^E	F	F	F	F	3,404 ^D
Vegetables	1,246 ^D	2,816 ^D	F	F	F	3,643 ^E
Tobacco	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	378,281 ^D	578,378 ^B	1,611,097 ^B	630,748 ^D	1,086,809 ^B	1,019,927 ^B
Forage crops (including seeds)	465 ^D	F	x	F	117 ^E	275 ^E
Other crops	F	x	x	x	x	x
Total livestock and product revenues	4,291^E	F	F	599^D	635^E	958^D
Cattle	457 ^D	F	x	558 ^D	x	303 ^D
Hogs	x	0	0	0	x	x
Poultry and eggs	F	x	F	x	F	465 ^E
Dairy products and subsidies	0	0	x	0	0	x
Other livestock and products	x	x	F	x	x	F
Program payments and insurance proceeds	F	17,849^C	47,464^C	F	30,628^D	30,154^B
Total other revenues	19,277^C	14,422^E	39,499^C	13,164^E	13,404^D	22,922^B
Custom work and machine rental	15,192 ^D	F	19,523 ^D	F	8,711 ^E	12,691 ^C
Rental income	x	2,824 ^E	F	F	3,273 ^D	4,157 ^E
Miscellaneous revenues	x	F	13,064 ^D	F	F	6,074 ^D
Total operating expenses	380,363^D	549,245^B	1,531,258^B	576,781^D	1,009,625^B	963,066^B
Total crop expenses	118,144^D	203,920^C	508,283^B	203,046^D	355,068^B	329,449^B
Fertilizer and lime	19,183 ^C	31,929 ^C	69,928 ^C	36,806 ^D	76,904 ^C	53,509 ^B
Pesticides	9,265 ^C	x	33,229 ^B	13,833 ^D	14,829 ^C	18,677 ^B
Seed and plants	74,705 ^D	128,515 ^C	260,558 ^C	111,084 ^D	184,454 ^C	176,955 ^B
Other crop expenses	14,990 ^C	x	144,568 ^B	41,324 ^D	78,881 ^B	80,309 ^B
Total livestock expenses	F	F	F	369^D	528^E	763^D
Cattle purchases	134 ^E	0	x	x	x	F
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	F	x	x	0	F	163 ^E
Other livestock purchases	x	x	F	F	x	F
Feed, supplements, straw and bedding	F	F	303 ^E	240 ^D	265 ^D	367 ^D
Veterinary fees, medicine and breeding fees	F	F	37 ^E	44 ^D	F	53 ^D
Other livestock expenses	0	0	0	x	0	x
Total machinery expenses	22,306^B	31,137^B	55,258^B	24,660^D	34,129^B	38,109^B
Small tools	275 ^B	175 ^D	539 ^C	427 ^D	292 ^C	368 ^B
Net fuel expenses, machinery, truck, auto	8,328 ^B	11,501 ^C	19,128 ^B	10,311 ^D	11,841 ^B	13,672 ^B
Repairs, licenses and insurance	13,704 ^C	19,461 ^C	35,591 ^B	13,922 ^D	21,996 ^B	24,068 ^B
Total general expenses	236,776^D	313,923^B	966,966^B	348,706^D	619,901^B	594,746^B
Salaries (including CPP, QPP, EI)	123,802 ^D	171,487 ^B	472,295 ^B	189,911 ^D	306,695 ^B	298,897 ^B
Rent	2,045 ^D	5,194 ^D	32,111 ^D	4,774 ^E	28,089 ^D	18,611 ^C
Insurance	4,834 ^C	7,823 ^B	23,441 ^B	9,972 ^D	12,159 ^B	14,015 ^B
Utilities	19,999 ^C	38,290 ^C	180,326 ^B	44,946 ^D	73,124 ^C	92,581 ^B
Custom work and machine rental	11,254 ^B	25,277 ^D	31,552 ^C	19,902 ^D	45,128 ^D	29,384 ^B
Net interest expenses	17,035 ^C	12,717 ^C	43,975 ^B	14,669 ^D	31,732 ^C	27,837 ^B
Net property taxes	1,651 ^C	3,563 ^C	6,266 ^B	3,125 ^D	4,485 ^C	4,422 ^B
Building and fence repairs	4,701 ^C	11,397 ^C	33,688 ^C	11,833 ^D	17,782 ^C	19,664 ^B
Marketing expenses	F	11,497 ^D	65,537 ^B	15,947 ^D	52,170 ^C	40,291 ^B
Miscellaneous expenses	22,791 ^C	26,678 ^B	77,775 ^B	33,626 ^D	48,537 ^B	49,044 ^B
Net operating income	46,484	74,020	191,465	92,637	128,074	124,885
Adjustment for capital cost allowance (CCA)	26,796 ^D	33,864 ^B	113,581 ^B	43,089 ^D	63,005 ^B	67,407 ^B
Net operating income adjusted for CCA	19,688	40,156	77,884	49,548	65,069	57,477
	Operating margins per dollar of revenue					
Operating margin	0.11	0.12	0.11	0.14	0.11	0.11
Operating margin adjusted for CCA	0.05	0.06	0.05	0.07	0.06	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

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	285 ^A	390 ^A	325 ^A	3,600 ^A	8,405 ^A	5,120 ^A	9,855 ^A	16,925 ^A	2,355 ^A	47,280 ^A
Distribution by province (%)	x	0.6	0.8	0.7	7.6	17.8	10.8	20.8	35.8	5.0	100.0
	Average per farm (\$)										
Total operating revenues	x	121,704 ^B	57,895 ^A	58,784 ^A	245,698 ^B	168,483 ^B	126,480 ^A	140,500 ^A	365,786 ^B	139,674 ^B	231,186 ^A
Total crop revenues	x	4,443 ^B	2,764 ^C	2,016 ^A	8,505 ^C	11,557 ^B	10,400 ^B	11,839 ^A	19,194 ^B	4,376 ^C	13,450 ^A
Total grains and oilseeds	x	1,908 ^C	1,083 ^E	263 ^B	6,139 ^D	9,436 ^B	8,574 ^B	10,094 ^B	12,990 ^B	972 ^E	9,898 ^A
Total other crops	x	2,535 ^A	1,681 ^A	1,753 ^A	2,366 ^C	2,121 ^D	1,826 ^C	1,745 ^B	6,204 ^C	3,404 ^C	3,552 ^B
Potatoes	x	1,250 ^B	x	x	x	x	x	x	x	x	F
Fruits	x	86 ^B	311 ^C	x	58 ^E	10 ^B	x	x	x	x	x
Vegetables	x	x	48 ^B	x	113 ^D	62 ^D	10 ^B	x	20 ^A	x	32 ^B
Tobacco	x	0	0	0	x	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	233 ^B	x	F	23 ^C	5 ^A	x	12 ^A	F	26 ^E
Forage crops (including seeds)	x	1,014 ^A	1,086 ^B	1,206 ^A	1,373 ^C	1,541 ^C	1,588 ^A	1,738 ^B	5,512 ^C	3,280 ^C	3,074 ^B
Other crops	x	0	x	0	656 ^E	F	x	x	100 ^B	0	169 ^E
Total livestock and product revenues	x	101,685 ^B	42,660 ^B	44,939 ^A	169,247 ^B	137,734 ^B	96,524 ^A	103,813 ^A	274,111 ^B	115,851 ^B	174,659 ^A
Cattle	x	94,448 ^B	41,585 ^B	44,108 ^A	164,595 ^B	133,922 ^B	95,903 ^A	103,200 ^A	272,474 ^B	114,462 ^B	172,719 ^A
Hogs	x	x	x	x	92 ^E	F	70 ^B	x	197 ^C	x	393 ^E
Poultry and eggs	x	127 ^A	429 ^E	164 ^A	1,691 ^E	1,082 ^E	27 ^A	14 ^A	165 ^B	160 ^D	399 ^D
Dairy products and subsidies	x	x	x	x	F	552 ^C	89 ^D	x	F	x	524 ^D
Other livestock and products	x	F	422 ^C	493 ^A	560 ^E	500 ^D	436 ^C	515 ^B	F	F	625 ^D
Program payments and insurance proceeds	x	4,896 ^B	3,251 ^C	2,715 ^C	53,605 ^B	5,237 ^D	6,573 ^A	8,198 ^A	13,736 ^B	4,475 ^B	12,645 ^A
Total other revenues	x	10,679 ^B	9,220 ^A	9,114 ^B	14,340 ^B	13,955 ^B	12,983 ^C	16,651 ^A	58,746 ^B	14,972 ^B	30,432 ^B
Custom work and machine rental	x	8,002 ^B	5,857 ^A	x	9,828 ^C	9,586 ^C	8,135 ^D	10,097 ^B	47,203 ^C	8,686 ^B	22,910 ^B
Rental income	x	778 ^C	274 ^D	x	638 ^D	F	1,538 ^E	2,939 ^B	7,779 ^B	2,808 ^D	4,090 ^B
Miscellaneous revenues	x	1,899 ^A	3,088 ^B	2,947 ^A	3,874 ^B	2,516 ^A	3,310 ^A	3,614 ^A	3,765 ^A	3,478 ^B	3,432 ^A
Total operating expenses	x	122,713 ^B	56,030 ^B	52,981 ^A	216,269 ^B	163,930 ^B	117,644 ^A	129,815 ^A	353,808 ^B	138,457 ^B	220,552 ^A
Total crop expenses	x	5,925 ^A	3,162 ^B	2,850 ^A	7,713 ^B	7,895 ^B	7,908 ^A	7,684 ^B	11,906 ^B	4,374 ^B	9,011 ^A
Fertilizer and lime	x	2,631 ^B	1,780 ^B	1,359 ^A	3,105 ^B	3,530 ^B	4,362 ^A	3,665 ^B	6,556 ^B	2,474 ^B	4,548 ^A
Pesticides	x	676 ^B	89 ^A	x	796 ^C	1,181 ^B	1,361 ^B	2,343 ^B	2,371 ^B	428 ^D	1,783 ^B
Seed and plants	x	1,621 ^A	575 ^D	x	2,862 ^B	2,835 ^B	1,747 ^A	1,573 ^B	2,609 ^B	1,083 ^C	2,244 ^A
Other crop expenses	x	997 ^A	719 ^B	877 ^A	950 ^B	349 ^B	437 ^A	403 ^A	370 ^A	390 ^B	436 ^A
Total livestock expenses	x	72,598 ^B	21,678 ^B	19,405 ^A	131,542 ^B	109,866 ^B	57,682 ^B	66,008 ^B	245,609 ^B	67,944 ^B	141,623 ^B
Cattle purchases	x	57,907 ^C	15,105 ^B	10,706 ^A	74,098 ^B	84,886 ^B	41,232 ^B	46,896 ^B	158,140 ^B	49,767 ^C	94,620 ^B
Hog purchases	x	x	x	18 ^B	0	F	x	x	15 ^C	F	F
Poultry and egg purchases	x	15 ^A	38 ^D	x	627 ^E	F	10 ^C	7 ^A	21 ^A	49 ^B	131 ^E
Other livestock purchases	x	x	79 ^B	147 ^A	F	262 ^D	123 ^C	240 ^B	327 ^B	183 ^B	247 ^B
Feed, supplements, straw and bedding	x	11,551 ^A	5,287 ^B	7,037 ^A	52,354 ^B	21,760 ^B	14,171 ^B	16,297 ^B	82,255 ^C	15,148 ^B	43,151 ^B
Veterinary fees, medicine and breeding fees	x	2,694 ^D	1,050 ^B	1,440 ^A	4,347 ^B	2,080 ^B	2,115 ^A	2,560 ^A	4,841 ^B	2,646 ^B	3,364 ^A
Other livestock expenses	x	x	x	x	0	76 ^C	x	x	9 ^A	136 ^D	27 ^B
Total machinery expenses	x	13,927 ^A	11,349 ^A	11,183 ^A	17,121 ^A	12,928 ^B	17,840 ^A	18,783 ^A	21,602 ^A	17,726 ^A	18,324 ^A
Small tools	x	306 ^A	325 ^A	225 ^A	276 ^B	524 ^B	589 ^A	764 ^A	760 ^A	500 ^A	640 ^A
Net fuel expenses, machinery, truck, auto	x	6,938 ^A	5,586 ^B	5,132 ^A	7,219 ^A	6,330 ^B	8,957 ^A	9,475 ^A	10,146 ^A	8,753 ^A	8,813 ^A
Repairs, licenses and insurance	x	6,682 ^A	5,438 ^A	5,825 ^A	9,627 ^A	6,074 ^B	8,294 ^A	8,544 ^A	10,696 ^A	8,474 ^A	8,870 ^A
Total general expenses	x	30,263 ^B	19,840 ^B	19,544 ^A	59,893 ^B	33,241 ^A	34,215 ^A	37,340 ^A	74,691 ^B	48,413 ^C	51,594 ^A
Salaries (including CPP, QPP, EI)	x	4,976 ^C	3,971 ^B	5,950 ^A	6,878 ^B	3,995 ^D	3,252 ^C	3,373 ^B	11,301 ^C	11,915 ^D	7,035 ^B
Rent	x	1,426 ^C	494 ^B	487 ^A	2,250 ^C	2,739 ^D	3,247 ^A	4,107 ^B	5,699 ^B	2,917 ^C	4,068 ^A
Insurance	x	1,727 ^B	1,267 ^A	1,667 ^A	3,997 ^A	2,519 ^B	1,926 ^A	1,877 ^A	3,443 ^A	2,718 ^B	2,753 ^A
Utilities	x	2,277 ^A	1,437 ^B	1,551 ^A	2,162 ^B	2,962 ^B	2,473 ^A	2,973 ^A	4,447 ^A	2,778 ^B	3,346 ^A
Custom work and machine rental	x	6,024 ^B	2,922 ^A	1,655 ^A	13,142 ^B	5,225 ^B	5,993 ^B	6,632 ^B	22,937 ^C	5,097 ^B	12,499 ^B
Net interest expenses	x	4,207 ^B	3,222 ^D	2,639 ^A	7,092 ^B	4,731 ^B	5,834 ^A	6,496 ^A	9,186 ^A	6,447 ^D	7,047 ^A
Net property taxes	x	1,388 ^A	942 ^A	1,105 ^A	1,929 ^A	1,876 ^B	2,677 ^A	2,638 ^A	1,984 ^A	1,552 ^B	2,132 ^A
Building and fence repairs	x	1,722 ^B	1,447 ^A	1,205 ^A	2,966 ^B	2,538 ^C	1,808 ^B	1,731 ^A	2,748 ^A	2,702 ^B	2,383 ^A
Marketing expenses	x	2,326 ^D	727 ^B	566 ^B	3,406 ^C	2,381 ^B	2,719 ^B	1,968 ^B	4,200 ^B	3,599 ^B	3,094 ^A
Miscellaneous expenses	x	4,191 ^B	3,412 ^A	2,720 ^A	16,071 ^A	4,275 ^A	4,286 ^A	5,544 ^A	8,746 ^A	8,690 ^D	7,239 ^A
Net operating income	x	-1,009	1,865	5,803	29,429	4,553	8,836	10,685	11,978	1,217	10,634
Adjustment for capital cost allowance (CCA)	x	7,198 ^B	7,753 ^A	8,061 ^A	13,298 ^B	9,861 ^A	10,368 ^A	12,525 ^B	19,594 ^B	14,275 ^B	14,391 ^A
Net operating income adjusted for CCA	x	-8,207	-5,888	-2,258	16,131	-5,308	-1,532	-1,840	-7,616	-13,058	-3,757
	Operating margins per dollar of revenue										
Operating margin	x	-0.01	0.03	0.10	0.12	0.03	0.07	0.08	0.03	0.01	0.05
Operating margin adjusted for CCA	x	-0.07	-0.10	-0.04	0.07	-0.03	-0.01	-0.01	-0.02	-0.09	-0.02

