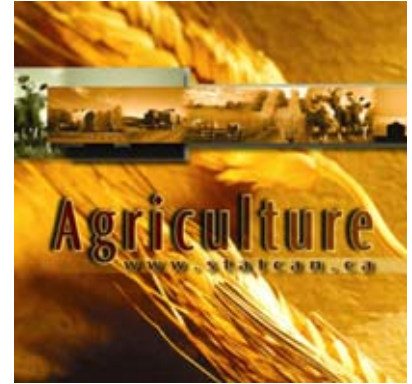




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Statistics on Income of Farm Families

2003



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Families

2003

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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
- 0s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

Notes

Throughout this publication:

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

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

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Highlights

- For the first time since 1990, families with relatively large business-focused farm operations relied on off-farm sources for more than half of their total income – joining the ranks of families with small- and medium-size business-focused farms who have relied on off-farm income for the majority of their income for several years. Families operating Canada's largest farms are now the only ones in the business-focused sector who continue to rely on farm sources for more than half of their total income.
- Families operating small business-focused farms, that is, those with revenues from \$10,000 to \$49,999, have consistently relied on off-farm sources for most of their total income. Between 1990 and 2003, the percentage of total income from off-farm sources ranged from 87.1% to 92.6%.
- Families operating medium-size business-focused farms (with revenues from \$50,000 to \$99,999) have also relied on off-farm sources for most of their total income. From 1990 to 2003, medium-size farms have grown increasingly reliant on off-farm income. Off-farm income represented 66.3% of the total income of these families in 1990, but 90.0% in 2003.
- For families with large business-focused farm operations (annual revenues from \$100,000 to \$499,999), the portion of total income from off-farm sources has also grown steadily. In 1990, 37.3% of income came from off-farm sources. By 2003, 52.1% of total income came from off-farm sources.
- Families operating the very largest farms (with revenues of \$500,000 and over) are the sole exception to the trend in the business-focused sector. The proportion of these families' annual incomes from off-farm sources has remained relatively stable, ranging between 25.9% and 33.5% since 1990.
- Families whose focus was lifestyle-driven and families operating low-income farms were again totally dependent on income from off-farm sources.
- In 2003, average total income of farm families declined for the first time since the beginning of the data series in 1990 as the 3.9% increase in average off-farm income and the 35.3% jump in average net program payments were not sufficient to offset the 62.8% drop in average net market income.
- Among the main factors behind the drop in average net market income were back-to-back droughts in 2001 and 2002, and the closure of the United States border to live cattle exports after the diagnosis of the bovine spongiform encephalopathy (BSE) in a cow in northern Alberta in 2003. Once **adjusted for** capital cost allowance, average net market income of farm families dropped to a record deficit of \$8,497.
- Other factors behind the drop in net market income include higher expenses for fertilizer and lime, custom work and machine rental, pesticides, machinery fuel, machinery repairs, licenses and insurance, and higher, net interest expenses.

Notes to users

- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. It combines elements of income stabilization and disaster protection, helping producers protect their farming operations from both small and large drops in income. The CAIS program is a whole-farm approach and it is available to eligible farmers regardless of the commodities they produce.

The CAIS program was actually implemented in 2004. Producer Assistance 2003 was a transition measure until CAIS came into effect.

- The BSE crisis and the subsequent decline in cattle and calf revenues have had an impact on the estimates of the total income of farm families for 2003, which, in turn, has had an impact on statistical counts of beef cattle farms and farm families operating beef cattle operations.

Many farms were reclassified from the beef cattle category to another type of production as the decline in cattle prices relative to other agricultural products along with lower cattle marketings resulted in farms receiving a lower share of revenues from cattle compared with other agricultural commodities. Farms that were more diversified were more likely to be reclassified to another type of production when cattle prices and marketings declined relative to other agricultural commodities.

According to figures derived from the CAIS/TDP longitudinal data series, 13.9% of farms classified as beef cattle farms in 2002 were reclassified to another type of production in 2003, namely, oilseed and grain farming, and other crop farming (such as hay farming). The proportion of beef cattle farms in 2001 that had been reclassified to another type of production in 2002 was lower (12.0%).

Although the CAIS/TDP can produce estimates regardless of the revenue level, it was primarily designed to provide data for farms with reported annual revenues of \$10,000 and over. The gross operating revenues of many farms, particularly small farms, were often pushed below the \$10,000 threshold when these farms received lower revenues from the sale of cattle and other ruminants. These farms are excluded from the estimates.

According to figures derived from the CAIS/TDP longitudinal data series, 9.4% of farms classified as beef cattle farms in both 2002 and 2003 saw their gross operating revenues fall below the \$10,000 threshold in 2003. Conversely, 3.3% of beef cattle farms with less than \$10,000 in gross operating revenues in 2002 jumped to higher revenue classes in 2003. Therefore, this resulted in a net loss of 6.0% of beef cattle farms in the 2003 estimates. Assistance programs provided to help offset the impact of the export ban on cattle and beef products after the BSE diagnosis dampened the loss. In 2002, the net loss was 3.1%.

Although the BSE crisis resulted in lower farm sales particularly for farms in the beef sector, other farm types such as oilseed and grain farms were also affected by lower cattle sales.

Statistics on Income of Farm Families is a Statistics Canada's (STC) publication that puts into perspective financial data derived from the CAIS/TDP. This publication, along with the publication **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and the publication **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X), replace the former STC publication **Farm and Off-Farm Income Statistics** (Catalogue no. 21-019-X), which was terminated with the 2000 taxation year for the series on farm families.¹

1. In the publication **Farm and Off-Farm Income Statistics**, the series on farm operations and on farm operators were terminated with the 2001 taxation year.

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

This issue of **Statistics on Income of Farm Families** covers the 2003 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 1999.

Farm families refer to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income **adjusted for** capital cost allowance (i.e., total income minus capital cost allowance) are also presented in tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics** (AES) (Catalogue no. 21-010-X).² In the CAIS/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. This addition affects year-over-year comparisons between 2000 and 2001 for this particular farm type, as well as comparisons at the Canada level. Animal aquaculture farms are not included in the CAIS/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.

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

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (STC) 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 STC 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 Taxation Data Program is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).²

The information from personal income tax records also enabled the CAIS/TDP to produce off-farm income estimates for farm operators. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

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

The CAIS/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 CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm

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. Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA).

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

and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

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

This issue of **Statistics on Income of Farm Families** covers the 2003 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 1999.

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

Income of farm families – Annual review, 2003

Farm and off-farm income of families operating a single unincorporated farm with total operating revenues of \$10,000 and over.

Number of families

The total number of farm families decreased 6.1% in 2003, the largest decline since this data series started in 1990.¹ There were 135,490 farm families in 2003, down from 144,350 in 2002, according to taxation records. These families operated a total of 134,360 farms in 2003.

Average total income

Average total income of farm families declined in 2003 for the first time since 1990

Average total income of farm families declined in 2003 for the first time since the beginning of the data series in 1990, according to data from personal income tax returns.

Farm families saw their average total income decrease by 2.8% in 2003 to \$72,791. The 3.9% increase in average off-farm income was not sufficient to offset the 21.6% drop in average net farm operating income, excluding capital cost allowance.

Average total income **adjusted for** capital cost allowance (CCA) – an amount deducted from income, for tax purposes, to account for annual depreciation costs – declined 4.0% to \$60,048 in 2003. The CCA adjustment brought the average total income down by 17.5%.

Average net farm operating income fell sharply in 2003

Average net farm operating income fell sharply in 2003, as the 35.3% jump in average net program payments could not offset the 62.8% plunge in average net market income, which fell to a record low of \$4,246. Average net farm operating income declined for a second year in a row (Text table 1).

Among the main factors behind the drop in average net market income² were back-to-back droughts in 2001 and 2002 and the diagnosis of bovine spongiform encephalopathy (BSE) in a cow in northern Alberta in 2003. Cattle revenues declined sharply as both marketings and prices fell in the wake of the export ban on cattle and beef products after the BSE diagnosis.

Other factors behind the drop in net market income include higher expenses for fertilizer and lime, custom work and machine rental, pesticides, machinery fuel, machinery repairs, licenses and insurance, and higher net interest expenses.

1. The data series on total income of farm families for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1990. The trends discussed in this analysis refer to data dating back to 1990.

2. The net market income refers to the income drawn directly from the market, i.e., the difference between total operating revenues and total operating expenses minus net program payments.

However, higher revenues from the sales of dairy products and crops moderated the drop in average net market income. Higher prices implemented by the Canadian Dairy Commission (CDC)³ in February 2003 and higher marketings explained the rise in dairy product revenues. The growth in average crop revenues was fuelled by higher revenues from the sales of canola, soybeans, corn and fruits.

Text table 1
Sources of income of farm families, Canada, 2002 and 2003

	2002	2003	2002 to 2003
	\$		% change
Total income ¹	74,914	72,791	-2.8
Off-farm income ²	55,193	57,328	3.9
Off-farm employment income	38,461	39,455	2.6
Wages and salaries ³	35,477	36,466	2.8
Net non-farm self-employment	2,984	2,989	0.2
Investment income	4,895	5,205	6.3
Pension income	7,105	7,448	4.8
Government social transfers	2,390	2,355	-1.5
Other off-farm income	2,342	2,865	22.3
Net operating income ¹	19,722	15,463	-21.6
Net program payments	8,292	11,217	35.3
Net market income	11,429	4,246	-62.8
Adjustment for capital cost allowance (CCA)	12,377	12,743	3.0
Net market income adjusted for CCA	-947	-8,497	-797.3
Total income adjusted for capital cost allowance	62,538	60,048	-4.0

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

3. May include wages and salaries paid to family members from the farm business.

In 2003, average net program payments⁴ jumped to a record high of \$11,217. This was supported by three separate types of programs: the 2003 Transition Funding program;⁵ assistance programs provided to help offset the impact of the BSE-related ban; and crop insurance programs.

In 2003, net market income accounted for only about 28% of net farm operating income, compared with about 58% in 2002. Net market income also accounted for only about 6% of total income of farm families in 2003.⁶

When taking CCA into account, farm families registered, on average, a record deficit of \$8,497 in their net market income in 2003 compared with a deficit of \$947 in 2002.

Higher off-farm employment income largely contributed to the growth in off-farm income

Average off-farm income continued to climb in 2003, helped by growths in all of its major components, except government social transfers. Growth in average off-farm employment income was again the major factor contributing to the increase in average off-farm income of farm families (Text table 1).

3. 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.

4. Net program payments refers to program payments, excluding dairy subsidies and Net Income Stabilization Account withdrawals, and insurance proceeds after deducting stabilization levies or fees (government levies).

5. The Transition Funding program was implemented to support the agricultural industry during the period of transition to the new Agricultural Policy Framework.

6. In 2003, the share of net market income to net farm operating income and the share of net market income to total income were both record lows.

In 2003, the 2.8% growth in wages and salaries was the main contributor to the 2.6% rise in average off-farm employment income. Average off-farm employment income advanced at a slower pace than the year before, reflecting to a certain extent the slowdown in employment in 2003 due to job losses in the manufacturing sector. Employment in all Canadian sectors grew a mere 1.8% for the same period, compared with 3.9% the year before, as reported by the Labour Force Survey.

The growth in average off-farm income was also greatly supported by other off-farm income. The 23.8% jump in other income, which includes farm families' withdrawals from the Net Income Stabilization Account, explained the 22.3% rise in other off-farm income.

Average investment income grew 6.3% in 2003 due mostly to a 7.4% growth in average interest and other investment income and to a 1.0% rise in dividend income from taxable Canadian corporations. The increase in average interest and other investment income reflects the rise in the Bank of Canada rate, which rose from 2.71% in 2002 to 3.19% in 2003.

Average pension income of farm families increased at a slower pace, edging up 4.8 % in 2003, compared to 7.3% in 2002. Other pensions and superannuation income, which grew 6.7%, contributed the most to the rise in average pension income. Increases in Canada Pension Plan and Quebec Pension Plan income and in Old Age Security pension income also contributed to the rise in average pension income.

The 1.5% decrease in average government social transfers was mostly the result of a 16.9% drop in Workers' compensation benefits.

For the first time since 1990, off-farm income of farm families accounted for over three-quarters of total income. Off-farm income of all farm families accounted for 78.8% of total income in 2003, up from 73.7% the year before. Off-farm employment income accounted for over half (54.2%) of total income. Pension income represented 10.2% of total income and investment income, 7.2%.

When taking CCA into account, off-farm income represented a much greater proportion of total income of farm families. The off-farm income as a percentage of total income **adjusted for** CCA was 95.5% in 2003, up a solid 7.2 percentage points from 2002. This was the highest share registered since this series started in 1990.

Families operating a beef cattle farm were hit hard by the BSE crisis

Families operating a beef cattle farm posted the largest decline of all families in their average total income, down 7.9% to \$61,329. As a result, they also recorded the lowest average total income of all farm families in 2003. Their average net farm operating income plunged 62.9% as the fallout from BSE slashed cattle and calf revenues. Higher program payments and insurance proceeds were not enough to compensate for the decrease in cattle and calf revenues (Text table 2).

Cattle and calf revenues fell as marketings and prices both dropped in the wake of the May 20, 2003 export ban on cattle and beef products after the BSE diagnosis.

Revenues from international exports of live cattle and calves plunged drastically, as almost all exports are sent to the United States. Because of the trade ban, export markets had collapsed.

Revenues for slaughter cattle also dropped sharply as marketings and prices both fell because of reduced international demand for Canadian beef products following the ban. Revenues for slaughter calves declined due to lower prices.

The border remained closed to all Canadian beef exports until September 2003. At that time, the United States, followed by other countries, agreed to allow imports of Canadian boneless beef products from animals less than 30 months of age under a permit process. However, the border remained closed to live cattle and calves.⁷

7. The border reopened on July 18, 2005.

Text table 2
Average total income of farm families by farm type, Canada, 2003

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2002 to 2003	Total income adjusted for CCA	2002 to 2003
		\$		% change		\$	% change
Poultry and egg production	1,800	50,135	41,208	91,343	6.8	70,171	5.6
Potato farming	920	54,378	31,219	85,597	-7.8	62,964	-7.1
Dairy cattle and milk production	10,280	26,999	57,264	84,263	7.5	59,475	7.9
Fruit and tree nut farming	3,500	69,059	11,553	80,612	13.4	74,222	14.3
Oilseed and grain farming	47,940	60,631	19,231	79,862	-4.4	65,775	-6.0
Other animal production	8,560	79,206	-423	78,782	7.5	71,630	8.0
Greenhouse, nursery and floriculture production	2,090	55,044	17,834	72,879	0.9	61,826	-2.4
Hog and pig farming	2,900	41,590	29,244	70,834	2.4	49,620	3.1
Other crop farming	12,180	59,752	8,112	67,864	-5.6	58,029	-7.0
Other vegetable (except potato) and melon farming	1,820	44,919	19,172	64,091	3.6	55,387	4.7
Beef cattle ranching and farming, including feedlots	43,480	56,967	4,361	61,329	-7.9	51,350	-9.4
Total	135,490	57,328	15,463	72,791	-2.8	60,048	-4.0

1. Excluding taxable capital gains.
2. Excluding capital cost allowance.

In 2003, average total income of families specializing in potato farming went down a solid 7.8% to \$85,597. This decrease stemmed from a 32.1% drop in average net farm operating income, which was largely explained by lower revenues from potato sales, as prices for potatoes fell in 2003 compared with 2002. Accordingly, families operating potato farms saw their average total income slip to second place in 2003, behind average total income of families involved in poultry and egg production.

Families specialized in oilseed and grain farming also saw their average total income decrease in 2003, down 4.4% from the year before. Their average net farm operating income declined 20.4% as higher expenses for fertilizer and lime and pesticides, along with higher general expenses, outpaced increases in grain and oilseed revenues and in program payments and insurance proceeds. Lower revenues from net cash advances (including any Canadian Wheat Board payments reported on statement) also contributed to push down average net farm operating income. Fertilizer and lime expenses were higher mostly because of higher natural gas prices. Pesticide expenses were up as infestations such as grasshoppers on the Prairies led to higher pesticide usage.

Families specialized in other crop farming also recorded a decrease (-5.6%) in average total income in 2003.

Families specializing in fruit and tree nut farming saw the largest percentage gain in average total income in 2003. Their average total income grew 13.4% to \$80,612, above the average of all farm families for the first time since 1999. The growth in average total income was the result of a 20.0% rise in average net farm operating income and a 12.4% rise in average off-farm income.

Families running dairy cattle farms posted the second largest increase⁸ in average total income, up 7.5% to \$84,263, largely due to higher revenues from the sales of dairy products. As mentioned earlier, the higher prices implemented by the Canadian Dairy Commission (CDC) in February 2003 and higher marketings explained the rise in dairy product revenues. However, dairy farms were also affected by the BSE crisis, with a poor market for their cull cows and surplus bred heifers. Lower revenues from cattle sales in 2003 offset some of the rise in dairy revenues.

