



# Farm Business Cash Flows

## Agriculture Economic Statistics

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Agriculture Division  
Farm Income and Prices Section

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### Highlights

#### Farm business cash flows increased in 2001 to a record high

Farm business operators had more cash available for investment or withdrawal in 2001. Cash flows increased 13.9% from 2000 to \$12.2 billion, well above the previous five-year average of \$10.1 billion.

Cash flows increased in 2001 mainly because cash income rose with producers' cash sources growing faster than cash uses. Cash sources rose 9.6% to \$37.9 billion in 2001 as sales of primary production (mainly livestock) and program payments increased.

Cash available to producers was further expanded through borrowing. The net change in loans outstanding reached \$1.9 billion in 2001. Although the net change in loans outstanding was positive, the increase was the smallest since 1996.

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#### Note of Appreciation

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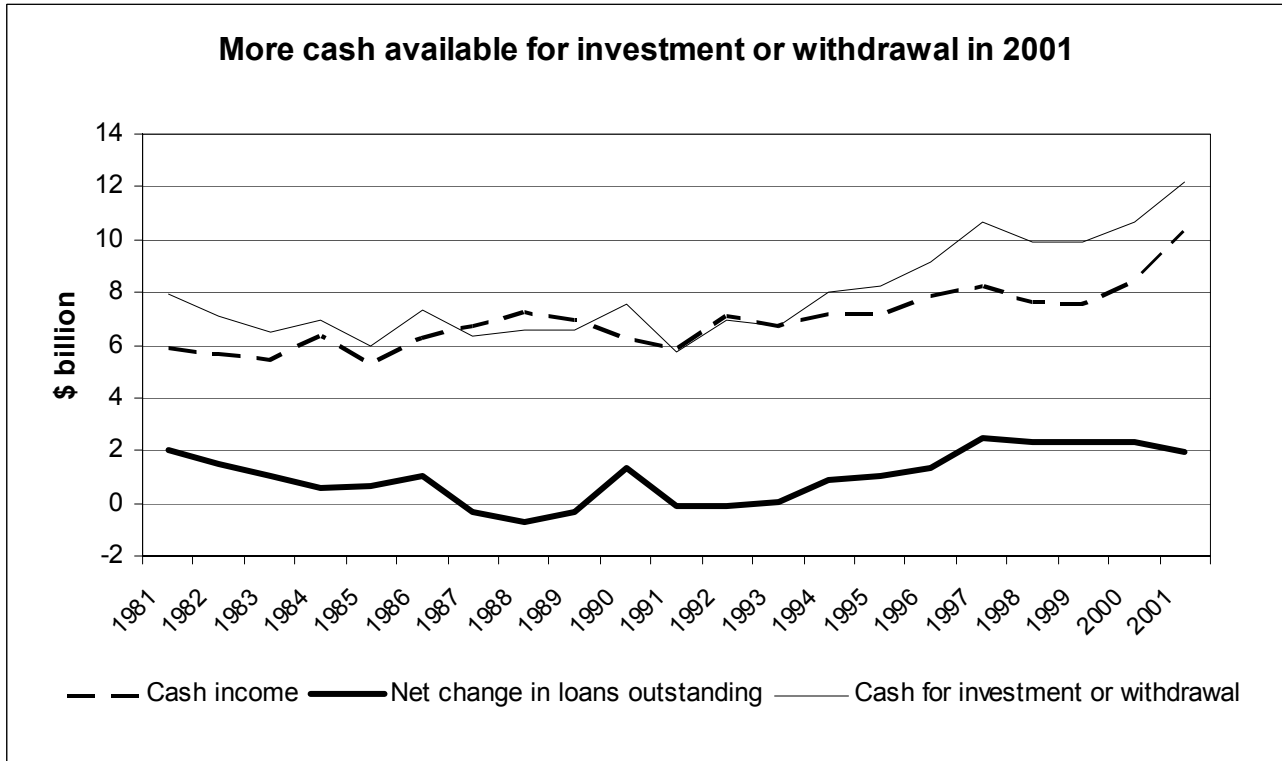
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The largest percentage increases in cash flows between 2000 and 2001 occurred in Newfoundland and Labrador (+102.2%), Manitoba (+40.3%), Saskatchewan (+39.8%), Alberta (+25.4%), and New Brunswick (+25.2%). Nova Scotia (-13.6%) and Quebec (-6.2%) showed the largest percentage decreases. Some provinces that reported increases in cash flows in 2001 recorded large percentage decreases in 2000. For example, in Newfoundland and Labrador, a 102.2% increase came on the heels of a 49.0% decline in 2000. Similar situations occurred in 2000 in Manitoba (-11.2%), New Brunswick (-11.2%) and Saskatchewan (-8.4%).

## Symbols

The symbols described in this document apply to all data published by Statistics Canada from all origins including surveys, censuses and administrative sources, as well as straight tabulations and all estimations.

- . figures not available for any reference period
  - .. figures not available for a specific reference period
  - ... figures not appropriate or not applicable
  - P** preliminary
  - r** revised
  - x** suppressed to meet confidentiality requirements of the Statistics Act
  - E** use with caution
  - F** too unreliable to be published
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1981	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b><u>CASH TRANSACTIONS</u></b>											
<b>Cash sources</b>	32,451	192,317	232,574	199,636	2,812,463	4,983,424	1,673,999	4,001,425	3,912,606	900,714	18,941,608
Sales of primary production	31,781	176,604	213,700	181,496	2,441,631	4,590,043	1,545,191	3,655,514	3,667,812	803,951	17,307,724
Sales of secondary production	93	363	4,736	4,341	24,030	11,985	1,082	996	2,547	14,963	65,136
Program payments	355	12,432	8,510	9,012	214,934	208,950	80,490	203,022	99,163	55,316	892,184
Government rebates	38	799	2,627	2,491	88,621	57,596	11,944	32,363	17,454	12,912	226,845
Other cash income	184	2,120	3,001	2,296	43,246	114,849	35,291	109,530	125,630	13,571	449,719
Custom work receipts	0	1,157	1,694	1,397	27,453	73,827	19,045	54,415	77,846	4,249	261,083
Dividends and interest	184	963	1,307	899	15,793	41,022	16,246	55,115	47,784	9,322	188,636
<b>Cash uses</b>	27,896	113,930	172,398	151,509	2,044,846	3,689,870	1,232,330	2,221,354	2,633,874	772,360	13,060,366
Expenses on inputs	23,207	82,440	131,508	110,380	1,538,345	2,498,030	883,984	1,512,264	1,832,554	452,491	9,065,203
Business taxes	28	1,118	1,651	1,666	31,381	104,247	42,181	102,353	56,118	11,652	352,395
Interest	1,524	14,834	15,742	20,585	348,626	689,596	210,582	448,706	557,713	202,008	2,509,916
Cash wages to hired labour	2,947	12,715	21,893	17,598	111,763	308,213	48,267	69,377	115,201	89,765	797,737
Cash rent to non-operators	190	2,823	1,604	1,280	14,731	89,784	47,317	88,654	72,289	16,444	335,115
<b>Cash income</b>	<b>4,555</b>	<b>78,387</b>	<b>60,176</b>	<b>48,128</b>	<b>767,617</b>	<b>1,293,554</b>	<b>441,668</b>	<b>1,780,072</b>	<b>1,278,732</b>	<b>128,354</b>	<b>5,881,242</b>
<b><u>CASH FLOWS</u></b>											
<b>Cash income</b>	4,555	78,387	60,176	48,128	767,617	1,293,554	441,668	1,780,072	1,278,732	128,354	5,881,242
<b>Net change in loans outstanding</b>	13,789	15,082	32,397	30,343	376,551	396,350	138,247	422,137	582,834	37,094	2,044,826
Change in current liabilities	2,537	3,592	7,325	6,756	69,212	63,892	41,341	75,842	101,876	12,795	385,170
Change in long-term liabilities	11,252	11,490	25,072	23,587	307,339	332,458	96,906	346,295	480,958	24,299	1,659,656
<b>Cash for investment or withdrawal</b>	<b>18,344</b>	<b>93,469</b>	<b>92,573</b>	<b>78,471</b>	<b>1,144,168</b>	<b>1,689,904</b>	<b>579,915</b>	<b>2,202,209</b>	<b>1,861,566</b>	<b>165,448</b>	<b>7,926,067</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b><u>PERCENTAGE CHANGE</u></b>											
Net change in current liabilities to Cash uses (%)	9.1	3.2	4.2	4.5	3.4	1.7	3.4	3.4	3.9	1.7	2.9
Net change in long-term liabilities to Cash uses (%)	40.3	10.1	14.5	15.6	15.0	9.0	7.9	15.6	18.3	3.1	12.7
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b><u>RATIO</u></b>											
Loans outstanding to Cash income	3.0	1.3	2.5	3.3	2.8	3.2	3.1	1.7	2.8	7.9	2.7

1982	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	33,555	165,190	237,935	192,651	3,019,001	5,031,359	1,747,437	4,049,737	3,887,265	983,314	19,347,444
Sales of primary production	33,247	153,701	221,778	180,908	2,620,949	4,677,411	1,647,388	3,777,141	3,470,037	850,677	17,633,237
Sales of secondary production	94	367	4,773	4,374	24,213	12,076	1,090	1,002	2,567	15,077	65,633
Program payments	52	7,623	5,621	4,971	194,257	145,285	47,609	160,317	261,238	92,604	919,577
Government rebates	17	875	2,856	184	136,085	77,392	13,635	15,581	28,646	8,596	283,867
Other cash income	145	2,624	2,907	2,214	43,497	119,196	37,715	95,695	124,777	16,360	445,130
Custom work receipts	0	1,829	1,837	1,455	28,861	83,231	23,686	50,559	87,285	8,512	287,255
Dividends and interest	145	795	1,070	759	14,636	35,965	14,029	45,136	37,492	7,848	157,875
<b>Cash uses</b>	29,556	124,378	188,588	160,902	2,193,899	3,840,431	1,268,778	2,347,244	2,718,595	840,337	13,712,707
Expenses on inputs	24,230	90,297	143,800	116,968	1,613,928	2,670,814	924,548	1,627,492	1,900,528	519,875	9,632,480
Business taxes	30	1,236	1,632	1,688	31,668	114,487	45,675	112,210	65,646	12,233	386,505
Interest	1,616	15,309	16,801	20,244	385,610	615,529	189,380	440,300	532,412	185,416	2,402,617
Cash wages to hired labour	3,484	14,368	24,704	20,558	142,177	341,092	60,483	75,496	145,770	104,605	932,738
Cash rent to non-operators	195	3,168	1,651	1,444	20,517	98,508	48,692	91,746	74,239	18,208	358,368
<b>Cash income</b>	<b>3,999</b>	<b>40,812</b>	<b>49,347</b>	<b>31,749</b>	<b>825,102</b>	<b>1,190,929</b>	<b>478,659</b>	<b>1,702,493</b>	<b>1,168,670</b>	<b>142,977</b>	<b>5,634,737</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	3,999	40,812	49,347	31,749	825,102	1,190,929	478,659	1,702,493	1,168,670	142,977	5,634,737
<b>Net change in loans outstanding</b>	1,265	16,625	12,881	3,804	199,797	220,691	117,501	416,629	434,615	40,757	1,464,566
Change in current liabilities	353	4,289	4,130	2,238	53,602	12,773	41,236	78,839	57,975	11,555	266,991
Change in long-term liabilities	912	12,336	8,751	1,566	146,195	207,918	76,265	337,790	376,640	29,202	1,197,575
<b>Cash for investment or withdrawal</b>	<b>5,264</b>	<b>57,437</b>	<b>62,228</b>	<b>35,553</b>	<b>1,024,899</b>	<b>1,411,620</b>	<b>596,160</b>	<b>2,119,121</b>	<b>1,603,285</b>	<b>183,734</b>	<b>7,099,303</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	1.2	3.4	2.2	1.4	2.4	0.3	3.3	3.4	2.1	1.4	1.9
Net change in long-term liabilities to Cash uses (%)	3.1	9.9	4.6	1.0	6.7	5.4	6.0	14.4	13.9	3.5	8.7
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.8	2.8	3.4	5.1	2.8	3.6	3.1	2.0	3.5	7.4	3.0