Table 11-7

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

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40^C	195^A	225^A	230^A	5,895^A	4,065^A	340^B	130^C	425^C	535^A	12,080^A
Distribution by province (%)	0.3	1.6	1.9	1.9	48.8	33.7	2.8	1.1	3.5	4.4	100.0
	Average per farm (\$)										
Total operating revenues	1,691,300^B	451,413^A	614,600^A	522,898^A	432,631^A	519,007^A	768,418^A	934,030^B	955,057^B	1,092,526^B	533,742^A
Total crop revenues	x	10,786^C	17,541^C	9,763^D	23,956^B	47,870^B	51,561^C	71,944^D	72,707^E	24,652^E	34,380^A
Total grains and oilseeds	x	6,291 ^D	9,891 ^D	4,020 ^D	19,139 ^B	45,106 ^B	47,185 ^C	64,899 ^E	56,180 ^E	4,620 ^E	29,093 ^A
Total other crops	x	4,495 ^D	7,649 ^C	5,742 ^E	4,817 ^B	2,764 ^C	4,377 ^C	7,045 ^D	16,526 ^E	20,032 ^E	5,286 ^B
Potatoes	0	F	0	x	x	F	0	0	x	x	F
Fruits	0	x	1,337 ^E	x	23 ^A	x	0	0	0	x	F
Vegetables	0	x	x	x	441 ^E	F	0	0	0	x	325 ^D
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	F	3 ^D	x	0	x	x	F
Forage crops (including seeds)	x	2,129 ^B	5,392 ^D	3,047 ^D	1,882 ^B	2,435 ^D	4,287 ^C	7,045 ^D	13,853 ^E	F	3,304 ^B
Other crops	0	0	0	0	2,357 ^D	F	x	0	0	0	1,164 ^D
Total livestock and product revenues	1,589,910^B	419,824^A	567,881^A	492,805^A	365,513^A	451,739^A	673,196^A	816,148^B	838,787^B	1,030,176^B	465,289^A
Cattle	43,034 ^C	25,010 ^C	22,754 ^C	15,736 ^A	15,701 ^A	28,977 ^B	36,757 ^B	41,272 ^B	70,050 ^D	88,721 ^C	26,552 ^A
Hogs	0	x	x	x	3,024 ^D	F	x	0	x	x	2,412 ^D
Poultry and eggs	x	x	x	x	F	F	x	0	x	F	2,012 ^D
Dairy products and subsidies	1,509,619 ^B	393,466 ^A	539,579 ^A	475,896 ^A	345,182 ^A	417,995 ^A	635,913 ^A	774,876 ^B	762,596 ^B	929,308 ^A	433,828 ^A
Other livestock and products	x	420 ^B	394 ^D	x	451 ^E	447 ^E	145 ^B	0	2,204 ^D	x	485 ^D
Program payments and insurance proceeds	x	9,665^A	7,073^C	4,933^B	18,617^B	4,831^B	30,193^C	11,600^D	19,419^D	11,691^D	13,399^A
Total other revenues	47,060^C	11,138^B	22,105^B	15,397^C	24,545^A	14,567^B	13,468^B	34,337^D	24,145^D	26,007^C	20,675^A
Custom work and machine rental	x	5,989 ^B	7,008 ^B	9,687 ^D	6,200 ^B	9,021 ^C	6,727 ^C	21,233 ^E	10,121 ^E	12,878 ^C	7,890 ^B
Rental income	x	2,460 ^D	4,400 ^D	693 ^D	1,434 ^D	2,351 ^C	1,501 ^C	5,382 ^E	10,465 ^D	6,563 ^C	2,399 ^B
Miscellaneous revenues	21,151 ^D	2,690 ^B	10,697 ^B	5,017 ^D	16,911 ^B	3,195 ^A	5,240 ^B	7,722 ^E	3,559 ^C	6,567 ^E	10,386 ^A
Total operating expenses	1,368,087^B	344,495^A	477,172^A	415,273^A	315,251^A	383,784^A	576,651^A	701,233^B	737,628^B	920,642^B	400,406^A
Total crop expenses	30,699^D	22,251^A	30,461^B	20,038^B	23,556^A	37,688^A	47,563^B	51,819^C	44,610^D	24,836^C	30,142^A
Fertilizer and lime	17,784 ^D	10,930 ^A	16,309 ^B	9,628 ^B	9,602 ^A	15,507 ^A	23,599 ^B	19,123 ^C	23,214 ^D	13,494 ^C	12,907 ^A
Pesticides	x	2,363 ^C	4,425 ^B	1,684 ^C	2,173 ^B	5,648 ^A	8,540 ^C	15,955 ^C	10,536 ^E	3,149 ^E	4,057 ^A
Seed and plants	4,359 ^D	6,435 ^A	7,643 ^B	7,256 ^B	9,896 ^A	15,270 ^B	13,853 ^B	14,120 ^D	9,454 ^C	6,850 ^C	11,541 ^A
Other crop expenses	x	2,523 ^A	2,083 ^B	1,471 ^A	1,885 ^B	1,262 ^B	1,572 ^C	2,620 ^D	1,407 ^D	1,343 ^E	1,638 ^A
Total livestock expenses	625,046^B	111,172^A	151,045^A	146,034^A	95,952^A	108,560^A	172,288^B	215,464^B	244,159^B	372,371^B	125,100^A
Cattle purchases	63,726 ^D	13,059 ^C	10,635 ^D	9,070 ^C	14,574 ^C	19,649 ^C	33,700 ^D	27,114 ^C	27,114 ^C	79,014 ^D	15,463 ^B
Hog purchases	x	x	x	x	898 ^D	147 ^E	x	0	0	x	505 ^D
Poultry and egg purchases	x	0	x	x	x	F	0	x	x	F	246 ^E
Other livestock purchases	0	x	x	0	x	181 ^D	28 ^D	0	F	x	91 ^D
Feed, supplements, straw and bedding	486,375 ^B	76,853 ^A	110,916 ^A	113,100 ^A	67,770 ^A	69,562 ^A	129,491 ^B	154,731 ^B	189,690 ^B	257,329 ^B	86,956 ^A
Veterinary fees, medicine and breeding fees	47,380 ^D	16,991 ^A	21,784 ^A	17,311 ^A	17,373 ^A	19,518 ^A	22,527 ^B	20,868 ^C	25,794 ^B	34,447 ^B	19,507 ^A
Other livestock expenses	18,527 ^E	4,223 ^C	6,936 ^B	6,507 ^B	836 ^B	4,229 ^B	x	6,162 ^E	x	x	2,332 ^A
Total machinery expenses	83,628^C	34,885^A	47,234^A	41,973^A	32,857^A	41,391^A	67,401^B	72,545^B	60,185^B	62,125^B	40,021^A
Small tools	93 ^C	431 ^A	538 ^B	364 ^B	266 ^B	1,044 ^A	769 ^B	981 ^D	979 ^C	627 ^B	600 ^A
Net fuel expenses, machinery, truck, auto	35,838 ^C	15,452 ^A	19,669 ^A	17,096 ^A	11,684 ^A	17,356 ^A	28,841 ^A	29,311 ^B	23,887 ^B	22,541 ^B	15,565 ^A
Repairs, licenses and insurance	47,697 ^C	19,001 ^A	27,027 ^A	24,512 ^A	20,907 ^A	22,991 ^A	37,790 ^B	42,253 ^B	35,320 ^C	38,956 ^B	23,856 ^A
Total general expenses	628,714^B	176,187^A	248,432^A	207,228^A	162,887^A	196,145^A	289,398^A	361,405^B	388,674^B	461,310^A	205,143^A
Salaries (including CPP, QPP, EI)	233,383 ^B	47,118 ^A	83,890 ^B	75,238 ^A	37,740 ^A	40,839 ^B	76,401 ^B	84,283 ^C	87,569 ^B	135,833 ^B	48,861 ^A
Rent	9,731 ^E	7,336 ^B	5,016 ^D	2,388 ^C	5,137 ^B	11,385 ^B	10,766 ^D	17,966 ^D	16,583 ^D	23,464 ^C	8,745 ^B
Insurance	21,327 ^A	7,954 ^A	10,310 ^A	10,206 ^A	10,652 ^A	9,240 ^A	17,200 ^A	16,138 ^B	13,890 ^C	15,866 ^A	10,740 ^A
Utilities	27,875 ^B	10,179 ^A	13,032 ^A	12,389 ^A	8,515 ^A	14,318 ^A	15,488 ^B	21,211 ^A	21,284 ^B	19,155 ^A	11,969 ^A
Custom work and machine rental	61,169 ^C	16,507 ^A	18,319 ^B	12,073 ^B	18,218 ^A	27,471 ^A	40,521 ^B	67,296 ^C	70,277 ^B	50,114 ^C	25,721 ^A
Net interest expenses	90,394 ^C	37,378 ^A	50,061 ^B	44,136 ^B	30,067 ^A	36,014 ^A	63,567 ^B	63,342 ^B	72,362 ^C	83,464 ^B	38,178 ^A
Net property taxes	3,483 ^D	3,452 ^A	4,197 ^A	3,373 ^A	3,423 ^A	4,602 ^A	7,583 ^B	5,039 ^C	3,952 ^B	11,004 ^B	4,322 ^A
Building and fence repairs	22,597 ^B	5,998 ^A	8,760 ^A	8,418 ^A	8,461 ^A	9,412 ^A	14,633 ^C	11,714 ^C	13,541 ^C	21,021 ^C	9,735 ^A
Marketing expenses	130,959 ^C	20,527 ^A	31,728 ^A	25,795 ^B	20,835 ^A	22,999 ^A	13,691 ^B	41,062 ^C	42,490 ^B	59,453 ^A	24,726 ^A
Miscellaneous expenses	27,796 ^B	19,740 ^A	23,121 ^A	13,213 ^A	19,838 ^A	19,862 ^A	29,547 ^B	33,355 ^C	46,727 ^B	41,937 ^A	22,147 ^A
Net operating income	323,213	106,918	137,428	107,625	117,380	135,222	191,768	232,797	217,428	171,884	133,336
Adjustment for capital cost allowance (CCA)	117,362 ^C	42,483 ^A	56,146 ^A	52,175 ^A	42,325 ^A	58,578 ^A	94,646 ^B	115,683 ^B	113,664 ^B	103,396 ^B	55,950 ^A
Net operating income adjusted for CCA	205,851	64,435	81,282	55,450	75,054	76,644	97,122	117,114	103,765	68,489	77,386
	Operating margins per dollar of revenue										
Operating margin	0.19	0.24	0.22	0.21	0.27	0.26	0.25	0.25	0.23	0.16	0.25
Operating margin adjusted for CCA	0.12	0.14	0.13	0.11	0.17	0.15	0.13	0.13	0.11	0.06	0.14