In 2003, average total income of farm families specialized in poultry and egg production grew 6.8%, helped by a 9.0% increase in average off-farm income and a 4.2% increase in average net farm operating income. Average revenues from poultry and egg sales rebounded from the previous year and supported the increase in average net farm operating income. Families specialized in poultry and egg production earned the highest average total income at \$91,343.

⁸ Families specialized in other animal production also posted a 7.5% increase in their average total income, which stood at \$78,782.

In 2003, only families running dairy cattle farms relied more on the income from farming activities. They drew 68.0% of their total income from the farm. Farm families specialized in poultry and egg production (45.1%) and those specialized in hog and pig farming (41.3%) drew over two-fifths of their total income from farming activities.

Families running hog and pig farms used capital cost allowance the most to lower their average total income (-29.9%). However, their average total income **adjusted for CCA** increased 3.1% in 2003, compared to 2002, to \$49,620 only, still the lowest total income **adjusted for CCA** among all farm types (Text table 2).

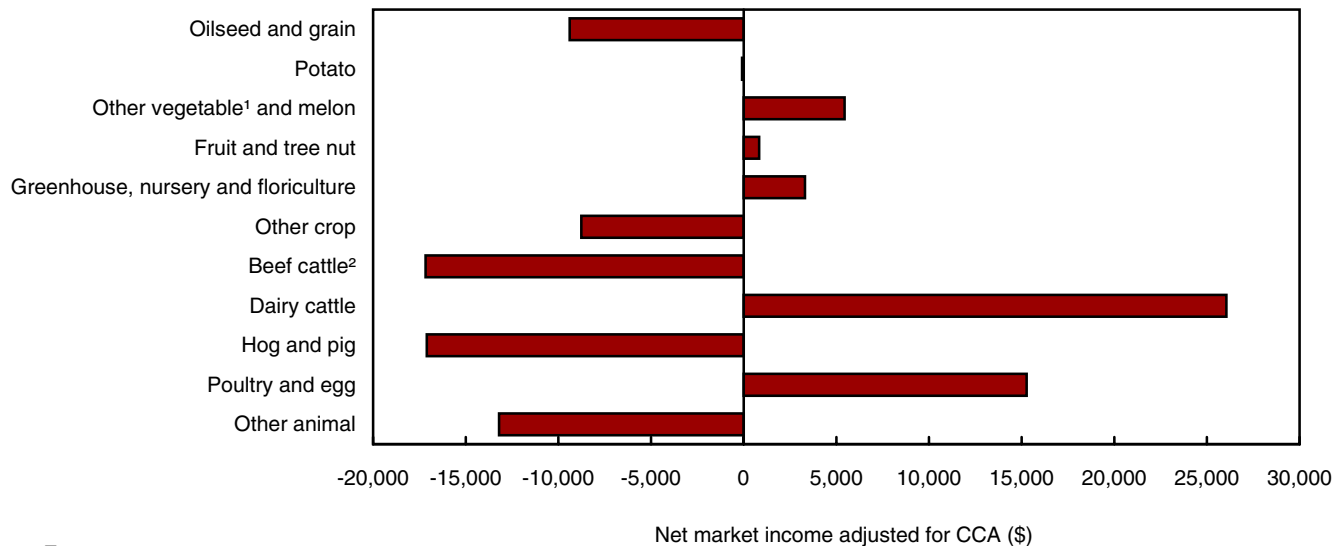
Families running dairy cattle farms also largely used capital cost allowance. Deducting CCA reduced their average total income by 29.4%. The average total income **adjusted for CCA** of these families rose 7.9% from 2002 to \$59,475 in 2003, still below the average of all farm families. When taking CCA into account, these families drew 54.6% of their total income from the farm.

Hit by the BSE crisis, families running beef cattle farms registered an average deficit of \$17,166 in their net market income **adjusted for CCA**, the largest deficit reported by farm families. This deficit is a record low since at least 1990 (Chart 1).

Families specialized in hog and pig farming showed a deficit 2.4 times larger than the year before in their average net market income **adjusted for CCA**. It was also the second largest deficit (-\$17,099) among all farm types and also a record deficit since the beginning of the data series.

Families specialized in other animal production, in oilseed and grain farming, in other crop farming and in potato farming also registered deficits in 2003 in average net market income **adjusted for CCA**.⁹

Chart 1
Average net market income adjusted for CCA of farm families by farm type, Canada, 2003



1. Except potato.
2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

The average net market income **adjusted for CCA** of families running dairy cattle and milk production farms grew 11.3% to \$26,052 in 2003. This was the highest average net market income **adjusted for CCA** among all farm types and also a record high since 1990. They were followed by those specialized in poultry and egg production, at \$15,270.¹⁰

9. These deficits were also record lows for families specialized in oilseed and grain farming and in other crop farming in 2003.
10. A comparison over the period from 1990 to 2003 shows that families specialized in the supply-managed sector (dairy production and poultry and egg production) systematically ranked first and second in average net market income **adjusted for CCA**, except in 1991 when the order was reversed.

Farm families in the Prairie provinces were impacted by the BSE crisis and the back-to-back droughts

Provincially, the BSE crisis in 2003 and the back-to-back droughts in 2001 and 2002 hit hard in the Prairie provinces. Average total income of farm families decreased 8.6% in Alberta, 7.1% in Saskatchewan and 5.0% in Manitoba (Text table 3).

Text table 3
Average total income of farm families by province, 2003

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2002 to 2003	Total income adjusted for CCA	2002 to 2003
		\$		% change	\$	% change	
Newfoundland and Labrador	140	54,837	13,003	67,841	3.3	56,757	1.9
Prince Edward Island	1,090	48,981	15,438	64,419	-3.6	51,793	-2.6
Nova Scotia	1,710	48,248	17,101	65,348	4.9	56,358	5.8
New Brunswick	1,220	45,151	19,566	64,717	1.2	51,774	1.3
Quebec	18,180	40,604	24,662	65,267	5.8	51,663	6.6
Ontario	31,740	65,613	15,192	80,805	2.6	69,130	2.1
Manitoba	12,610	45,960	18,842	64,801	-5.0	50,135	-6.0
Saskatchewan	29,250	53,256	13,890	67,146	-7.1	54,828	-8.4
Alberta	32,220	65,359	11,341	76,700	-8.6	62,747	-11.4
British Columbia	7,330	68,863	11,389	80,252	3.9	71,049	3.7
Canada	135,490	57,328	15,463	72,791	-2.8	60,048	-4.0

- 1. Excluding taxable capital gains.
- 2. Excluding capital cost allowance.

In Alberta, the fall in average total income was the result of a 47.4% drop in average net farm operating income in 2003. The steep drop in average net farm operating income was largely explained by the sharp decline in cattle revenues after the discovery of a single reported case of bovine spongiform encephalopathy (BSE) in Northern Alberta on May 20, 2003. Lower livestock expenses, due to declines in the cost of cattle purchases and in feed expenses, moderated somewhat the drop in average net farm operating income.

Average net farm operating income declined 33.6% in Saskatchewan and 21.1% in Manitoba, dragging down the average total income of farm families in these two provinces. Lower revenues from cattle sales and net cash advances along with higher crop expenses and higher general expenses were among the factors contributing to the declines in average net farm operating income of farm families in these provinces.¹¹ Higher program payments and insurance proceeds in the Prairie provinces could not offset these declines.

Besides Prairie farm families, those in Prince Edward Island also saw a decline (-3.6%) in average total income in 2003, the result of a 14.2% drop in average net farm operating income. Lower revenues from potato sales and from cattle sales along with higher general expenses and machinery expenses contributed to the drop in average net farm operating income.

Farm families in Ontario earned the highest average total income of all provinces for the first time since 1997. Their average total income was up 2.6% to \$80,805. British Columbia's farm families jumped to second place (\$80,252) and Alberta's farm families slipped to third place (\$76,700) after ranking first during the three previous years. In other provinces, average total income was below the national average.

In 2003, average off-farm income grew in every province. Farm families in Nova Scotia reported the largest increase (+6.6%) and Quebec, the second (+5.7%). Average off-farm income ranged from \$40,604 in Quebec to \$68,863 in British Columbia.

¹¹ In Saskatchewan, lower grain and oilseed revenues also played a role in the decline in average net farm operating income, while in Manitoba, higher feed expenses were another factor responsible for the drop.

The solid 5.7% increase in average off-farm income in Quebec and the 6.0% rise in average net farm operating income resulted in a 5.8% growth in average total income of farm families in this province. This is the largest percentage increase.

In addition to farm families in Quebec, only families in British Columbia and in Nova Scotia saw an increase in their average net farm operating income in 2003.

Farm families in British Columbia posted a 10.3% increase in their average net farm operating income. Higher revenues from the sales of crops, dairy products, and poultry and egg products along with a rise in revenues from custom work and machine rental, and higher program payments and insurance proceeds explained most of the growth in average net farm operating income. Average off-farm income also grew 2.9% in this province. In Nova Scotia, average net farm operating income grew only 0.3%.

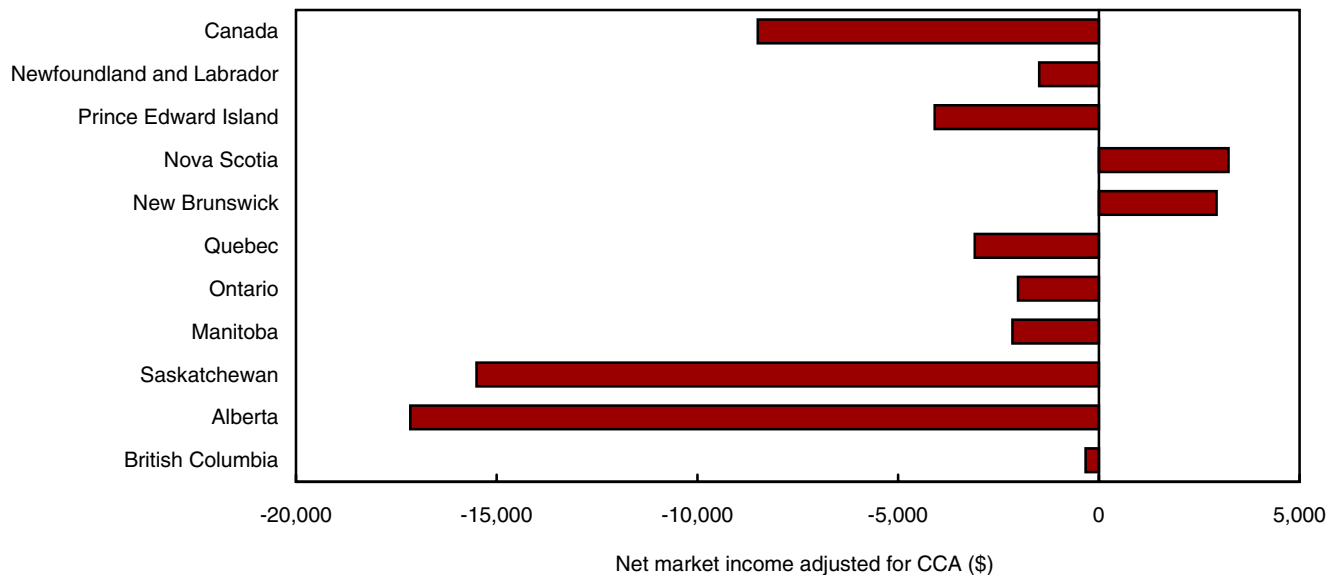
In 2003, Quebec’s farm families reported the highest average net farm operating income (\$24,662) as they usually did from 1998 to 2001. In 2002, they were surpassed by New Brunswick’s farm families who posted the second highest average net farm operating income (\$19,566) in 2003. The proportion of farm family’s total income from farming activities ranged from 14.2% in British Columbia to 37.8% in Quebec.

When taking CCA into account, farm families in British Columbia took the lead in average total income. Their average total income **adjusted for** CCA amounted to \$71,049 in 2003.

The impact of capital cost allowance on average total income varied by province. In Manitoba, claimed capital allowance reduced the average total income by 22.6% compared with 11.5% in British Columbia.

Farm families in Nova Scotia reported the highest average net market income **adjusted for** CCA for the sixth consecutive year in 2003. They earned \$3,228 in average net market income **adjusted for** CCA, down 38.9% from 2002. The only other province to record a positive average net market income **adjusted for** CCA was New Brunswick (\$2,933) (Chart 2).

Chart 2
Average net market income adjusted for CCA of farm families by province, 2003



Source: Statistics Canada, Whole Farm Database.

Alberta’s farm families registered a deficit of \$17,151 in average net market income **adjusted for** CCA in 2003. This deficit was more than five times greater than the one reported the previous year and was the largest deficit among

all provinces. Farm families in Saskatchewan reported the second largest deficit, at \$15,504. These deficits were record lows since the beginning of the data series in 1990.¹²

Families operating small business-focused farms posted the largest growth in average total income in 2003

Average total income varied greatly across the different farm typology groups. (Consult Appendix I for a detailed description of each type.)

In 2003, families operating small business-focused farms with revenues of \$10,000 to \$49,999 posted the largest increase (+4.2%) in average total income. They earned \$40,358 in average total income, the highest level since 1990.

Pension farm families reported a slight increase (+0.8%) in average total income. Average total income of families whose focus was lifestyle-driven remained practically unchanged (+0.001%). In both cases, the increase in average off-farm income compensated for the decline in average net farm operating income.

Families operating low-income farms registered the largest decline in average total income in 2003. Average total income dropped 6.5% to \$15,519 mostly due to a turnaround in net farm operating income, which went from a profit of \$758 in 2002 to a record deficit of \$2,653 in 2003. Average net program payments (including insurance proceeds) reached \$5,219 for families in that typology group but could not compensate for the record deficit of \$7,872 in average net market income.

Families operating medium-size business-focused farms (-6.4%), large business-focused farms (-6.1%) and very large business-focused farms (-3.7%) also posted a decline in average total income in 2003.

For the first time since 1990, families with large business-focused farm operations relied on off-farm sources for more than half of their total income – joining the ranks of families with small- and medium-size business-focused farms who have relied on off-farm income for the majority of their income for several years. Families operating very large farms are now the only ones in the business-focused sector who continue to rely on farm sources for more than half of their total income.

Families operating small business-focused farms have consistently relied on off-farm sources for most of their total income. Between 1990 and 2003, the percentage of total income from off-farm sources ranged from 87.1% to 92.6%.

Families operating medium-size business-focused farms have also relied on off-farm sources for most of their total income. From 1990 to 2003, medium-size farms have grown increasingly reliant on off-farm income. Off-farm income represented 66.3% of the total income of these families in 1990, but 90.0% in 2003.

For families with large business-focused farm operations, the portion of total income from off-farm sources has also grown steadily. In 1990, 37.3% of income came from off-farm sources. By 2003, 52.1% of total income came from off-farm sources.

Families operating very large business-focused farms are the sole exception to the trend. The proportion of these families' annual incomes from off-farm sources has remained relatively stable, ranging between 25.9% and 33.5% since 1990.

Families whose focus was lifestyle-driven and families operating low-income farms were again totally dependent on income from off-farm sources.

Pension farm families earned \$63,371 in average total income in 2003. Pension income accounted for 37.9% of their total family income, up 1.2 percentage points from 2002. These families had to depend more on income from non-farming activities in 2003. Their share of off-farm income continued to rise, up from 78.0% in 2002 to 81.6% in 2003.

Families involved in very large farms used capital cost allowance the most to reduce their average total income. Their average total income **adjusted for** CCA amounted to \$83,354, down 41.7% from their average total income

^{12.} Farm families in Quebec, Nova Scotia and Prince Edward Island also reported record lows in average net market income **adjusted for** CCA in 2003.

(Text table 4). However, the adjustment claimed for capital cost allowance was the lowest in percentage (-4.9%) for families whose focus was lifestyle-driven. As a result, these families obtained \$92,699 in average total income **adjusted for CCA**, still surpassing families operating very large farms.

Text table 4
Average total income of farm families by farm typology group, Canada, 2003

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2002 to 2003	Total income adjusted for CCA	2002 to 2003
		\$			% change	\$	% change
Business-focused farms							
Small farms	9,670	35,521	4,837	40,358	4.2	36,575	4.0
Medium farms	15,100	66,691	7,431	74,122	-6.4	64,571	-7.8
Large farms	34,540	41,971	38,589	80,560	-6.1	56,933	-9.9
Very large farms	4,090	47,332	95,590	142,922	-3.7	83,354	-9.7
Non-business-focused farms							
Pension farms	34,940	51,680	11,692	63,371	0.8	54,826	0.3
Lifestyle farms	26,800	103,719	-6,289	97,430	0.0	92,699	-0.1
Low-income farms	10,350	18,172	-2,653	15,519	-6.5	9,637	-11.0
Total	135,490	57,328	15,463	72,791	-2.8	60,048	-4.0

1. Excluding taxable capital gains.
 2. Excluding capital cost allowance.

CCA brought down the total income of families operating medium farms by 12.9% only compared with 29.3% for those operating large farms. When taking CCA into account, average total income of families operating medium farms (\$64,571) outperformed the average total income of families operating large farms (\$56,933).