1983	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	35,038	176,063	242,627	202,759	2,843,027	5,159,436	1,822,749	3,988,909	3,848,623	937,355	19,256,587
Sales of primary production	34,795	162,192	225,267	186,940	2,448,686	4,781,148	1,694,914	3,700,366	3,533,032	829,680	17,597,020
Sales of secondary production	101	395	5,162	4,730	26,181	13,060	1,179	1,084	2,774	16,302	70,968
Program payments	42	9,483	5,977	8,207	231,408	188,333	78,130	194,351	140,896	67,471	924,298
Government rebates	13	740	2,812	144	95,543	71,642	13,502	18,937	62,872	7,298	273,503
Other cash income	86	3,254	3,410	2,739	41,209	105,253	35,024	74,171	109,049	16,603	390,798
Custom work receipts	0	2,759	2,749	2,257	31,193	81,681	25,944	46,294	86,835	11,634	291,346
Dividends and interest	86	495	661	482	10,016	23,572	9,080	27,877	22,214	4,969	99,452
<b>Cash uses</b>	30,131	131,594	196,570	158,763	2,158,224	3,766,934	1,332,162	2,502,359	2,728,327	793,974	13,799,039
Expenses on inputs	24,597	95,750	149,504	119,009	1,649,794	2,713,671	1,007,197	1,797,549	1,975,663	528,369	10,061,103
Business taxes	32	1,187	1,614	1,698	31,640	109,280	47,120	111,833	62,915	10,669	377,988
Interest	1,777	14,081	15,275	15,038	299,287	484,688	169,374	423,121	447,994	126,912	1,997,547
Cash wages to hired labour	3,523	17,235	28,435	21,521	155,698	349,240	57,065	74,469	151,902	109,842	968,931
Cash rent to non-operators	202	3,341	1,742	1,497	21,805	110,055	51,406	95,387	89,853	18,183	393,470
<b>Cash income</b>	<b>4,906</b>	<b>44,470</b>	<b>46,058</b>	<b>43,996</b>	<b>684,803</b>	<b>1,392,502</b>	<b>490,587</b>	<b>1,486,550</b>	<b>1,120,297</b>	<b>143,380</b>	<b>5,457,548</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	4,906	44,470	46,058	43,996	684,803	1,392,502	490,587	1,486,550	1,120,297	143,380	5,457,548
<b>Net change in loans outstanding</b>	3,341	15,265	7,511	-8,495	59,047	27,115	110,988	503,213	420,437	-134,359	1,004,064
Change in current liabilities	767	4,040	2,917	-469	36,841	-42,021	39,651	96,511	44,206	-16,340	166,104
Change in long-term liabilities	2,574	11,225	4,594	-8,026	22,206	69,136	71,337	406,702	376,231	-118,019	837,960
<b>Cash for investment or withdrawal</b>	<b>8,247</b>	<b>59,735</b>	<b>53,569</b>	<b>35,501</b>	<b>743,851</b>	<b>1,419,617</b>	<b>601,575</b>	<b>1,989,763</b>	<b>1,540,734</b>	<b>9,021</b>	<b>6,461,612</b>
<b>Net capital purchases</b>	4,794	33,444	35,322	31,440	403,507	802,524	311,794	1,211,983	1,066,083	117,130	4,018,021
Real estate	45	3,822	2,250	6,217	51,919	20,141	29,887	322,215	172,326	-12,807	596,014
Non-real estate	4,750	29,622	33,073	25,223	351,588	782,382	281,907	889,768	893,757	129,937	3,422,007
<b>Cash for financial investments or withdrawal</b>	<b>3,453</b>	<b>26,291</b>	<b>18,246</b>	<b>4,061</b>	<b>340,344</b>	<b>617,093</b>	<b>289,781</b>	<b>777,780</b>	<b>474,651</b>	<b>-108,109</b>	<b>2,443,591</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	2.5	3.1	1.5	-0.3	1.7	-1.1	3.0	3.9	1.6	-2.1	1.2
Net change in long-term liabilities to Cash uses (%)	8.5	8.5	2.3	-5.1	1.0	1.8	5.4	16.3	13.8	-14.9	6.1
Net change in loans outstanding to Capital purchases (%)	67.7	38.3	16.9	-23.4	11.2	2.1	27.6	30.0	28.6	-59.3	13.7
<b>RATIO</b>											
Loans outstanding to Cash income	3.7	2.9	3.8	3.5	3.5	3.1	3.3	2.7	4.0	6.4	3.3

1984	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	41,602	195,182	265,885	220,549	3,194,352	5,523,032	2,019,550	4,432,663	4,078,087	1,037,935	21,008,837
Sales of primary production	41,154	180,834	243,206	203,794	2,714,586	5,056,547	1,827,306	3,913,860	3,583,380	906,362	18,671,029
Sales of secondary production	101	401	5,201	4,766	26,380	13,158	1,188	1,093	2,797	16,426	71,511
Program payments	230	10,077	10,478	8,669	310,925	204,477	134,201	393,829	331,643	78,695	1,483,224
Government rebates	10	791	2,816	163	93,056	91,984	17,744	35,124	56,123	11,424	309,235
Other cash income	106	3,079	4,185	3,157	49,405	156,865	39,111	88,757	104,144	25,028	473,839
Custom work receipts	0	2,478	3,374	2,568	37,405	127,720	28,557	54,939	76,801	19,600	353,442
Dividends and interest	106	601	811	589	12,000	29,145	10,554	33,818	27,343	5,428	120,397
<b>Cash uses</b>	33,953	137,837	208,593	166,729	2,204,125	3,975,890	1,440,165	2,630,929	2,977,441	859,422	14,635,084
Expenses on inputs	27,623	100,154	156,248	123,779	1,682,232	2,894,244	1,091,351	1,866,856	2,168,825	580,221	10,691,533
Business taxes	40	1,209	1,580	1,788	29,113	116,582	48,484	126,145	65,623	10,532	401,096
Interest	1,971	14,487	16,391	16,544	312,919	498,249	177,900	455,171	475,713	129,524	2,098,869
Cash wages to hired labour	4,119	18,468	32,551	23,074	160,456	363,331	63,276	86,681	159,117	121,484	1,032,558
Cash rent to non-operators	199	3,520	1,823	1,544	19,405	103,484	59,154	96,076	108,162	17,661	411,028
<b>Cash income</b>	<b>7,649</b>	<b>57,345</b>	<b>57,292</b>	<b>53,820</b>	<b>990,227</b>	<b>1,547,142</b>	<b>579,385</b>	<b>1,801,733</b>	<b>1,100,646</b>	<b>178,513</b>	<b>6,373,754</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	7,649	57,345	57,292	53,820	990,227	1,547,142	579,385	1,801,733	1,100,646	178,513	6,373,754
<b>Net change in loans outstanding</b>	2,121	3,622	11,436	23,764	114,425	139,532	41,651	151,442	105,356	643	593,992
Change in current liabilities	676	2,603	5,065	7,299	2,393	9,734	7,771	43,396	-12,751	-3,754	62,432
Change in long-term liabilities	1,445	1,019	6,371	16,465	112,032	129,798	33,880	108,046	118,107	4,397	531,560
<b>Cash for investment or withdrawal</b>	<b>9,771</b>	<b>60,967</b>	<b>68,728</b>	<b>77,585</b>	<b>1,104,652</b>	<b>1,686,674</b>	<b>621,036</b>	<b>1,953,175</b>	<b>1,206,002</b>	<b>179,156</b>	<b>6,967,746</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	2.0	1.9	2.4	4.4	0.1	0.2	0.5	1.6	-0.4	-0.4	0.4
Net change in long-term liabilities to Cash uses (%)	4.3	0.7	3.1	9.9	5.1	3.3	2.4	4.1	4.0	0.5	3.6
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	2.7	2.3	3.2	3.3	2.5	2.9	2.8	2.3	4.1	5.2	2.9



1985	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	43,247	175,001	266,596	220,279	3,227,910	5,299,165	2,033,491	4,059,201	3,975,729	1,091,153	20,391,773
Sales of primary production	43,001	158,451	244,269	199,379	2,723,312	4,895,696	1,805,298	3,247,493	3,288,679	964,568	17,570,145
Sales of secondary production	117	438	5,526	6,142	31,303	12,120	1,334	1,194	2,091	13,461	73,726
Program payments	24	12,528	9,052	11,344	331,873	110,654	172,246	686,190	475,657	80,223	1,889,791
Government rebates	13	729	2,853	293	89,535	134,060	18,938	26,629	83,639	5,963	362,652
Other cash income	92	2,855	4,896	3,121	51,888	146,635	35,676	97,696	125,663	26,938	495,459
Custom work receipts	0	2,343	4,200	2,616	41,791	121,443	27,036	68,932	102,118	22,760	393,239
Dividends and interest	92	512	696	505	10,097	25,192	8,640	28,764	23,545	4,178	102,220
<b>Cash uses</b>	36,639	141,044	204,571	175,533	2,283,437	4,089,892	1,488,433	2,736,994	3,048,666	873,794	15,079,003
Expenses on inputs	29,986	104,934	151,907	127,898	1,749,832	2,961,736	1,128,598	1,983,440	2,231,742	586,361	11,056,434
Business taxes	57	1,293	1,581	1,830	29,424	125,793	47,111	125,261	66,630	10,591	409,571
Interest	1,845	12,786	16,061	18,524	312,899	494,952	177,428	446,303	477,627	127,829	2,086,254
Cash wages to hired labour	4,590	18,351	33,136	25,694	172,667	406,309	75,561	86,362	179,010	130,377	1,132,057
Cash rent to non-operators	161	3,679	1,886	1,587	18,615	101,102	59,734	95,628	93,657	18,637	394,687
<b>Cash income</b>	<b>6,608</b>	<b>33,958</b>	<b>62,026</b>	<b>44,746</b>	<b>944,473</b>	<b>1,209,273</b>	<b>545,059</b>	<b>1,322,207</b>	<b>927,063</b>	<b>217,358</b>	<b>5,312,770</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	6,608	33,958	62,026	44,746	944,473	1,209,273	545,059	1,322,207	927,063	217,358	5,312,770
<b>Net change in loans outstanding</b>	440	9,982	1,284	21,024	30,574	68,537	83,933	338,832	90,000	4,794	649,400
Change in current liabilities	351	4,142	2,905	7,388	-13,702	-11,141	14,672	68,961	-7,527	-3,417	62,632
Change in long-term liabilities	89	5,840	-1,621	13,636	44,276	79,678	69,261	269,871	97,527	8,211	586,768
<b>Cash for investment or withdrawal</b>	<b>7,049</b>	<b>43,939</b>	<b>63,309</b>	<b>65,770</b>	<b>975,048</b>	<b>1,277,811</b>	<b>628,991</b>	<b>1,661,038</b>	<b>1,017,063</b>	<b>222,152</b>	<b>5,962,170</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	1.0	2.9	1.4	4.2	-0.6	-0.3	1.0	2.5	-0.2	-0.4	0.4
Net change in long-term liabilities to Cash uses (%)	0.2	4.1	-0.8	7.8	1.9	1.9	4.7	9.9	3.2	0.9	3.9
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.2	4.3	3.0	4.4	2.7	3.8	3.2	3.4	5.0	4.3	3.6