Table 11-8

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

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	25 ^C	x	x	1,350 ^B	1,260 ^D	330 ^B	55 ^E	180 ^C	55 ^B	3,295 ^B
Distribution by province (%)	x	0.8	x	x	41.0	38.2	10.0	1.7	5.5	1.7	100.0
	Average per farm (\$)										
Total operating revenues	x	742,282 ^C	x	x	1,101,890 ^A	1,043,069 ^D	2,660,339 ^B	4,576,223 ^E	1,584,612 ^C	1,179,547 ^C	1,325,141 ^B
Total crop revenues	x	F	x	x	25,800 ^D	71,701 ^D	169,343 ^B	F	73,267 ^D	9,883 ^D	61,764 ^B
Total grains and oilseeds	x	9,448 ^D	x	x	20,992 ^D	70,465 ^D	164,313 ^B	F	65,226 ^D	x	57,909 ^B
Total other crops	x	F	x	x	4,808 ^E	1,236 ^E	5,030 ^B	2,564 ^E	8,041 ^C	x	3,855 ^D
Potatoes	x	x	x	x	0	0	x	0	x	0	619 ^D
Fruits	x	0	x	x	x	x	0	0	0	x	x
Vegetables	x	x	x	x	x	F	804 ^B	x	442 ^C	x	F
Tobacco	x	0	x	x	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	x	x	x	x	x	x	0	0	x
Forage crops (including seeds)	x	x	x	x	2,022 ^E	824 ^E	1,308 ^E	2,563 ^E	4,220 ^C	2,509 ^C	1,680 ^D
Other crops	x	0	x	x	F	x	0	0	x	0	683 ^E
Total livestock and product revenues	x	536,807 ^C	x	x	892,510 ^A	816,038 ^D	2,182,894 ^B	3,875,957 ^E	1,290,844 ^C	1,068,853 ^C	1,071,634 ^B
Cattle	x	x	x	x	3,323 ^D	5,562 ^D	7,023 ^D	9,969 ^E	23,473 ^C	850 ^B	5,681 ^C
Hogs	x	533,687 ^C	x	x	873,836 ^A	796,715 ^D	2,109,971 ^B	3,850,627 ^E	1,246,511 ^C	1,045,562 ^C	1,045,927 ^B
Poultry and eggs	x	x	x	x	11,040 ^B	x	55,361 ^B	x	8,076 ^C	x	15,909 ^D
Dairy products and subsidies	x	0	x	x	3,874 ^E	x	4,893 ^B	0	x	x	2,713 ^D
Other livestock and products	x	x	x	x	F	853 ^E	5,645 ^B	x	x	F	1,404 ^C
Program payments and insurance proceeds	x	133,149 ^D	x	x	147,804 ^A	78,367 ^D	231,112 ^B	283,894 ^E	163,801 ^D	83,737 ^B	131,400 ^B
Total other revenues	x	40,208 ^E	x	x	35,777 ^C	76,963 ^D	76,990 ^B	269,861 ^D	56,701 ^B	17,074 ^C	60,343 ^B
Custom work and machine rental	x	F	x	x	21,688 ^D	44,907 ^D	59,295 ^B	241,817 ^E	40,738 ^C	11,234 ^D	39,115 ^B
Rental income	x	x	x	x	8,656 ^D	x	3,627 ^B	7,315 ^D	7,237 ^C	3,696 ^D	8,459 ^B
Miscellaneous revenues	x	x	x	x	5,432 ^C	x	14,068 ^B	F	8,725 ^C	F	12,769 ^B
Total operating expenses	x	725,141 ^C	x	x	1,077,720 ^A	925,051 ^D	2,475,440 ^B	4,092,500 ^E	1,455,405 ^C	1,150,464 ^C	1,236,283 ^B
Total crop expenses	x	29,577 ^E	x	x	11,402 ^C	39,210 ^D	103,556 ^B	F	43,495 ^D	x	33,921 ^B
Fertilizer and lime	x	18,056 ^E	x	x	4,065 ^C	16,817 ^D	65,245 ^B	F	19,174 ^D	x	16,400 ^B
Pesticides	x	3,853 ^E	x	x	1,479 ^C	6,430 ^D	11,251 ^B	F	12,561 ^C	x	5,367 ^C
Seed and plants	x	7,440 ^D	x	x	5,524 ^D	15,923 ^D	26,960 ^B	x	11,197 ^E	x	11,932 ^D
Other crop expenses	x	227 ^E	x	x	F	41 ^D	99 ^E	x	563 ^C	x	222 ^E
Total livestock expenses	x	419,242 ^C	x	x	715,674 ^A	546,412 ^D	1,513,456 ^B	2,222,709 ^E	911,390 ^D	818,682 ^C	773,185 ^B
Cattle purchases	x	x	x	x	329 ^E	3,250 ^D	771 ^B	F	1,607 ^C	0	1,609 ^C
Hog purchases	x	43,099 ^D	x	x	213,684 ^B	138,660 ^D	410,315 ^B	249,158 ^D	132,704 ^D	193,594 ^C	203,648 ^B
Poultry and egg purchases	x	x	x	x	x	x	10,354 ^B	x	663 ^C	F	2,786 ^C
Other livestock purchases	x	0	x	x	0	x	165 ^B	x	328 ^C	x	63 ^B
Feed, supplements, straw and bedding	x	348,276 ^C	x	x	473,370 ^A	370,040 ^D	999,712 ^B	1,844,913 ^E	728,767 ^D	566,309 ^C	526,293 ^B
Veterinary fees, medicine and breeding fees	x	23,945 ^D	x	x	26,602 ^B	29,569 ^D	89,299 ^B	115,002 ^E	44,411 ^D	41,863 ^D	36,980 ^B
Other livestock expenses	x	2,641 ^D	x	x	x	2,929 ^D	2,840 ^B	x	2,910 ^C	x	1,806 ^C
Total machinery expenses	x	32,677 ^C	x	x	36,251 ^B	33,840 ^D	106,331 ^B	114,139 ^E	46,006 ^C	x	44,009 ^B
Small tools	x	222 ^C	x	x	107 ^D	699 ^C	342 ^B	382 ^C	849 ^C	x	415 ^B
Net fuel expenses, machinery, truck, auto	x	13,084 ^C	x	x	13,134 ^B	15,467 ^D	50,744 ^B	45,030 ^E	21,497 ^C	12,857 ^C	18,818 ^B
Repairs, licenses and insurance	x	19,370 ^C	x	x	23,010 ^B	17,674 ^D	55,245 ^B	68,726 ^E	23,660 ^C	20,474 ^C	24,776 ^B
Total general expenses	x	243,645 ^C	x	x	314,393 ^A	305,587 ^D	752,097 ^B	1,684,031 ^E	454,514 ^C	290,824 ^C	385,167 ^B
Salaries (including CPP, QPP, EI)	x	87,515 ^D	x	x	77,709 ^B	66,544 ^D	222,129 ^B	619,780 ^E	110,488 ^C	83,495 ^C	99,075 ^B
Rent	x	5,945 ^D	x	x	15,102 ^C	31,603 ^D	25,148 ^C	x	32,800 ^D	F	24,260 ^B
Insurance	x	12,698 ^D	x	x	18,803 ^C	10,646 ^D	38,614 ^B	50,339 ^E	24,338 ^B	13,216 ^B	18,365 ^B
Utilities	x	26,280 ^D	x	x	24,304 ^A	31,051 ^C	67,351 ^B	120,467 ^E	43,347 ^B	26,709 ^B	33,928 ^B
Custom work and machine rental	x	17,971 ^C	x	x	51,498 ^B	52,134 ^D	108,060 ^B	280,485 ^E	94,223 ^E	29,719 ^C	63,403 ^B
Net interest expenses	x	33,547 ^D	x	x	28,171 ^B	55,342 ^D	81,863 ^B	x	53,904 ^C	32,542 ^B	47,907 ^B
Net property taxes	x	3,304 ^C	x	x	3,810 ^B	5,949 ^D	25,157 ^B	6,931 ^E	F	6,140 ^C	7,023 ^B
Building and fence repairs	x	12,602 ^E	x	x	15,163 ^B	12,991 ^D	39,568 ^B	50,274 ^E	21,542 ^C	7,720 ^C	17,484 ^B
Marketing expenses	x	22,011 ^D	x	x	14,901 ^B	23,336 ^D	72,311 ^B	183,359 ^D	31,431 ^C	17,964 ^C	28,011 ^B
Miscellaneous expenses	x	21,772 ^C	x	x	64,932 ^A	15,989 ^D	71,897 ^C	201,490 ^E	35,056 ^B	14,870 ^B	45,710 ^B
Net operating income	x	17,141	x	x	24,170	118,019	184,898	483,723 ^E	129,208	29,082	88,858
Adjustment for capital cost allowance (CCA)	x	40,122 ^C	x	x	45,679 ^B	49,123 ^D	134,809 ^B	247,783 ^E	80,694 ^C	38,853 ^B	61,091 ^B
Net operating income adjusted for CCA	x	-22,981	x	x	-21,509	68,895	50,089	235,939 ^E	48,514	-9,771	27,767
	Operating margins per dollar of revenue										
Operating margin	x	0.02	x	x	0.02	0.11	0.07	0.11	0.08	0.02	0.07
Operating margin adjusted for CCA	x	-0.03	x	x	-0.02	0.07	0.02	0.05	0.03	-0.01	0.02

Table 11-9

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

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	25 ^B	135 ^B	50 ^B	850 ^B	1,435 ^A	280 ^B	155 ^E	235 ^B	745 ^A	3,945 ^A
Distribution by province (%)	x	0.6	3.4	1.3	21.5	36.4	7.1	3.9	6.0	18.9	100.0
	Average per farm (\$)										
Total operating revenues	x	489,314 ^D	1,204,314 ^B	2,299,718 ^B	1,416,900 ^B	1,029,432 ^A	754,245 ^B	527,901 ^E	1,305,130 ^B	978,267 ^B	1,104,736 ^A
Total crop revenues	x	5,594 ^B	41,501 ^E	F	38,726 ^D	56,191 ^B	32,517 ^D	F	37,514 ^D	2,545 ^D	36,199 ^B
Total grains and oilseeds	x	x	16,520 ^E	x	30,663 ^D	53,269 ^C	31,693 ^D	F	30,317 ^E	F	31,466 ^B
Total other crops	x	x	F	x	8,063 ^E	2,922 ^B	824 ^D	F	7,197 ^D	2,482 ^D	4,732 ^C
Potatoes	x	x	x	0	x	x	x	x	x	0	F
Fruits	x	x	x	x	F	543 ^C	0	x	x	698 ^D	F
Vegetables	x	x	F	x	F	1,061 ^C	x	x	x	F	1,109 ^E
Tobacco	x	0	0	0	0	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	x	0	x	F	0	0	x	23 ^E	F
Forage crops (including seeds)	x	x	1,228 ^E	x	3,081 ^E	1,124 ^C	668 ^C	F	4,237 ^E	1,470 ^E	1,727 ^C
Other crops	x	0	0	x	F	F	0	0	x	0	F
Total livestock and product revenues	x	474,271 ^D	1,122,677 ^B	2,264,243 ^B	1,312,774 ^B	939,329 ^A	682,413 ^C	488,515 ^E	1,227,717 ^B	950,262 ^B	1,029,295 ^A
Cattle	x	x	1,701 ^D	1,122 ^D	F	7,042 ^E	3,371 ^E	5,750 ^E	5,498 ^C	2,817 ^D	4,575 ^D
Hogs	x	x	x	x	24,793 ^D	2,494 ^E	x	x	x	x	6,548 ^D
Poultry and eggs	x	451,220 ^D	1,104,511 ^B	2,254,495 ^B	1,283,350 ^B	925,049 ^A	675,624 ^C	480,057 ^E	1,220,667 ^B	931,025 ^B	1,011,942 ^A
Dairy products and subsidies	x	x	x	x	F	F	x	x	x	x	5,513 ^D
Other livestock and products	x	x	x	x	F	F	F	F	F	171 ^B	F
Program payments and insurance proceeds	x	4,828 ^C	7,825 ^D	2,928 ^D	20,812 ^C	8,425 ^D	15,319 ^D	F	11,535 ^D	7,523 ^D	11,272 ^B
Total other revenues	x	4,621 ^D	32,311 ^D	29,168 ^D	44,589 ^D	25,487 ^B	23,995 ^C	13,267 ^E	28,364 ^D	17,936 ^C	27,970 ^B
Custom work and machine rental	x	x	20,301 ^D	3,216 ^D	25,379 ^E	13,062 ^C	15,137 ^D	6,496 ^E	F	7,809 ^D	14,834 ^C
Rental income	x	x	8,731 ^C	13,645 ^E	14,432 ^D	8,957 ^D	3,219 ^E	F	8,340 ^D	7,961 ^E	9,300 ^B
Miscellaneous revenues	x	932 ^B	3,280 ^E	12,308 ^D	4,778 ^C	3,468 ^B	5,639 ^C	2,113 ^D	6,246 ^B	2,166 ^E	3,836 ^B
Total operating expenses	x	405,596 ^C	1,018,474 ^B	1,944,123 ^B	1,165,309 ^B	880,745 ^A	647,045 ^C	459,846 ^E	1,144,678 ^B	866,647 ^B	942,443 ^A
Total crop expenses	x	F	25,449 ^D	49,700 ^E	14,175 ^D	38,371 ^B	14,964 ^D	F	22,409 ^C	3,042 ^D	22,643 ^B
Fertilizer and lime	x	3,810 ^D	4,640 ^D	1,043 ^E	5,309 ^D	8,830 ^C	6,005 ^D	4,800 ^E	x	302 ^C	5,640 ^B
Pesticides	x	1,050 ^D	2,577 ^D	x	1,330 ^D	4,408 ^C	3,479 ^D	F	4,833 ^D	64 ^D	2,721 ^B
Seed and plants	x	F	5,530 ^E	x	7,113 ^D	8,707 ^C	4,741 ^D	F	3,995 ^D	125 ^D	5,628 ^B
Other crop expenses	x	F	12,702 ^D	48,385 ^E	F	16,427 ^C	738 ^E	F	x	2,551 ^D	8,655 ^B
Total livestock expenses	x	236,903 ^C	634,613 ^B	1,263,402 ^B	748,263 ^B	507,037 ^A	361,255 ^C	260,945 ^E	801,737 ^B	578,774 ^B	585,851 ^A
Cattle purchases	x	x	650 ^E	F	4,043 ^E	424 ^E	839 ^E	3,223 ^C	x	2,015 ^D	x
Hog purchases	x	x	x	x	4,362 ^D	F	0	F	x	x	1,129 ^D
Poultry and egg purchases	x	47,391 ^C	204,770 ^C	297,681 ^B	270,012 ^C	140,759 ^A	184,080 ^D	104,352 ^E	428,421 ^B	237,285 ^B	210,290 ^A
Other livestock purchases	x	x	x	x	x	F	x	x	296 ^E	x	F
Feed, supplements, straw and bedding	x	183,679 ^C	418,975 ^A	943,191 ^B	467,251 ^B	354,201 ^A	173,233 ^B	152,476 ^E	362,129 ^B	333,068 ^B	365,327 ^A
Veterinary fees, medicine and breeding fees	x	2,002 ^E	7,263 ^D	15,613 ^B	6,513 ^D	5,030 ^C	3,515 ^D	2,522 ^E	7,633 ^B	7,220 ^D	5,905 ^B
Other livestock expenses	x	2,058 ^E	2,879 ^D	5,539 ^B	x	2,363 ^C	x	x	x	x	1,078 ^C
Total machinery expenses	x	14,044 ^C	33,673 ^B	56,318 ^B	34,426 ^B	35,270 ^A	29,460 ^C	22,487 ^D	33,330 ^B	19,621 ^B	31,120 ^A
Small tools	x	x	626 ^B	196 ^D	115 ^D	669 ^B	589 ^D	787 ^D	751 ^B	358 ^C	480 ^B
Net fuel expenses, machinery, truck, auto	x	5,606 ^C	11,881 ^C	18,590 ^B	11,306 ^B	13,941 ^A	11,635 ^C	8,130 ^D	12,420 ^B	6,942 ^B	11,468 ^A
Repairs, licenses and insurance	x	x	21,167 ^C	37,532 ^B	23,005 ^B	20,659 ^B	17,236 ^C	13,570 ^D	20,158 ^B	12,322 ^B	19,171 ^A
Total general expenses	x	128,614 ^D	324,739 ^B	574,703 ^B	368,446 ^B	300,066 ^A	241,366 ^B	158,009 ^E	287,202 ^B	265,209 ^B	302,828 ^A
Salaries (including CPP, QPP, EI)	x	43,736 ^E	120,178 ^D	185,480 ^B	90,037 ^C	98,870 ^B	75,686 ^D	45,018 ^E	76,339 ^C	72,547 ^B	88,663 ^A
Rent	x	1,468 ^E	12,400 ^D	19,999 ^D	26,511 ^C	12,131 ^C	4,203 ^D	F	13,275 ^D	11,120 ^D	14,305 ^B
Insurance	x	5,628 ^D	10,135 ^B	19,523 ^B	15,323 ^B	11,295 ^B	10,056 ^B	5,267 ^E	16,070 ^C	8,386 ^B	11,602 ^A
Utilities	x	12,322 ^C	42,067 ^B	83,259 ^B	38,171 ^B	33,934 ^A	19,342 ^B	17,065 ^D	33,795 ^A	28,301 ^B	32,953 ^A
Custom work and machine rental	x	6,281 ^E	23,175 ^C	28,886 ^C	75,835 ^D	26,318 ^C	26,687 ^C	17,148 ^E	47,378 ^B	29,057 ^C	38,685 ^B
Net interest expenses	x	17,760 ^D	33,993 ^B	55,458 ^D	23,943 ^B	36,358 ^B	18,292 ^B	22,261 ^E	33,575 ^B	33,502 ^C	31,257 ^A
Net property taxes	x	2,133 ^C	4,811 ^B	4,742 ^C	3,498 ^B	4,884 ^A	5,442 ^B	2,469 ^D	3,021 ^B	5,383 ^C	4,490 ^A
Building and fence repairs	x	6,532 ^E	14,559 ^C	25,639 ^B	28,595 ^C	14,053 ^B	10,767 ^C	6,509 ^D	9,243 ^B	11,788 ^B	16,179 ^B
Marketing expenses	x	26,328 ^E	39,285 ^C	97,575 ^C	42,169 ^C	41,155 ^B	51,049 ^C	19,000 ^E	28,231 ^C	48,928 ^C	43,042 ^B
Miscellaneous expenses	x	6,424 ^C	24,137 ^B	54,142 ^B	24,363 ^B	21,068 ^C	19,842 ^C	16,684 ^E	26,274 ^B	16,198 ^C	21,653 ^B
Net operating income	x	83,717	185,840	355,595	251,591	148,687	107,200	68,055 ^E	160,453	111,620	162,293
Adjustment for capital cost allowance (CCA)	x	27,757 ^D	49,872 ^B	59,553 ^B	49,347 ^B	57,785 ^A	42,582 ^C	39,914 ^E	56,444 ^B	45,684 ^C	51,514 ^A
Net operating income adjusted for CCA	x	55,960	135,967	296,042	202,244	90,902	64,618	28,141 ^E	104,008	65,936	110,779
	Operating margins per dollar of revenue										
Operating margin	x	0.17	0.15	0.15	0.18	0.14	0.14	0.13	0.12	0.11	0.15
Operating margin adjusted for CCA	x	0.11	0.11	0.13	0.14	0.09	0.09	0.05	0.08	0.07	0.10