On average, families in all farm typology groups reported deficits in average net market income **adjusted for CCA** in 2003 (Chart 3). Families running very large farms registered the largest deficit (-\$15,078) in average net market income **adjusted for CCA**. This deficit was a record low. Families operating large business-focused farms posted a deficit in average net market income **adjusted for CCA** for the first time since 1990.¹³

On average, families in all farm typology groups entirely rely on income from off-farm sources and from net program payments once capital cost allowance is deducted from their total income.

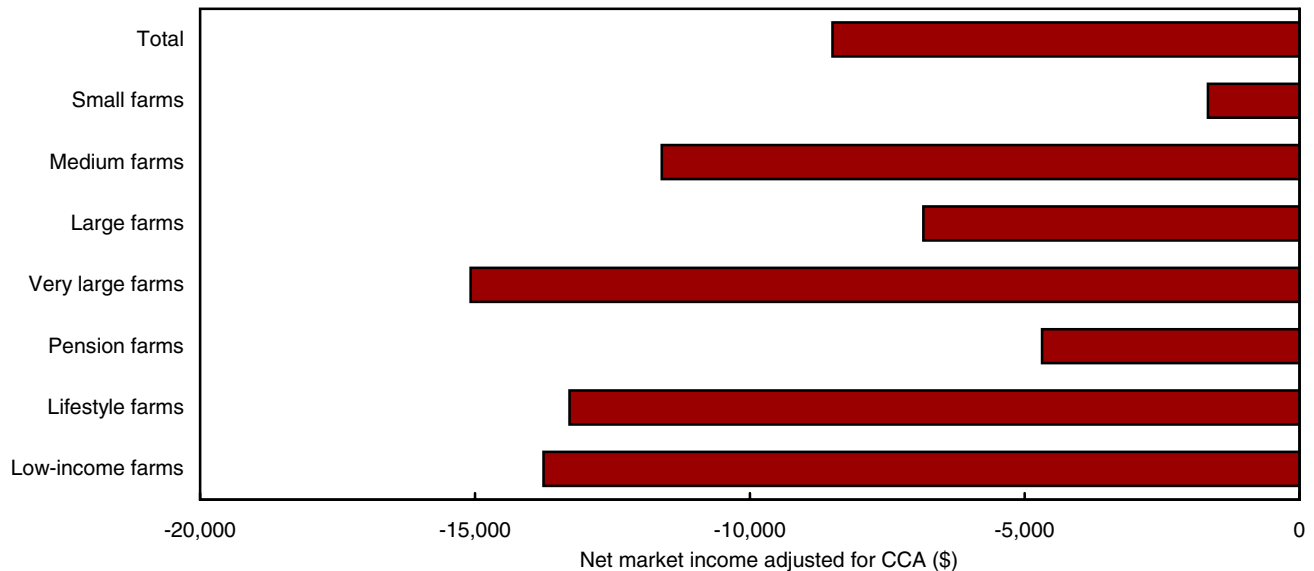
In Canada, only 3.4% of farm families reported a negative total income in 2003, however up 0.9 percentage points from 2002. Families operating low-income farms and those operating very large farms were the most likely to have a negative total income, with respectively 14.4% and 6.1% of these families showing a negative family income.

Among farm families that reported positive total income in 2003, 29.7% posted losses from farming activities. An additional 44.0% received less than one-half of their total income from farming activities. Only a majority of large farm families (52.8%) and of very large farm families (73.3%) received at least half of their income from farming activities.

The number of farm families operating low-income farms increased 0.8% from 2002 to 2003, while it decreased in all other farm typology groups. The number of farm families dropped the most for those operating a large farm, down 10.4% from 2002.

13. All other farm typology groups also posted record lows in average net market income **adjusted for CCA** in 2003, except small business-focused farms.

Chart 3
Average net market income adjusted for CCA of farm families by farm typology group, Canada, 2003



Source: Statistics Canada, Whole Farm Database.

The 20 % of families with the highest incomes earned 21 times more than the 20 % of families with the lowest incomes

One measure of income inequality is the ratio of average total income received by families in the top quintile of the income scale (the 20% of families with highest incomes) compared with the families in the bottom quintile.

In 2003, average total income of farm families in the top one-fifth of the income distribution was \$167,285, 21.3 times higher than the income of farm families at the bottom of the income spectrum. That is, the one-fifth of farm families with the highest income received \$21.31 in income for every \$1 received by the one-fifth with the lowest. This ratio was higher than the 2002 ratio, which stood at 13.7:1. This shows that the income inequality increased significantly between these two groups from 2002 to 2003.

Income inequality as measured by this ratio varied greatly across the different farm types and provinces.

In 2003, the average income of farm families specialized in potato farming in the highest quintile of the income distribution averaged \$190,526,¹⁴ 69.7 times higher than the income of farm families in the bottom quintile. However, the income of farm families operating a dairy cattle farm at the top of the income scale was \$165,978 on average, 7.1 times higher than the income of families at the bottom of the scale.

Average total income of farm families in the bottom quintile of the income distribution was highest for families operating a dairy cattle farm (\$23,315) and lowest for families operating a beef cattle farm (-\$3,568).

Provincially, the income inequality ratio ranged from 8.8:1 in Newfoundland and Labrador to 229.9:1 in Prince Edward Island. Average total income of farm families in the bottom quintile was highest in Newfoundland and Labrador (\$15,756) and lowest in Prince Edward Island (\$630).

¹⁴. This value should be used with caution.

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
21-016-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
21-019-X	Farm and off-farm income statistics
21-020-X	Food statistics
21-206-X	Statistics on income of farm operators
21-208-X	Statistics on revenues and expenses of farms
21-522-X	Farming facts
21-525-X	Understanding measurements of farm income
21-601-M	Agriculture and rural working paper series
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
23-001-X	The dairy review
23-003-X	Production of eggs
23-009-X	Stocks of frozen and chilled meats
23-010-X	Hog statistics
23-011-X	Sheep statistics
23-012-X	Cattle statistics
23-015-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
95F0301X	Farm data for the 2001 Census of Agriculture (Initial release)
95F0303X	Agriculture-Population Linkage data for the 2001 Census
95F0355X	Farm operator data for the 2001 Census of Agriculture (Initial release)

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
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
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
002-0027	Average total income of farm families by farm type, unincorporated sector
002-0028	Average family income by source and family total income group, unincorporated sector
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector
002-0031	Distribution of farm families by income group and family size, unincorporated sector

002-0032	Average total income of farm families by income quintile, unincorporated sector
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors
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
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
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector
002-0041	Average total income of farm operators by income quintile, unincorporated sector
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada
002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces

002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada

Selected surveys from Statistics Canada

3447	Taxation Data Program
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Statistical tables

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

		1999	2000	2001	2002	2003
Number of farm families	number	151,840 ^A	147,680 ^A	148,560 ^A	144,350 ^A	135,490 ^A
Number of farms	number	150,500 ^A	146,400 ^A	147,200 ^A	143,030 ^A	134,360 ^A
Off-farm income	\$'000	6,896,408^A	7,189,400^A	7,797,773^A	7,967,042^A	7,767,376^A
Average off-farm income	\$	45,419 ^A	48,682 ^A	52,489 ^A	55,193 ^A	57,328 ^A
Net operating income	\$'000	2,551,358	2,597,392	2,998,720	2,846,823	2,095,072
Average net operating income	\$	16,803	17,588	20,185	19,722	15,463
Total income	\$'000	9,447,767	9,786,792	10,796,493	10,813,866	9,862,449
Average total income	\$	62,222	66,270	72,674	74,914	72,791
Off-farm income as a percentage of total income	%	73.0	73.5	72.2	73.7	78.8
Total income adjusted for capital cost allowance	\$'000	7,641,733	8,055,150	9,003,520	9,027,302	8,135,852
Average total income adjusted for capital cost allowance	\$	50,328	54,545	60,605	62,538	60,048
Off-farm income as a percentage of total income adjusted for CCA	%	90.2	89.3	86.6	88.3	95.5

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

		1999	2000	2001	2002	2003
Number of farm families	number	160 ^A	170 ^A	150 ^A	140 ^A	140 ^A
Number of farms	number	150 ^A	160 ^A	140 ^A	140 ^A	130 ^A
Off-farm income	\$'000	6,575^A	7,446^A	7,022^A	7,275^A	7,677^A
Average off-farm income	\$	41,095 ^A	43,799 ^A	46,811 ^A	51,963 ^A	54,837 ^A
Net operating income	\$'000	1,748	1,986	1,949	1,923	1,820
Average net operating income	\$	10,922	11,680	12,992	13,736	13,003
Total income	\$'000	8,323	9,432	8,971	9,198	9,498
Average total income	\$	52,017	55,480	59,804	65,699	67,841
Off-farm income as a percentage of total income	%	79.0	78.9	78.3	79.1	80.8
Total income adjusted for capital cost allowance	\$'000	7,107	7,791	7,759	7,795	7,946
Average total income adjusted for capital cost allowance	\$	44,421	45,831	51,728	55,682	56,757
Off-farm income as a percentage of total income adjusted for CCA	%	92.5	95.6	90.5	93.3	96.6

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

		1999	2000	2001	2002	2003
Number of farm families	number	1,200 ^A	1,190 ^A	1,170 ^A	1,140 ^A	1,090 ^A
Number of farms	number	1,080 ^A	1,080 ^A	1,060 ^A	1,030 ^A	990 ^A
Off-farm income	\$'000	47,840^A	50,688^A	53,466^A	55,641^A	53,390^A
Average off-farm income	\$	39,866 ^A	42,595 ^A	45,697 ^A	48,808 ^A	48,981 ^A
Net operating income	\$'000	25,510	25,305	23,923	20,517	16,827
Average net operating income	\$	21,258	21,265	20,447	17,997	15,438
Total income	\$'000	73,349	75,993	77,389	76,159	70,217
Average total income	\$	61,124	63,860	66,144	66,806	64,419
Off-farm income as a percentage of total income	%	65.2	66.7	69.1	73.1	76.0
Total income adjusted for capital cost allowance	\$'000	58,526	60,225	62,038	60,622	56,454
Average total income adjusted for capital cost allowance	\$	48,772	50,609	53,024	53,177	51,793
Off-farm income as a percentage of total income adjusted for CCA	%	81.7	84.2	86.2	91.8	94.6

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

		1999	2000	2001	2002	2003
Number of farm families	number	1,830 ^A	1,910 ^A	1,800 ^A	1,680 ^A	1,710 ^A
Number of farms	number	1,730 ^A	1,780 ^A	1,690 ^A	1,580 ^A	1,600 ^A
Off-farm income	\$'000	73,968^A	79,558^A	77,993^A	76,005^A	82,503^A
Average off-farm income	\$	40,420 ^A	41,653 ^A	43,329 ^A	45,241 ^A	48,248 ^A
Net operating income	\$'000	37,919	35,297	36,569	28,630	29,242
Average net operating income	\$	20,721	18,480	20,316	17,042	17,101
Total income	\$'000	111,887	114,855	114,562	104,634	111,746
Average total income	\$	61,141	60,134	63,646	62,282	65,348
Off-farm income as a percentage of total income	%	66.1	69.3	68.1	72.6	73.8
Total income adjusted for capital cost allowance	\$'000	95,542	98,010	97,841	89,504	96,371
Average total income adjusted for capital cost allowance	\$	52,209	51,314	54,356	53,276	56,358
Off-farm income as a percentage of total income adjusted for CCA	%	77.4	81.2	79.7	84.9	85.6

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

		1999	2000	2001	2002	2003
Number of farm families	number	1,420 ^A	1,350 ^A	1,330 ^A	1,310 ^A	1,220 ^A
Number of farms	number	1,340 ^A	1,280 ^A	1,260 ^A	1,250 ^A	1,150 ^A
Off-farm income	\$'000	57,455^A	57,371^A	55,664^A	56,900^A	55,084^A
Average off-farm income	\$	40,461 ^A	42,497 ^A	41,853 ^A	43,435 ^A	45,151 ^A
Net operating income	\$'000	28,122	23,380	28,778	26,857	23,871
Average net operating income	\$	19,805	17,319	21,638	20,502	19,566
Total income	\$'000	85,577	80,751	84,443	83,757	78,954
Average total income	\$	60,266	59,815	63,491	63,937	64,717
Off-farm income as a percentage of total income	%	67.1	71.0	65.9	67.9	69.8
Total income adjusted for capital cost allowance	\$'000	70,323	64,726	67,043	66,961	63,164
Average total income adjusted for capital cost allowance	\$	49,523	47,945	50,409	51,115	51,774
Off-farm income as a percentage of total income adjusted for CCA	%	81.7	88.6	83.0	85.0	87.2

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

		1999	2000	2001	2002	2003
Number of farm families	number	19,920 ^A	18,800 ^A	19,030 ^A	18,690 ^A	18,180 ^A
Number of farms	number	18,220 ^A	17,110 ^A	17,340 ^A	17,090 ^A	16,600 ^A
Off-farm income	\$'000	654,182^A	646,073^A	703,107^A	717,917^A	738,185^A
Average off-farm income	\$	32,840 ^A	34,366 ^A	36,947 ^A	38,412 ^A	40,604 ^A
Net operating income	\$'000	506,902	476,215	472,535	434,918	448,360
Average net operating income	\$	25,447	25,331	24,831	23,270	24,662
Total income	\$'000	1,161,084	1,122,288	1,175,642	1,152,835	1,186,545
Average total income	\$	58,287	59,696	61,778	61,682	65,267
Off-farm income as a percentage of total income	%	56.3	57.6	59.8	62.3	62.2
Total income adjusted for capital cost allowance	\$'000	927,631	896,744	937,656	905,434	939,235
Average total income adjusted for capital cost allowance	\$	46,568	47,699	49,273	48,445	51,663
Off-farm income as a percentage of total income adjusted for CCA	%	70.5	72.0	75.0	79.3	78.6

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

		1999	2000	2001	2002	2003
Number of farm families	number	35,090 ^A	34,180 ^A	34,220 ^A	34,050 ^A	31,740 ^A
Number of farms	number	34,040 ^A	33,180 ^A	33,590 ^A	33,330 ^A	31,370 ^A
Off-farm income	\$'000	1,788,657^A	1,878,629^A	2,038,704^A	2,157,888^A	2,082,557^A
Average off-farm income	\$	50,973 ^A	54,963 ^A	59,576 ^A	63,374 ^A	65,613 ^A
Net operating income	\$'000	568,615	548,366	565,847	523,669	482,199
Average net operating income	\$	16,204	16,043	16,536	15,379	15,192
Total income	\$'000	2,357,273	2,426,996	2,604,551	2,681,557	2,564,755
Average total income	\$	67,178	71,006	76,112	78,754	80,805
Off-farm income as a percentage of total income	%	75.9	77.4	78.3	80.5	81.2
Total income adjusted for capital cost allowance	\$'000	1,984,547	2,070,221	2,229,614	2,305,365	2,194,179
Average total income adjusted for capital cost allowance	\$	56,556	60,568	65,155	67,705	69,130
Off-farm income as a percentage of total income adjusted for CCA	%	90.1	90.7	91.4	93.6	94.9

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

		1999	2000	2001	2002	2003
Number of farm families	number	14,480 ^A	14,150 ^A	14,140 ^A	13,490 ^A	12,610 ^A
Number of farms	number	14,590 ^A	14,430 ^A	14,340 ^A	13,660 ^A	12,620 ^A
Off-farm income	\$'000	541,798^A	556,277^A	607,551^A	597,979^A	579,551^A
Average off-farm income	\$	37,417 ^A	39,313 ^A	42,967 ^A	44,328 ^A	45,960 ^A
Net operating income	\$'000	236,323	233,321	304,080	322,315	237,592
Average net operating income	\$	16,321	16,489	21,505	23,893	18,842
Total income	\$'000	778,121	789,598	911,631	920,294	817,144
Average total income	\$	53,738	55,802	64,472	68,220	64,801
Off-farm income as a percentage of total income	%	69.6	70.5	66.6	65.0	70.9
Total income adjusted for capital cost allowance	\$'000	601,748	608,500	723,981	719,629	632,206
Average total income adjusted for capital cost allowance	\$	41,557	43,004	51,201	53,345	50,135
Off-farm income as a percentage of total income adjusted for CCA	%	90.0	91.4	83.9	83.1	91.7