1986	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	44,593	189,727	283,311	229,118	3,402,937	5,798,369	2,145,509	4,174,198	4,001,136	1,138,749	21,407,647
Sales of primary production	43,404	170,310	262,679	213,087	2,879,128	5,318,599	1,840,733	3,081,407	3,052,707	1,003,708	17,865,761
Sales of secondary production	104	454	5,799	5,922	32,800	12,022	1,195	1,229	2,161	14,907	76,593
Program payments	788	15,025	6,387	6,287	345,244	144,460	237,746	957,284	661,085	84,663	2,458,969
Government rebates	15	912	2,816	420	94,577	164,735	23,592	33,296	142,223	8,028	470,614
Other cash income	281	3,026	5,631	3,402	51,188	158,554	42,243	100,981	142,960	27,444	535,710
Custom work receipts	183	2,483	4,888	2,864	40,600	131,511	33,406	70,528	117,766	23,425	427,654
Dividends and interest	98	543	743	538	10,588	27,043	8,837	30,453	25,194	4,019	108,056
<b>Cash uses</b>	39,064	143,240	204,683	176,073	2,337,543	4,098,958	1,450,017	2,767,880	3,052,906	863,601	15,133,965
Expenses on inputs	32,049	105,694	150,861	126,464	1,800,222	2,994,528	1,103,886	1,987,799	2,275,408	587,440	11,164,351
Business taxes	87	1,314	1,613	2,024	41,556	133,613	47,373	125,691	68,774	11,025	433,070
Interest	1,913	13,169	15,628	18,700	306,242	460,770	169,476	462,926	444,461	119,713	2,012,998
Cash wages to hired labour	4,858	19,558	34,692	27,138	169,667	405,869	65,594	88,609	167,649	125,950	1,109,582
Cash rent to non-operators	157	3,505	1,888	1,747	19,856	104,179	63,689	102,855	96,615	19,473	413,964
<b>Cash income</b>	<b>5,529</b>	<b>46,487</b>	<b>78,629</b>	<b>53,045</b>	<b>1,065,394</b>	<b>1,699,411</b>	<b>695,491</b>	<b>1,406,318</b>	<b>948,230</b>	<b>275,149</b>	<b>6,273,682</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	5,529	46,487	78,629	53,045	1,065,394	1,699,411	695,491	1,406,318	948,230	275,149	6,273,682
<b>Net change in loans outstanding</b>	319	1,756	-1,746	4,952	43,585	-190,974	27,168	968,036	229,086	-33,864	1,048,318
Change in current liabilities	352	2,435	2,165	3,891	-9,293	-73,214	2,986	156,340	-13,089	-10,897	61,676
Change in long-term liabilities	-33	-679	-3,911	1,061	52,878	-117,760	24,182	811,696	242,175	-22,967	986,642
<b>Cash for investment or withdrawal</b>	<b>5,847</b>	<b>48,242</b>	<b>76,882</b>	<b>57,997</b>	<b>1,108,979</b>	<b>1,508,437</b>	<b>722,659</b>	<b>2,374,354</b>	<b>1,177,315</b>	<b>241,285</b>	<b>7,322,000</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	0.9	1.7	1.1	2.2	-0.4	-1.8	0.2	5.6	-0.4	-1.3	0.4
Net change in long-term liabilities to Cash uses (%)	-0.1	-0.5	-1.9	0.6	2.3	-2.9	1.7	29.3	7.9	-2.7	6.5
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.8	3.1	2.3	3.8	2.4	2.6	2.5	3.8	5.1	3.3	3.3

1987	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	47,861	220,150	309,840	246,258	3,464,494	5,937,413	2,154,493	4,441,096	4,241,576	1,156,042	22,219,222
Sales of primary production	45,776	202,186	287,685	226,030	2,991,565	5,184,209	1,617,221	2,961,919	3,174,186	1,049,969	17,740,746
Sales of secondary production	91	469	6,072	5,702	34,297	11,925	1,055	1,264	2,231	16,353	79,459
Program payments	1,664	12,837	7,387	9,833	300,003	333,138	477,557	1,319,248	805,522	52,492	3,319,681
Government rebates	24	1,289	2,908	335	85,673	239,203	25,939	53,620	115,578	6,692	531,261
Other cash income	306	3,369	5,788	4,358	52,956	168,938	32,721	105,045	144,060	30,536	548,075
Custom work receipts	221	2,906	5,151	3,897	44,017	145,637	25,430	79,118	122,411	27,417	456,205
Dividends and interest	85	463	637	461	8,939	23,301	7,291	25,927	21,649	3,119	91,870
<b>Cash uses</b>	41,552	148,679	217,287	186,158	2,455,913	4,299,780	1,448,452	2,803,914	3,045,156	866,417	15,513,308
Expenses on inputs	33,384	109,746	159,942	133,149	1,899,863	3,156,678	1,104,459	2,008,131	2,263,331	576,145	11,444,828
Business taxes	112	1,350	1,837	2,252	47,113	156,210	50,438	137,526	70,149	11,007	477,994
Interest	2,238	12,731	16,374	19,507	305,912	444,174	172,351	477,078	453,290	115,285	2,018,940
Cash wages to hired labour	5,627	21,025	37,160	29,369	181,020	432,765	73,277	93,531	176,455	143,888	1,194,119
Cash rent to non-operators	190	3,827	1,974	1,881	22,005	109,953	47,927	87,648	81,930	20,092	377,427
<b>Cash income</b>	<b>6,309</b>	<b>71,470</b>	<b>92,552</b>	<b>60,099</b>	<b>1,008,581</b>	<b>1,637,633</b>	<b>706,041</b>	<b>1,637,183</b>	<b>1,196,421</b>	<b>289,625</b>	<b>6,705,914</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	6,309	71,470	92,552	60,099	1,008,581	1,637,633	706,041	1,637,183	1,196,421	289,625	6,705,914
<b>Net change in loans outstanding</b>	1,995	-1,736	6,242	5,530	40,108	-175,215	-73,725	-107,194	-47,137	8,486	-342,645
Change in current liabilities	170	17,265	-7,264	-1,891	-3,306	-29,270	-17,488	11,345	-21,442	2,658	-49,222
Change in long-term liabilities	1,825	-19,001	13,506	7,421	43,414	-145,945	-56,237	-118,539	-25,695	5,828	-293,423
<b>Cash for investment or withdrawal</b>	<b>8,304</b>	<b>69,734</b>	<b>98,794</b>	<b>65,629</b>	<b>1,048,688</b>	<b>1,462,418</b>	<b>632,317</b>	<b>1,529,989</b>	<b>1,149,284</b>	<b>298,111</b>	<b>6,363,269</b>
<b>Net capital purchases</b>	7,330	55,001	55,440	45,675	601,025	730,731	294,545	443,520	732,358	178,081	3,143,705
Real estate	68	6,737	4,229	7,561	86,723	-9,766	22,413	140,556	93,505	21,491	373,517
Non-real estate	7,263	48,264	51,211	38,114	514,302	740,497	272,132	302,964	638,853	156,590	2,770,188
<b>Cash for financial investments or withdrawal</b>	<b>974</b>	<b>14,733</b>	<b>43,354</b>	<b>19,954</b>	<b>447,664</b>	<b>731,688</b>	<b>337,772</b>	<b>1,086,469</b>	<b>416,926</b>	<b>120,029</b>	<b>3,219,564</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	0.4	11.6	-3.3	-1.0	-0.1	-0.7	-1.2	0.4	-0.7	0.3	-0.3
Net change in long-term liabilities to Cash uses (%)	4.4	-12.8	6.2	4.0	1.8	-3.4	-3.9	-4.2	-0.8	0.7	-1.9
Net change in loans outstanding to Capital purchases (%)	26.4	-2.7	9.0	10.7	5.3	-14.9	-20.3	-16.1	-4.9	4.0	-7.5
<b>RATIO</b>											
Loans outstanding to Cash income	3.7	2.0	2.1	3.5	2.6	2.6	2.4	3.2	4.0	3.1	3.0

1988	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	55,483	214,812	331,935	258,147	3,746,056	6,152,590	2,128,487	4,531,659	4,660,224	1,237,947	23,317,341
Sales of primary production	52,855	186,126	303,609	234,400	3,104,703	5,325,228	1,635,797	3,176,646	3,648,675	1,103,352	18,771,391
Sales of secondary production	78	485	6,346	5,481	35,793	11,827	916	1,298	2,301	17,800	82,325
Program payments	2,128	22,345	11,786	12,993	442,195	421,279	431,831	1,198,649	748,287	82,717	3,374,210
Government rebates	32	1,974	3,098	578	93,265	215,304	14,038	43,465	87,045	3,019	461,818
Other cash income	390	3,882	7,096	4,695	70,100	178,952	45,905	111,602	173,916	31,060	627,597
Custom work receipts	255	3,161	6,130	4,016	55,599	140,631	34,494	77,404	144,043	26,945	492,678
Dividends and interest	135	721	966	679	14,501	38,321	11,411	34,198	29,873	4,115	134,919
<b>Cash uses</b>	46,247	158,440	231,151	189,256	2,592,877	4,479,329	1,470,718	2,783,806	3,146,160	928,378	16,026,362
Expenses on inputs	37,164	115,527	168,884	136,435	2,003,629	3,340,537	1,133,229	2,023,082	2,399,553	628,935	11,986,975
Business taxes	130	1,406	1,935	2,336	49,458	153,994	50,408	138,036	73,023	12,448	483,174
Interest	2,401	14,101	16,928	17,559	313,450	422,729	158,637	439,476	408,495	111,809	1,905,585
Cash wages to hired labour	6,360	22,889	41,198	30,930	203,828	453,970	78,276	95,341	172,839	154,883	1,260,513
Cash rent to non-operators	191	4,518	2,207	1,996	22,511	108,099	50,168	87,871	92,250	20,303	390,115
<b>Cash income</b>	<b>9,236</b>	<b>56,372</b>	<b>100,784</b>	<b>68,891</b>	<b>1,153,179</b>	<b>1,673,261</b>	<b>657,769</b>	<b>1,747,853</b>	<b>1,514,064</b>	<b>309,569</b>	<b>7,290,979</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	9,236	56,372	100,784	68,891	1,153,179	1,673,261	657,769	1,747,853	1,514,064	309,569	7,290,979
<b>Net change in loans outstanding</b>	4,068	5,038	11,680	1,513	72,145	-83,225	-59,177	-516,382	-17,287	-98,800	-680,427
Change in current liabilities	778	-2,686	-1,448	-3,513	33,989	-23,085	-26,775	-88,188	7,510	-8,717	-112,135
Change in long-term liabilities	3,290	7,724	13,128	5,026	38,156	-60,140	-32,402	-428,194	-24,797	-90,083	-568,292
<b>Cash for investment or withdrawal</b>	<b>13,304</b>	<b>61,409</b>	<b>112,463</b>	<b>70,404</b>	<b>1,225,324</b>	<b>1,590,037</b>	<b>598,592</b>	<b>1,231,472</b>	<b>1,496,777</b>	<b>210,769</b>	<b>6,610,552</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	1.7	-1.7	-0.6	-1.9	1.3	-0.5	-1.8	-3.2	0.2	-0.9	-0.7
Net change in long-term liabilities to Cash uses (%)	7.1	4.9	5.7	2.7	1.5	-1.3	-2.2	-15.4	-0.8	-9.7	-3.5
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.0	2.7	2.0	3.0	2.3	2.4	2.5	2.7	3.2	2.6	2.7

1989	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	59,137	263,732	336,462	280,056	3,955,559	6,142,765	2,146,690	4,550,507	4,809,454	1,288,934	23,833,296
Sales of primary production	55,816	241,219	301,464	257,472	3,223,595	5,329,106	1,634,033	3,180,974	3,963,849	1,157,485	19,345,013
Sales of secondary production	65	500	6,619	5,261	37,290	11,730	776	1,333	2,371	19,246	85,191
Program payments	2,674	16,178	17,663	11,230	491,484	423,492	449,853	1,199,666	560,032	75,914	3,248,186
Government rebates	35	1,153	2,944	688	119,307	158,078	5,797	30,330	83,650	2,212	404,194
Other cash income	546	4,682	7,772	5,405	83,883	220,360	56,231	138,204	199,552	34,077	750,712
Custom work receipts	305	3,411	6,096	4,249	57,680	150,571	36,043	84,548	151,002	27,621	521,526
Dividends and interest	241	1,271	1,676	1,156	26,203	69,789	20,188	53,656	48,550	6,456	229,186
<b>Cash uses</b>	48,001	167,812	240,438	199,743	2,722,735	4,545,444	1,551,092	2,982,904	3,438,522	994,017	16,890,709
Expenses on inputs	38,620	123,168	175,499	143,098	2,078,303	3,373,784	1,204,432	2,206,378	2,685,493	684,281	12,713,056
Business taxes	152	1,431	1,942	2,082	52,167	159,134	49,133	141,447	77,731	12,825	498,044
Interest	2,673	15,023	18,909	17,597	352,454	435,113	161,185	426,955	399,893	111,076	1,940,878
Cash wages to hired labour	6,347	23,090	41,766	34,751	213,973	470,699	81,261	106,454	174,256	163,413	1,316,009
Cash rent to non-operators	209	5,100	2,322	2,215	25,838	106,714	55,081	101,671	101,150	22,422	422,722
<b>Cash income</b>	<b>11,136</b>	<b>95,920</b>	<b>96,024</b>	<b>80,313</b>	<b>1,232,824</b>	<b>1,597,321</b>	<b>595,598</b>	<b>1,567,603</b>	<b>1,370,932</b>	<b>294,917</b>	<b>6,942,588</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	11,136	95,920	96,024	80,313	1,232,824	1,597,321	595,598	1,567,603	1,370,932	294,917	6,942,588
<b>Net change in loans outstanding</b>	2,895	-8,416	4,019	-19,986	114,312	-138,228	-88,773	-403,456	236,789	-57,345	-358,190
Change in current liabilities	522	-6,452	-2,949	-7,443	41,274	-34,437	-31,495	-68,516	53,308	-10,310	-66,499
Change in long-term liabilities	2,373	-1,964	6,968	-12,543	73,038	-103,791	-57,278	-334,940	183,481	-47,035	-291,691
<b>Cash for investment or withdrawal</b>	<b>14,031</b>	<b>87,504</b>	<b>100,042</b>	<b>60,327</b>	<b>1,347,136</b>	<b>1,459,093</b>	<b>506,825</b>	<b>1,164,147</b>	<b>1,607,721</b>	<b>237,572</b>	<b>6,584,398</b>
<b>Net capital purchases</b>	6,497	48,869	49,904	42,465	539,331	683,196	369,044	658,320	1,056,737	97,563	3,551,926
Real estate	77	5,520	2,949	7,465	46,260	-76,148	75,955	117,123	232,457	-21,351	390,307
Non-real estate	6,420	43,349	46,955	35,000	493,071	759,344	293,089	541,197	824,280	118,914	3,161,619
<b>Cash for financial investments or withdrawal</b>	<b>7,534</b>	<b>38,635</b>	<b>50,138</b>	<b>17,862</b>	<b>807,805</b>	<b>775,897</b>	<b>137,781</b>	<b>505,827</b>	<b>550,984</b>	<b>140,009</b>	<b>3,032,471</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	1.1	-3.8	-1.2	-3.7	1.5	-0.8	-2.0	-2.3	1.6	-1.0	-0.4
Net change in long-term liabilities to Cash uses (%)	4.9	-1.2	2.9	-6.3	2.7	-2.3	-3.7	-11.2	5.3	-4.7	-1.7
Net change in loans outstanding to Capital purchases (%)	42.8	-13.6	5.9	-39.4	16.0	-10.9	-18.1	-43.0	17.0	-28.8	-6.9
<b>RATIO</b>											
Loans outstanding to Cash income	2.7	1.5	2.1	2.4	2.3	2.5	2.6	2.8	3.7	2.5	2.7