Table 12-1

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

	2010 P				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	1,840 ^A	1,605 ^B	1,570 ^B	14,275 ^A	19,275 ^A
Average total agricultural sales (\$)	23,365 ^A	21,929 ^A	25,721 ^A	20,727 ^A	21,482 ^A
Average program payments and insurance proceeds (\$)	2,257 ^B	2,034 ^D	1,992 ^C	1,889 ^B	1,944 ^A
Average total operating revenues (\$)	30,338 ^A	28,233 ^A	31,825 ^A	27,301 ^A	28,034 ^A
Average net operating income (\$)	-984	-1,534	2,476	3,856	2,835
Average agricultural sales from primary activity (\$)	14,727 ^A	18,009 ^A	24,643 ^A	20,727 ^A	20,247 ^A
Primary commodity (% of total agricultural sales)	63.0	82.1	95.8	100.0	94.3
Secondary commodity (% of total agricultural sales)	20.5	8.8	2.5	...	3.0
\$50,000 to \$99,999					
Number of farms	2,135 ^C	1,340 ^B	1,785 ^A	8,420 ^B	13,680 ^A
Average total agricultural sales (\$)	57,063 ^A	55,837 ^A	61,281 ^A	56,354 ^A	57,056 ^A
Average program payments and insurance proceeds (\$)	6,780 ^C	6,322 ^B	4,786 ^B	5,288 ^B	5,557 ^A
Average total operating revenues (\$)	75,706 ^A	72,940 ^A	73,654 ^A	72,415 ^A	73,141 ^A
Average net operating income (\$)	14,603	6,677	10,986	16,586	14,575
Average agricultural sales from primary activity (\$)	35,117 ^A	46,181 ^A	58,768 ^A	56,354 ^A	52,358 ^A
Primary commodity (% of total agricultural sales)	61.5	82.7	95.9	100.0	91.8
Secondary commodity (% of total agricultural sales)	28.1	9.5	2.4	...	5.5
\$100,000 to \$249,999					
Number of farms	2,795 ^A	2,150 ^A	3,170 ^A	8,360 ^A	16,465 ^A
Average total agricultural sales (\$)	127,886 ^A	133,894 ^A	132,594 ^A	121,550 ^A	126,359 ^A
Average program payments and insurance proceeds (\$)	17,704 ^B	14,665 ^B	13,216 ^B	14,602 ^A	14,869 ^A
Average total operating revenues (\$)	166,200 ^A	168,689 ^A	168,332 ^A	159,128 ^A	163,345 ^A
Average net operating income (\$)	31,500	32,649	41,444	40,395	38,078
Average agricultural sales from primary activity (\$)	81,028 ^A	110,834 ^A	127,676 ^A	121,550 ^A	114,457 ^A
Primary commodity (% of total agricultural sales)	63.4	82.8	96.3	100.0	90.6
Secondary commodity (% of total agricultural sales)	26.9	11.9	1.8	...	6.6
\$250,000 to \$499,999					
Number of farms	1,655 ^B	1,690 ^B	2,555 ^A	4,905 ^A	10,815 ^A
Average total agricultural sales (\$)	269,559 ^A	282,398 ^A	294,238 ^A	274,884 ^A	279,796 ^A
Average program payments and insurance proceeds (\$)	34,467 ^B	29,836 ^B	26,512 ^A	30,966 ^B	30,268 ^A
Average total operating revenues (\$)	348,267 ^A	350,377 ^A	362,719 ^A	348,816 ^A	352,232 ^A
Average net operating income (\$)	76,311	75,459	84,855	87,720	83,371
Average agricultural sales from primary activity (\$)	172,871 ^A	236,617 ^A	283,772 ^A	274,884 ^A	255,370 ^A
Primary commodity (% of total agricultural sales)	64.1	83.8	96.4	100.0	91.3
Secondary commodity (% of total agricultural sales)	25.5	11.5	1.9	...	6.0
\$500,000 and over					
Number of farms	1,070 ^B	1,115 ^B	2,830 ^A	4,105 ^A	9,115 ^A
Average total agricultural sales (\$)	1,186,438 ^A	832,849 ^C	865,635 ^A	814,377 ^A	876,121 ^A
Average program payments and insurance proceeds (\$)	98,859 ^C	87,567 ^B	90,649 ^B	100,499 ^A	95,674 ^A
Average total operating revenues (\$)	1,432,617 ^A	1,020,431 ^B	1,076,948 ^A	1,021,143 ^A	1,086,575 ^A
Average net operating income (\$)	299,217	204,905	289,293	275,935	274,132
Average agricultural sales from primary activity (\$)	739,006 ^A	691,315 ^B	841,170 ^A	814,377 ^A	798,906 ^A
Primary commodity (% of total agricultural sales)	62.3	83.0	97.2	100.0	91.2
Secondary commodity (% of total agricultural sales)	14.3	11.1	1.5	...	4.0
Total					
Number of farms	9,480 ^A	7,900 ^A	11,905 ^A	40,070 ^A	69,355 ^A
Average total agricultural sales (\$)	235,338 ^A	228,524 ^B	316,940 ^A	161,661 ^A	206,006 ^A
Average program payments and insurance proceeds (\$)	24,296 ^B	24,239 ^B	31,751 ^A	18,916 ^A	22,461 ^A
Average total operating revenues (\$)	293,555 ^A	283,238 ^B	394,076 ^A	205,450 ^A	258,737 ^A
Average net operating income (\$)	59,300	54,820	100,035	52,291	61,733
Average agricultural sales from primary activity (\$)	147,795 ^A	190,011 ^B	307,045 ^A	161,661 ^A	187,953 ^A
Primary commodity (% of total agricultural sales)	62.8	83.1	96.9	100.0	91.2
Secondary commodity (% of total agricultural sales)	19.4	11.2	1.6	...	4.9

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

Table 12-2

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

	2010 P				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	x	x	F	140 D
Average total agricultural sales (\$)	F	x	x	F	20,718 C
Average program payments and insurance proceeds (\$)	F	x	x	F	2,412 E
Average total operating revenues (\$)	F	x	x	F	26,791 C
Average net operating income (\$)	F	x	x	F	4,258
Average agricultural sales from primary activity (\$)	F	x	x	F	17,175 C
Primary commodity (% of total agricultural sales)	F	x	x	F	82.9
Secondary commodity (% of total agricultural sales)	F	x	x	F	F
\$50,000 to \$99,999					
Number of farms	x	x	x	30 D	65 B
Average total agricultural sales (\$)	x	x	x	58,352 C	61,739 B
Average program payments and insurance proceeds (\$)	x	x	x	12,453 E	8,313 E
Average total operating revenues (\$)	x	x	x	77,650 A	75,767 A
Average net operating income (\$)	x	x	x	14,459	18,259
Average agricultural sales from primary activity (\$)	x	x	x	58,352 C	52,429 B
Primary commodity (% of total agricultural sales)	x	x	x	100.0	84.9
Secondary commodity (% of total agricultural sales)	x	x	x	...	5.6
\$100,000 to \$249,999					
Number of farms	x	25 D	x	30 C	100 B
Average total agricultural sales (\$)	x	145,868 B	x	117,502 A	134,322 A
Average program payments and insurance proceeds (\$)	x	13,296 E	x	10,003 D	12,050 C
Average total operating revenues (\$)	x	164,441 B	x	151,417 A	160,014 A
Average net operating income (\$)	x	1,560	x	2,229	8,956
Average agricultural sales from primary activity (\$)	x	124,456 B	x	117,502 A	119,238 A
Primary commodity (% of total agricultural sales)	x	85.3	x	100.0	88.8
Secondary commodity (% of total agricultural sales)	x	7.7	x	...	4.9
\$250,000 to \$499,999					
Number of farms	35 E	45 D	45 D	30 D	155 C
Average total agricultural sales (\$)	322,522 C	318,925 B	331,481 A	317,068 A	323,206 A
Average program payments and insurance proceeds (\$)	F	36,890 D	42,105 C	38,862 D	38,658 C
Average total operating revenues (\$)	392,704 B	379,986 A	383,133 A	359,667 A	379,845 A
Average net operating income (\$)	79,482	32,336	4,096	49,880	37,155
Average agricultural sales from primary activity (\$)	206,109 C	262,206 A	314,080 A	317,068 A	276,440 A
Primary commodity (% of total agricultural sales)	63.9	82.2	94.8	100.0	85.5
Secondary commodity (% of total agricultural sales)	12.0	6.4	3.6	...	5.5
\$500,000 and over					
Number of farms	115 C	190 B	205 B	125 B	630 A
Average total agricultural sales (\$)	1,670,739 B	2,077,287 B	1,483,968 A	1,658,551 A	1,729,067 A
Average program payments and insurance proceeds (\$)	160,596 C	161,193 B	123,344 B	95,715 C	136,005 A
Average total operating revenues (\$)	1,900,578 B	2,349,670 B	1,660,011 A	1,849,486 A	1,946,523 A
Average net operating income (\$)	408,158	397,967	276,178	332,076	347,285
Average agricultural sales from primary activity (\$)	1,084,051 B	1,748,664 B	1,414,667 A	1,658,551 A	1,502,378 A
Primary commodity (% of total agricultural sales)	64.9	84.2	95.3	100.0	86.9
Secondary commodity (% of total agricultural sales)	23.7	12.1	4.2	...	9.7
Total					
Number of farms	220 C	300 B	290 B	280 C	1,090 A
Average total agricultural sales (\$)	924,420 C	1,383,609 B	1,116,586 A	789,842 C	1,067,070 A
Average program payments and insurance proceeds (\$)	88,382 D	109,931 B	95,564 B	49,361 D	86,237 B
Average total operating revenues (\$)	1,055,618 C	1,568,853 B	1,251,713 A	885,828 C	1,205,118 A
Average net operating income (\$)	225,677	258,404	197,268	155,876	209,222
Average agricultural sales from primary activity (\$)	599,261 C	1,163,926 B	1,063,910 A	789,842 C	926,593 A
Primary commodity (% of total agricultural sales)	64.8	84.1	95.3	100.0	86.8
Secondary commodity (% of total agricultural sales)	22.9	11.9	4.2	...	9.4