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

		1999	2000	2001	2002	2003
Number of farm families	number	34,380 ^A	33,060 ^A	33,390 ^A	31,110 ^A	29,250 ^A
Number of farms	number	35,710 ^A	34,300 ^A	34,350 ^A	31,890 ^A	30,060 ^A
Off-farm income	\$'000	1,459,827^A	1,503,905^A	1,634,905^A	1,597,874^A	1,557,736^A
Average off-farm income	\$	42,462 ^A	45,490 ^A	48,964 ^A	51,362 ^A	53,256 ^A
Net operating income	\$'000	545,690	550,280	745,344	651,241	406,274
Average net operating income	\$	15,872	16,645	22,322	20,933	13,890
Total income	\$'000	2,005,517	2,054,184	2,380,249	2,249,115	1,964,010
Average total income	\$	58,334	62,135	71,286	72,296	67,146
Off-farm income as a percentage of total income	%	72.8	73.2	68.7	71.0	79.3
Total income adjusted for capital cost allowance	\$'000	1,572,933	1,654,878	1,981,425	1,861,653	1,603,721
Average total income adjusted for capital cost allowance	\$	45,751	50,057	59,342	59,841	54,828
Off-farm income as a percentage of total income adjusted for CCA	%	92.8	90.9	82.5	85.8	97.1

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

		1999	2000	2001	2002	2003
Number of farm families	number	35,520 ^A	35,390 ^A	35,850 ^A	35,160 ^A	32,220 ^A
Number of farms	number	36,270 ^A	36,010 ^A	36,390 ^A	35,880 ^A	32,910 ^A
Off-farm income	\$'000	1,815,795^A	1,957,687^A	2,144,343^A	2,192,490^A	2,105,855^A
Average off-farm income	\$	51,120 ^A	55,318 ^A	59,814 ^A	62,358 ^A	65,359 ^A
Net operating income	\$'000	521,353	622,354	741,777	758,650	365,412
Average net operating income	\$	14,678	17,586	20,691	21,577	11,341
Total income	\$'000	2,337,148	2,580,041	2,886,120	2,951,141	2,471,267
Average total income	\$	65,798	72,903	80,505	83,935	76,700
Off-farm income as a percentage of total income	%	77.7	75.9	74.3	74.3	85.2
Total income adjusted for capital cost allowance	\$'000	1,860,580	2,125,495	2,409,513	2,490,964	2,021,719
Average total income adjusted for capital cost allowance	\$	52,381	60,059	67,211	70,847	62,747
Off-farm income as a percentage of total income adjusted for CCA	%	97.6	92.1	89.0	88.0	104.2

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

		1999	2000	2001	2002	2003
Number of farm families	number	7,830 ^A	7,500 ^A	7,510 ^A	7,560 ^A	7,330 ^A
Number of farms	number	7,370 ^A	7,080 ^A	7,050 ^A	7,180 ^A	6,930 ^A
Off-farm income	\$'000	449,814 ^A	452,832 ^A	476,354 ^A	505,907 ^A	504,766 ^A
Average off-farm income	\$	57,447 ^A	60,378 ^A	63,429 ^A	66,919 ^A	68,863 ^A
Net operating income	\$'000	79,210	80,966	78,076	78,085	83,483
Average net operating income	\$	10,116	10,795	10,396	10,329	11,389
Total income	\$'000	529,023	533,798	554,430	583,992	588,249
Average total income	\$	67,564	71,173	73,826	77,248	80,252
Off-farm income as a percentage of total income	%	85.0	84.8	85.9	86.6	85.8
Total income adjusted for capital cost allowance	\$'000	462,349	469,624	488,053	518,196	520,792
Average total income adjusted for capital cost allowance	\$	59,048	62,617	64,987	68,544	71,049
Off-farm income as a percentage of total income adjusted for CCA	%	97.3	96.4	97.6	97.6	96.9

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

		1999	2000	2001	2002	2003
Number of farm families	number	56,230 ^A	52,740 ^A	52,810 ^A	50,480 ^A	47,940 ^A
Number of farms	number	57,220 ^A	53,460 ^A	53,640 ^A	50,560 ^A	47,980 ^A
Off-farm income	\$'000	2,764,056 ^A	2,773,583 ^A	3,004,729 ^A	2,998,793 ^A	2,906,658 ^A
Average off-farm income	\$	49,156 ^A	52,590 ^A	56,897 ^A	59,406 ^A	60,631 ^A
Net operating income	\$'000	1,008,070	967,811	1,247,411	1,219,015	921,928
Average net operating income	\$	17,928	18,351	23,621	24,148	19,231
Total income	\$'000	3,772,127	3,741,394	4,252,139	4,217,809	3,828,586
Average total income	\$	67,084	70,940	80,518	83,554	79,862
Off-farm income as a percentage of total income	%	73.3	74.1	70.7	71.1	75.9
Total income adjusted for capital cost allowance	\$'000	2,999,755	3,042,756	3,558,050	3,530,505	3,153,245
Average total income adjusted for capital cost allowance	\$	53,348	57,694	67,375	69,939	65,775
Off-farm income as a percentage of total income adjusted for CCA	%	92.1	91.2	84.4	84.9	92.2

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

		1999	2000	2001	2002	2003
Number of farm families	number	920 ^B	830 ^B	810 ^B	850 ^B	920 ^B
Number of farms	number	780 ^B	740 ^B	730 ^C	780 ^B	840 ^C
Off-farm income	\$'000	30,403^B	35,672^C	38,450^C	39,865^C	50,028^C
Average off-farm income	\$	33,046 ^A	42,978 ^A	47,469 ^B	46,900 ^B	54,378 ^B
Net operating income	\$'000	27,618	24,709	32,746	39,078	28,722
Average net operating income	\$	30,020	29,769	40,428	45,974	31,219
Total income	\$'000	58,021	60,381	71,196	78,943	78,750
Average total income	\$	63,066	72,748	87,897	92,874	85,597
Off-farm income as a percentage of total income	%	52.4	59.1	54.0	50.5	63.5
Total income adjusted for capital cost allowance	\$'000	42,042	44,726	54,235	57,623	57,927
Average total income adjusted for capital cost allowance	\$	45,698	53,887	66,957	67,792	62,964
Off-farm income as a percentage of total income adjusted for CCA	%	72.3	79.8	70.9	69.2	86.4

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

		1999	2000	2001	2002	2003
Number of farm families	number	1,710 ^B	1,900 ^B	1,970 ^B	1,780 ^B	1,820 ^B
Number of farms	number	1,580 ^B	1,770 ^B	1,800 ^B	1,700 ^B	1,750 ^B
Off-farm income	\$'000	57,459^B	74,646^B	83,951^B	77,843^B	81,752^B
Average off-farm income	\$	33,602 ^B	39,287 ^A	42,615 ^B	43,732 ^B	44,919 ^B
Net operating income	\$'000	30,705	29,789	32,337	32,262	34,894
Average net operating income	\$	17,956	15,678	16,415	18,125	19,172
Total income	\$'000	88,164	104,434	116,289	110,105	116,645
Average total income	\$	51,558	54,966	59,030	61,857	64,091
Off-farm income as a percentage of total income	%	65.2	71.5	72.2	70.7	70.1
Total income adjusted for capital cost allowance	\$'000	73,522	89,265	100,959	94,175	100,804
Average total income adjusted for capital cost allowance	\$	42,995	46,982	51,248	52,907	55,387
Off-farm income as a percentage of total income adjusted for CCA	%	78.2	83.6	83.2	82.7	81.1

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

		1999	2000	2001	2002	2003
Number of farm families	number	3,490 ^A	3,720 ^A	3,550 ^A	3,550 ^A	3,500 ^A
Number of farms	number	3,280 ^A	3,470 ^A	3,300 ^A	3,390 ^A	3,240 ^A
Off-farm income	\$'000	184,924^B	198,937^A	213,179^B	218,141^B	241,705^B
Average off-farm income	\$	52,987 ^A	53,478 ^A	60,051 ^A	61,448 ^A	69,059 ^B
Net operating income	\$'000	44,485	30,105	24,607	34,184	40,437
Average net operating income	\$	12,746	8,093	6,932	9,629	11,553
Total income	\$'000	229,408	229,042	237,786	252,325	282,142
Average total income	\$	65,733	61,571	66,982	71,077	80,612
Off-farm income as a percentage of total income	%	80.6	86.9	89.7	86.5	85.7
Total income adjusted for capital cost allowance	\$'000	208,321	208,746	216,780	230,602	259,776
Average total income adjusted for capital cost allowance	\$	59,691	56,115	61,065	64,958	74,222
Off-farm income as a percentage of total income adjusted for CCA	%	88.8	95.3	98.3	94.6	93.0

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

		1999	2000	2001	2002	2003
Number of farm families	number	2,350 ^B	2,000 ^B	2,180 ^B	2,160 ^B	2,090 ^B
Number of farms	number	2,230 ^B	1,890 ^B	2,090 ^B	2,030 ^B	2,010 ^B
Off-farm income	\$'000	95,712^B	80,203^B	103,897^B	116,895^B	115,042^C
Average off-farm income	\$	40,728 ^A	40,101 ^A	47,659 ^A	54,118 ^B	55,044 ^B
Net operating income	\$'000	47,832	36,070	37,768	39,056	37,274
Average net operating income	\$	20,354	18,035	17,325	18,082	17,834
Total income	\$'000	143,543	116,272	141,665	155,951	152,316
Average total income	\$	61,082	58,136	64,984	72,200	72,879
Off-farm income as a percentage of total income	%	66.7	69.0	73.3	75.0	75.5
Total income adjusted for capital cost allowance	\$'000	119,871	97,283	120,848	136,772	129,217
Average total income adjusted for capital cost allowance	\$	51,009	48,641	55,435	63,320	61,826
Off-farm income as a percentage of total income adjusted for CCA	%	79.8	82.4	86.0	85.5	89.0

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

		1999	2000	2001	2002	2003
Number of farm families	number	9,620 ^A	9,790 ^A	11,330 ^A	12,390 ^A	12,180 ^A
Number of farms	number	9,350 ^A	9,610 ^A	10,920 ^A	12,150 ^A	12,120 ^A
Off-farm income	\$'000	489,073 ^B	513,366 ^A	647,994 ^A	724,163 ^A	727,774 ^A
Average off-farm income	\$	50,839 ^A	52,438 ^A	57,193 ^A	58,447 ^A	59,752 ^A
Net operating income	\$'000	118,017	123,926	131,680	166,100	98,807
Average net operating income	\$	12,268	12,658	11,622	13,406	8,112
Total income	\$'000	607,091	637,292	779,674	890,264	826,581
Average total income	\$	63,107	65,096	68,815	71,853	67,864
Off-farm income as a percentage of total income	%	80.6	80.6	83.1	81.3	88.0
Total income adjusted for capital cost allowance	\$'000	519,341	552,895	678,315	772,781	706,792
Average total income adjusted for capital cost allowance	\$	53,986	56,475	59,869	62,371	58,029
Off-farm income as a percentage of total income adjusted for CCA	%	94.2	92.9	95.5	93.7	103.0

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

		1999	2000	2001	2002	2003
Number of farm families	number	49,240 ^A	49,640 ^A	49,550 ^A	47,780 ^A	43,480 ^A
Number of farms	number	49,630 ^A	49,830 ^A	49,820 ^A	48,440 ^A	44,060 ^A
Off-farm income	\$'000	2,261,379 ^A	2,461,717 ^A	2,543,407 ^A	2,621,113 ^A	2,476,942 ^A
Average off-farm income	\$	45,926 ^A	49,591 ^A	51,330 ^A	54,858 ^A	56,967 ^A
Net operating income	\$'000	407,225	507,183	643,530	561,393	189,631
Average net operating income	\$	8,270	10,217	12,987	11,750	4,361
Total income	\$'000	2,668,605	2,968,900	3,186,937	3,182,506	2,666,573
Average total income	\$	54,196	59,809	64,318	66,607	61,329
Off-farm income as a percentage of total income	%	84.7	82.9	79.8	82.4	92.9
Total income adjusted for capital cost allowance	\$'000	2,229,761	2,522,257	2,707,946	2,707,149	2,232,678
Average total income adjusted for capital cost allowance	\$	45,284	50,811	54,651	56,659	51,350
Off-farm income as a percentage of total income adjusted for CCA	%	101.4	97.6	93.9	96.8	110.9

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

		1999	2000	2001	2002	2003
Number of farm families	number	13,700 ^A	12,690 ^A	12,260 ^A	11,220 ^A	10,280 ^A
Number of farms	number	11,980 ^A	11,280 ^A	11,020 ^A	10,020 ^A	9,190 ^A
Off-farm income	\$'000	287,771^A	291,745^A	309,592^A	290,441^A	277,551^A
Average off-farm income	\$	21,005 ^A	22,990 ^A	25,252 ^A	25,886 ^A	26,999 ^A
Net operating income	\$'000	678,461	650,559	649,386	589,042	588,675
Average net operating income	\$	49,523	51,265	52,968	52,499	57,264
Total income	\$'000	966,232	942,304	958,978	879,483	866,226
Average total income	\$	70,528	74,256	78,220	78,385	84,263
Off-farm income as a percentage of total income	%	29.8	31.0	32.3	33.0	32.0
Total income adjusted for capital cost allowance	\$'000	699,413	676,391	689,763	618,461	611,404
Average total income adjusted for capital cost allowance	\$	51,052	53,301	56,261	55,121	59,475
Off-farm income as a percentage of total income adjusted for CCA	%	41.1	43.1	44.9	47.0	45.4

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

		1999	2000	2001	2002	2003
Number of farm families	number	3,950 ^A	3,880 ^A	3,680 ^A	3,240 ^A	2,900 ^A
Number of farms	number	3,900 ^A	3,920 ^A	3,710 ^A	3,190 ^A	2,830 ^A
Off-farm income	\$'000	127,534^B	129,357^B	138,292^B	134,135^B	120,612^B
Average off-farm income	\$	32,287 ^A	33,339 ^A	37,579 ^A	41,400 ^A	41,590 ^A
Net operating income	\$'000	105,189	155,422	156,461	90,012	84,807
Average net operating income	\$	26,630	40,057	42,517	27,781	29,244
Total income	\$'000	232,723	284,779	294,753	224,146	205,419
Average total income	\$	58,917	73,397	80,096	69,181	70,834
Off-farm income as a percentage of total income	%	54.8	45.4	46.9	59.8	58.7
Total income adjusted for capital cost allowance	\$'000	161,374	211,219	215,844	155,931	143,897
Average total income adjusted for capital cost allowance	\$	40,854	54,438	58,653	48,127	49,620
Off-farm income as a percentage of total income adjusted for CCA	%	79.0	61.2	64.1	86.0	83.8

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

		1999	2000	2001	2002	2003
Number of farm families	number	1,950 ^B	1,980 ^B	1,780 ^A	1,920 ^A	1,800 ^A
Number of farms	number	2,050 ^A	1,890 ^B	1,730 ^A	1,930 ^B	1,870 ^A
Off-farm income	\$'000	76,423^B	82,745^B	85,664^B	88,316^B	90,243^B
Average off-farm income	\$	39,191 ^A	41,790 ^A	48,126 ^A	45,998 ^A	50,135 ^A
Net operating income	\$'000	82,445	74,859	79,861	75,929	74,174
Average net operating income	\$	42,280	37,808	44,866	39,546	41,208
Total income	\$'000	158,868	157,604	165,525	164,245	164,417
Average total income	\$	81,471	79,598	92,991	85,544	91,343
Off-farm income as a percentage of total income	%	48.1	52.5	51.8	53.8	54.9
Total income adjusted for capital cost allowance	\$'000	122,870	122,868	128,465	127,577	126,307
Average total income adjusted for capital cost allowance	\$	63,010	62,055	72,171	66,446	70,171
Off-farm income as a percentage of total income adjusted for CCA	%	62.2	67.3	66.7	69.2	71.4

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

		1999	2000	2001	2002	2003
Number of farm families	number	8,440 ^A	8,480 ^A	8,640 ^A	8,980 ^A	8,560 ^A
Number of farms	number	8,230 ^A	8,540 ^A	8,430 ^A	8,830 ^A	8,480 ^A
Off-farm income	\$'000	514,064^B	546,139^B	628,641^B	657,357^B	678,001^B
Average off-farm income	\$	60,908 ^B	64,403 ^A	72,759 ^A	73,202 ^A	79,206 ^A
Net operating income	\$'000	701	-3,081	-37,254	590	-3,624
Average net operating income	\$	83	-363	-4,312	66	-423
Total income	\$'000	514,764	543,058	591,387	657,947	674,377
Average total income	\$	60,991	64,040	68,448	73,268	78,782
Off-farm income as a percentage of total income	%	99.9	100.6	106.3	99.9	100.5
Total income adjusted for capital cost allowance	\$'000	457,637	485,465	532,215	595,633	613,155
Average total income adjusted for capital cost allowance	\$	54,222	57,248	61,599	66,329	71,630
Off-farm income as a percentage of total income adjusted for CCA	%	112.3	112.5	118.1	110.4	110.6