1990	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	60,797	259,533	342,875	287,069	4,007,576	6,098,047	2,035,454	4,100,950	4,533,595	1,336,870	23,062,768
Sales of primary production	57,803	238,292	311,682	268,480	3,327,113	5,456,924	1,790,606	3,248,427	3,890,131	1,211,582	19,801,041
Sales of secondary production	52	516	6,892	5,041	38,787	11,632	637	1,368	2,441	20,692	88,058
Program payments	2,271	14,408	12,966	6,603	414,517	193,875	169,283	657,562	318,119	63,635	1,853,239
Government rebates	23	1,236	2,920	687	135,340	182,900	3,304	13,111	74,488	816	414,825
Other cash income	648	5,081	8,415	6,257	91,820	252,716	71,624	180,483	248,416	40,145	905,605
Custom work receipts	358	3,575	6,542	4,910	65,442	181,171	48,889	115,000	189,838	31,846	647,571
Dividends and interest	290	1,506	1,873	1,347	26,378	71,545	22,735	65,483	58,578	8,299	258,034
<b>Cash uses</b>	51,348	166,096	238,042	199,559	2,787,947	4,521,881	1,547,397	2,917,853	3,405,880	972,817	16,808,819
Expenses on inputs	41,455	121,385	173,374	148,684	2,139,991	3,366,264	1,218,832	2,191,794	2,676,596	686,690	12,765,065
Business taxes	168	1,463	2,019	1,886	60,845	162,349	40,311	147,336	83,221	13,074	512,672
Interest	2,869	15,997	20,703	17,587	387,095	466,078	173,283	417,886	407,083	117,229	2,025,810
Cash wages to hired labour	6,641	21,587	39,451	29,040	173,030	408,052	55,793	67,862	134,556	133,848	1,069,861
Cash rent to non-operators	215	5,664	2,495	2,361	26,986	119,138	59,179	92,975	104,424	21,976	435,411
<b>Cash income</b>	<b>9,449</b>	<b>93,437</b>	<b>104,833</b>	<b>87,510</b>	<b>1,219,629</b>	<b>1,576,167</b>	<b>488,057</b>	<b>1,183,097</b>	<b>1,127,715</b>	<b>364,054</b>	<b>6,253,948</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	9,449	93,437	104,833	87,510	1,219,629	1,576,167	488,057	1,183,097	1,127,715	364,054	6,253,948
<b>Net change in loans outstanding</b>	495	15,999	19,884	4,459	115,657	267,599	314,039	157,058	375,406	47,190	1,317,786
Change in current liabilities	-827	3,536	6,075	4,945	-36,040	82,832	162,058	138,273	236,123	-31	596,944
Change in long-term liabilities	1,322	12,463	13,809	-486	151,697	184,767	151,981	18,785	139,283	47,221	720,842
<b>Cash for investment or withdrawal</b>	<b>9,944</b>	<b>109,436</b>	<b>124,717</b>	<b>91,969</b>	<b>1,335,287</b>	<b>1,843,765</b>	<b>802,096</b>	<b>1,340,155</b>	<b>1,503,121</b>	<b>411,243</b>	<b>7,571,734</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-1.6	2.1	2.6	2.5	-1.3	1.8	10.5	4.7	6.9	0.0	3.6
Net change in long-term liabilities to Cash uses (%)	2.6	7.5	5.8	-0.2	5.4	4.1	9.8	0.6	4.1	4.9	4.3
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.3	1.7	2.2	2.2	2.4	2.7	3.8	3.8	4.8	2.2	3.3

1991	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	63,138	248,013	328,422	264,951	4,054,014	5,960,985	2,055,646	4,186,153	4,471,631	1,377,176	23,010,129
Sales of primary production	60,077	220,266	300,952	240,437	3,234,430	5,235,439	1,750,130	3,297,926	3,717,462	1,250,677	19,307,795
Sales of secondary production	53	604	8,130	5,354	44,959	13,249	748	2,024	7,254	24,083	106,458
Program payments	2,608	22,679	8,607	11,090	567,534	305,538	230,030	709,471	441,528	62,658	2,361,743
Government rebates	18	827	1,962	579	123,536	192,748	16,199	7,274	68,948	400	412,491
Other cash income	382	3,637	8,772	7,491	83,556	214,012	58,539	169,458	236,439	39,357	821,642
Custom work receipts	219	2,804	7,787	6,755	71,134	179,610	46,505	132,309	203,512	34,459	685,094
Dividends and interest	163	833	984	736	12,421	34,401	12,034	37,149	32,927	4,899	136,547
<b>Cash uses</b>	51,254	171,734	239,548	194,862	2,855,014	4,552,049	1,586,786	2,960,548	3,542,153	1,004,415	17,158,364
Expenses on inputs	40,912	124,957	173,480	141,862	2,186,941	3,375,039	1,261,353	2,259,424	2,711,629	710,794	12,986,391
Business taxes	168	1,563	2,222	1,726	73,745	180,777	40,605	152,541	86,581	13,221	553,149
Interest	3,211	17,072	20,828	18,784	369,043	433,583	160,966	385,036	495,751	108,081	2,012,355
Cash wages to hired labour	6,702	22,527	40,631	29,926	194,295	429,507	61,132	71,325	140,869	147,108	1,144,021
Cash rent to non-operators	261	5,616	2,386	2,564	30,990	133,143	62,730	92,223	107,323	25,212	462,447
<b>Cash income</b>	<b>11,884</b>	<b>76,278</b>	<b>88,875</b>	<b>70,089</b>	<b>1,199,000</b>	<b>1,408,936</b>	<b>468,860</b>	<b>1,225,605</b>	<b>929,477</b>	<b>372,761</b>	<b>5,851,765</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	11,884	76,278	88,875	70,089	1,199,000	1,408,936	468,860	1,225,605	929,477	372,761	5,851,765
<b>Net change in loans outstanding</b>	3,571	8,612	10,783	8,010	124,148	-151,476	-99,260	-232,925	203,282	18,111	-107,144
Change in current liabilities	-389	846	4,633	5,849	-39,806	-14,545	62,604	70,777	215,417	-5,706	299,680
Change in long-term liabilities	3,960	7,766	6,150	2,161	163,954	-136,931	-161,864	-303,702	-12,135	23,817	-406,824
<b>Cash for investment or withdrawal</b>	<b>15,456</b>	<b>84,890</b>	<b>99,658</b>	<b>78,099</b>	<b>1,323,148</b>	<b>1,257,460</b>	<b>369,600</b>	<b>992,680</b>	<b>1,132,760</b>	<b>390,871</b>	<b>5,744,621</b>
<b>Net capital purchases</b>	8,587	47,463	41,742	41,876	601,364	818,608	306,119	757,066	735,410	137,159	3,495,394
Real estate	521	8,033	3,559	2,182	35,259	126,101	48,850	194,350	68,956	7,425	495,236
Non-real estate	8,066	39,430	38,183	39,694	566,105	692,507	257,269	562,716	666,454	129,734	3,000,158
<b>Cash for financial investments or withdrawal</b>	<b>6,869</b>	<b>37,427</b>	<b>57,915</b>	<b>36,223</b>	<b>721,784</b>	<b>438,852</b>	<b>63,481</b>	<b>235,614</b>	<b>397,350</b>	<b>253,712</b>	<b>2,249,227</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.8	0.5	1.9	3.0	-1.4	-0.3	3.9	2.4	6.1	-0.6	1.7
Net change in long-term liabilities to Cash uses (%)	7.7	4.5	2.6	1.1	5.7	-3.0	-10.2	-10.3	-0.3	2.4	-2.4
Net change in loans outstanding to Capital purchases (%)	36.4	15.0	21.2	16.0	16.1	-13.6	-26.1	-25.9	20.1	8.7	-2.4
<b>RATIO</b>											
Loans outstanding to Cash income	2.9	2.2	2.7	2.9	2.5	2.9	3.7	3.5	6.1	2.2	3.5

1992	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	65,246	232,836	333,132	276,198	4,052,786	6,377,505	2,191,870	4,433,249	5,181,187	1,469,601	24,613,610
Sales of primary production	60,550	196,100	296,878	236,001	3,192,671	5,392,644	1,753,352	3,170,337	3,979,642	1,330,197	19,608,370
Sales of secondary production	53	692	9,368	5,667	51,131	14,866	860	2,681	12,067	27,474	124,859
Program payments	4,263	30,855	14,393	27,999	624,338	643,717	388,530	1,100,074	890,028	66,642	3,790,839
Government rebates	0	359	1,492	357	106,098	131,212	102	1,917	59,606	85	301,228
Other cash income	380	4,830	11,002	6,174	78,548	195,066	49,027	158,240	239,844	45,204	788,314
Custom work receipts	315	4,482	10,607	5,879	72,445	178,650	44,174	141,237	227,838	42,711	728,337
Dividends and interest	65	348	394	295	6,103	16,416	4,853	17,003	12,006	2,493	59,977
<b>Cash uses</b>	50,418	180,700	243,581	196,384	2,930,728	4,616,223	1,628,440	3,004,663	3,620,986	1,032,228	17,504,351
Expenses on inputs	40,495	135,297	178,443	145,845	2,282,747	3,471,212	1,314,568	2,367,923	2,853,003	750,243	13,539,775
Business taxes	185	1,626	2,254	1,793	93,578	194,625	42,809	155,866	89,763	14,212	596,711
Interest	2,767	15,567	19,184	17,474	338,509	390,763	151,158	331,551	440,558	93,696	1,801,227
Cash wages to hired labour	6,641	21,627	41,203	28,078	182,139	419,726	52,913	55,771	123,644	148,618	1,080,360
Cash rent to non-operators	330	6,583	2,497	3,195	33,755	139,896	66,992	93,552	114,018	25,460	486,278
<b>Cash income</b>	<b>14,828</b>	<b>52,136</b>	<b>89,551</b>	<b>79,814</b>	<b>1,122,058</b>	<b>1,761,282</b>	<b>563,431</b>	<b>1,428,586</b>	<b>1,560,201</b>	<b>437,373</b>	<b>7,109,259</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	14,828	52,136	89,551	79,814	1,122,058	1,761,282	563,431	1,428,586	1,560,201	437,373	7,109,259
<b>Net change in loans outstanding</b>	-913	17,040	-6,226	3,821	171,352	-4,145	48,048	-163,086	-160,929	-28,251	-123,287
Change in current liabilities	-302	5,981	-13,939	-1,823	22,912	-76,675	-27,580	-39,795	-59,717	-4,126	-195,062
Change in long-term liabilities	-611	11,059	7,713	5,644	148,440	72,530	75,628	-123,291	-101,212	-24,125	71,775
<b>Cash for investment or withdrawal</b>	<b>13,915</b>	<b>69,176</b>	<b>83,325</b>	<b>83,635</b>	<b>1,293,410</b>	<b>1,757,138</b>	<b>611,479</b>	<b>1,265,500</b>	<b>1,399,273</b>	<b>409,122</b>	<b>6,985,973</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.6	3.3	-5.7	-0.9	0.8	-1.7	-1.7	-1.3	-1.6	-0.4	-1.1
Net change in long-term liabilities to Cash uses (%)	-1.2	6.1	3.2	2.9	5.1	1.6	4.6	-4.1	-2.8	-2.3	0.4
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	2.3	3.5	2.6	2.6	2.9	2.3	3.2	2.9	3.5	1.8	2.8