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

Table 12-3

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

	2010 p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	120 ^B	80 ^C	55 ^D	420 ^B	665 ^B
Average total agricultural sales (\$)	20,115 ^A	24,396 ^C	25,956 ^C	22,357 ^A	22,505 ^A
Average program payments and insurance proceeds (\$)	767 ^B	1,634 ^E	479 ^E	616 ^D	755 ^C
Average total operating revenues (\$)	24,513 ^A	27,579 ^C	28,421 ^C	25,214 ^A	25,637 ^A
Average net operating income (\$)	1,902	3,270	-1,445	4,088	3,168
Average agricultural sales from primary activity (\$)	12,670 ^A	20,180 ^C	24,593 ^C	22,357 ^A	20,592 ^A
Primary commodity (% of total agricultural sales)	63.0	82.7	94.7	100.0	91.5
Secondary commodity (% of total agricultural sales)	8.1	F	F	...	2.0
\$50,000 to \$99,999					
Number of farms	70 ^C	F	35 ^E	160 ^C	345 ^C
Average total agricultural sales (\$)	66,780 ^A	F	47,157 ^C	62,221 ^A	62,352 ^A
Average program payments and insurance proceeds (\$)	1,901 ^C	F	14,354 ^E	2,935 ^E	3,866 ^D
Average total operating revenues (\$)	73,932 ^A	F	64,181 ^A	71,938 ^A	71,432 ^A
Average net operating income (\$)	20,522	F	10,913	13,434	15,323
Average agricultural sales from primary activity (\$)	42,377 ^A	F	44,428 ^D	62,221 ^A	54,698 ^A
Primary commodity (% of total agricultural sales)	63.5	F	94.2	100.0	87.7
Secondary commodity (% of total agricultural sales)	8.2	F	F	...	2.1
\$100,000 to \$249,999					
Number of farms	75 ^E	100 ^D	60 ^D	F	560 ^D
Average total agricultural sales (\$)	147,913 ^B	139,620 ^A	129,931 ^B	F	139,005 ^A
Average program payments and insurance proceeds (\$)	7,192 ^E	8,452 ^C	14,554 ^E	F	6,622 ^E
Average total operating revenues (\$)	169,915 ^B	161,846 ^A	155,303 ^A	F	152,772 ^A
Average net operating income (\$)	32,276	11,028	13,237	F	21,099
Average agricultural sales from primary activity (\$)	95,100 ^B	113,672 ^A	124,648 ^B	F	126,466 ^A
Primary commodity (% of total agricultural sales)	64.3	81.4	95.9	F	91.0
Secondary commodity (% of total agricultural sales)	24.1	5.3	1.2	F	F
\$250,000 to \$499,999					
Number of farms	55 ^D	F	x	115 ^D	240 ^C
Average total agricultural sales (\$)	319,595 ^A	F	x	310,340 ^B	313,166 ^A
Average program payments and insurance proceeds (\$)	28,147 ^D	F	x	F	20,045 ^E
Average total operating revenues (\$)	357,918 ^A	F	x	346,282 ^A	345,403 ^A
Average net operating income (\$)	17,695	F	x	33,859	37,460
Average agricultural sales from primary activity (\$)	192,932 ^B	F	x	310,340 ^B	274,193 ^A
Primary commodity (% of total agricultural sales)	60.4	F	x	100.0	87.6
Secondary commodity (% of total agricultural sales)	21.5	F	x	...	6.8
\$500,000 and over					
Number of farms	90 ^C	95 ^D	80 ^D	185 ^C	450 ^B
Average total agricultural sales (\$)	1,352,546 ^B	1,106,990 ^C	2,187,885 ^C	1,820,740 ^B	1,647,478 ^B
Average program payments and insurance proceeds (\$)	80,643 ^D	44,298 ^E	95,956 ^D	91,700 ^D	80,379 ^C
Average total operating revenues (\$)	1,510,760 ^B	1,193,135 ^C	2,323,593 ^C	1,939,447 ^B	1,770,335 ^B
Average net operating income (\$)	198,115	127,106	381,458	304,030	260,261
Average agricultural sales from primary activity (\$)	851,440 ^B	914,152 ^C	2,096,928 ^C	1,820,740 ^B	1,491,425 ^B
Primary commodity (% of total agricultural sales)	63.0	82.6	95.8	100.0	90.5
Secondary commodity (% of total agricultural sales)	22.4	13.4	3.0	...	6.2
Total					
Number of farms	410 ^B	400 ^C	250 ^B	1,200 ^C	2,255 ^B
Average total agricultural sales (\$)	379,551 ^C	355,079 ^C	794,795 ^C	363,729 ^B	411,916 ^B
Average program payments and insurance proceeds (\$)	23,024 ^C	14,844 ^D	37,802 ^D	18,159 ^D	20,587 ^C
Average total operating revenues (\$)	425,452 ^C	385,398 ^C	850,414 ^C	389,739 ^B	445,520 ^B
Average net operating income (\$)	55,423	44,077	136,492	59,349	64,305
Average agricultural sales from primary activity (\$)	238,292 ^C	294,411 ^C	761,444 ^C	363,729 ^B	371,865 ^B
Primary commodity (% of total agricultural sales)	62.8	82.9	95.8	100.0	90.3
Secondary commodity (% of total agricultural sales)	21.7	11.5	2.9	...	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 specialization¹ and revenue class for selected farm types, Canada — Fruit and tree nut farming

	2010 p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	85 B	85 C	60 B	1,765 C	1,995 C
Average total agricultural sales (\$)	20,811 A	21,242 B	21,129 A	21,279 A	21,242 A
Average program payments and insurance proceeds (\$)	1,347 C	F	3,114 D	2,286 E	2,335 D
Average total operating revenues (\$)	26,009 A	28,016 B	26,937 A	25,968 A	26,072 A
Average net operating income (\$)	-5,109	-3,278	-1,036	-4,112	-4,027
Average agricultural sales from primary activity (\$)	12,821 A	17,607 B	20,074 A	21,279 A	20,713 A
Primary commodity (% of total agricultural sales)	61.6	82.9	95.0	100.0	97.5
Secondary commodity (% of total agricultural sales)	10.3	6.8	2.2	...	0.8
\$50,000 to \$99,999					
Number of farms	F	x	50 D	655 B	780 B
Average total agricultural sales (\$)	F	x	68,468 A	59,963 A	60,541 A
Average program payments and insurance proceeds (\$)	F	x	11,457 D	6,934 C	6,953 C
Average total operating revenues (\$)	F	x	83,049 A	72,441 A	73,100 A
Average net operating income (\$)	F	x	11,978	10	1,875
Average agricultural sales from primary activity (\$)	F	x	66,366 A	59,963 A	58,390 A
Primary commodity (% of total agricultural sales)	F	x	96.9	100.0	96.4
Secondary commodity (% of total agricultural sales)	F	x	1.2	...	F
\$100,000 to \$249,999					
Number of farms	110 D	45 E	80 D	770 B	1,005 B
Average total agricultural sales (\$)	159,060 B	138,313 B	142,652 A	138,854 A	141,353 A
Average program payments and insurance proceeds (\$)	9,921 E	20,176 E	15,549 C	17,799 C	16,864 C
Average total operating revenues (\$)	182,500 A	183,436 A	172,173 A	165,591 A	168,783 A
Average net operating income (\$)	14,849	33,150	-4,367	20,252	18,337
Average agricultural sales from primary activity (\$)	103,158 B	113,404 B	136,893 A	138,854 A	133,599 A
Primary commodity (% of total agricultural sales)	64.9	82.0	96.0	100.0	94.5
Secondary commodity (% of total agricultural sales)	11.1	8.7	F	...	1.8
\$250,000 to \$499,999					
Number of farms	45 D	x	60 E	285 C	410 B
Average total agricultural sales (\$)	282,000 B	x	309,069 B	288,608 A	292,799 A
Average program payments and insurance proceeds (\$)	23,216 D	x	42,894 E	43,703 D	40,136 D
Average total operating revenues (\$)	357,770 B	x	383,053 B	356,355 A	361,346 A
Average net operating income (\$)	60,437	x	71,310	75,128	69,352
Average agricultural sales from primary activity (\$)	188,336 B	x	295,126 B	288,608 A	277,209 A
Primary commodity (% of total agricultural sales)	66.8	x	95.5	100.0	94.7
Secondary commodity (% of total agricultural sales)	13.6	x	3.5	...	2.7
\$500,000 and over					
Number of farms	40 D	x	75 D	365 C	500 B
Average total agricultural sales (\$)	1,177,281 D	x	1,744,881 D	1,036,733 B	1,148,860 B
Average program payments and insurance proceeds (\$)	90,093 C	x	59,940 D	99,627 C	91,841 C
Average total operating revenues (\$)	1,347,417 C	x	1,908,725 D	1,223,058 B	1,330,260 A
Average net operating income (\$)	93,864	x	222,397	214,275	203,813
Average agricultural sales from primary activity (\$)	775,139 D	x	1,678,362 D	1,036,733 B	1,100,301 B
Primary commodity (% of total agricultural sales)	65.8	x	96.2	100.0	95.8
Secondary commodity (% of total agricultural sales)	12.5	x	2.9	...	1.9
Total					
Number of farms	340 C	195 C	320 B	3,835 B	4,690 B
Average total agricultural sales (\$)	241,208 C	197,398 C	505,767 C	167,569 B	197,160 B
Average program payments and insurance proceeds (\$)	17,745 D	18,028 D	27,788 C	18,487 B	19,047 B
Average total operating revenues (\$)	281,773 C	239,057 C	567,477 C	199,902 B	232,474 B
Average net operating income (\$)	24,416	27,835	64,663	28,056	30,273
Average agricultural sales from primary activity (\$)	157,976 C	163,924 C	486,040 C	167,569 B	188,388 B
Primary commodity (% of total agricultural sales)	65.5	83.0	96.1	100.0	95.6
Secondary commodity (% of total agricultural sales)	11.2	8.4	2.8	...	1.8

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

Table 12-5

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

	2010 p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	45 ^C	40 ^E	35 ^D	700 ^D	815 ^C
Average total agricultural sales (\$)	17,403 ^A	20,982 ^C	23,208 ^C	21,267 ^A	21,157 ^A
Average program payments and insurance proceeds (\$)	857 ^C	x	x	366 ^E	386 ^D
Average total operating revenues (\$)	21,998 ^A	23,174 ^D	25,193 ^B	23,623 ^B	23,613 ^A
Average net operating income (\$)	-2,078	281	-5,505	2,762	2,021
Average agricultural sales from primary activity (\$)	11,525 ^A	16,728 ^C	22,208 ^C	21,267 ^A	20,592 ^A
Primary commodity (% of total agricultural sales)	66.2	79.7	95.7	100.0	97.3
Secondary commodity (% of total agricultural sales)	11.3	F	2.4	...	1.0
\$50,000 to \$99,999					
Number of farms	x	x	x	305 ^C	355 ^C
Average total agricultural sales (\$)	x	x	x	65,668 ^A	64,679 ^A
Average program payments and insurance proceeds (\$)	x	x	x	F	F
Average total operating revenues (\$)	x	x	x	73,112 ^A	72,764 ^A
Average net operating income (\$)	x	x	x	-4,150	-1,330
Average agricultural sales from primary activity (\$)	x	x	x	65,668 ^A	63,103 ^A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	97.6
Secondary commodity (% of total agricultural sales)	x	x	x	...	0.7
\$100,000 to \$249,999					
Number of farms	x	x	F	485 ^C	575 ^C
Average total agricultural sales (\$)	x	x	F	153,274 ^A	150,502 ^A
Average program payments and insurance proceeds (\$)	x	x	F	4,282 ^D	4,276 ^D
Average total operating revenues (\$)	x	x	F	170,266 ^A	167,172 ^A
Average net operating income (\$)	x	x	F	25,394	24,433
Average agricultural sales from primary activity (\$)	x	x	F	153,274 ^A	146,855 ^A
Primary commodity (% of total agricultural sales)	x	x	F	100.0	97.6
Secondary commodity (% of total agricultural sales)	x	x	F	...	0.9
\$250,000 to \$499,999					
Number of farms	F	x	30 ^E	310 ^C	395 ^C
Average total agricultural sales (\$)	F	x	266,346 ^D	341,387 ^A	326,212 ^A
Average program payments and insurance proceeds (\$)	F	x	x	12,815 ^D	12,796 ^D
Average total operating revenues (\$)	F	x	352,370 ^A	366,691 ^A	361,726 ^A
Average net operating income (\$)	F	x	78,032	40,051	43,095
Average agricultural sales from primary activity (\$)	F	x	256,887 ^D	341,387 ^A	311,110 ^A
Primary commodity (% of total agricultural sales)	F	x	96.4	100.0	95.4
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$500,000 and over					
Number of farms	F	F	70 ^E	950 ^B	1,090 ^B
Average total agricultural sales (\$)	F	F	3,011,546 ^C	2,910,988 ^A	2,847,351 ^A
Average program payments and insurance proceeds (\$)	F	F	F	80,814 ^B	81,985 ^B
Average total operating revenues (\$)	F	F	3,177,007 ^C	3,040,282 ^A	2,979,171 ^A
Average net operating income (\$)	F	F	452,153	332,559	342,317
Average agricultural sales from primary activity (\$)	F	F	2,914,022 ^C	2,910,988 ^A	2,811,206 ^A
Primary commodity (% of total agricultural sales)	F	F	96.8	100.0	98.7
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
Total					
Number of farms	175 ^D	110 ^D	200 ^C	2,745 ^A	3,235 ^A
Average total agricultural sales (\$)	473,180 ^E	514,386 ^E	1,094,048 ^D	1,087,997 ^B	1,034,875 ^B
Average program payments and insurance proceeds (\$)	F	5,213 ^E	32,697 ^E	30,538 ^B	30,154 ^B
Average total operating revenues (\$)	543,046 ^E	529,902 ^E	1,166,524 ^D	1,140,107 ^B	1,087,951 ^B
Average net operating income (\$)	97,187 ^E	101,978 ^E	166,133	124,597	124,885
Average agricultural sales from primary activity (\$)	290,858 ^E	433,681 ^E	1,058,013 ^D	1,087,997 ^B	1,019,927 ^B
Primary commodity (% of total agricultural sales)	61.5	84.3	96.7	100.0	98.6
Secondary commodity (% of total agricultural sales)	F	F	F	...	F