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

	2003					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,090 ^A	1,710 ^A	1,220 ^A	18,180 ^A	31,740 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.4	23.4
Number of farms	130 ^A	990 ^A	1,600 ^A	1,150 ^A	16,600 ^A	31,370 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.4	23.3
	thousands of dollars					
Total income	9,498	70,217	111,746	78,954	1,186,545	2,564,755
Off-farm income	7,677^A	53,390^A	82,503^A	55,084^A	738,185^A	2,082,557^A
Off-farm employment income	4,751 ^A	35,356 ^A	55,034 ^A	36,042 ^A	513,066 ^A	1,429,903 ^A
Wages and salaries	4,378 ^A	33,297 ^A	50,261 ^A	33,526 ^A	483,018 ^A	1,322,736 ^A
Net off-farm self-employment income	374 ^D	2,060 ^B	4,774 ^D	2,516 ^C	30,048 ^B	107,168 ^B
Investment income	499 ^B	3,506 ^B	5,713 ^C	2,933 ^B	56,848 ^B	196,846 ^B
Pension income	1,328 ^A	6,722 ^A	12,776 ^B	9,674 ^B	76,668 ^A	302,203 ^A
Government social transfers	660 ^A	5,048 ^A	4,886 ^A	4,098 ^B	68,526 ^A	61,368 ^A
Other off-farm income	439 ^A	2,757 ^A	4,094 ^B	2,337 ^B	23,077 ^B	92,237 ^A
Net operating income	1,820	16,827	29,242	23,871	448,360	482,199
Net program payments	477 ^A	7,522 ^A	8,349 ^A	4,503 ^B	257,220 ^A	175,474 ^A
Net market income	1,344	9,305	20,893	19,368	191,140	306,724
Adjustment for capital cost allowance (CCA)	1,552 ^A	13,763 ^A	15,374 ^A	15,790 ^A	247,311 ^A	370,576 ^A
Net market income adjusted for CCA	-208	-4,458	5,519	3,578	-56,171	-63,852
Total income adjusted for CCA	7,946	56,454	96,371	63,164	939,235	2,194,179
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	12,610 ^A	29,250 ^A	32,220 ^A	7,330 ^A	135,490 ^A	
Distribution by province (%)	9.3	21.6	23.8	5.4	100.0	
Number of farms	12,620 ^A	30,060 ^A	32,910 ^A	6,930 ^A	134,360 ^A	
Distribution by province (%)	9.4	22.4	24.5	5.2	100.0	
	thousands of dollars					
Total income	817,144	1,964,010	2,471,267	588,249	9,862,449	
Off-farm income	579,551^A	1,557,736^A	2,105,855^A	504,766^A	7,767,376^A	
Off-farm employment income	393,119 ^A	1,021,364 ^A	1,508,165 ^A	348,916 ^A	5,345,774 ^A	
Wages and salaries	352,441 ^A	945,123 ^A	1,396,088 ^A	319,874 ^A	4,940,795 ^A	
Net off-farm self-employment income	40,677 ^C	76,241 ^B	112,077 ^B	29,042 ^C	404,979 ^A	
Investment income	42,891 ^A	120,670 ^B	212,102 ^A	63,157 ^B	705,187 ^A	
Pension income	73,787 ^A	235,697 ^A	233,054 ^A	57,246 ^A	1,009,153 ^A	
Government social transfers	30,293 ^A	59,967 ^A	63,390 ^A	20,799 ^A	319,039 ^A	
Other off-farm income	39,462 ^A	120,038 ^A	89,145 ^B	14,648 ^B	388,223 ^A	
Net operating income	237,592	406,274	365,412	83,483	2,095,072	
Net program payments	79,812 ^A	499,476 ^A	468,469 ^A	18,436 ^A	1,519,779 ^A	
Net market income	157,781	-93,201	-103,057	65,046	575,294	
Adjustment for capital cost allowance (CCA)	184,937 ^A	360,289 ^A	449,549 ^A	67,457 ^A	1,726,597 ^A	
Net market income adjusted for CCA	-27,157	-453,491	-552,605	-2,411	-1,151,303	
Total income adjusted for CCA	632,206	1,603,721	2,021,719	520,792	8,135,852	

Table 3-2
Off-farm income sources and net operating income of farm families, unincorporated sector by farm type, Canada

	2003					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	47,940^A	920^B	1,820^B	3,500^A	2,090^B	12,180^A
Distribution by farm type (%)	35.4	0.7	1.3	2.6	1.5	9.0
Number of farms	47,980^A	840^C	1,750^B	3,240^A	2,010^B	12,120^A
Distribution by farm type (%)	35.7	0.6	1.3	2.4	1.5	9.0
	thousands of dollars					
Total income	3,828,586	78,750	116,645	282,142	152,316	826,581
Off-farm income	2,906,658^A	50,028^C	81,752^B	241,705^B	115,042^C	727,774^A
Off-farm employment income	1,899,867 ^A	33,805 ^D	46,964 ^B	171,797 ^B	74,252 ^C	490,436 ^B
Wages and salaries	1,756,142 ^A	33,003 ^D	44,826 ^B	159,663 ^C	70,034 ^C	459,826 ^B
Net off-farm self-employment income	143,725 ^B	802 ^E	F	12,133 ^C	4,218 ^C	30,609 ^C
Investment income	280,802 ^A	3,970 ^D	7,850 ^D	19,666 ^B	11,095 ^D	78,215 ^B
Pension income	454,733 ^A	5,736 ^E	13,037 ^D	30,254 ^B	18,900 ^D	97,897 ^B
Government social transfers	84,962 ^A	3,182 ^D	6,234 ^B	10,629 ^B	4,923 ^B	29,293 ^B
Other off-farm income	186,294 ^A	3,335 ^B	7,667 ^D	9,360 ^B	5,872 ^B	31,934 ^C
Net operating income	921,928	28,722	34,894	40,437	37,274	98,807
Net program payments	696,833 ^A	7,978 ^B	9,147 ^C	15,145 ^B	7,266 ^B	85,741 ^A
Net market income	225,095	20,744	25,747	25,292	30,008	13,066
Adjustment for capital cost allowance (CCA)	675,341 ^A	20,823 ^B	15,841 ^B	22,366 ^A	23,100 ^B	119,789 ^A
Net market income adjusted for CCA	-450,247	-79	9,905	2,926	6,908	-106,723
Total income adjusted for CCA	3,153,245	57,927	100,804	259,776	129,217	706,792
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	43,480^A	10,280^A	2,900^A	1,800^A	8,560^A	135,490^A
Distribution by farm type (%)	32.1	7.6	2.1	1.3	6.3	100.0
Number of farms	44,060^A	9,190^A	2,830^A	1,870^A	8,480^A	134,360^A
Distribution by farm type (%)	32.8	6.8	2.1	1.4	6.3	100.0
	thousands of dollars					
Total income	2,666,573	866,226	205,419	164,417	674,377	9,862,449
Off-farm income	2,476,942^A	277,551^A	120,612^B	90,243^B	678,001^B	7,767,376^A
Off-farm employment income	1,782,783 ^A	181,553 ^A	85,735 ^B	67,190 ^B	510,654 ^B	5,345,774 ^A
Wages and salaries	1,644,580 ^A	171,602 ^A	78,084 ^B	60,470 ^B	461,885 ^B	4,940,795 ^A
Net off-farm self-employment income	138,202 ^B	9,951 ^B	7,651 ^B	6,719 ^C	48,768 ^D	404,979 ^A
Investment income	200,509 ^A	21,474 ^B	7,364 ^B	7,840 ^C	66,298 ^D	705,187 ^A
Pension income	291,239 ^A	26,618 ^B	5,193 ^B	7,136 ^C	58,279 ^C	1,009,153 ^A
Government social transfers	108,390 ^A	35,008 ^A	10,834 ^B	5,165 ^B	20,373 ^B	319,039 ^A
Other off-farm income	94,021 ^A	12,898 ^A	11,486 ^A	2,913 ^D	22,397 ^C	388,223 ^A
Net operating income	189,631	588,675	84,807	74,174	-3,624	2,095,072
Net program payments	502,109 ^A	66,039 ^A	72,873 ^A	8,578 ^C	48,157 ^B	1,519,779 ^A
Net market income	-312,479	522,635	11,934	65,596	-51,780	575,294
Adjustment for capital cost allowance (CCA)	433,895 ^A	254,822 ^A	61,522 ^A	38,110 ^A	61,222 ^A	1,726,597 ^A
Net market income adjusted for CCA	-746,374	267,814	-49,588	27,486	-113,002	-1,151,303
Total income adjusted for CCA	2,232,678	611,404	143,897	126,307	613,155	8,135,852

Table 3-3

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

	2003							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	9,670 ^A	15,100 ^A	34,540 ^A	4,090 ^A	34,940 ^A	26,800 ^A	10,350 ^A	135,490 ^A
Distribution by farm typology group (%)	7.1	11.1	25.5	3.0	25.8	19.8	7.6	100.0
Number of farms	10,000 ^A	15,330 ^A	34,200 ^A	3,480 ^A	34,820 ^A	26,380 ^A	10,160 ^A	134,360 ^A
Distribution by farm typology group (%)	7.4	11.4	25.5	2.6	25.9	19.6	7.6	100.0
	thousands of dollars							
Total income	390,260	1,119,242	2,782,540	584,551	2,214,193	2,611,123	160,624	9,862,449
Off-farm income	343,485 ^A	1,007,039 ^A	1,449,690 ^A	193,588 ^A	1,805,690 ^A	2,779,673 ^A	188,080 ^A	7,767,376 ^A
Off-farm employment income	250,830 ^A	829,515 ^A	1,067,416 ^A	133,562 ^A	500,154 ^B	2,449,631 ^A	114,561 ^B	5,345,774 ^A
Wages and salaries	229,021 ^A	762,408 ^A	972,890 ^A	120,613 ^A	459,115 ^B	2,295,129 ^A	101,521 ^A	4,940,795 ^A
Net off-farm self-employment income	21,808 ^C	67,107 ^B	94,527 ^A	12,949 ^A	41,039 ^D	154,502 ^B	13,040 ^E	404,979 ^A
Investment income	20,467 ^C	72,851 ^B	115,019 ^A	20,350 ^A	327,958 ^A	133,274 ^B	15,255 ^B	705,187 ^A
Pension income	21,449 ^C	22,276 ^B	31,748 ^B	2,353 ^C	840,270 ^A	77,566 ^B	13,475 ^C	1,009,153 ^A
Government social transfers	36,467 ^B	44,294 ^A	105,564 ^A	13,204 ^A	22,556 ^B	64,204 ^A	32,755 ^A	319,039 ^A
Other off-farm income	14,273 ^D	38,103 ^A	129,943 ^A	24,118 ^A	114,753 ^A	54,998 ^B	12,034 ^B	388,223 ^A
Net operating income	46,774	112,203	1,332,850	390,964	408,504	-168,550	-27,456	2,095,072
Net program payments	26,321 ^B	143,194 ^A	753,142 ^A	209,000 ^A	273,630 ^A	60,574 ^B	54,015 ^B	1,519,779 ^A
Net market income	20,453	-30,991	579,708	181,964	134,873	-229,124	-81,471	575,294
Adjustment for capital cost allowance (CCA)	36,583 ^A	144,213 ^A	816,064 ^A	243,632 ^A	298,569 ^A	126,777 ^A	60,877 ^A	1,726,597 ^A
Net market income adjusted for CCA	-16,130	-175,204	-236,356	-61,669	-163,695	-355,901	-142,348	-1,151,303
Total income adjusted for CCA	353,677	975,029	1,966,476	340,919	1,915,625	2,484,346	99,747	8,135,852
	percent							
Families with positive family income and:								
Loss from farming	30.8	26.1	9.1	4.4	29.8	59.6	34.2	29.7
Gain from farming less than 25%	41.3	37.0	11.9	5.1	35.4	38.6	13.3	28.0
Gain from farming between 25% and 49%	19.6	21.7	21.5	11.0	19.3	1.2	14.9	16.0
Gain from farming between 50% and 74%	3.8	9.7	27.9	24.2	10.1	0.0	13.3	12.8
Gain from farming equal to or more than 75%	3.1	3.7	24.9	49.1	3.4	0.0	10.0	10.1
Families with negative total income	1.3	1.9	4.8	6.1	1.9	0.6	14.4	3.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

	2003					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,090 ^A	1,710 ^A	1,220 ^A	18,180 ^A	31,740 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.4	23.4
Number of farms	130 ^A	990 ^A	1,600 ^A	1,150 ^A	16,600 ^A	31,370 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.4	23.3
	Average per family (\$)					
Total income	67,841	64,419	65,348	64,717	65,267	80,805
Off-farm income	54,837 ^A	48,981 ^A	48,248 ^A	45,151 ^A	40,604 ^A	65,613 ^A
Off-farm employment income	33,939 ^A	32,437 ^A	32,184 ^A	29,543 ^A	28,221 ^A	45,051 ^A
Wages and salaries	31,271 ^A	30,547 ^A	29,392 ^A	27,481 ^A	26,569 ^A	41,674 ^A
Net off-farm self-employment income	2,668 ^D	1,889 ^B	2,792 ^D	2,062 ^C	1,653 ^B	3,376 ^B
Investment income	3,562 ^B	3,217 ^B	3,341 ^C	2,404 ^B	3,127 ^B	6,202 ^B
Pension income	9,486 ^A	6,167 ^A	7,471 ^B	7,930 ^B	4,217 ^A	9,521 ^A
Government social transfers	4,718 ^A	4,631 ^A	2,857 ^A	3,359 ^B	3,769 ^A	1,933 ^A
Other off-farm income	3,133 ^A	2,529 ^A	2,394 ^B	1,915 ^B	1,269 ^B	2,906 ^A
Net operating income	13,003	15,438	17,101	19,566	24,662	15,192
Net program payments	3,405	6,901	4,883	3,691	14,149	5,528
Net market income	9,598	8,537	12,218	15,875	10,514	9,664
Adjustment for capital cost allowance (CCA)	11,084	12,626	8,991	12,943	13,603	11,675
Net market income adjusted for CCA	-1,486	-4,090	3,228	2,933	-3,090	-2,012
Total income adjusted for CCA	56,757	51,793	56,358	51,774	51,663	69,130
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	12,610 ^A	29,250 ^A	32,220 ^A	7,330 ^A	135,490 ^A	
Distribution by province (%)	9.3	21.6	23.8	5.4	100.0	
Number of farms	12,620 ^A	30,060 ^A	32,910 ^A	6,930 ^A	134,360 ^A	
Distribution by province (%)	9.4	22.4	24.5	5.2	100.0	
	Average per family (\$)					
Total income	64,801	67,146	76,700	80,252	72,791	
Off-farm income	45,960 ^A	53,256 ^A	65,359 ^A	68,863 ^A	57,328 ^A	
Off-farm employment income	31,175 ^A	34,918 ^A	46,808 ^A	47,601 ^A	39,455 ^A	
Wages and salaries	27,949 ^A	32,312 ^A	43,330 ^A	43,639 ^A	36,466 ^A	
Net off-farm self-employment income	3,226 ^C	2,607 ^B	3,478 ^B	3,962 ^C	2,989 ^A	
Investment income	3,401 ^A	4,125 ^B	6,583 ^A	8,616 ^B	5,205 ^A	
Pension income	5,851 ^A	8,058 ^A	7,233 ^A	7,810 ^A	7,448 ^A	
Government social transfers	2,402 ^A	2,050 ^A	1,967 ^A	2,838 ^A	2,355 ^A	
Other off-farm income	3,129 ^A	4,104 ^A	2,767 ^B	1,998 ^B	2,865 ^A	
Net operating income	18,842	13,890	11,341	11,389	15,463	
Net program payments	6,329	17,076	14,540	2,515	11,217	
Net market income	12,512	-3,186	-3,199	8,874	4,246	
Adjustment for capital cost allowance (CCA)	14,666	12,318	13,952	9,203	12,743	
Net market income adjusted for CCA	-2,154	-15,504	-17,151	-329	-8,497	
Total income adjusted for CCA	50,135	54,828	62,747	71,049	60,048	