1993	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b><u>CASH TRANSACTIONS</u></b>											
<b>Cash sources</b>	62,327	243,716	322,042	288,560	4,137,568	6,208,313	2,424,499	4,607,741	5,286,204	1,498,774	25,079,744
Sales of primary production	58,581	223,886	292,930	258,930	3,370,816	5,453,597	1,977,776	3,573,364	4,377,055	1,376,066	20,963,001
Sales of secondary production	54	779	10,607	5,980	57,304	16,484	971	3,337	16,879	30,865	143,260
Program payments	3,466	12,920	8,093	17,080	538,861	419,233	387,483	837,678	576,163	41,681	2,842,658
Government rebates	0	0	1,323	196	98,448	120,581	1	36,511	52,161	0	309,221
Other cash income	226	6,131	9,088	6,374	72,139	198,418	58,268	156,851	263,946	50,162	821,603
Custom work receipts	210	6,038	8,990	6,300	70,133	193,193	56,278	150,964	259,494	48,957	800,559
Dividends and interest	16	93	98	74	2,006	5,224	1,990	5,887	4,451	1,204	21,045
<b>Cash uses</b>	49,650	186,832	245,677	200,581	2,948,475	4,744,600	1,736,391	3,183,745	3,963,198	1,088,821	18,347,970
Expenses on inputs	39,692	137,114	178,694	150,856	2,313,439	3,602,514	1,420,010	2,546,895	3,185,215	801,115	14,375,546
Business taxes	185	1,985	2,265	1,851	96,635	199,777	46,489	164,436	92,579	14,689	620,891
Interest	2,637	18,519	19,609	14,808	316,972	361,901	138,502	302,638	430,289	86,738	1,692,613
Cash wages to hired labour	6,731	22,507	42,415	29,707	188,365	438,171	59,975	63,600	137,358	158,963	1,147,793
Cash rent to non-operators	405	6,707	2,694	3,359	33,063	142,237	71,415	106,175	117,757	27,316	511,128
<b>Cash income</b>	<b>12,677</b>	<b>56,883</b>	<b>76,365</b>	<b>87,979</b>	<b>1,189,093</b>	<b>1,463,713</b>	<b>688,108</b>	<b>1,423,996</b>	<b>1,323,006</b>	<b>409,953</b>	<b>6,731,774</b>
<b><u>CASH FLOWS</u></b>											
<b>Cash income</b>	12,677	56,883	76,365	87,979	1,189,093	1,463,713	688,108	1,423,996	1,323,006	409,953	6,731,774
<b>Net change in loans outstanding</b>	-1,654	23,774	-7,492	-537	-62,755	158,747	-48,048	-224,558	111,427	63,548	12,451
Change in current liabilities	-400	8,381	-13,454	-2,703	-2,713	-44,863	-56,393	-53,107	3,583	9,751	-151,919
Change in long-term liabilities	-1,254	15,393	5,962	2,166	-60,042	203,610	8,345	-171,451	107,844	53,797	164,370
<b>Cash for investment or withdrawal</b>	<b>11,023</b>	<b>80,657</b>	<b>68,873</b>	<b>87,442</b>	<b>1,126,338</b>	<b>1,622,460</b>	<b>640,060</b>	<b>1,199,439</b>	<b>1,434,432</b>	<b>473,501</b>	<b>6,744,225</b>
<b>Net capital purchases</b>	5,615	50,026	58,822	42,705	611,595	1,001,421	460,325	844,018	1,061,592	217,394	4,353,513
Real estate	1,398	8,577	2,715	2,726	63,315	96,718	67,499	195,028	204,484	-12,377	630,083
Non-real estate	4,217	41,449	56,107	39,979	548,280	904,703	392,826	648,990	857,108	229,771	3,723,430
<b>Cash for financial investments or withdrawal</b>	<b>5,408</b>	<b>30,631</b>	<b>10,052</b>	<b>44,737</b>	<b>514,743</b>	<b>621,038</b>	<b>179,735</b>	<b>355,421</b>	<b>372,840</b>	<b>256,107</b>	<b>2,390,712</b>
<b><u>PERCENTAGE CHANGE</u></b>											
Net change in current liabilities to Cash uses (%)	-0.8	4.5	-5.5	-1.3	-0.1	-0.9	-3.2	-1.7	0.1	0.9	-0.8
Net change in long-term liabilities to Cash uses (%)	-2.5	8.2	2.4	1.1	-2.0	4.3	0.5	-5.4	2.7	4.9	0.9
Net change in loans outstanding to Capital purchases (%)	-24.2	43.6	-10.6	-1.1	-8.1	11.7	-8.4	-22.4	8.1	19.0	0.2
<b><u>RATIO</u></b>											
Loans outstanding to Cash income	2.5	3.6	2.9	2.3	2.6	2.9	2.5	2.7	4.2	2.1	3.0

1994	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	63,365	313,653	335,350	299,431	4,390,567	6,393,094	2,498,844	5,130,342	5,843,338	1,596,318	26,864,303
Sales of primary production	58,379	290,368	306,736	276,618	3,572,713	5,898,326	2,122,409	4,562,917	5,079,483	1,476,401	23,644,351
Sales of secondary production	54	867	11,845	6,293	63,476	18,101	1,083	3,994	21,692	34,256	161,661
Program payments	4,642	15,963	7,367	8,540	573,754	143,409	313,786	345,650	382,209	29,579	1,824,899
Government rebates	0	0	677	143	95,867	118,192	0	36,600	44,760	0	296,239
Other cash income	289	6,455	8,725	7,837	84,758	215,067	61,566	181,181	315,194	56,082	937,153
Custom work receipts	280	6,396	8,667	7,792	83,543	212,455	60,314	177,481	312,602	55,413	924,943
Dividends and interest	9	59	57	45	1,215	2,611	1,252	3,700	2,592	669	12,210
<b>Cash uses</b>	52,750	209,107	255,997	223,924	3,137,957	5,011,786	1,920,277	3,402,496	4,268,938	1,234,501	19,717,733
Expenses on inputs	41,933	154,347	186,531	168,434	2,430,695	3,794,615	1,570,631	2,719,537	3,423,057	914,554	15,404,334
Business taxes	196	2,279	2,342	2,016	100,599	202,970	50,311	171,607	97,347	14,552	644,219
Interest	2,868	19,715	20,739	18,025	361,472	378,520	155,684	312,272	460,930	95,482	1,825,707
Cash wages to hired labour	7,295	24,964	43,775	31,641	212,909	493,062	69,368	80,730	164,537	182,429	1,310,710
Cash rent to non-operators	458	7,802	2,609	3,808	32,283	142,618	74,283	118,350	123,067	27,485	532,762
<b>Cash income</b>	<b>10,615</b>	<b>104,546</b>	<b>79,354</b>	<b>75,507</b>	<b>1,252,610</b>	<b>1,381,309</b>	<b>578,567</b>	<b>1,727,846</b>	<b>1,574,400</b>	<b>361,816</b>	<b>7,146,570</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	10,615	104,546	79,354	75,507	1,252,610	1,381,309	578,567	1,727,846	1,574,400	361,816	7,146,570
<b>Net change in loans outstanding</b>	3,473	43,899	37,188	44	436,359	139,896	163,053	-82,358	17,340	98,241	857,136
Change in current liabilities	-393	15,403	9,602	450	58,667	50,878	71,333	-93,751	-41,096	3,817	74,911
Change in long-term liabilities	3,866	28,496	27,586	-406	377,692	89,018	91,720	11,393	58,436	94,424	782,225
<b>Cash for investment or withdrawal</b>	<b>14,088</b>	<b>148,445</b>	<b>116,542</b>	<b>75,551</b>	<b>1,688,969</b>	<b>1,521,205</b>	<b>741,620</b>	<b>1,645,488</b>	<b>1,591,740</b>	<b>460,057</b>	<b>8,003,706</b>
<b>Net capital purchases</b>	..	..	..	..	..	..	..	..	..	..	..
Real estate	..	..	..	..	..	..	..	..	..	..	..
Non-real estate	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.7	7.4	3.8	0.2	1.9	1.0	3.7	-2.8	-1.0	0.3	0.4
Net change in long-term liabilities to Cash uses (%)	7.3	13.6	10.8	-0.2	12.0	1.8	4.8	0.3	1.4	7.6	4.0
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	3.3	2.4	3.3	2.7	2.9	3.2	3.3	2.2	3.6	2.6	2.9

1995	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	65,929	319,174	349,620	295,872	4,546,753	6,663,812	2,568,020	5,468,212	6,243,360	1,665,431	28,186,182
Sales of primary production	62,528	283,822	318,946	269,177	3,767,771	6,174,671	2,378,231	4,916,428	5,651,907	1,531,423	25,354,904
Sales of secondary production	55	955	13,083	6,606	69,648	19,718	1,194	4,650	26,505	37,647	180,061
Program payments	3,081	26,542	6,594	11,832	511,474	111,407	120,104	311,523	177,378	25,481	1,305,416
Government rebates	0	0	499	300	106,259	114,710	0	38,623	15,900	0	276,291
Other cash income	264	7,855	10,498	7,957	91,601	243,306	68,491	196,988	371,670	70,880	1,069,510
Custom work receipts	256	7,797	10,447	7,915	90,473	241,472	67,278	193,408	369,373	70,323	1,058,742
Dividends and interest	8	58	51	41	1,129	1,833	1,213	3,581	2,297	557	10,768
<b>Cash uses</b>	55,097	232,854	272,050	238,275	3,376,058	5,188,802	2,037,867	3,711,189	4,575,365	1,327,279	21,014,835
Expenses on inputs	44,384	171,558	199,503	176,840	2,614,351	3,900,961	1,667,164	3,005,908	3,690,088	957,130	16,427,887
Business taxes	204	2,504	2,393	2,185	102,067	201,566	50,734	173,249	101,677	14,816	651,395
Interest	2,738	21,107	21,813	19,373	370,116	386,515	163,231	313,553	470,101	99,982	1,868,529
Cash wages to hired labour	7,238	29,534	45,658	35,909	254,156	546,836	80,959	88,960	185,574	225,794	1,500,617
Cash rent to non-operators	533	8,151	2,683	3,968	35,368	152,924	75,779	129,519	127,925	29,557	566,407
<b>Cash income</b>	<b>10,832</b>	<b>86,320</b>	<b>77,570</b>	<b>57,597</b>	<b>1,170,695</b>	<b>1,475,010</b>	<b>530,153</b>	<b>1,757,023</b>	<b>1,667,995</b>	<b>338,152</b>	<b>7,171,347</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	10,832	86,320	77,570	57,597	1,170,695	1,475,010	530,153	1,757,023	1,667,995	338,152	7,171,347
<b>Net change in loans outstanding</b>	477	22,403	2,462	36,273	245,280	231,193	182,627	86,133	196,504	63,079	1,066,431
Change in current liabilities	-866	8,926	6,732	8,084	40,742	69,186	77,799	-66,941	-9,011	-2,672	131,979
Change in long-term liabilities	1,343	13,477	-4,270	28,189	204,538	162,007	104,828	153,074	205,515	65,751	934,452
<b>Cash for investment or withdrawal</b>	<b>11,309</b>	<b>108,723</b>	<b>80,033</b>	<b>93,870</b>	<b>1,415,975</b>	<b>1,706,202</b>	<b>712,780</b>	<b>1,843,156</b>	<b>1,864,500</b>	<b>401,231</b>	<b>8,237,778</b>
<b>Net capital purchases<sup>1</sup></b>	5,352	63,968	39,836	37,328	732,740	905,985	514,890	1,187,203	1,044,003	219,979	4,751,284
Real estate <sup>1</sup>	375	11,914	2,449	5,022	56,170	202,769	80,013	204,830	217,404	-3,787	777,159
Non-real estate <sup>1</sup>	4,977	52,054	37,387	32,306	676,570	703,216	434,877	982,373	826,599	223,766	3,974,125
<b>Cash for financial investments or withdrawal</b>	<b>5,957</b>	<b>44,754</b>	<b>40,197</b>	<b>56,541</b>	<b>683,236</b>	<b>800,217</b>	<b>197,890</b>	<b>655,954</b>	<b>820,497</b>	<b>181,252</b>	<b>3,486,494</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-1.6	3.8	2.5	3.4	1.2	1.3	3.8	-1.8	-0.2	-0.2	0.6
Net change in long-term liabilities to Cash uses (%)	2.4	5.8	-1.6	11.8	6.1	3.1	5.1	4.1	4.5	5.0	4.4
Net change in loans outstanding to Capital purchases (%)	8.2	28.4	4.9	81.9	29.1	18.0	30.0	6.3	13.9	17.1	17.6
<b>RATIO</b>											
Loans outstanding to Cash income	3.3	3.2	3.4	4.2	3.3	3.1	3.9	2.2	3.5	3.0	3.1