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

Table 12-6

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

	2010 P				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	2,825 A	2,750 C	2,490 B	16,400 A	24,465 A
Average total agricultural sales (\$)	21,420 A	20,513 A	21,396 A	18,206 A	19,161 A
Average program payments and insurance proceeds (\$)	1,927 B	1,735 B	1,740 B	1,925 B	1,885 B
Average total operating revenues (\$)	27,886 A	25,881 A	26,739 A	24,727 A	25,426 A
Average net operating income (\$)	-3,968	-4,680	-10,224	-3,113	-4,111
Average agricultural sales from primary activity (\$)	13,543 A	17,193 A	20,388 A	18,206 A	17,775 A
Primary commodity (% of total agricultural sales)	63.2	83.8	95.3	100.0	92.8
Secondary commodity (% of total agricultural sales)	18.5	8.3	2.4	...	3.1
\$50,000 to \$99,999					
Number of farms	1,655 A	1,350 A	1,705 A	4,405 A	9,120 A
Average total agricultural sales (\$)	52,291 A	54,793 A	57,318 A	52,170 A	53,544 A
Average program payments and insurance proceeds (\$)	7,269 B	7,243 B	5,859 B	7,042 A	6,892 A
Average total operating revenues (\$)	72,775 A	71,928 A	73,209 A	70,243 A	71,508 A
Average net operating income (\$)	7,698	7,955	727	5,929	5,577
Average agricultural sales from primary activity (\$)	33,147 A	45,178 A	55,023 A	52,170 A	48,212 A
Primary commodity (% of total agricultural sales)	63.4	82.5	96.0	100.0	90.0
Secondary commodity (% of total agricultural sales)	23.4	8.2	2.0	...	5.6
\$100,000 to \$249,999					
Number of farms	1,870 A	1,550 C	1,785 A	3,120 A	8,330 A
Average total agricultural sales (\$)	123,718 A	122,416 B	122,622 A	115,436 A	120,138 A
Average program payments and insurance proceeds (\$)	15,563 B	12,250 B	14,060 C	16,209 B	14,866 A
Average total operating revenues (\$)	160,752 A	155,846 A	156,887 A	154,087 A	156,513 A
Average net operating income (\$)	25,136	20,177	23,802	26,282	24,356
Average agricultural sales from primary activity (\$)	77,482 A	103,271 B	117,626 A	115,436 A	105,104 A
Primary commodity (% of total agricultural sales)	62.6	84.4	95.9	100.0	87.5
Secondary commodity (% of total agricultural sales)	29.4	9.5	1.7	...	9.0
\$250,000 to \$499,999					
Number of farms	725 B	385 B	815 B	965 B	2,895 A
Average total agricultural sales (\$)	274,874 A	273,994 A	291,314 A	260,267 B	274,554 A
Average program payments and insurance proceeds (\$)	37,542 B	29,683 A	22,259 C	43,931 D	34,288 B
Average total operating revenues (\$)	348,356 A	346,679 A	345,496 A	350,343 A	347,983 A
Average net operating income (\$)	57,248	28,253	31,390	40,420	40,449
Average agricultural sales from primary activity (\$)	171,703 A	228,433 A	280,745 A	260,267 B	239,660 A
Primary commodity (% of total agricultural sales)	62.5	83.4	96.4	100.0	87.3
Secondary commodity (% of total agricultural sales)	31.1	11.3	1.6	...	9.8
\$500,000 and over					
Number of farms	530 B	400 B	835 B	710 B	2,475 A
Average total agricultural sales (\$)	1,277,158 B	1,702,735 B	3,688,273 C	2,386,999 B	2,480,563 B
Average program payments and insurance proceeds (\$)	72,595 B	83,305 B	142,872 C	104,959 B	107,388 B
Average total operating revenues (\$)	1,507,447 B	1,943,560 B	4,535,619 C	2,775,085 B	2,966,919 B
Average net operating income (\$)	187,669	109,181	158,340	-60,667	93,985
Average agricultural sales from primary activity (\$)	816,615 B	1,426,593 B	3,610,144 C	2,386,999 B	2,311,348 B
Primary commodity (% of total agricultural sales)	63.9	83.8	97.9	100.0	93.2
Secondary commodity (% of total agricultural sales)	22.8	10.6	1.1	...	4.2
Total					
Number of farms	7,605 A	6,440 B	7,640 A	25,595 A	47,280 A
Average total agricultural sales (\$)	164,602 B	171,711 B	485,239 B	110,537 B	188,109 A
Average program payments and insurance proceeds (\$)	14,741 A	12,155 B	23,258 B	8,977 B	12,645 A
Average total operating revenues (\$)	203,558 B	204,938 B	597,519 B	136,662 B	231,186 A
Average net operating income (\$)	24,863	12,991	23,169	2,072	10,634
Average agricultural sales from primary activity (\$)	104,342 B	143,817 B	473,506 B	110,537 B	172,719 A
Primary commodity (% of total agricultural sales)	63.4	83.8	97.6	100.0	91.8
Secondary commodity (% of total agricultural sales)	25.2	10.0	1.1	...	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 specialization¹ and revenue class for selected farm types, Canada — Dairy cattle and milk production

	2010 P				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	50 E	x	F	105 D	215 D
Average total agricultural sales (\$)	28,228 C	x	F	26,246 A	28,795 B
Average program payments and insurance proceeds (\$)	x	x	F	729 D	695 C
Average total operating revenues (\$)	31,571 C	x	F	28,759 A	31,341 B
Average net operating income (\$)	-2,013	x	F	-4,963	-4,244
Average agricultural sales from primary activity (\$)	16,902 D	x	F	25,703 A	24,258 B
Primary commodity (% of total agricultural sales)	59.9	x	F	97.9	84.2
Secondary commodity (% of total agricultural sales)	F	x	F	2.1	9.6
\$50,000 to \$99,999					
Number of farms	100 E	55 D	115 D	195 C	465 B
Average total agricultural sales (\$)	69,463 A	65,490 A	69,849 A	72,122 A	70,026 A
Average program payments and insurance proceeds (\$)	F	F	1,843 A	1,530 C	1,722 C
Average total operating revenues (\$)	74,604 A	71,703 A	76,224 A	75,967 A	75,060 A
Average net operating income (\$)	24,522	15,549	17,891	16,800	18,509
Average agricultural sales from primary activity (\$)	40,320 A	47,832 B	63,506 A	69,922 A	59,234 A
Primary commodity (% of total agricultural sales)	58.0	73.0	90.9	96.9	84.6
Secondary commodity (% of total agricultural sales)	20.5	18.5	6.7	3.1	9.4
\$100,000 to \$249,999					
Number of farms	170 C	325 C	1,110 B	860 B	2,455 A
Average total agricultural sales (\$)	164,925 A	173,596 A	172,157 A	164,550 A	169,191 A
Average program payments and insurance proceeds (\$)	F	4,177 C	6,999 B	3,304 B	5,606 B
Average total operating revenues (\$)	186,944 A	183,239 A	187,060 A	173,270 A	181,725 A
Average net operating income (\$)	48,790	46,436	50,586	45,666	48,195
Average agricultural sales from primary activity (\$)	96,971 A	136,094 A	158,688 A	158,749 A	151,507 A
Primary commodity (% of total agricultural sales)	58.8	78.4	92.2	96.5	89.5
Secondary commodity (% of total agricultural sales)	20.3	9.7	4.9	3.5	5.8
\$250,000 to \$499,999					
Number of farms	370 C	975 B	2,535 B	1,150 B	5,030 A
Average total agricultural sales (\$)	335,492 A	330,820 A	334,908 A	338,968 A	335,149 A
Average program payments and insurance proceeds (\$)	13,358 D	10,988 D	10,039 B	6,892 C	9,753 B
Average total operating revenues (\$)	363,315 A	355,547 A	359,621 A	358,574 A	358,935 A
Average net operating income (\$)	96,481	99,007	97,812	92,357	96,722
Average agricultural sales from primary activity (\$)	205,246 A	263,437 A	311,744 A	326,864 A	298,006 A
Primary commodity (% of total agricultural sales)	61.2	79.6	93.1	96.4	88.9
Secondary commodity (% of total agricultural sales)	21.6	11.6	3.7	3.6	5.1
\$500,000 and over					
Number of farms	540 B	710 B	1,735 A	915 B	3,910 A
Average total agricultural sales (\$)	1,131,131 B	984,925 B	917,612 A	1,075,808 A	996,259 A
Average program payments and insurance proceeds (\$)	39,143 B	28,078 C	22,876 B	18,678 D	25,083 B
Average total operating revenues (\$)	1,221,733 A	1,060,950 B	983,339 A	1,120,323 A	1,062,311 A
Average net operating income (\$)	286,463	237,157	244,905	270,865	255,267
Average agricultural sales from primary activity (\$)	667,827 B	769,895 B	846,026 A	1,042,212 A	853,299 A
Primary commodity (% of total agricultural sales)	59.0	78.2	92.2	96.9	85.7
Secondary commodity (% of total agricultural sales)	22.5	10.5	4.3	3.1	6.5
Total					
Number of farms	1,230 B	2,095 B	5,540 A	3,215 A	12,080 A
Average total agricultural sales (\$)	628,449 B	518,254 A	477,581 A	476,408 A	499,668 A
Average program payments and insurance proceeds (\$)	22,925 B	15,385 B	13,221 B	8,775 C	13,399 A
Average total operating revenues (\$)	680,289 A	557,344 A	512,652 A	498,715 A	533,742 A
Average net operating income (\$)	163,765	134,270	132,163	123,124	133,336
Average agricultural sales from primary activity (\$)	373,104 B	407,333 A	441,633 A	460,825 A	433,828 A
Primary commodity (% of total agricultural sales)	59.4	78.6	92.5	96.7	86.8
Secondary commodity (% of total agricultural sales)	22.1	10.6	4.2	3.3	5.8

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

Table 12-8

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

	2010 p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	90 ^E	x	x	F	F
Average total agricultural sales (\$)	22,010 ^C	x	x	F	F
Average program payments and insurance proceeds (\$)	F	x	x	F	F
Average total operating revenues (\$)	26,492 ^B	x	x	F	F
Average net operating income (\$)	-6,443	x	x	F	F
Average agricultural sales from primary activity (\$)	12,405 ^C	x	x	F	F
Primary commodity (% of total agricultural sales)	56.4	x	x	F	F
Secondary commodity (% of total agricultural sales)	F	x	x	F	F
\$50,000 to \$99,999					
Number of farms	F	x	x	85 ^E	175 ^D
Average total agricultural sales (\$)	F	x	x	36,398 ^D	48,883 ^C
Average program payments and insurance proceeds (\$)	F	x	x	6,516 ^E	5,470 ^D
Average total operating revenues (\$)	F	x	x	78,578 ^B	76,037 ^A
Average net operating income (\$)	F	x	x	3	3,520
Average agricultural sales from primary activity (\$)	F	x	x	36,398 ^D	41,029 ^C
Primary commodity (% of total agricultural sales)	F	x	x	100.0	83.9
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
\$100,000 to \$249,999					
Number of farms	100 ^D	50 ^E	60 ^E	215 ^D	420 ^C
Average total agricultural sales (\$)	151,047 ^B	132,468 ^B	140,300 ^C	108,323 ^C	125,174 ^B
Average program payments and insurance proceeds (\$)	20,831 ^D	14,893 ^C	F	38,696 ^E	30,790 ^D
Average total operating revenues (\$)	182,714 ^A	157,321 ^B	184,654 ^B	171,562 ^B	173,726 ^A
Average net operating income (\$)	30,583	13,864	5,757	12,516	15,814
Average agricultural sales from primary activity (\$)	95,990 ^B	112,272 ^B	133,836 ^C	108,323 ^C	109,290 ^B
Primary commodity (% of total agricultural sales)	63.5	84.8	95.4	100.0	87.3
Secondary commodity (% of total agricultural sales)	25.1	8.9	F	...	8.3
\$250,000 to \$499,999					
Number of farms	140 ^D	65 ^E	160 ^D	225 ^D	590 ^B
Average total agricultural sales (\$)	329,550 ^B	348,337 ^B	313,540 ^A	273,223 ^A	305,652 ^A
Average program payments and insurance proceeds (\$)	46,250 ^D	39,968 ^D	52,598 ^C	66,145 ^C	54,916 ^B
Average total operating revenues (\$)	388,241 ^A	403,433 ^A	374,428 ^A	351,813 ^A	372,199 ^A
Average net operating income (\$)	52,219	32,437	25,745	28,303	33,684
Average agricultural sales from primary activity (\$)	208,216 ^B	292,919 ^B	302,219 ^B	273,223 ^A	267,977 ^A
Primary commodity (% of total agricultural sales)	63.2	84.1	96.4	100.0	87.7
Secondary commodity (% of total agricultural sales)	28.1	13.1	1.4	...	9.1
\$500,000 and over					
Number of farms	260 ^C	210 ^D	495 ^B	690 ^B	1,650 ^A
Average total agricultural sales (\$)	1,798,460 ^B	1,564,868 ^B	1,783,202 ^B	2,636,790 ^B	2,114,784 ^A
Average program payments and insurance proceeds (\$)	137,936 ^B	218,953 ^C	215,591 ^B	282,838 ^B	231,926 ^A
Average total operating revenues (\$)	2,039,875 ^B	1,828,125 ^B	2,078,926 ^B	3,066,001 ^B	2,453,694 ^A
Average net operating income (\$)	308,530	127,177	101,671	157,021	160,336
Average agricultural sales from primary activity (\$)	1,111,012 ^B	1,317,515 ^B	1,725,055 ^B	2,636,790 ^B	1,958,856 ^A
Primary commodity (% of total agricultural sales)	61.8	84.2	96.7	100.0	92.6
Secondary commodity (% of total agricultural sales)	25.3	10.2	2.1	...	4.8
Total					
Number of farms	630 ^B	360 ^C	740 ^B	1,565 ^D	3,295 ^B
Average total agricultural sales (\$)	837,100 ^B	973,368 ^B	1,280,372 ^B	1,220,148 ^D	1,133,398 ^B
Average program payments and insurance proceeds (\$)	69,889 ^B	133,791 ^B	159,273 ^B	142,474 ^C	131,400 ^B
Average total operating revenues (\$)	954,347 ^B	1,136,988 ^B	1,496,595 ^B	1,436,845 ^D	1,325,141 ^B
Average net operating income (\$)	141,202	80,558	74,723	76,231	88,858
Average agricultural sales from primary activity (\$)	518,497 ^B	819,593 ^B	1,238,222 ^B	1,220,148 ^D	1,045,927 ^B
Primary commodity (% of total agricultural sales)	61.9	84.2	96.7	100.0	92.3
Secondary commodity (% of total agricultural sales)	25.5	10.3	2.1	...	5.1