Table 4-2

Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm type, Canada

	2003					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	47,940^A	920^B	1,820^B	3,500^A	2,090^B	12,180^A
Distribution by farm type (%)	35.4	0.7	1.3	2.6	1.5	9.0
Number of farms	47,980^A	840^C	1,750^B	3,240^A	2,010^B	12,120^A
Distribution by farm type (%)	35.7	0.6	1.3	2.4	1.5	9.0
	Average per family (\$)					
Total income	79,862	85,597	64,091	80,612	72,879	67,864
Off-farm income	60,631^A	54,378^B	44,919^B	69,059^B	55,044^B	59,752^A
Off-farm employment income	39,630 ^A	36,745 ^B	25,805 ^B	49,085 ^B	35,527 ^B	40,266 ^A
Wages and salaries	36,632 ^A	35,873 ^B	24,629 ^B	45,618 ^B	33,509 ^C	37,753 ^A
Net off-farm self-employment income	2,998 ^B	872 ^E	F	3,467 ^C	2,018 ^C	2,513 ^C
Investment income	5,857 ^A	4,316 ^D	4,313 ^D	5,619 ^B	5,309 ^C	6,422 ^B
Pension income	9,485 ^A	6,234 ^D	7,163 ^D	8,644 ^B	9,043 ^C	8,037 ^B
Government social transfers	1,772 ^A	3,458 ^D	3,425 ^B	3,037 ^B	2,356 ^B	2,405 ^B
Other off-farm income	3,886 ^A	3,625 ^B	4,213 ^D	2,674 ^B	2,810 ^B	2,622 ^C
Net operating income	19,231	31,219	19,172	11,553	17,834	8,112
Net program payments	14,536	8,672	5,026	4,327	3,477	7,040
Net market income	4,695	22,547	14,147	7,226	14,358	1,073
Adjustment for capital cost allowance (CCA)	14,087	22,634	8,704	6,390	11,053	9,835
Net market income adjusted for CCA	-9,392	-86	5,442	836	3,305	-8,762
Total income adjusted for CCA	65,775	62,964	55,387	74,222	61,826	58,029
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	43,480^A	10,280^A	2,900^A	1,800^A	8,560^A	135,490^A
Distribution by farm type (%)	32.1	7.6	2.1	1.3	6.3	100.0
Number of farms	44,060^A	9,190^A	2,830^A	1,870^A	8,480^A	134,360^A
Distribution by farm type (%)	32.8	6.8	2.1	1.4	6.3	100.0
	Average per family (\$)					
Total income	61,329	84,263	70,834	91,343	78,782	72,791
Off-farm income	56,967^A	26,999^A	41,590^A	50,135^A	79,206^A	57,328^A
Off-farm employment income	41,002 ^A	17,661 ^A	29,564 ^A	37,328 ^A	59,656 ^B	39,455 ^A
Wages and salaries	37,824 ^A	16,693 ^A	26,926 ^A	33,595 ^A	53,959 ^B	36,466 ^A
Net off-farm self-employment income	3,179 ^B	968 ^B	2,638 ^B	3,733 ^C	5,697 ^D	2,989 ^A
Investment income	4,612 ^A	2,089 ^B	2,539 ^B	4,355 ^C	7,745 ^D	5,205 ^A
Pension income	6,698 ^A	2,589 ^A	1,791 ^B	3,964 ^C	6,808 ^B	7,448 ^A
Government social transfers	2,493 ^A	3,405 ^A	3,736 ^A	2,869 ^B	2,380 ^B	2,355 ^A
Other off-farm income	2,162 ^A	1,255 ^A	3,961 ^A	1,619 ^D	2,616 ^C	2,865 ^A
Net operating income	4,361	57,264	29,244	41,208	-423	15,463
Net program payments	11,548	6,424	25,129	4,766	5,626	11,217
Net market income	-7,187	50,840	4,115	36,442	-6,049	4,246
Adjustment for capital cost allowance (CCA)	9,979	24,788	21,215	21,172	7,152	12,743
Net market income adjusted for CCA	-17,166	26,052	-17,099	15,270	-13,201	-8,497
Total income adjusted for CCA	51,350	59,475	49,620	70,171	71,630	60,048

Table 4-3

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

	2003							
	Business-focused farms				Non-business-focused farms			Total
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	9,670^A	15,100^A	34,540^A	4,090^A	34,940^A	26,800^A	10,350^A	135,490^A
Distribution by farm typology group (%)	7.1	11.1	25.5	3.0	25.8	19.8	7.6	100.0
Number of farms	10,000^A	15,330^A	34,200^A	3,480^A	34,820^A	26,380^A	10,160^A	134,360^A
Distribution by farm typology group (%)	7.4	11.4	25.5	2.6	25.9	19.6	7.6	100.0
	Average per family (\$)							
Total income	40,358	74,122	80,560	142,922	63,371	97,430	15,519	72,791
Off-farm income	35,521^A	66,691^A	41,971^A	47,332^A	51,680^A	103,719^A	18,172^A	57,328^A
Off-farm employment income	25,939 ^A	54,935 ^A	30,904 ^A	32,656 ^A	14,315 ^B	91,404 ^A	11,069 ^A	39,455 ^A
Wages and salaries	23,684 ^A	50,491 ^A	28,167 ^A	29,490 ^A	13,140 ^B	85,639 ^A	9,809 ^A	36,466 ^A
Net off-farm self-employment income	2,255 ^C	4,444 ^B	2,737 ^A	3,166 ^A	1,175 ^D	5,765 ^B	1,260 ^E	2,989 ^A
Investment income	2,117 ^C	4,825 ^B	3,330 ^A	4,975 ^A	9,386 ^A	4,973 ^B	1,474 ^B	5,205 ^A
Pension income	2,218 ^C	1,475 ^B	919 ^B	575 ^C	24,049 ^A	2,894 ^B	1,302 ^B	7,448 ^A
Government social transfers	3,771 ^A	2,933 ^A	3,056 ^A	3,228 ^A	646 ^B	2,396 ^A	3,165 ^A	2,355 ^A
Other off-farm income	1,476 ^C	2,523 ^A	3,762 ^A	5,897 ^A	3,284 ^A	2,052 ^B	1,163 ^B	2,865 ^A
Net operating income	4,837	7,431	38,589	95,590	11,692	-6,289	-2,653	15,463
Net program payments	2,722	9,483	21,805	51,100	7,831	2,260	5,219	11,217
Net market income	2,115	-2,052	16,784	44,490	3,860	-8,549	-7,872	4,246
Adjustment for capital cost allowance (CCA)	3,783	9,551	23,627	59,568	8,545	4,730	5,882	12,743
Net market income adjusted for CCA	-1,668	-11,603	-6,843	-15,078	-4,685	-13,280	-13,753	-8,497
Total income adjusted for CCA	36,575	64,571	56,933	83,354	54,826	92,699	9,637	60,048
	percent							
Families with positive family income and:								
Loss from farming	30.8	26.1	9.1	4.4	29.8	59.6	34.2	29.7
Gain from farming less than 25%	41.3	37.0	11.9	5.1	35.4	38.6	13.3	28.0
Gain from farming between 25% and 49%	19.6	21.7	21.5	11.0	19.3	1.2	14.9	16.0
Gain from farming between 50% and 74%	3.8	9.7	27.9	24.2	10.1	0.0	13.3	12.8
Gain from farming equal to or more than 75%	3.1	3.7	24.9	49.1	3.4	0.0	10.0	10.1
Families with negative total income	1.3	1.9	4.8	6.1	1.9	0.6	14.4	3.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	68,470^A	-3.8	60,231^A	2.7	16,973	-21.0	77,204	-3.6	64,391
Oilseed and grain farming	47,940 ^A	-5.0	60,631 ^A	2.1	19,231	-20.4	79,862	-4.4	65,775
Potato farming	920 ^B	8.2	54,378 ^B	15.9	31,219	-32.1	85,597	-7.8	62,964
Other vegetable (except potato) and melon farming	1,820 ^B	2.2	44,919 ^B	2.7	19,172	5.8	64,091	3.6	55,387
Fruit and tree nut farming	3,500 ^A	-1.4	69,059 ^B	12.4	11,553	20.0	80,612	13.4	74,222
Greenhouse, nursery and floriculture production	2,090 ^B	-3.2	55,044 ^B	1.7	17,834	-1.4	72,879	0.9	61,826
Other crop farming	12,180 ^A	-1.7	59,752 ^A	2.2	8,112	-39.5	67,864	-5.6	58,029
Animal production	67,030^A	-8.3	54,363^A	4.9	13,920	-22.7	68,283	-2.2	55,611
Beef cattle ranching and farming, including feedlots	43,480 ^A	-9.0	56,967 ^A	3.8	4,361	-62.9	61,329	-7.9	51,350
Dairy cattle and milk production	10,280 ^A	-8.4	26,999 ^A	4.3	57,264	9.1	84,263	7.5	59,475
Hog and pig farming	2,900 ^A	-10.5	41,590 ^A	0.5	29,244	5.3	70,834	2.4	49,620
Poultry and egg production	1,800 ^A	-6.3	50,135 ^A	9.0	41,208	4.2	91,343	6.8	70,171
Other animal production	8,560 ^A	-4.7	79,206 ^A	8.2	-423	..	78,782	7.5	71,630
Total	135,490^A	-6.1	57,328^A	3.9	15,463	-21.6	72,791	-2.8	60,048

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	80^A	0.0	56,064^A	-1.0	6,743	3.5	62,806	-0.5	56,260
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^A	0.0	40,963 ^A	-0.2	8,618	3.4	49,581	0.4	42,015
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
Animal production	60^A	0.0	53,290^A	14.1	23,736	-6.3	77,026	6.9	57,892
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
Total	140^A	0.0	54,837^A	5.5	13,003	-5.3	67,841	3.3	56,757

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	430^A	7.5	51,233^A	0.1	26,401	-14.9	77,634	-5.5	61,851
Oilseed and grain farming	50 ^C	0.0	51,208 ^B	2.0	5,122	-57.4	56,331	-9.5	49,013
Potato farming	230 ^A	-4.2	49,421 ^A	4.8	41,804	-11.6	91,225	-3.4	68,412
Other vegetable (except potato) and melon farming	30 ^B	-25.0	40,937 ^A	-28.3	30,658	..	71,595	22.3	57,563
Fruit and tree nut farming	40 ^C	x	66,033 ^A	x	-326	x	65,706	x	61,059
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	50 ^C	0.0	55,337 ^B	-5.8	8,625	-13.3	63,962	-6.8	55,649
Animal production	670^A	-8.2	47,575^A	0.1	8,107	-27.5	55,682	-5.1	45,276
Beef cattle ranching and farming, including feedlots	310 ^A	-16.2	52,450 ^A	-2.6	-4,930	..	47,520	-12.6	42,180
Dairy cattle and milk production	210 ^A	0.0	38,115 ^A	-1.7	30,480	-10.3	68,595	-5.7	50,831
Hog and pig farming	70 ^B	16.7	47,992 ^A	19.5	-5,444	..	42,548	13.1	28,686
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	60 ^C	-14.3	55,325 ^B	13.0	8,415	79.9	63,740	18.8	54,952
Total	1,090^A	-4.4	48,981^A	0.4	15,438	-14.2	64,419	-3.6	51,793

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	700^A	9.4	50,998^B	2.4	14,859	7.1	65,857	3.4	59,092
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	60 ^D	0.0	31,999 ^C	34.0	13,649	24.4	45,648	31.0	37,065
Fruit and tree nut farming	340 ^B	21.4	56,818 ^B	7.0	20,132	50.8	76,950	15.8	69,697
Greenhouse, nursery and floriculture production	170 ^C	-10.5	51,407 ^C	-6.6	12,994	-24.4	64,401	-10.8	57,937
Other crop farming	100 ^D	25.0	47,134 ^C	-4.8	5,333	-23.1	52,467	-7.0	45,984
Animal production	1,010^A	-2.9	46,368^A	9.3	18,472	-2.8	64,840	5.5	54,403
Beef cattle ranching and farming, including feedlots	460 ^B	-11.5	49,054 ^A	5.8	5,969	61.5	55,023	9.9	48,733
Dairy cattle and milk production	220 ^A	-8.3	33,009 ^A	8.3	57,516	13.3	90,525	11.4	68,054
Hog and pig farming	50 ^C	0.0	46,234 ^B	-1.9	3,231	-78.6	49,464	-20.5	33,301
Poultry and egg production	50 ^C	0.0	44,628 ^C	13.0	28,575	-29.5	73,203	-8.5	59,460
Other animal production	220 ^C	22.2	55,233 ^B	18.9	9,105	-41.8	64,338	3.6	57,872
Total	1,710^A	1.8	48,248^A	6.6	17,101	0.3	65,348	4.9	56,358

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

Farm type	2003									
	Average family income									
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	500^A	-9.1	47,648^A	7.5	27,077	7.4	74,726	7.5	58,578	
Oilseed and grain farming	30 ^E	x	43,869 ^D	x	x	x	x	x	x	
Potato farming	140 ^B	-6.7	39,462 ^B	26.9	69,889	-2.2	109,350	6.6	68,024	
Other vegetable (except potato) and melon farming	40 ^D	-33.3	32,920 ^C	-14.9	21,394	83.2	54,314	7.8	48,747	
Fruit and tree nut farming	100 ^C	-16.7	58,322 ^C	15.3	6,588	..	64,910	25.1	59,002	
Greenhouse, nursery and floriculture production	80 ^D	-20.0	56,177 ^C	-11.8	13,787	41.8	69,963	-4.7	62,185	
Other crop farming	110 ^C	-8.3	49,134 ^B	22.4	11,579	..	60,713	38.5	51,758	
Animal production	710^A	-5.3	43,382^A	1.4	14,855	-16.0	58,237	-3.7	47,171	
Beef cattle ranching and farming, including feedlots	400 ^B	-2.4	45,331 ^A	-2.5	1,094	-52.5	46,425	-4.9	40,398	
Dairy cattle and milk production	150 ^A	-16.7	33,480 ^A	5.0	54,617	-3.9	88,097	-0.7	60,479	
Hog and pig farming	50 ^D	-16.7	38,571 ^B	11.1	16,933	9.0	55,504	10.5	45,937	
Poultry and egg production	x	x	x	x	x	x	x	x	x	
Other animal production	90 ^D	0.0	54,195 ^D	2.2	5,258	33.2	59,453 ^E	4.4	52,771 ^E	
Total	1,220^A	-6.9	45,151^A	4.0	19,566	-4.6	64,717	1.2	51,774	

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

Farm type	2003									
	Average family income									
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	7,000^A	-1.5	48,093^A	5.4	12,664	-15.6	60,758	0.2	51,321	
Oilseed and grain farming	2,500 ^A	5.0	49,047 ^A	5.4	16,025	-4.7	65,072	2.7	52,089	
Potato farming	170 ^D	-5.6	47,436 ^C	3.7	4,619	-86.8	52,054 ^E	-35.5	44,377 ^E	
Other vegetable (except potato) and melon farming	560 ^C	-6.7	30,829 ^B	-9.6	19,024	-17.2	49,854	-12.6	41,342	
Fruit and tree nut farming	550 ^C	5.8	56,816 ^B	9.2	10,759	-17.1	67,575	4.0	60,743	
Greenhouse, nursery and floriculture production	440 ^C	2.3	41,971 ^C	8.4	21,980	-3.0	63,951	4.2	56,053	
Other crop farming	2,780 ^B	-7.3	49,967 ^A	6.0	7,748	-22.9	57,715	0.9	50,452	
Animal production	11,180^A	-3.4	35,918^A	5.7	32,167	13.4	68,085	9.2	51,875	
Beef cattle ranching and farming, including feedlots	3,920 ^A	1.0	45,685 ^A	6.4	12,888	49.0	58,573	13.5	49,370	
Dairy cattle and milk production	4,970 ^A	-7.6	24,031 ^A	5.4	50,714	10.5	74,746	8.8	52,511	
Hog and pig farming	760 ^B	-1.3	33,005 ^A	-13.4	55,994	31.4	88,998	10.3	58,280	
Poultry and egg production	250 ^C	-13.8	45,766 ^B	-0.6	29,879	11.6	75,646	3.9	62,886	
Other animal production	1,290 ^B	4.0	51,895 ^B	6.0	5,478	-4.2	57,372	4.9	51,089	
Total	18,180^A	-2.7	40,604^A	5.7	24,662	6.0	65,267	5.8	51,663	

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

Farm type	2003									
	Average family income									
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	15,040^A	-2.2	70,375^A	-0.8	12,813	-5.4	83,187	-1.5	72,660	
Oilseed and grain farming	10,060 ^A	-2.8	73,190 ^A	-1.8	13,487	-0.4	86,677	-1.6	75,956	
Potato farming	F	F	F	F	F	F	F	F	F	
Other vegetable (except potato) and melon farming	720 ^C	30.9	57,713 ^B	12.7	20,941	6.0	78,654	10.8	69,116	
Fruit and tree nut farming	830 ^C	-14.4	83,972 ^D	30.4	6,366	38.1	90,338	30.9	83,073	
Greenhouse, nursery and floriculture production	670 ^D	-4.3	59,197 ^C	1.7	15,148	-23.6	74,344	-4.7	59,761	
Other crop farming	2,570 ^B	-2.7	61,141 ^B	-9.6	8,622	-38.7	69,763	-14.6	60,028	
Animal production	16,700^A	-10.6	61,323^A	7.3	17,325	2.6	78,647	6.2	65,946	
Beef cattle ranching and farming, including feedlots	8,130 ^A	-12.8	64,666 ^A	4.5	2,079	-41.1	66,745	2.0	59,574	
Dairy cattle and milk production	3,690 ^A	-9.6	29,546 ^B	1.4	63,760	11.6	93,306	8.1	67,414	
Hog and pig farming	1,050 ^B	-17.3	47,870 ^A	1.5	23,786	-1.9	71,656	0.3	51,898	
Poultry and egg production	780 ^B	-9.3	51,515 ^B	15.2	54,231	17.7	105,746	16.5	80,438	
Other animal production	3,060 ^B	-2.5	97,827 ^B	12.7	-9,918	-49.7	87,910	9.6	82,126	
Total	31,740^A	-6.8	65,613^A	3.5	15,192	-1.2	80,805	2.6	69,130	