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

1996	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	77,429	297,974	389,480	319,512	4,893,684	7,066,450	2,871,678	5,866,704	6,888,249	1,783,928	30,455,089
Sales of primary production	70,197	277,319	350,474	285,910	4,211,377	6,511,731	2,730,855	5,116,501	6,235,360	1,635,586	27,425,311
Sales of secondary production	58	1,007	13,793	6,964	73,425	20,787	1,259	4,902	27,942	39,689	189,826
Program payments	6,775	12,678	12,935	17,824	418,855	143,832	56,181	465,549	151,886	32,217	1,318,732
Government rebates	0	111	214	287	83,160	114,207	0	36,135	8,108	0	242,222
Other cash income	398	6,859	12,064	8,527	106,868	275,892	83,383	243,617	464,953	76,437	1,278,998
Custom work receipts	392	6,812	12,022	8,493	105,975	274,015	82,476	240,794	462,898	76,058	1,269,935
Dividends and interest	6	47	42	34	893	1,877	907	2,823	2,055	379	9,063
<b>Cash uses</b>	58,328	237,894	285,011	249,905	3,612,787	5,461,617	2,209,785	4,230,742	4,875,409	1,368,665	22,590,144
Expenses on inputs	47,581	177,276	212,593	187,916	2,865,888	4,153,813	1,837,606	3,532,659	4,016,464	997,200	18,028,996
Business taxes	206	2,497	2,584	2,207	95,748	202,473	53,270	183,644	101,840	15,456	659,925
Interest	2,654	20,298	20,214	19,034	345,662	366,502	154,025	285,741	420,219	92,915	1,727,264
Cash wages to hired labour	7,383	29,593	46,571	36,627	266,869	579,833	85,003	95,188	196,709	230,318	1,574,094
Cash rent to non-operators	504	8,230	3,049	4,122	38,620	158,996	79,881	133,510	140,176	32,777	599,865
<b>Cash income</b>	<b>19,101</b>	<b>60,081</b>	<b>104,469</b>	<b>69,608</b>	<b>1,280,897</b>	<b>1,604,832</b>	<b>661,893</b>	<b>1,635,962</b>	<b>2,012,840</b>	<b>415,263</b>	<b>7,864,945</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	19,101	60,081	104,469	69,608	1,280,897	1,604,832	661,893	1,635,962	2,012,840	415,263	7,864,945
<b>Net change in loans outstanding</b>	2,356	16,896	12,690	22,409	324,561	417,310	122,190	238,374	94,988	56,895	1,308,669
Change in current liabilities	1,244	3,949	8,247	2,897	63,255	47,120	-24,823	-19,124	-15,537	9,363	76,591
Change in long-term liabilities	1,112	12,947	4,443	19,512	261,306	370,190	147,013	257,498	110,525	47,532	1,232,078
<b>Cash for investment or withdrawal</b>	<b>21,456</b>	<b>76,977</b>	<b>117,159</b>	<b>92,017</b>	<b>1,605,458</b>	<b>2,022,142</b>	<b>784,082</b>	<b>1,874,336</b>	<b>2,107,829</b>	<b>472,158</b>	<b>9,173,614</b>
<b>Net capital purchases<sup>1</sup></b>	..	..	..	..	..	..	..	..	..	..	..
Real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
Non-real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	2.1	1.7	2.9	1.2	1.8	0.9	-1.1	-0.5	-0.3	0.7	0.3
Net change in long-term liabilities to Cash uses (%)	1.9	5.4	1.6	7.8	7.2	6.8	6.7	6.1	2.3	3.5	5.5
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	2.0	4.8	2.6	3.8	3.2	3.1	3.3	2.5	2.9	2.6	3.0

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

1997	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	78,310	287,389	388,525	325,278	4,981,342	7,289,668	3,152,420	6,129,527	6,995,525	1,844,480	31,472,462
Sales of primary production	71,952	271,325	351,288	298,547	4,430,011	6,689,569	2,904,251	5,548,427	6,109,499	1,681,229	28,356,096
Sales of secondary production	59	1,016	13,919	7,028	74,098	20,977	1,271	4,947	28,198	40,053	191,566
Program payments	6,017	7,989	8,500	11,154	281,985	136,587	142,019	265,496	217,729	33,557	1,111,033
Government rebates	0	131	258	244	64,344	116,053	0	38,860	7,370	0	227,260
Other cash income	283	6,928	14,560	8,304	130,904	326,483	104,878	271,797	632,729	89,641	1,586,507
Custom work receipts	274	6,899	14,518	8,270	130,177	324,446	104,225	269,627	630,809	89,421	1,578,667
Dividends and interest	8	28	42	34	728	2,037	653	2,169	1,920	220	7,840
<b>Cash uses</b>	51,718	242,293	294,945	264,266	3,634,007	5,626,746	2,286,149	4,195,408	5,254,863	1,385,583	23,235,977
Expenses on inputs	40,523	179,596	215,988	196,522	2,853,293	4,246,554	1,900,253	3,480,325	4,382,446	1,004,083	18,499,584
Business taxes	215	2,522	2,614	2,401	98,777	206,957	55,481	189,154	104,985	15,956	679,062
Interest	2,728	21,168	21,124	19,703	352,929	380,564	155,395	293,067	413,746	93,208	1,753,632
Cash wages to hired labour	7,739	30,193	52,076	41,351	289,246	623,567	91,567	97,359	208,529	238,222	1,679,849
Cash rent to non-operators	513	8,813	3,143	4,289	39,762	169,105	83,453	135,502	145,157	34,114	623,850
<b>Cash income</b>	<b>26,592</b>	<b>45,096</b>	<b>93,580</b>	<b>61,012</b>	<b>1,347,335</b>	<b>1,662,922</b>	<b>866,271</b>	<b>1,934,119</b>	<b>1,740,662</b>	<b>458,896</b>	<b>8,236,485</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	26,592	45,096	93,580	61,012	1,347,335	1,662,922	866,271	1,934,119	1,740,662	458,896	8,236,485
<b>Net change in loans outstanding</b>	-1,493	32,806	32,033	24,492	503,639	729,046	201,551	332,649	558,063	104,674	2,517,459
Change in current liabilities	795	8,922	12,302	3,100	90,769	99,644	-11,236	-9,566	90,097	15,605	300,431
Change in long-term liabilities	-2,288	23,884	19,731	21,392	412,870	629,402	212,787	342,215	467,966	89,069	2,217,028
<b>Cash for investment or withdrawal</b>	<b>25,099</b>	<b>77,902</b>	<b>125,613</b>	<b>85,504</b>	<b>1,850,974</b>	<b>2,391,968</b>	<b>1,067,821</b>	<b>2,266,768</b>	<b>2,298,725</b>	<b>563,570</b>	<b>10,753,944</b>
<b>Net capital purchases<sup>1</sup></b>	5,085	55,927	46,186	53,651	758,661	1,148,086	542,817	1,293,815	1,372,585	305,757	5,582,571
Real estate <sup>1</sup>	-174	17,503	1,101	4,016	133,156	211,140	66,452	230,484	234,496	41,775	939,948
Non-real estate <sup>1</sup>	5,259	38,424	45,085	49,635	625,506	936,946	476,365	1,063,331	1,138,090	263,982	4,642,623
<b>Cash for financial investments or withdrawal</b>	<b>20,014</b>	<b>21,974</b>	<b>79,427</b>	<b>31,853</b>	<b>1,092,313</b>	<b>1,243,881</b>	<b>525,005</b>	<b>972,952</b>	<b>926,140</b>	<b>257,813</b>	<b>5,171,373</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	1.5	3.7	4.2	1.2	2.5	1.8	-0.5	-0.2	1.7	1.1	1.3
Net change in long-term liabilities to Cash uses (%)	-4.4	9.9	6.7	8.1	11.4	11.2	9.3	8.2	8.9	6.4	9.5
Net change in loans outstanding to Capital purchases (%)	-25.9	52.9	56.7	41.4	52.1	50.0	30.6	22.0	33.4	28.6	36.9
<b>RATIO</b>											
Loans outstanding to Cash income	1.4	7.1	3.3	4.7	3.4	3.5	2.8	2.3	3.7	2.6	3.1

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

1998	'000 of dollars										
	Nfld.Lab.	P.E.I	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	75,992	329,579	390,286	356,455	5,064,960	7,305,214	3,047,314	5,675,745	7,001,530	1,926,839	31,173,915
Sales of primary production	75,100	309,891	347,504	334,774	4,201,167	6,746,780	2,841,403	5,144,161	6,070,176	1,758,661	27,829,618
Sales of secondary production	56	961	13,171	6,650	70,114	19,849	1,203	4,681	26,682	37,899	181,266
Program payments	372	11,131	14,143	5,758	593,990	201,041	92,084	235,966	235,094	33,812	1,423,391
Government rebates	0	149	2,374	237	67,134	8,251	0	34,725	4,956	0	117,825
Other cash income	464	7,446	13,095	9,036	132,555	329,293	112,624	256,212	664,622	96,467	1,621,814
Custom work receipts	460	7,430	13,062	9,019	132,110	328,353	112,279	255,081	663,622	96,341	1,617,758
Dividends and interest	3	17	33	17	445	940	345	1,131	1,000	125	4,057
<b>Cash uses</b>	54,632	246,626	293,018	267,828	3,714,457	5,677,670	2,329,984	4,122,376	5,419,013	1,447,435	23,573,039
Expenses on inputs	43,345	180,256	210,561	197,659	2,874,603	4,333,113	1,915,045	3,371,292	4,482,318	1,044,488	18,652,681
Business taxes	217	2,572	2,745	2,473	102,440	86,922	57,145	192,937	106,035	16,275	569,761
Interest	2,648	23,908	23,387	20,810	397,442	434,795	173,932	316,371	463,207	103,757	1,960,257
Cash wages to hired labour	7,894	31,099	53,117	42,592	297,924	648,510	94,314	98,333	212,700	247,751	1,734,233
Cash rent to non-operators	528	8,791	3,207	4,294	42,048	174,330	89,548	143,444	154,754	35,163	656,108
<b>Cash income</b>	<b>21,360</b>	<b>82,953</b>	<b>97,269</b>	<b>88,627</b>	<b>1,350,503</b>	<b>1,627,544</b>	<b>717,330</b>	<b>1,553,369</b>	<b>1,582,518</b>	<b>479,404</b>	<b>7,600,876</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	21,360	82,953	97,269	88,627	1,350,503	1,627,544	717,330	1,553,369	1,582,518	479,404	7,600,876
<b>Net change in loans outstanding</b>	2,703	32,013	30,402	20,623	489,703	589,697	269,730	267,734	506,297	106,954	2,315,855
Change in current liabilities	-214	11,026	5,261	6,793	36,211	203,602	106,527	290,492	268,334	30,151	958,182
Change in long-term liabilities	2,917	20,987	25,141	13,830	453,492	386,095	163,203	-22,758	237,963	76,803	1,357,673
<b>Cash for investment or withdrawal</b>	<b>24,064</b>	<b>114,966</b>	<b>127,670</b>	<b>109,250</b>	<b>1,840,205</b>	<b>2,217,240</b>	<b>987,060</b>	<b>1,821,103</b>	<b>2,088,815</b>	<b>586,358</b>	<b>9,916,731</b>
<b>Net capital purchases<sup>1</sup></b>	..	..	..	..	..	..	..	..	..	..	..
Real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
Non-real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.4	4.5	1.8	2.5	1.0	3.6	4.6	7.0	5.0	2.1	4.1
Net change in long-term liabilities to Cash uses (%)	5.3	8.5	8.6	5.2	12.2	6.8	7.0	-0.6	4.4	5.3	5.8
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	1.8	4.3	3.5	3.5	3.8	3.9	3.7	3.1	4.4	2.7	3.7