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 12-9

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

	2010 p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	225 D	70 A	30 A	275 B	600 B
Average total agricultural sales (\$)	14,071 C	14,934 A	16,029 A	15,117 B	14,718 B
Average program payments and insurance proceeds (\$)	569 D	1,225 A	x	570 B	647 B
Average total operating revenues (\$)	18,946 C	19,348 A	21,445 A	22,941 B	20,902 B
Average net operating income (\$)	-9,918	-8,115	-4,669	2	-4,919
Average agricultural sales from primary activity (\$)	8,409 C	12,248 A	15,102 A	15,117 B	12,218 B
Primary commodity (% of total agricultural sales)	59.8	82.0	94.2	100.0	83.0
Secondary commodity (% of total agricultural sales)	12.9	5.7	2.2	...	5.4
\$50,000 to \$99,999					
Number of farms	x	F	x	95 E	160 D
Average total agricultural sales (\$)	x	F	x	47,408 C	50,019 C
Average program payments and insurance proceeds (\$)	x	F	x	F	F
Average total operating revenues (\$)	x	F	x	69,522 B	68,362 A
Average net operating income (\$)	x	F	x	20,401	16,577
Average agricultural sales from primary activity (\$)	x	F	x	47,408 C	45,633 C
Primary commodity (% of total agricultural sales)	x	F	x	100.0	91.2
Secondary commodity (% of total agricultural sales)	x	F	x	...	3.6
\$100,000 to \$249,999					
Number of farms	45 E	F	35 B	170 D	285 C
Average total agricultural sales (\$)	178,201 A	F	146,634 A	171,033 A	169,514 A
Average program payments and insurance proceeds (\$)	F	F	3,580 E	840 D	2,195 D
Average total operating revenues (\$)	192,683 A	F	162,617 A	179,675 A	180,115 A
Average net operating income (\$)	-154,783 E	F	-3,655	17,335	-12,279
Average agricultural sales from primary activity (\$)	112,801 A	F	140,949 A	171,033 A	154,620 A
Primary commodity (% of total agricultural sales)	63.3	F	96.1	100.0	91.2
Secondary commodity (% of total agricultural sales)	25.6	F	1.3	...	6.1
\$250,000 to \$499,999					
Number of farms	65 D	100 E	130 D	400 C	690 B
Average total agricultural sales (\$)	361,290 A	368,620 A	358,668 A	365,986 A	365,105 A
Average program payments and insurance proceeds (\$)	F	5,193 E	3,940 E	F	6,340 D
Average total operating revenues (\$)	392,899 A	386,761 A	377,726 A	384,052 A	384,645 A
Average net operating income (\$)	84,381	60,698	64,189	69,741	68,828
Average agricultural sales from primary activity (\$)	244,978 A	307,409 A	341,336 A	365,986 A	342,094 A
Primary commodity (% of total agricultural sales)	67.8	83.4	95.2	100.0	93.7
Secondary commodity (% of total agricultural sales)	25.3	14.2	2.4	...	4.9
\$500,000 and over					
Number of farms	195 C	330 C	365 C	1,310 A	2,205 A
Average total agricultural sales (\$)	1,489,213 B	1,206,231 B	1,446,415 B	2,031,251 A	1,760,958 A
Average program payments and insurance proceeds (\$)	42,738 C	23,517 C	18,584 D	11,543 D	17,295 B
Average total operating revenues (\$)	1,584,436 B	1,274,584 B	1,505,494 B	2,083,521 A	1,820,604 A
Average net operating income (\$)	239,933	219,204	209,809	304,917	270,308
Average agricultural sales from primary activity (\$)	952,423 B	1,008,000 B	1,398,028 B	2,031,251 A	1,675,355 A
Primary commodity (% of total agricultural sales)	64.0	83.6	96.7	100.0	95.1
Secondary commodity (% of total agricultural sales)	18.4	10.8	2.2	...	2.8
Total					
Number of farms	560 B	565 B	580 B	2,245 A	3,945 A
Average total agricultural sales (\$)	590,062 C	792,251 B	1,010,986 A	1,265,594 A	1,065,494 A
Average program payments and insurance proceeds (\$)	17,712 D	15,535 C	12,929 C	8,182 C	11,272 B
Average total operating revenues (\$)	631,151 C	837,883 B	1,054,048 A	1,301,787 A	1,104,736 A
Average net operating income (\$)	77,703	141,480	147,520	192,241	162,293
Average agricultural sales from primary activity (\$)	378,602 C	661,634 B	975,906 A	1,265,594 A	1,011,942 A
Primary commodity (% of total agricultural sales)	64.2	83.5	96.5	100.0	95.0
Secondary commodity (% of total agricultural sales)	18.9	11.1	2.2	...	3.0

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

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

	2010 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-68,695	-3,194	9,779	35,517	206,429	35,983
Newfoundland and Labrador	-67,739 E	-951	9,206	51,675 E	460,893 E	90,443
Prince Edward Island	-112,844	-6,812	5,511	34,702	238,660	31,875
Nova Scotia	-53,041	-599	7,356 E	28,894	250,147	46,592
New Brunswick	-90,914	-3,783	6,718	31,968	263,095	41,540
Quebec	-83,188	-3,669	12,396	52,371	211,272	37,939
Ontario	-49,720	-2,355 E	9,159	31,147	194,971	36,666
Manitoba	-83,261	-2,726	11,303	39,025	243,870	41,644
Saskatchewan	-45,841	-432	14,184	40,848	206,404	43,042
Alberta	-93,433	-6,234	6,613	28,746	188,546	24,915
British Columbia	-77,803	-6,881	4,131	21,891	211,033	30,482

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

	2010 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-52,275	637	13,767	39,841	211,176	42,631
Oilseed and grain farming	-45,978	3,174	18,323	47,572	211,513	46,922
Potato farming	-206,697	-9,417	30,541 E	147,933	725,151	138,260
Other vegetable (except potato) and melon farming	-65,493	F	10,390 E	32,063 E	255,076	46,572
Fruit and tree nut farming	-81,223	-9,813	1,528 E	15,784	141,490	13,761
Greenhouse, nursery and floriculture production	-114,340	1,697 E	15,852 E	59,800 E	511,567	95,450
Other crop farming	-42,887 E	-3,909	2,956	13,004	80,274	10,107
Animal production	-87,656	-7,538	4,600	29,179	200,332	27,813
Beef cattle ranching and farming, including feedlots	-82,857	-10,805	-240	11,014	81,068	-352
Dairy cattle and milk production	-121	51,669	87,626	133,216	337,178	121,918
Hog and pig farming	-438,798	-38,573	F	38,229	332,382	-22,761
Poultry and egg production	-57,846	21,268	83,191	165,235	546,004	152,518
Other animal production	-68,791	-11,297	-1,334	6,942 E	147,059	14,962
Total	-68,695	-3,194	9,779	35,517	206,429	35,983

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

	2010 ^P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-29,459	-7,837	-542	5,201	16,788	-3,170
\$50,000 to \$99,999	-40,512	-2,822	10,086	21,188	40,550	5,697
\$100,000 to \$249,999	-49,793	5,732	26,557	45,984	82,045	22,121
\$250,000 to \$499,999	-66,379	29,740	65,437	97,459	157,457	56,737
\$500,000 and over	-236,882	64,674	147,961	247,928	684,040	181,596
Total	-68,695	-3,194	9,779	35,517	206,429	35,983

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

	2010 ^P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-105,609	-12,874	787	17,648	133,020	6,597
Newfoundland and Labrador	-116,630	-10,614	824	22,563	F	43,053
Prince Edward Island	-170,503	-16,622	-2,128	15,442	151,077	-4,420
Nova Scotia	-75,305	-7,471	2,293	15,581	178,859	22,872
New Brunswick	-140,628	-14,004	-992	12,178	174,499	6,229
Quebec	-116,779	-13,072	1,832	26,521	149,333	9,610
Ontario	-74,966	-9,474	1,511	17,413	122,575	11,412
Manitoba	-127,694	-13,114	1,685	18,936	149,509	5,924
Saskatchewan	-78,038	-10,777	3,635	21,550	133,557	13,994
Alberta	-145,782	-19,140	-2,668	11,474	116,585	-7,857
British Columbia	-115,576	-16,264	-2,381	10,890	140,216	3,396

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

Table 14-2
Average net market income adjusted for CCA¹ by quintile and farm type, Canada

	2010 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-95,287	-9,830	3,332	20,044	130,687	9,792
Oilseed and grain farming	-90,665	-8,623	6,098	23,986	130,915	12,344
Potato farming	-332,221	-51,761	1,421	56,381	481,880	31,730
Other vegetable (except potato) and melon farming	-101,541 E	-10,073	3,416	F	177,708	17,348
Fruit and tree nut farming	-109,541	-18,055	-4,025 E	8,359	102,364	-4,121
Greenhouse, nursery and floriculture production	-179,353	-7,865	F	28,858	292,709	28,043
Other crop farming	-70,790	-11,090	-2,326 E	4,544	51,356	-5,640
Animal production	-118,007	-16,069	-2,402	13,996	135,787	2,669
Beef cattle ranching and farming, including feedlots	-108,627	-19,259	-6,507	3,620	57,022	-14,743
Dairy cattle and milk production	-39,812	21,961	48,821	82,228	216,496	65,968
Hog and pig farming	-550,320	-77,423	-24,434	1,913 E	218,032	-83,851
Poultry and egg production	-101,980	4,471 E	45,781	113,239	443,279	101,004
Other animal production	-86,554	-18,410	-5,890 E	2,111 E	98,035	-1,695
Total	-105,609	-12,874	787	17,648	133,020	6,597

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

Table 14-3
Average net market income adjusted for CCA¹ by quintile and revenue class, Canada

	2010 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-37,879	-12,601	-4,261	1,836	13,914	-7,778
\$50,000 to \$99,999	-56,337	-13,113	956	12,912	33,777	-4,360
\$100,000 to \$249,999	-75,985	-12,207	9,115	27,871	63,907	2,543
\$250,000 to \$499,999	-115,476	-8,544	26,825	59,136	120,154	16,566
\$500,000 and over	-373,872	-21,625	55,751	139,448	480,585	56,100
Total	-105,609	-12,874	787	17,648	133,020	6,597

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.69	12.47	11.95	13.25	14.87	12.91	12.95	21.52	15.96	7.44	15.14
Operating profit margin adjusted for CCA (%)	3.42	4.07	5.19	5.04	7.78	4.79	3.96	11.81	7.39	0.00	6.77
Operating profit margin (excluding interest expenses) (%)	16.22	19.82	17.73	19.18	20.92	18.20	17.50	25.81	19.89	13.67	20.06
Solvency ratio											
Interest coverage	2.93	2.70	3.07	3.23	3.46	3.44	3.84	6.01	5.07	2.19	4.08
	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
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
Solvency ratio											
Interest coverage	3.46	3.04	3.30	4.00	3.96	3.55	5.25	7.09	5.72	2.71	4.67
	2010 p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	16.11	13.23	16.55	13.88	17.39	14.94	17.25	23.84	11.79	11.21	16.08
Operating profit margin adjusted for CCA (%)	9.00	4.90	9.84	6.00	9.77	6.55	6.99	11.81	2.30	3.73	6.84
Operating profit margin (excluding interest expenses) (%)	20.33	18.57	20.93	18.49	21.59	19.31	20.90	27.50	15.06	15.81	19.99
Solvency ratio											
Interest coverage	4.82	3.48	4.78	4.01	5.15	4.42	5.73	7.52	4.61	3.44	5.11

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

	2008						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	24.32	16.88	10.92	14.26	8.72	17.82	20.65
Operating profit margin adjusted for CCA (%)	13.39	7.39	3.79	6.62	2.70	4.75	10.58
Operating profit margin (excluding interest expenses) (%)	28.68	22.54	14.48	19.98	12.04	24.27	25.08
Solvency ratio							
Interest coverage	6.57	3.98	4.07	3.49	3.63	3.76	5.66
	2009						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	24.61	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
Solvency ratio							
Interest coverage	7.46	5.24	5.61	2.83	4.80	4.43	6.52
	2010 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	23.86	17.36	14.43	13.02	11.48	17.24	20.70
Operating profit margin adjusted for CCA (%)	10.50	8.52	7.87	5.33	5.28	2.75	8.95
Operating profit margin (excluding interest expenses) (%)	27.67	21.62	16.97	17.85	14.04	22.06	24.42
Solvency ratio							
Interest coverage	7.25	5.08	6.69	3.70	5.49	4.57	6.57

Table 16-2

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

	2008					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	6.19	22.07	2.34	11.96	8.41	10.09
Operating profit margin adjusted for CCA (%)	0.11	11.90	-2.66	7.28	-0.74	3.28
Operating profit margin (excluding interest expenses) (%)	10.22	32.11	6.53	15.90	12.52	15.45
Solvency ratio						
Interest coverage	2.53	3.20	1.56	4.03	3.05	2.88
	2009					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	5.00	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
Solvency ratio						
Interest coverage	2.53	3.55	1.72	4.97	3.17	3.17
	2010 p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	4.60	24.98	6.71	14.69	12.54	11.73
Operating profit margin adjusted for CCA (%)	-1.62	14.50	2.10	10.03	3.77	4.85
Operating profit margin (excluding interest expenses) (%)	7.65	32.13	10.32	17.52	16.25	15.82
Solvency ratio						
Interest coverage	2.51	4.49	2.85	6.19	4.37	3.87

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

	2008					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-9.51	12.91	18.88	20.05	14.78	15.14
Operating profit margin adjusted for CCA (%)	-25.88	-0.20	7.95	10.16	7.82	6.77
Operating profit margin (excluding interest expenses) (%)	-1.01	19.76	24.81	25.91	19.04	20.06
Solvency ratio						
Interest coverage	-0.12	2.88	4.18	4.42	4.47	4.08
	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-6.78	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
Solvency ratio						
Interest coverage	0.08	3.49	4.63	5.11	5.09	4.67
	2010 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-6.28	14.55	20.26	21.40	15.42	16.08
Operating profit margin adjusted for CCA (%)	-24.17	0.65	8.21	10.07	7.66	6.84
Operating profit margin (excluding interest expenses) (%)	0.96	20.02	25.01	25.94	18.84	19.99
Solvency ratio						
Interest coverage	0.13	3.66	5.26	5.71	5.50	5.11

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

	2010 p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	0.54	-10.34	-0.95	-5.51	4.42	-5.56	-1.95	2.18	-9.65	-20.53	-3.18
Operating profit margin adjusted for CCA (%)	-12.27	-21.56	-18.09	-24.25	-5.72	-18.35	-16.69	-12.05	-28.70	-38.86	-17.81
Operating profit margin (excluding interest expenses) (%)	2.67	-2.97	3.52	-0.97	9.18	-0.55	3.69	8.20	-2.69	-12.71	2.35
Solvency ratio											
Interest coverage	1.25	-0.04	0.68	0.45	1.93	0.36	0.73	1.22	-0.29	-0.60	0.62

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 18-2

Financial performance indicators of farms by province and by quartile¹ — Second quartile boundary, 50%