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

Farm type	2003									
	Average family income									
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	6,750^A	-3.2	48,793^A	2.8	25,737	-10.3	74,530	-2.1	57,228	
Oilseed and grain farming	5,860 ^A	-3.5	48,504 ^A	2.1	28,643	-5.8	77,147	-1.0	58,632	
Potato farming	60 ^E	..	69,797 ^D	4.4	22,015	-72.4	91,812 ^E	-37.4	63,489 ^E	
Other vegetable (except potato) and melon farming	30 ^E	-25.0	38,084 ^D	-27.7	F	F	F	F	F	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x	
Other crop farming	750 ^B	-1.3	50,064 ^B	8.3	5,504	-63.7	55,568	-9.5	47,142	
Animal production	5,860^A	-10.3	42,694^A	4.2	10,875	-42.0	53,569	-10.3	41,960	
Beef cattle ranching and farming, including feedlots	4,400 ^A	-11.6	44,340 ^A	2.5	2,941	-78.3	47,281	-16.8	38,231	
Dairy cattle and milk production	310 ^B	-8.8	21,272 ^B	12.4	58,475	-12.0	79,747	-6.6	50,096	
Hog and pig farming	400 ^B	-7.0	36,415 ^A	1.9	23,193	-22.2	59,608	-9.1	42,358	
Poultry and egg production	140 ^B	-6.7	26,847 ^B	6.4	53,325	-3.6	80,172	-0.5	58,216	
Other animal production	610 ^B	-3.2	49,640 ^B	18.5	26,117	49.5	75,757	27.6	60,798	
Total	12,610^A	-6.5	45,960^A	3.7	18,842	-21.1	64,801	-5.0	50,135	

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	20,400^A	-7.1	54,341^A	1.2	17,933	-27.2	72,274	-7.7	58,930
Oilseed and grain farming	18,950 ^A	-7.3	54,912 ^A	2.1	18,539	-26.9	73,451	-7.2	59,728
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	50 ^D	F	50,320 ^B	F	F	F	F	F	F
Other crop farming	1,350 ^C	-4.9	47,179 ^B	-9.6	9,233	-38.2	56,412	-16.0	48,501
Animal production	8,850^A	-3.3	50,756^A	11.1	4,582	-61.9	55,338	-4.1	45,374
Beef cattle ranching and farming, including feedlots	7,930 ^A	-2.8	50,864 ^B	11.0	2,902	-71.5	53,766	-4.0	44,288
Dairy cattle and milk production	130 ^C	-27.8	23,448 ^B	17.7	71,436	17.3	94,884	17.4	61,268
Hog and pig farming	130 ^E	-7.1	40,479 ^B	9.5	5,038	-76.8	45,516	-22.4	34,694
Poultry and egg production	F	F	F	F	F	F	F	F	F
Other animal production	570 ^C	-5.0	58,744 ^B	6.1	11,610	-33.4	70,354	-3.4	60,955
Total	29,250^A	-6.0	53,256^A	3.7	13,890	-33.6	67,146	-7.1	54,828

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	14,070^A	-2.8	69,150^A	6.9	18,025	-33.1	87,175	-4.9	71,776
Oilseed and grain farming	10,040 ^A	-6.0	68,321 ^A	5.1	21,731	-28.8	90,052	-5.7	73,973
Potato farming	30 ^A	x	37,812 ^A	x	64,072	x	101,883	x	-20,102
Other vegetable (except potato) and melon farming	40 ^D	x	59,185 ^D	x	18,569	x	77,755	x	70,298
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	220 ^E	4.8	62,793 ^D	38.8	14,095	69.3	F	F	F
Other crop farming	3,690 ^B	5.1	72,262 ^B	10.8	7,993	-51.3	80,274	-1.7	67,004
Animal production	18,140^A	-12.3	62,418^A	2.8	6,169	-65.4	68,587	-12.7	55,742
Beef cattle ranching and farming, including feedlots	15,720 ^A	-11.0	62,395 ^A	2.6	5,015	-73.5	67,410	-15.4	54,862
Dairy cattle and milk production	260 ^B	-3.7	22,688 ^B	11.8	83,511	-2.6	106,199	0.2	59,661
Hog and pig farming	330 ^B	-23.3	44,813 ^C	24.9	18,235	-10.2	63,049	12.2	45,180
Poultry and egg production	170 ^B	0.0	36,002 ^B	-0.7	36,200	-24.1	72,202	-14.0	49,165
Other animal production	1,690 ^C	-22.1	74,689 ^B	4.0	-314	87.5	74,374	7.3	66,065
Total	32,220^A	-8.4	65,359^A	4.8	11,341	-47.4	76,700	-8.6	62,747

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

Farm type	2003								
	Average family income								
	Number of farm families	Change 2003/2002	Off-farm income	Change 2003/2002	Net operating income	Change 2003/2002	Total income	Change 2003/2002	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	3,490^A	-3.6	66,294^A	4.1	14,879	10.4	81,173	5.2	73,352
Oilseed and grain farming	430 ^B	-8.5	75,857 ^A	16.9	17,426	-6.6	93,283	11.6	83,404
Potato farming	40 ^D	x	64,882 ^D	x	37,115	x	F	x	F
Other vegetable (except potato) and melon farming	290 ^C	-23.7	45,737 ^D	-9.2	17,306	25.5	63,043	-1.8	55,369
Fruit and tree nut farming	1,570 ^A	0.0	69,437 ^A	5.9	13,727	13.7	83,164	7.1	77,407
Greenhouse, nursery and floriculture production	410 ^B	5.1	60,587 ^D	-2.1	24,040	20.3	84,627	3.4	72,572
Other crop farming	770 ^B	-4.9	65,361 ^A	-2.0	8,750	-0.5	74,111	-1.9	65,762
Animal production	3,850^A	-2.3	71,193^A	1.9	8,191	10.6	79,385	2.7	68,952
Beef cattle ranching and farming, including feedlots	2,230 ^A	-9.7	61,428 ^A	0.6	2,652	-5.5	64,080	0.3	54,918
Dairy cattle and milk production	310 ^A	3.3	38,956 ^A	7.4	78,176	8.0	117,132	7.8	85,044
Hog and pig farming	50 ^C	0.0	52,599 ^B	-4.8	10,717	20.0	63,317	-1.4	46,660
Poultry and egg production	290 ^B	3.6	72,304 ^B	0.7	20,232	-1.5	92,536	0.2	76,938
Other animal production	970 ^B	12.8	104,089 ^C	-3.2	-5,527	9.0	98,562	-2.9	94,096
Total	7,330^A	-3.0	68,863^A	2.9	11,389	10.3	80,252	3.9	71,049

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

Family total income group ¹	2003							
	Number of farm families	Average family income by source						
		Off-farm employment income	Investment income	Pension income	Other ³ off-farm income	Off-farm income	Net operating income	Total income
number	dollars							
All families								
Under \$10,000 ⁴	7,820 ^A	11,769 ^B	2,486 ^C	3,524 ^B	4,926 ^A	22,704 ^A	-50,432	-27,727
\$10,000 to \$19,999	6,550 ^A	9,511 ^B	2,144 ^B	6,191 ^B	3,855 ^A	21,702 ^A	-6,163	15,538
\$20,000 to \$29,999	11,610 ^A	10,581 ^A	2,416 ^B	8,600 ^A	4,017 ^A	25,614 ^A	-291	25,324
\$30,000 to \$39,999	14,190 ^A	15,248 ^A	2,476 ^B	8,180 ^A	4,159 ^A	30,064 ^A	5,061	35,125
\$40,000 to \$49,999	13,700 ^A	21,666 ^A	3,062 ^B	8,146 ^B	4,739 ^A	37,612 ^A	7,666	45,278
\$50,000 to \$99,999	51,970 ^A	37,755 ^A	4,327 ^A	7,521 ^A	5,173 ^A	54,776 ^A	17,793	72,568
\$100,000 and over	29,640 ^A	87,474 ^A	11,525 ^A	7,510 ^B	6,883 ^A	113,393 ^A	48,298	161,691
Total	135,490^A	39,455^A	5,205^A	7,448^A	5,220^A	57,328^A	15,463	72,791
Families whose farm had operating revenues of less than \$50,000 in 2003								
Under \$10,000 ⁴	3,240 ^B	9,148 ^D	2,153 ^D	5,245 ^B	3,054 ^B	19,599 ^B	-26,942	-7,344
\$10,000 to \$19,999	4,120 ^B	8,597 ^B	2,400 ^C	7,956 ^B	3,240 ^B	22,193 ^A	-6,854	15,339
\$20,000 to \$29,999	7,350 ^A	10,054 ^B	2,285 ^B	11,357 ^A	3,498 ^B	27,195 ^A	-2,156	25,038
\$30,000 to \$39,999	8,420 ^A	16,470 ^A	2,836 ^B	11,073 ^B	3,594 ^B	33,973 ^A	940	34,913
\$40,000 to \$49,999	7,200 ^A	26,177 ^A	3,600 ^B	11,184 ^B	4,175 ^B	45,135 ^A	-93	45,042
\$50,000 to \$99,999	23,100 ^A	50,369 ^A	5,297 ^B	10,816 ^A	4,226 ^A	70,709 ^A	514	71,223
\$100,000 and over	11,140 ^A	127,756 ^A	13,073 ^B	10,222 ^B	5,233 ^B	156,283 ^A	-769	155,514
Total	64,590^A	47,282^A	5,443^A	10,387^A	4,107^A	67,220^A	-1,866	65,353
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2003								
Under \$10,000 ⁴	1,900 ^B	12,363 ^C	1,859 ^C	2,717 ^C	4,774 ^B	21,712 ^B	-42,901	-21,189
\$10,000 to \$19,999	1,380 ^B	11,179 ^C	1,533 ^D	4,288 ^E	4,135 ^B	21,134 ^B	-5,346	15,788
\$20,000 to \$29,999	2,310 ^A	12,858 ^B	2,934 ^D	4,399 ^B	4,270 ^A	24,461 ^A	865	25,326
\$30,000 to \$39,999	2,970 ^A	15,176 ^B	2,184 ^C	4,955 ^B	4,198 ^B	26,513 ^A	8,533	35,045
\$40,000 to \$49,999	3,010 ^A	19,760 ^A	3,136 ^D	6,460 ^B	4,895 ^A	34,252 ^A	11,260	45,512
\$50,000 to \$99,999	10,400 ^A	38,680 ^A	4,527 ^B	7,634 ^B	4,972 ^A	55,813 ^A	15,610	71,423
\$100,000 and over	3,650 ^A	107,202 ^A	16,503 ^C	8,917 ^C	6,915 ^C	139,537 ^A	16,030	155,567
Total	25,610^A	37,709^A	5,291^B	6,531^A	5,026^A	54,558^A	7,540	62,098
Families whose farm had operating revenues of \$100,000 and more in 2003								
Under \$10,000 ⁴	2,670 ^A	14,526 ^B	3,334 ^D	2,010 ^B	7,304 ^A	27,174 ^B	-84,562	-57,389
\$10,000 to \$19,999	1,050 ^A	10,903 ^B	1,945 ^D	1,767 ^B	5,906 ^A	20,520 ^A	-4,580	15,940
\$20,000 to \$29,999	1,950 ^A	9,863 ^B	2,297 ^D	3,182 ^C	5,673 ^A	21,015 ^A	5,362	26,377
\$30,000 to \$39,999	2,800 ^A	11,650 ^A	1,706 ^B	2,904 ^C	5,817 ^A	22,077 ^A	13,781	35,858
\$40,000 to \$49,999	3,500 ^A	13,998 ^A	1,886 ^B	3,328 ^C	5,768 ^A	24,980 ^A	20,526	45,505
\$50,000 to \$99,999	18,470 ^A	21,463 ^A	3,002 ^A	3,336 ^A	6,470 ^A	34,271 ^A	40,652	74,923
\$100,000 and over	14,860 ^A	52,427 ^A	9,145 ^B	5,131 ^A	8,113 ^A	74,816 ^A	92,991	167,807
Total	45,300^A	29,285^A	4,816^A	3,777^A	6,916^A	44,793^A	44,650	89,443

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

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

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

4. Includes losses.

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

Province	2003							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Canada	9,670^A	15,100^A	34,540^A	4,090^A	34,940^A	26,800^A	10,350^A	135,490^A
Newfoundland and Labrador	x	x	x	x	30 ^A	40 ^A	x	140 ^A
Prince Edward Island	100 ^C	100 ^B	320 ^A	80 ^A	240 ^A	190 ^B	80 ^C	1,090 ^A
Nova Scotia	160 ^C	130 ^B	370 ^A	60 ^A	430 ^B	360 ^B	210 ^C	1,710 ^A
New Brunswick	110 ^C	120 ^C	240 ^A	60 ^B	310 ^B	220 ^B	150 ^C	1,220 ^A
Quebec	1,570 ^B	2,270 ^B	6,410 ^A	850 ^A	2,920 ^A	2,610 ^B	1,550 ^B	18,180 ^A
Ontario	1,670 ^B	3,090 ^B	7,550 ^A	1,080 ^A	8,690 ^A	7,840 ^A	1,840 ^B	31,740 ^A
Manitoba	1,170 ^B	1,170 ^A	3,860 ^A	450 ^A	2,910 ^A	1,780 ^A	1,290 ^A	12,610 ^A
Saskatchewan	2,300 ^B	3,630 ^A	7,310 ^A	410 ^A	8,620 ^A	4,720 ^A	2,270 ^B	29,250 ^A
Alberta	2,090 ^B	3,880 ^A	7,140 ^A	870 ^A	8,910 ^A	7,210 ^A	2,130 ^B	32,220 ^A
British Columbia	490 ^B	720 ^A	1,310 ^A	230 ^A	1,890 ^A	1,880 ^A	820 ^B	7,330 ^A
Average total income (\$)								
Canada	40,358	74,122	80,560	142,922	63,371	97,430	15,519	72,791
Newfoundland and Labrador	x	x	x	x	x	87,166	x	67,841
Prince Edward Island	38,379	64,174	71,143	106,599	59,434	75,216	12,308	64,419
Nova Scotia	41,334	76,036	79,853	135,160	54,393	90,034	13,021	65,348
New Brunswick	39,878	69,449	85,286	160,302	49,242	83,470	16,307	64,717
Quebec	39,311	63,819	74,054	119,164	48,299	89,697	19,130	65,267
Ontario	41,807	82,098	86,960	168,049	67,031	100,766	17,128	80,805
Manitoba	39,099	59,068	79,340	152,194	54,781	83,212	15,459	64,801
Saskatchewan	41,428	69,998	78,722	126,583	62,156	87,836	16,672	67,146
Alberta	38,966	77,694	81,082	132,253	68,214	105,210	13,274	76,700
British Columbia	42,754	100,767	87,885	164,809	70,673	107,202	8,552 ^E	80,252

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

Farm type	2003							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Crop production	4,360^B	8,090^A	16,470^A	1,480^A	20,920^A	13,050^A	4,100^A	68,470^A
Oilseed and grain farming	2,610 ^B	5,890 ^A	12,830 ^A	1,000 ^A	15,330 ^A	7,970 ^A	2,290 ^B	47,940 ^A
Potato farming	F	F	250 ^B	140 ^B	190 ^E	140 ^E	30 ^C	920 ^B
Other vegetable (except potato) and melon farming	180 ^D	280 ^D	440 ^B	70 ^B	410 ^D	220 ^D	240 ^D	1,820 ^B
Fruit and tree nut farming	260 ^C	460 ^B	660 ^A	60 ^B	930 ^B	870 ^B	280 ^D	3,500 ^A
Greenhouse, nursery and floriculture production	140 ^D	210 ^C	550 ^B	120 ^B	620 ^D	360 ^D	100 ^C	2,090 ^B
Other crop farming	1,150 ^C	1,140 ^B	1,740 ^A	100 ^B	3,430 ^B	3,480 ^B	1,140 ^C	12,180 ^A
Animal production	5,300^A	7,020^A	18,070^A	2,620^A	14,030^A	13,750^A	6,250^A	67,030^A
Beef cattle ranching and farming, including feedlots	3,830 ^B	5,310 ^A	7,430 ^A	880 ^A	11,100 ^A	10,400 ^A	4,530 ^A	43,480 ^A
Dairy cattle and milk production	240 ^E	540 ^B	7,400 ^A	790 ^A	950 ^B	F	290 ^D	10,280 ^A
Hog and pig farming	170 ^E	200 ^C	1,390 ^A	510 ^A	190 ^B	280 ^D	160 ^D	2,900 ^A
Poultry and egg production	40 ^A	120 ^D	690 ^B	310 ^A	250 ^C	280 ^D	120 ^D	1,800 ^A
Other animal production	1,030 ^C	850 ^C	1,160 ^B	130 ^B	1,530 ^B	2,720 ^B	1,140 ^C	8,560 ^A
Total	9,670^A	15,100^A	34,540^A	4,090^A	34,940^A	26,800^A	10,350^A	135,490^A
Average total income (\$)								
Crop production	42,394	79,172	86,362	156,932	65,902	104,112	17,090	77,204
Oilseed and grain farming	43,145	81,120	89,034	159,170	68,726	105,282	19,182	79,862
Potato farming	F	F	74,793	159,040	F	98,499 ^E	11,349	85,597
Other vegetable (except potato) and melon farming	40,680	61,514	74,024	168,347	55,411	104,693	12,252	64,091
Fruit and tree nut farming	41,369	77,272	81,383	157,462	78,213	110,086	20,107	80,612
Greenhouse, nursery and floriculture production	41,969	71,324	70,114	136,708	63,887	98,668	14,147	72,879
Other crop farming	41,128	75,118	78,929	125,020	51,756	100,712	13,555	67,864
Animal production	38,702	68,285	75,294	135,151	59,590	91,080	14,481	68,283
Beef cattle ranching and farming, including feedlots	38,827	64,618	65,678	109,061	54,190	88,598	14,990	61,329
Dairy cattle and milk production	42,394 ^E	52,799	83,249	152,268	77,243	F	20,212	84,263
Hog and pig farming	44,441 ^E	56,445	67,343	121,860	55,710	73,100 ^E	5,923 ^E	70,834
Poultry and egg production	38,070	64,421 ^E	87,871	146,019	97,210	84,473	17,095	91,343
Other animal production	36,471	104,032	88,080	228,165 ^E	82,088	101,798	11,979 ^E	78,782
Total	40,358	74,122	80,560	142,922	63,371	97,430	15,519	72,791