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

1999	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	77,779	355,123	414,550	386,636	5,359,439	7,563,592	3,050,076	5,635,224	7,038,148	2,042,227	31,922,793
Sales of primary production	77,015	326,962	366,048	360,531	4,425,207	6,818,871	2,714,721	4,875,918	6,144,130	1,851,201	27,960,605
Sales of secondary production	61	1,044	14,308	7,224	76,168	21,563	1,307	5,085	28,986	41,171	196,917
Program payments	350	18,696	14,528	5,851	641,990	332,939	216,017	475,871	218,247	40,812	1,965,301
Government rebates	0	96	3,261	335	74,692	7,967	0	34,849	4,010	0	125,209
Other cash income	353	8,325	16,405	12,696	141,382	382,252	118,030	243,501	642,774	109,043	1,674,761
Custom work receipts	351	8,317	16,386	12,688	141,160	381,881	117,875	242,999	642,331	108,983	1,672,972
Dividends and interest	1	8	19	8	222	370	155	502	444	60	1,789
<b>Cash uses</b>	55,148	261,134	301,805	278,397	3,891,277	5,879,915	2,320,797	4,089,402	5,783,558	1,496,161	24,357,595
Expenses on inputs	43,379	190,763	213,998	203,726	2,972,773	4,438,712	1,878,672	3,318,998	4,800,906	1,071,144	19,133,071
Business taxes	226	2,623	2,854	2,621	106,538	84,317	59,431	191,008	104,975	16,601	571,194
Interest	2,871	25,546	24,782	22,706	450,023	476,284	190,747	332,162	492,606	117,830	2,135,557
Cash wages to hired labour	8,130	32,654	56,835	44,722	315,800	693,905	98,086	98,824	225,461	255,183	1,829,601
Cash rent to non-operators	542	9,549	3,336	4,622	46,143	186,696	93,861	148,410	159,611	35,403	688,172
<b>Cash income</b>	<b>22,630</b>	<b>93,988</b>	<b>112,745</b>	<b>108,240</b>	<b>1,468,162</b>	<b>1,683,677</b>	<b>729,278</b>	<b>1,545,822</b>	<b>1,254,589</b>	<b>546,066</b>	<b>7,565,197</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	22,630	93,988	112,745	108,240	1,468,162	1,683,677	729,278	1,545,822	1,254,589	546,066	7,565,197
<b>Net change in loans outstanding</b>	4,520	21,153	18,447	21,488	644,429	487,436	343,763	204,796	413,321	142,845	2,302,199
Change in current liabilities	-135	7,111	2,847	7,065	47,836	193,656	124,749	301,694	262,783	37,278	984,885
Change in long-term liabilities	4,655	14,042	15,600	14,423	596,593	293,780	219,014	-96,898	150,538	105,567	1,317,314
<b>Cash for investment or withdrawal</b>	<b>27,151</b>	<b>115,142</b>	<b>131,192</b>	<b>129,727</b>	<b>2,112,591</b>	<b>2,171,113</b>	<b>1,073,041</b>	<b>1,750,618</b>	<b>1,667,910</b>	<b>688,911</b>	<b>9,867,396</b>
<b>Net capital purchases<sup>1</sup></b>	10,475	57,846	38,219	67,236	1,009,542	1,253,015	405,830	775,757	1,069,099	253,258	4,940,277
Real estate <sup>1</sup>	-141	4,638	224	8,805	152,479	213,290	72,574	146,774	223,106	58,778	880,527
Non-real estate <sup>1</sup>	10,615	53,208	37,995	58,432	857,064	1,039,725	333,255	628,983	845,992	194,480	4,059,750
<b>Cash for financial investments or withdrawal</b>	<b>16,676</b>	<b>57,296</b>	<b>92,973</b>	<b>62,491</b>	<b>1,103,049</b>	<b>918,098</b>	<b>667,212</b>	<b>974,861</b>	<b>598,812</b>	<b>435,653</b>	<b>4,927,120</b>
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.2	2.7	0.9	2.5	1.2	3.3	5.4	7.4	4.5	2.5	4.0
Net change in long-term liabilities to Cash uses (%)	8.4	5.4	5.2	5.2	15.3	5.0	9.4	-2.4	2.6	7.1	5.4
Net change in loans outstanding to Capital purchases (%)	35.7	29.1	30.0	27.2	51.9	30.1	72.9	20.8	30.4	44.8	37.0
<b>RATIO</b>											
Loans outstanding to Cash income	1.9	4.0	3.1	3.0	3.9	4.0	4.2	3.2	5.9	2.6	3.7

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

2000	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b>CASH TRANSACTIONS</b>											
<b>Cash sources</b>	73,044	330,167	430,948	380,356	5,683,289	8,261,518	3,268,119	5,866,899	8,107,970	2,158,343	34,560,653
Sales of primary production	72,211	302,493	388,589	353,427	4,800,489	7,432,251	2,865,458	4,763,790	6,703,284	1,993,976	29,675,969
Sales of secondary production	56	952	13,042	6,585	69,428	19,655	1,191	4,635	26,421	37,528	179,493
Program payments	368	16,954	11,969	5,820	560,148	422,278	287,093	776,627	707,568	38,544	2,827,369
Government rebates	0	40	0	300	79,870	5,835	0	35,647	8,809	0	130,501
Other cash income	409	9,728	17,348	14,224	173,354	381,499	114,376	286,200	661,888	88,295	1,747,320
Custom work receipts	407	9,719	17,329	14,215	173,125	381,110	114,227	285,757	661,457	88,239	1,745,586
Dividends and interest	1	9	19	9	228	389	149	443	430	57	1,735
<b>Cash uses</b>	57,114	272,217	318,782	298,635	4,208,875	6,258,817	2,494,504	4,440,350	6,272,713	1,565,165	26,187,172
Expenses on inputs	44,780	195,056	225,374	217,007	3,150,814	4,674,177	2,005,069	3,622,315	5,217,578	1,095,201	20,447,371
Business taxes	228	2,649	2,940	2,569	110,160	84,401	60,322	195,783	106,025	17,348	582,425
Interest	3,030	30,183	27,606	27,061	561,903	568,469	226,921	369,828	541,824	138,764	2,495,589
Cash wages to hired labour	8,545	34,613	59,392	47,182	337,906	735,540	104,462	102,777	231,098	278,149	1,939,664
Cash rent to non-operators	530	9,716	3,470	4,817	48,092	196,230	97,730	149,647	176,188	35,703	722,122
<b>Cash income</b>	<b>15,930</b>	<b>57,950</b>	<b>112,166</b>	<b>81,721</b>	<b>1,474,414</b>	<b>2,002,701</b>	<b>773,615</b>	<b>1,426,548</b>	<b>1,835,257</b>	<b>593,178</b>	<b>8,373,481</b>
<b>CASH FLOWS</b>											
<b>Cash income</b>	15,930	57,950	112,166	81,721	1,474,414	2,002,701	773,615	1,426,548	1,835,257	593,178	8,373,481
<b>Net change in loans outstanding</b>	-2,081	30,154	33,174	33,445	748,273	648,968	179,031	177,400	355,584	111,900	2,315,848
Change in current liabilities	-286	12,632	943	4,141	173,139	197,284	129,760	57,808	220,142	42,001	837,564
Change in long-term liabilities	-1,795	17,522	32,231	29,304	575,134	451,684	49,271	119,592	135,442	69,899	1,478,284
<b>Cash for investment or withdrawal</b>	<b>13,849</b>	<b>88,103</b>	<b>145,340</b>	<b>115,167</b>	<b>2,222,688</b>	<b>2,651,670</b>	<b>952,646</b>	<b>1,603,948</b>	<b>2,190,841</b>	<b>705,077</b>	<b>10,689,329</b>
<b>Net capital purchases<sup>1</sup></b>	..	..	..	..	..	..	..	..	..	..	..
Real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
Non-real estate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..	..
<b>Cash for financial investments or withdrawal</b>	..	..	..	..	..	..	..	..	..	..	..
<b>PERCENTAGE CHANGE</b>											
Net change in current liabilities to Cash uses (%)	-0.5	4.6	0.3	1.4	4.1	3.2	5.2	1.3	3.5	2.7	3.2
Net change in long-term liabilities to Cash uses (%)	-3.1	6.4	10.1	9.8	13.7	7.2	2.0	2.7	2.2	4.5	5.6
Net change in loans outstanding to Capital purchases (%)	..	..	..	..	..	..	..	..	..	..	..
<b>RATIO</b>											
Loans outstanding to Cash income	2.6	7.0	3.5	4.4	4.4	3.7	4.1	3.6	4.2	2.6	3.6

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.



2001	'000 of dollars										
	Nfld.Lab.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Canada
<b><u>CASH TRANSACTIONS</u></b>											
<b>Cash sources</b>	81,696	347,175	437,367	427,122	5,990,437	8,913,170	3,741,559	6,739,046	8,884,215	2,321,090	37,882,875
Sales of primary production	80,518	277,647	388,571	398,616	5,046,358	7,691,726	3,241,354	5,369,757	7,366,060	2,134,481	31,995,088
Sales of secondary production	55	937	12,838	6,482	68,341	19,347	1,172	4,562	26,007	36,940	176,681
Program payments	712	58,542	17,531	6,412	608,213	777,175	382,147	1,020,437	819,427	59,863	3,750,459
Government rebates	0	35	0	305	87,196	5,066	0	66,066	18,665	0	177,333
Other cash income	411	10,014	18,427	15,306	180,329	419,856	116,886	278,224	654,056	89,806	1,783,314
Custom work receipts	409	10,005	18,408	15,295	180,094	419,449	116,742	277,841	653,639	89,752	1,781,635
Dividends and interest	1	9	19	11	234	408	143	383	417	54	1,680
<b>Cash uses</b>	60,397	276,730	333,060	315,928	4,471,328	6,755,482	2,648,529	4,642,879	6,469,425	1,646,624	27,620,382
Expenses on inputs	47,760	201,026	239,183	231,092	3,390,456	5,153,709	2,155,720	3,832,210	5,421,060	1,165,563	21,837,780
Business taxes	231	2,702	2,969	2,595	120,928	86,089	60,382	204,593	105,495	17,643	603,627
Interest	3,076	29,898	28,037	28,272	552,891	540,048	222,741	348,390	513,834	133,143	2,400,330
Cash wages to hired labour	8,802	33,886	59,392	49,069	355,815	772,317	109,685	103,805	242,652	293,448	2,028,871
Cash rent to non-operators	529	9,218	3,479	4,900	51,238	203,319	100,001	153,881	186,383	36,827	749,775
<b>Cash income</b>	<b>21,298</b>	<b>70,444</b>	<b>104,306</b>	<b>111,194</b>	<b>1,519,109</b>	<b>2,157,689</b>	<b>1,093,030</b>	<b>2,096,167</b>	<b>2,414,790</b>	<b>674,466</b>	<b>10,262,492</b>
<b><u>CASH FLOWS</u></b>											
<b>Cash income</b>	21,298	70,444	104,306	111,194	1,519,109	2,157,689	1,093,030	2,096,167	2,414,790	674,466	10,262,492
<b>Net change in loans outstanding</b>	6,702	34,623	21,285	33,003	565,879	429,506	243,082	145,373	332,788	99,466	1,911,707
Change in current liabilities	688	14,569	-1,754	3,419	165,859	154,406	150,058	52,789	224,670	42,850	807,554
Change in long-term liabilities	6,014	20,054	23,039	29,584	400,020	275,100	93,024	92,584	108,118	56,616	1,104,153
<b>Cash for investment or withdrawal</b>	<b>28,001</b>	<b>105,067</b>	<b>125,591</b>	<b>144,197</b>	<b>2,084,988</b>	<b>2,587,195</b>	<b>1,336,112</b>	<b>2,241,540</b>	<b>2,747,577</b>	<b>773,932</b>	<b>12,174,200</b>
<b>Net capital purchases<sup>1</sup></b>	4,851	48,913	51,964	55,420	910,749	1,122,775	456,249	1,102,616	1,071,449	185,269	5,010,255
Real estate <sup>1</sup>	197	6,429	3,256	5,819	141,556	172,888	86,266	222,583	192,455	9,743	841,193
Non-real estate <sup>1</sup>	4,654	42,484	48,708	49,601	769,193	949,887	369,982	880,033	878,993	175,526	4,169,062
<b>Cash for financial investments or withdrawal</b>	<b>23,150</b>	<b>56,154</b>	<b>73,628</b>	<b>88,776</b>	<b>1,174,238</b>	<b>1,464,420</b>	<b>879,863</b>	<b>1,138,924</b>	<b>1,676,129</b>	<b>588,662</b>	<b>7,163,945</b>
<b><u>PERCENTAGE CHANGE</u></b>											
Net change in current liabilities to Cash uses (%)	1.1	5.3	-0.5	1.1	3.7	2.3	5.7	1.1	3.5	2.6	2.9
Net change in long-term liabilities to Cash uses (%)	10.0	7.2	6.9	9.4	8.9	4.1	3.5	2.0	1.7	3.4	4.0
Net change in loans outstanding to Capital purchases (%)	84.4	59.4	32.8	48.7	53.1	26.6	44.4	11.1	23.1	42.0	29.8
<b><u>RATIO</u></b>											
Loans outstanding to Cash income	2.3	6.2	3.9	3.6	4.7	3.6	3.2	2.5	3.3	2.4	3.2

<sup>1</sup> Includes farms with operating revenues equal to or greater than \$10,000.