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	15.07	11.94	17.53	14.54	21.24	14.04	18.53	23.60	15.37	9.69	17.81
Operating profit margin adjusted for CCA (%)	4.50	2.12	7.38	3.12	10.29	3.98	6.63	10.49	2.48	0.04	5.90
Operating profit margin (excluding interest expenses) (%)	18.20	17.58	22.02	18.68	25.81	18.44	22.47	27.83	19.84	15.23	22.35
Solvency ratio											
Interest coverage	5.07	3.16	3.66	3.96	5.18	3.85	5.07	6.11	3.88	2.71	4.58

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

Table 18-3

Financial performance indicators of farms by province and by quartile¹ — Third quartile boundary, 75%

	2010 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	28.89	26.49	34.80	29.69	34.29	29.53	33.75	40.22	34.83	28.86	34.28
Operating profit margin adjusted for CCA (%)	18.14	15.87	22.46	17.80	22.96	20.26	22.00	28.30	20.65	18.03	22.52
Operating profit margin (excluding interest expenses) (%)	33.23	32.33	38.17	35.42	39.66	34.82	37.64	43.50	38.86	33.39	38.83
Solvency ratio											
Interest coverage	16.38	10.89	14.56	13.56	15.56	14.30	17.37	20.91	15.92	13.71	16.58

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

Table 19-1
Financial performance indicators of farms by farm type and by quartile¹, Canada — First quartile boundary, 25%

Crop production	2010 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	7.03	2.75	2.02	-9.90	2.75	-8.19	3.74
Operating profit margin adjusted for CCA (%)	-7.47	-4.97	-10.02	-22.25	-5.40	-28.17	-10.83
Operating profit margin (excluding interest expenses) (%)	11.57	7.42	5.52	-1.43	6.16	1.48	8.91
Solvency ratio							
Interest coverage	1.97	1.49	1.56	-0.42	1.50	0.23	1.41
Animal production	2010 p						
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	-24.31	18.16	-2.15	5.78	-40.90	-13.55	
Operating profit margin adjusted for CCA (%)	-43.74	7.76	-7.56	0.01	-64.12	-29.68	
Operating profit margin (excluding interest expenses) (%)	-16.53	24.79	2.18	9.03	-33.56	-7.28	
Solvency ratio							
Interest coverage	-1.83	3.13	0.68	2.81	-3.92	-0.44	

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

Table 19-2

Financial performance indicators of farms by farm type and by quartile¹, Canada — Second quartile boundary, 50%

Crop production	2010 p						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	23.86	17.10	13.67	10.45	13.65	16.95	21.84
Operating profit margin adjusted for CCA (%)	10.64	7.54	6.89	1.16	6.07	-0.16	8.50
Operating profit margin (excluding interest expenses) (%)	27.75	20.89	18.26	16.69	16.26	22.26	25.67
Solvency ratio							
Interest coverage	7.04	5.78	5.28	2.03	5.96	3.52	6.23
Animal production	2010 p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	7.48	26.83	9.35	16.20	4.66		12.62
Operating profit margin adjusted for CCA (%)	-3.93	16.49	2.13	10.01	-8.10		2.38
Operating profit margin (excluding interest expenses) (%)	12.08	33.18	13.96	19.30	8.43		17.39
Solvency ratio							
Interest coverage	2.03	5.39	2.58	6.47	1.23		3.20

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

Table 19-3

Financial performance indicators of farms by farm type and by quartile¹, Canada — Third quartile boundary, 75%

Crop production	2010 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	39.01	29.65	33.40	30.10	24.61	38.57	37.90
Operating profit margin adjusted for CCA (%)	27.67	19.75	24.48	18.74	18.39	21.18	25.99
Operating profit margin (excluding interest expenses) (%)	42.21	33.92	36.07	35.18	27.60	41.85	41.19
Solvency ratio							
Interest coverage	26.37	18.55	17.71	12.15	23.65	15.81	23.44
Animal production	2010 p						
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	28.26	34.73	19.79	24.43	21.61	29.42	
Operating profit margin adjusted for CCA (%)	16.06	25.27	17.99	18.92	12.59	18.83	
Operating profit margin (excluding interest expenses) (%)	32.97	41.57	32.17	27.80	27.33	35.06	
Solvency ratio							
Interest coverage	9.85	12.33	7.27	22.79	7.57	10.48	

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

Table 20-1

Financial performance indicators of farms by revenue class and by quartile¹, Canada — First quartile boundary, 25%

	2010 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-37.31	-0.50	8.12	11.20	9.41	-3.18
Operating profit margin adjusted for CCA (%)	-61.57	-15.55	-3.19	0.66	0.71	-17.81
Operating profit margin (excluding interest expenses) (%)	-29.00	5.36	12.82	15.84	13.15	2.35
Solvency ratio						
Interest coverage	-3.96	0.39	2.18	2.94	2.89	0.62

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 20-2

Financial performance indicators of farms by revenue class and by quartile¹, Canada — Second quartile boundary, 50%

	2010 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	4.69	20.35	23.12	23.65	20.10	17.81
Operating profit margin adjusted for CCA (%)	-10.83	6.79	11.61	12.13	9.76	5.90
Operating profit margin (excluding interest expenses) (%)	9.60	24.89	27.45	28.09	24.79	22.35
Solvency ratio						
Interest coverage	0.46	4.75	6.54	6.56	6.45	4.58

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

Table 20-3

Financial performance indicators of farms by revenue class and by quartile¹, Canada — Third quartile boundary, 75%

	2010 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	31.40	38.79	36.59	33.59	31.19	34.28
Operating profit margin adjusted for CCA (%)	18.24	26.58	24.81	22.78	20.52	22.52
Operating profit margin (excluding interest expenses) (%)	36.21	42.63	40.62	38.42	35.73	38.83
Solvency ratio						
Interest coverage	5.91	22.23	22.71	18.90	18.18	16.58

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

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analyzed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

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

General methodology

Universe

The Statistical Universe File—T1¹ and the Statistical Universe File—T2² of Canada Revenue Agency (CRA) contain the TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File—T3, also from CRA, contains the universe for the communal farming organizations.

Target population

The target population consists of all unincorporated and incorporated farms in Canada. Since the 1993 taxation year, it has also encompassed all communal farming organizations in Canada.

Sampling frame

The sampling frame for unincorporated farms contains all individuals who report either positive gross farm income or non-zero net farm income from self-employment on their CRA T1 General—Income Tax and Benefit Return. For incorporated farms, the sampling frame is made up of all corporations within the ten provinces and the territories that are classified as farms according to the North American Industry Classification System (NAICS) and that have sales of \$25,000 or more. To be classified as a farm in NAICS, 50% or more of sales must come from agricultural activities. The sampling frame does not include unincorporated taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust—Income Tax and Information Return.

Sources of data

The estimates presented in this publication are compiled from data extracted from CRA—Taxation returns filed by farmers.³

For the unincorporated sector, these returns comprise the following:

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

- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the AgriStability and AgriInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgriInvest programs use the form T1163, Statement A—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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

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

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

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

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

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

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

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. Since the 2008 taxation year, the remaining strata all have their upper boundaries determined using the cumulative root-f rule.⁶ 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.⁷ 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/AgriInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgriInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for non-electronically submitted taxation data.

NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types⁸ 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.⁹

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.¹⁰ After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the first sales stratum to the third sales stratum, within a province/NAICS group combination, had to be equal or increasing in value.¹¹ 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.¹² 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.

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

Characteristics

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

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

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

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

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

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

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

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

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

Other concepts

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

Coverage

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

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

Text table 1

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

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

1. The Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. The coefficients of variation of all Taxation Data Program estimates presented in this table were assigned the letter "A", meaning "Excellent."
4. Census sales of forest products have been added into census receipts as forest receipts are included in the Taxation Data Program.
5. Operating expenses excluding depreciation or capital cost allowance.

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

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

1. The TDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).
2. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. Census data on operating revenues and expenses are for the 2005 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the census (May 16, 2006).

Text table 2

AES series^{1,2}— 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,⁴ FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

4. Individual 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 census⁵ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the TDP estimates. The TDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.⁶

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

Custom work and machine rental

This item is reported on a net basis in the AES series while the TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.⁸ However, it was possible to report custom work expenses in the census while the FFS does not provide a separate custom work expenses item since reference year 2007.⁹

Rebates

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

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

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

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

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

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

Program payments

In the FFS, the tax rebates are included with the program payments. NISA and CSRA withdrawals, 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

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

Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection.

In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Non-sampling errors

These errors are present whether a sample is used or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting or tabulation) and include response errors introduced by the taxfilers as a result of misclassifications. All efforts are undertaken to minimize non-sampling errors through extensive edits and data analysis, but some of these errors are outside the control of Statistics Canada. Specifically, CRA tax forms are designed for the collection of income data for tax purposes and not for survey purposes.

Sampling error measures

The sample used in the survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design under the same general conditions. If it was possible that each one of these samples could be surveyed under essentially the same conditions, with an estimate calculated from each sample, it would be expected that the sample estimates would differ from each other. The average estimate derived from all these possible sample estimates is termed the expected value. The expected value can also be expressed as the value that would be obtained if a census enumeration was taken under identical conditions of collection and processing. An estimate calculated from a sample survey is said to be precise if it is near the expected value.

Sample estimates may differ from this expected value of the estimates. However, since the estimate is based on a probability sample, the variability of the sample estimate with respect to its expected value can be measured.

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (c.v.), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

more readily compare the sampling error of one estimate to the sampling error of another estimate, through the use of the c.v. In this publication, the c.v. is used to measure the sampling error of the estimates.

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

Text table 1
Coefficients of variation rating system

Coefficients of variation range	Symbol	Meaning
0.00% to 4.99%	A	Excellent
5.00% to 9.99%	B	Very good
10.00% to 14.99%	C	Good
15.00% to 24.99%	D	Acceptable
25.00% to 34.99%	E	Use with caution
35.00% and more	F	Too unreliable to be published

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the c.v. Thus, for our sample, it is possible to state with a given level of confidence that the confidence interval constructed around the estimate will cover the expected value. For example, if an estimate of \$15,000,000 has a c.v. of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the c.v. It can then be stated that the interval whose length equals the standard deviation about the estimate, i.e., between \$13,500,000 and \$16,500,000, will cover the expected value over repeated surveys, 68% of the time. Or, it can be stated that the interval whose length equals two standard deviations about the estimate, i.e., between \$12,000,000 and \$18,000,000, will cover the expected value over repeated surveys, 95% of the time.

The c.v. is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high c.v. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net operating income adjusted for capital cost allowance (CCA), net market income and net market income adjusted for CCA are in that situation and therefore, the c.v.'s calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the c.v. of variables from which they are derived.

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

Non-sampling error measures

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

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

Data limitations

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

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

Consider the following examples:

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

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

Consider the following examples:

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

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

Comparability of data and related sources

Comparisons of the Taxation Data Program (TDP) estimates with other Statistics Canada sources such as the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics (AES) series are affected by differences in concepts, methods and coverage. The combined effect of these differences may result in substantial discrepancies in level estimates and in trends. For example, the TDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

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

Changes over time

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.¹
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs.
 - federal and provincial Business Risk Management and disaster assistance programs such as the Canadian Agricultural Income Stabilization (CAIS) program² 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.

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)³ (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
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
Maple syrup and products production	111994 ⁴	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁵	yes

See notes at the end of the table.

Text table 1 – continued

List of farm types available in the Taxation Data Program

Description	NAICS	Codes available
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 ⁶	no
Aquaculture	112510 ⁶	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Taxation Data Program in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in TDP estimates starting with reference year 2001.
6. Not included in TDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Taxation Data Program (TDP), some farms cannot be assigned the proper NAICS code because the information gathered from most of the data sources is not detailed enough. This results in an overestimation (or underestimation) of the number of farms for the farm types affected (and consequently, of the total operating revenues and expenses within these farm types).

- It is impossible to make a distinction between the following five farm types: farms growing faba beans for forage, fodder corn, oats for fodder, hay and grass seed. The first three farm types, which are comprised in the industry group 1111, Oilseed and grain farming, should have been classified to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming, respectively. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified to 111940, Hay farming and 111999, All other miscellaneous crop farming, respectively. In the TDP, these five farm types are classified to 111940, Hay farming. This results in an overestimation of the number of farms included in Other crop farming (1119) and in an underestimation of the number of farms involved in Oilseed and grain farming (1111). (Results for both farm types are presented in this publication.)
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming.
- It is impossible in the TDP to make a distinction between the following farm types: farms growing root crops (e.g., turnips) for livestock feed and those growing sugar beets, hops, mangels and other miscellaneous field crops. Under NAICS Canada, the farms in the first group are included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the TDP, these farms are classified to 111999, All other miscellaneous crop farming, resulting in an overestimation of the farms classified to 1119, Other crop farming and hence in an underestimation of the farms primarily engaged in growing vegetables (111219).
- It is also impossible to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. NAICS Canada classifies these farms to 111219, Other vegetable (except potato) and melon farming, and to 111419, Other food crops grown under cover, respectively. In the TDP, these farms are classified to 1114A, Nursery, floriculture and other greenhouse production. (NAICS code 1114A was created by the Agriculture Division of Statistics Canada.) This results in an overestimation of the number of farms included in the industry group 1114, Greenhouse, nursery and floriculture production and again, in an underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the TDP, there is only one commodity code for exotic poultry, such as emu and ostrich, which also includes other animals, such as horses, ponies and dogs. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under their proper NAICS industry or national industry code. This has no impact on the farm types presented in this publication however, since these farms are included within appropriate standard farm types.¹ Consider the following examples: 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for the data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming [111110] or Wheat farming [111140]). However, this had no impact upon the industry group 1111, Oilseed and grain farming. 2) Most data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the TDP, farms in these three types of production are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact upon the industry group 1114, Greenhouse, nursery and floriculture production.

Impact at the item level

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

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

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

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

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

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

Appendix III

Other related products

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

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

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

- detailed operating revenues and expenses;
- sources and levels of farm and off-farm income for operators and farm families;
- data on assets, liabilities and capital investments for farms;
- information on seeded area and livestock inventories.

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

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

- **Customized requests**

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

- Those interested in learning more about the Whole Farm Database (WFDB) should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. This product, Catalogue no. 21F0005G, is also available for free from the *Key resource* module of our website under *Publications*.

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

Whole Farm Data Projects Section
Agriculture Division
Statistics Canada
12th Floor, Jean Talon Building
Ottawa, Ontario, K1A 0T6

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