## CONCEPTS AND METHODS

### Introduction

This publication is part of a series of bulletins that also includes:

- Net Farm Income - Agriculture Economic Statistics (21-010-XIE),
- Farm Cash Receipts - Agriculture Economic Statistics (21-011-XIE),
- Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics (21-012-XIE),
- Value of Farm Capital - Agriculture Economic Statistics (21-013-XIE),
- Farm Debt Outstanding - Agriculture Economic Statistics (21-014-XIE),
- Direct Payments to Agriculture Producers - Agriculture Economic Statistics (21-015-XIE),
- Balance Sheet of the Agriculture Sector - Agriculture Economic Statistics (21-016-XIE),
- Agriculture Value Added Account - Agriculture Economic Statistics (21-017-XIE).

All bulletins in this series can be obtained free on the internet at the Statistics Canada web site ([www.statcan.ca](http://www.statcan.ca)). Notes on concepts and methods are also included in each bulletin.

This particular publication presents annual estimates of cash flow starting from 1981. Data highlights are provided for the most current year.

The electronic publication is first available in June. It includes preliminary estimates for the calendar year just ended. The following January, the publication is re-issued with revisions to the preliminary estimates. Revisions to the June issue can extend back two years, while those in January generally apply to three years. The date provided at the top right corner of each table is the last time that a revision was made to that table.

All data appearing in this publication are available through the Canadian Socio-Economic Information Management System (CANSIM II, table 002-0023), Statistics Canada's corporate computerized data base network and information retrieval service.

The Client Services and Marketing Unit, Agriculture Division, Statistics Canada can be contacted at 1 (800) 465-1991 or by email at [agriculture@statcan.ca](mailto:agriculture@statcan.ca) for further information and/or to obtain data in a different medium.

Statistics Canada is committed to ensuring that there is no disclosure of confidential material and therefore all data are subjected to restrictions prior to release.

### Concepts

The cash flow account is part of an integrated set of accounts for agriculture. It is the third in a series which includes the value added account and the balance sheet. Both of these accounts provide data for cash flow; therefore, the concepts and methods from those bulletins should also be reviewed in conjunction with the following information.

The cash flow account is a summary of cash flow in and out of farm businesses over a calendar year. The basic function of the account is to provide information on the financial position of farm establishments (i.e., the amount of cash available to farm establishments to meet current obligations). Specifically, only cash flow pertaining to farm operators is included. Therefore, cash income and expenses of non-operator landlords and the personal portion of households are excluded.

In theory, the establishment concept is used as a basis for cash flow. An establishment is defined as the smallest operating entity which produces a homogeneous set of goods and services for which records provide data on value of output and cost of inputs. However, in practice this theory is not strictly adhered to, as seen in the following methods.

The account is formatted as follows: cash transactions from agricultural production, which account for internal sources (i.e., production activities of the farm business) and uses of funds; cash flows from non-production activities consisting of changes in levels of farm loans outstanding and net capital purchases; and ratios which indicate how internal and external sources of cash affect current and future farm operations.

It is important to keep in mind that all measures in the accounts are strictly cash exchanges.

### Cash Transactions

There are five main components of **cash sources**: sales of primary production; sales of secondary production; program payments; government rebates; and other cash income.

**Sales of primary production** consist of principal production activities of farm businesses and include crop and livestock receipts. Under the establishment concept, **sales of secondary production** are also recorded. Farm woodlot sales are the only secondary production added as sources of cash. Other sales of non-agricultural products and services generated by the farm assets, such as recreational services, or sand and gravel, could have also been added if such information was available.

**Program payments** and **government rebates** are included as cash sources because they are directly

associated with farm production. Cash income that is a result of activities not directly related to agricultural production is included as **other cash income**. Included in this category are: agricultural custom work receipts and interest income and dividends earned by farm business assets. The latter consists of farm cooperative dividends and interest that applies only to the farm business. All personal savings of operators and households are excluded.

**Cash uses** include the following: expenses on inputs, business taxes, interest, cash wages to hired labour and cash rent to non-operators. These items consist of payments necessary for the production of agricultural goods and services. These expenses are meant to capture all cash that leaves the agriculture sector. For example, cash paid to non-operator landlords and non-family hired labour is deducted from cash income because it is no longer available to the farm business.

**Cash income** consists of cash sources less cash uses.

### Cash Flows

The **net change in loans outstanding** is an additional source of cash that is external to the production activities of the farm business. An increase in the total value of loans is a positive source of cash income and a decrease is a negative source (or a use) of cash income. The purpose of displaying both current and long-term debt is to identify the relationship between short-term borrowing and cash income. For example, it could be argued that short-term borrowing is affected to a large degree by fluctuations in cash income. In contrast, long-term loans are less likely to be influenced by year-to-year changes in cash income because they relate to long-term investment.

Cash income (sources minus uses), plus the net change in loans outstanding is the amount of **cash available to farm businesses for capital and/or financial investments or withdrawal**. Note that while total net income and gross value added are measures of economic production, cash for investment or withdrawal is strictly a cash measure. Thus changes in values of inventories and income-in-kind are not included in the cash flow accounts.

**Net capital purchases** represents the flow of cash from real estate and non-real estate purchases and sales associated with the farm business. Personal investments (household purchases for example) are excluded. When a farm business is sold, the income received by the retiring operator is not included as cash income, since the operator has left the farm business sector.

**Cash flow available for financial investments or withdrawal** is the amount that is available for proprietors and shareholders to meet current obligations. This figure indicates how much cash is available to the farm

business after all farm transactions and capital investments have taken place.

### Ratios

Ratios of **current and long-term liabilities to cash uses** indicate the amount of debt that is used to finance cash uses. If the ratio is high and positive, the farm business is accumulating more debt while paying for farm inputs.

Ratios of **net change in loans outstanding to capital purchases** reflect the importance of external financing for capital investments.

Ratios of **loans outstanding to cash income** indicate the burden of farm debt on farm cash income. Comparing this ratio between years illustrates whether farm businesses are spending more or less of their cash income to reduce their debt outstanding.

### Methods and Data Quality

The method used to derive cash flow estimates is based, whenever possible, on estimates which are used in the calculation of net income, including the farm cash receipts and farm expense series. Consequently, this outline is designed to be used with methodology reviews of the net income-based data. For further information on data quality refer to the Concepts and Methods for the balance sheet and the value added account (bulletins Balance Sheet of the Agriculture Sector - Agriculture Economic Statistics 21-016-XIE and Agriculture Value Added Account - Agriculture Economic Statistics 21-017-XIE).

### Cash Sources

**Sales of primary production** include total crop and livestock receipts, based on farm cash receipts estimates for net income purposes. Excluded are cash receipts of forest products and share rent income to non-operators.

**Sales of secondary production** include sales of forest products and are based on farm cash receipts estimates.

**Program payments** are based on farm cash receipts estimates.

**Government rebates** are based on farm operating expenses estimates of rebates reducing expenses.

**Other cash income** includes custom work receipts as well as dividends and interest.

The National Farm Survey (NFS) was used to measure **custom work receipts** prior to 1991. Taxation Data Program (TDP) estimates were used for this measure from 1991 to date.

**Dividends and interest** relate to farm business

investment income only. Interest earned on personal savings accounts is excluded. Estimates are derived using Bank of Canada deposit rates for non-chequable savings deposits. These rates are multiplied by the value of cash, bonds, and savings from the balance sheets. Non-operator landlords and the personal portion of farm households are excluded (balance sheet - set 4).

### Cash Uses

**Expenses on inputs**, based on the farm operating expense series (gross of rebates), include: building and fence repairs, electricity, telephone and other telecommunication, heating fuel, machinery fuel and repairs, fertilizer and lime, pesticides, commercial seed, irrigation, twine, wire and containers, crop and hail insurance, commercial feed; livestock and poultry purchases, artificial insemination and veterinary fees, business insurance premiums, stabilization premiums, legal and accounting fees, and all other expenses. Also included is gross custom work expense based on TDP estimates.

**Business taxes** currently include only property taxes and are based on expense series estimates.

**Interest** data are based on expense series estimates.

**Cash wages to hired labour** include only wages and salaries paid to non-family members. This is derived by subtracting family wages from total cash wages from the expense series. The family wage ratio used is based on the Census of Agriculture. Room and board is not included since this is not a cash transaction.

**Cash rent to non-operators** is calculated by applying a ratio obtained from FFS data to cash rent estimates from the expense series.

### Cash Flows

**Cash income** equals sources minus uses.

**Net change in loans outstanding** is based on estimates used in set 4 of the balance sheet (excluding non-operators and personal portion of farm households). Debt outstanding for the current year is subtracted from the previous year's debt outstanding.

**Cash for investment or withdrawal** is derived by adding the net change in loans outstanding to cash income.

Figures for **real estate purchases and sales** were obtained from the Farm Credit Corporation survey in 1983 and every two years since 1987 from the Farm Financial Survey. **Non-real estate purchases** include land improvements, housing construction (15% of this value is assumed to relate to the farm business), other construction, and farm machinery (includes cars, trucks, combines, tractors and irrigation equipment). Note that farm machinery purchases include both new and used

machinery. Capital sales include machinery and quota. Breeding and replacement livestock are not accounted for in non-real estate capital purchases.

**Cash for financial investments or withdrawal** is calculated by subtracting net capital purchases from cash for investment or withdrawal.

### Ratios

The **net change in current liabilities to cash uses** ratio is calculated as the net change in loans outstanding (current liabilities) divided by cash uses.

The **net change in long term liabilities to cash uses** ratio is the net change in loans outstanding (long term liabilities) divided by cash uses.

The **net change in loans outstanding to capital purchases** ratio is derived by dividing the net change in loans outstanding by total capital purchases.

The **loans outstanding to cash income** ratio equals the total figure for loans outstanding divided by cash income.

### Note

Since 1995, the Farm Financial Survey includes farms with gross operating revenues equal to or over \$10,000. Prior to 1995, farms with gross operating revenues equal to or over \$2,000 were included in the sample.

## How to obtain more information

Inquiries about this product and related statistics or services should be directed to Client Services, Agriculture Division, Statistics Canada at 1-800-465-1991 or by email: [agriculture@statcan.ca](mailto:agriculture@statcan.ca)

You can also visit our World Wide Web site: <http://www.statcan.ca>

Toll-free access is provided for all users who reside outside the local dialling area of any of the Regional Reference Centres.

<b>National Enquiries Line (Canada and United States)</b>	<b>1 800 263-1136</b>
<b>National Telecommunications Device for the Hearing Impaired</b>	<b>1 800 363-7629</b>
<b>Order Only Line (Canada and United States)</b>	<b>1 800 267-6677</b>
<b>Fax Order Line (Canada and United States)</b>	<b>1 877 287-4369</b>
<b>E-mail inquiries</b>	<a href="mailto:infostats@statscan.ca">infostats@statscan.ca</a>

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