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

Family total income group ¹	2003				
	All families	Family size			
		2	3	4	5 or more
number					
Canada					
Under \$10,000 ²	7,820 A	3,930 A	1,280 B	1,260 B	1,360 B
\$10,000 to \$19,999	6,550 A	3,960 B	970 C	850 B	780 C
\$20,000 to \$29,999	11,610 A	6,990 A	1,740 B	1,520 B	1,380 B
\$30,000 to \$39,999	14,190 A	8,140 A	2,170 B	1,960 B	1,930 B
\$40,000 to \$49,999	13,700 A	6,940 A	2,210 B	2,380 B	2,170 B
\$50,000 to \$99,999	51,970 A	20,280 A	10,460 A	11,280 A	9,960 A
\$100,000 and over	29,640 A	8,550 A	6,420 A	7,120 A	7,550 A
Total	135,490 A	58,780 A	25,230 A	26,360 A	25,120 A
dollars					
Average income	72,791	61,232	80,788	80,306	83,929
Median income	60,364	49,034	68,021	69,632	71,358
number					
Atlantic provinces					
Under \$10,000 ²	270 B	130 C	40 D	50 D	50 D
\$10,000 to \$19,999	240 B	140 C	x	40 E	x
\$20,000 to \$29,999	400 B	230 B	70 D	70 D	40 D
\$30,000 to \$39,999	440 B	240 B	70 D	80 D	50 C
\$40,000 to \$49,999	490 B	220 B	100 C	90 D	80 C
\$50,000 to \$99,999	1,520 A	470 B	390 B	330 B	320 B
\$100,000 and over	810 A	170 B	160 B	240 B	230 B
Total	4,170 A	1,600 A	880 A	900 A	790 A
dollars					
Average income	65,004	51,644	67,506	74,525	78,519
Median income	55,404	41,819	61,501	65,096	69,771
number					
Quebec					
Under \$10,000 ²	850 B	410 C	150 D	120 D	170 D
\$10,000 to \$19,999	690 C	390 C	110 D	80 E	110 D
\$20,000 to \$29,999	1,740 B	990 B	330 D	240 D	190 D
\$30,000 to \$39,999	2,130 B	1,020 B	480 C	320 C	310 C
\$40,000 to \$49,999	2,190 B	890 B	460 C	500 C	320 C
\$50,000 to \$99,999	7,470 A	1,810 B	1,870 B	2,060 A	1,730 A
\$100,000 and over	3,110 A	450 B	740 B	890 B	1,040 B
Total	18,180 A	5,960 A	4,140 A	4,210 A	3,870 A
dollars					
Average income	65,267	48,402	69,157	72,883	78,793
Median income	57,455	41,480	62,314	65,026	71,671

See footnotes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2003				
	All families	Family size			
		2	3	4	5 or more
	number				
Ontario					
Under \$10,000 ²	1,500 B	690 C	300 E	250 D	270 C
\$10,000 to \$19,999	1,480 C	910 C	200 E	150 D	220 E
\$20,000 to \$29,999	2,280 B	1,570 C	290 E	230 E	200 C
\$30,000 to \$39,999	2,700 B	1,550 C	430 D	300 C	400 D
\$40,000 to \$49,999	2,810 B	1,390 B	580 D	350 C	500 C
\$50,000 to \$99,999	12,360 A	4,920 A	2,440 B	2,610 B	2,390 B
\$100,000 and over	8,630 A	2,360 B	1,820 B	2,130 B	2,330 B
Total	31,740 A	13,380 A	6,050 A	6,000 A	6,300 A
	dollars				
Average income	80,805	65,706	87,642	93,468	94,245
Median income	68,193	53,293	73,282	82,668	80,996
	number				
Manitoba					
Under \$10,000 ²	930 A	490 B	130 C	170 C	140 B
\$10,000 to \$19,999	710 B	410 B	120 D	100 D	90 D
\$20,000 to \$29,999	1,330 B	780 B	190 C	200 C	160 C
\$30,000 to \$39,999	1,550 A	830 B	240 C	270 C	220 C
\$40,000 to \$49,999	1,300 A	620 B	260 C	220 B	210 B
\$50,000 to \$99,999	4,450 A	1,650 A	850 A	1,010 A	940 A
\$100,000 and over	2,330 A	730 B	480 B	550 B	570 B
Total	12,610 A	5,500 A	2,260 A	2,520 A	2,320 A
	dollars				
Average income	64,801	54,916	71,928	71,612	73,789
Median income	54,018	43,927	58,511	59,881	65,536
	number				
Saskatchewan					
Under \$10,000 ²	1,560 B	800 B	250 C	260 C	250 B
\$10,000 to \$19,999	1,470 B	910 B	250 D	180 C	120 A
\$20,000 to \$29,999	2,660 B	1,580 B	370 D	340 C	370 C
\$30,000 to \$39,999	3,410 B	2,100 B	390 C	520 C	410 C
\$40,000 to \$49,999	3,020 A	1,610 B	410 B	560 C	440 C
\$50,000 to \$99,999	11,650 A	5,280 A	2,210 B	2,310 B	1,850 B
\$100,000 and over	5,460 A	1,960 B	1,210 B	1,130 B	1,160 B
Total	29,250 A	14,250 A	5,090 A	5,310 A	4,590 A
	dollars				
Average income	67,146	61,309	74,807	69,682	73,880
Median income	58,116	50,531	68,506	62,874	66,373

See footnotes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2003				
	All families	Family size			
		2	3	4	5 or more
	number				
Alberta					
Under \$10,000 ²	2,230 B	1,160 C	320 C	350 C	420 C
\$10,000 to \$19,999	1,560 B	930 C	200 D	260 E	170 D
\$20,000 to \$29,999	2,560 B	1,450 B	370 D	370 D	380 D
\$30,000 to \$39,999	3,250 B	2,010 B	440 D	330 C	470 D
\$40,000 to \$49,999	3,200 B	1,850 B	320 B	510 D	520 D
\$50,000 to \$99,999	11,890 A	5,050 A	2,200 B	2,420 B	2,220 B
\$100,000 and over	7,540 A	2,360 B	1,610 B	1,770 B	1,800 B
Total	32,220 A	14,800 A	5,450 A	6,010 A	5,970 A
	dollars				
Average income	76,700	64,646	91,447	84,621	85,171
Median income	60,802	50,043	71,484	73,073	69,101
	number				
British Columbia					
Under \$10,000 ²	470 B	260 B	70 C	80 C	60 D
\$10,000 to \$19,999	430 B	270 C	60 E	50 D	50 E
\$20,000 to \$29,999	630 B	390 B	120 D	70 B	60 D
\$30,000 to \$39,999	700 B	370 B	120 D	140 C	70 B
\$40,000 to \$49,999	700 B	360 B	80 C	160 C	110 C
\$50,000 to \$99,999	2,640 A	1,120 A	500 B	520 B	500 B
\$100,000 and over	1,760 A	520 B	410 B	420 B	410 B
Total	7,330 A	3,290 A	1,370 A	1,420 A	1,270 A
	dollars				
Average income	80,252	65,767	88,711	86,934	100,915
Median income	60,137	49,975	69,724	68,183	71,966

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

2. Includes losses.

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

Province	2003					
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	Total
	dollars					
Canada	7,850	40,628	61,221	86,961	167,285	72,791
Newfoundland and Labrador	15,756	39,508	63,409	86,305	139,430	67,841
Prince Edward Island	630	38,877	57,533	80,941	144,828	64,419
Nova Scotia	8,295	37,050	53,287	80,390	146,532	65,348
New Brunswick	10,344	35,155	56,384	81,204	141,363	64,717
Quebec	12,200	39,996	57,689	80,194	135,822	65,267
Ontario	11,462	46,093	69,167	97,058	179,994	80,805
Manitoba	6,429	35,603	54,477	78,196	149,171	64,801
Saskatchewan	9,497	39,776	58,771	81,969	145,634	67,146
Alberta	1,626	40,454	61,357	89,524	190,426	76,700
British Columbia	6,704	39,931	60,877	89,174	204,245	80,252

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

Farm type	2003					
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	Total
	dollars					
Crop production	15,432	44,828	66,023	92,079	167,685	77,204
Oilseed and grain farming	17,637	47,786	68,585	94,623	170,658	79,862
Potato farming	2,735	56,172	80,568 ^E	102,832 ^E	190,526 ^E	85,597
Other vegetable (except potato) and melon farming	8,933	36,113	54,713	71,884	148,590	64,091
Fruit and tree nut farming	16,786	44,091	64,028	91,736	185,630	80,612
Greenhouse, nursery and floriculture production	17,052	38,674	62,396	85,683	157,799	72,879
Other crop farming	9,620	36,989	57,396	83,395	151,789	67,864
Animal production	627	36,916	56,282	81,264	166,258	68,283
Beef cattle ranching and farming, including feedlots	-3,568	33,686	50,725	73,813	151,927	61,329
Dairy cattle and milk production	23,315	53,581	74,377	102,680	165,978	84,263
Hog and pig farming	-1,463	40,237	61,461	87,746	166,824	70,834
Poultry and egg production	16,475	54,178	72,784	104,110	207,458	91,343
Other animal production	-1,339	36,070	55,544	85,920	217,669	78,782
Total	7,850	40,628	61,221	86,961	167,285	72,791

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 analysed. 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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenue and expenses, and off-farm income of operators and their families compose the variables produced by the CAIS/TDP.

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the CAIS/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 the sales has to come from agricultural activities. The sampling frame does not include 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 collection system) file*.
3. An evaluation of data quality is presented in the section on *Data accuracy*.

- a T1 General — Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042 — Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the Canadian Agricultural Income Stabilization Program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A — CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use 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.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A — NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used the form T1163 for one operation and a separate form T1164, Statement B — NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

Provincial allocation and stratification of the sampling frame for the unincorporated farms

The sampling frame for the unincorporated farms is stratified by province and territory. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The predetermined total sample size of the survey is allocated, using the square-root allocation algorithm, to ensure adequate representation of all provinces, except Newfoundland and Labrador and the three territories where a census is performed. Following the square-root allocation, a substantial number of records are manually inserted to make adjustments for estimation errors (particularly to lower the coefficient of variation) and to improve quality in general.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into a maximum of eight strata whose boundaries are based on gross farm income. The smallest two upper stratum boundaries and sampling rates are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining, intermediate strata (three to six, where applicable) all have their upper boundaries determined by Sethi's algorithm.⁵

Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2003, the sampling

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

5. The Sethi's algorithm is described in Sethi, V. K. "A Note on Optimum Stratification of Populations for Estimating the Population Means", *Australian Journal of Statistics*, Vol. 5, 1963, pp. 20-33.

rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 27% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns have been used to complete the unincorporated sample of the taxation data and since the 2003 taxation year, a substantial number of joint CAIS-CRA tax returns have also been used. (For the 1997 to 2002 taxation years, a substantial number of joint NISA-CRA tax returns had also been used.) When CRA receives an electronic tax return or a joint CAIS-CRA tax return, it is classified as “clean” or “unclean” depending on 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 taxation data.

Sample selection of unincorporated farms

Until the 2001 taxation year, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2003.

Once the sample allocation within the strata is completed, the sample is selected using a stratified pseudo-random sampling technique. Each record that is eligible for selection is assigned a three-digit hash number using a pseudorandom number generator to generate a number between 000 and 999. For the unincorporated farms, hash numbers are derived from the Social Insurance Number (SIN). Thus, when selecting a proportion p of records in a stratum where p is a value in the interval $[000,999]$, all hashes which have their last three digits less than or equal to p are chosen. The same SIN will produce the same hash number to be assigned to that record, so identical SIN will be chosen year after year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries, it will always be included if moving upwards. Conversely, it will be pre-specified if moving downwards.

For the 2003 taxation year, the sample included about 189,500 returns of individuals operating unincorporated farms. Of the 165,100 returns classified as farms according to the NAICS, 157,900 were single unincorporated farms.

Data processing

Statistics Canada (STC) sends the sample selection specifications to CRA. Unincorporated farm data originating from printed forms are captured by CRA staff at several CRA regional taxation centres and forwarded to STC in electronic format. CRA also supplies STC with the electronically filed returns and with data from the joint CAIS-CRA farming return throughout the year. All CAIS returns are processed at the Winnipeg Tax Centre.

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

Detailed edit programs identify errors, inconsistencies, extreme values, etc. in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. As a final check, records of taxfilers that contribute the most for each income and expense item at the provincial level are analysed 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 each represents of the summed value is calculated. This same proportion is then used to split the aggregate value reported by the 'recipient' into the component parts.

Estimation: Total income of farm family

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

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

Identification of farm families

Farm families are identified by linking two source files. One contains the Canadian Agricultural Income Stabilization and Taxation Data Program's (CAIS/TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed by Small Area and Administrative Data Division (SAADD). Records are linked (and farm families⁶ are identified) through the Social Insurance Number (SIN).

SAADD's Family Formation Process⁷ is as follows: Family units are formed by linking personal income tax records. Various fields on a tax return are used in the linkage process. Among these fields, the most often used are SINs (of the taxfiler and of the taxfiler's spouse), Address, Marital Status, Gender, Age, and Surname. The initial population used to develop the family unit comprises all taxfilers for the reference year.

Exclusions

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

1. "Non-family persons⁸" are excluded because they do not constitute a family.
2. Families in which members derived all of their farm revenues from non agricultural sources. (See the definition of "non farmer" in Data quality, concepts and methodology — Glossary.)
3. Families in which members are involved in more than one farming operation. These families are excluded in order to produce statistics by various farm characteristics such as farm type and farm typology group (consult Appendix I for definition).
4. Families operating a farm showing a gross operating revenue of less than \$10,000.

Estimation

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

Farm revenues and expenses

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population of taxfilers, each entity is assigned an initial weight, which reflects the proportion of the population actually observed in the CAIS/TDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The initial weight (WGT_1) of the sampled members in the CAIS/TDP is calculated as follows:

6. Families refer to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.

7. For more information on concepts and methodology, an unpublished paper, **Overview of the Taxation Family File (T1FF) Processing** may be obtained by contacting Small Area and Administrative Data Division, (613) 951-9720.

8. Non-family persons are household members who do not belong to a husband-wife family or a lone-parent family.

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

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

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

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

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

The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a farm typology group or a combination of these variables.

Off-farm income

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

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

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

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

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

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

$$PN_{ij} = 1.$$

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

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

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

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

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

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

The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. For statistical purposes, the estimates presented in the publication cover families operating a single unincorporated farm with total farm operating revenues equal to or greater than \$10,000.

Data for the three territories are excluded.

Data confidentiality

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

For each of the tabulations produced, the estimated number of farms and farm families is rounded to the base of 10 and the estimates for the other variables in that table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm families contained in this data product are based on the 2003 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2003 data were collected in 2004.

Revisions

Data from the CAIS/TDP are not subject to revision.

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, off-farm income, total income and total income **adjusted for** capital cost allowance of farm families. The estimates are produced at different aggregation levels such as province, type of farm and farm typology group. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

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

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

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

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

Total income: the total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

Total income adjusted for capital cost allowance: the total income **adjusted for** capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

Industrial classification

Starting with the 2001 reference year, the CAIS/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 and the comparability of the three economies. NAICS is based on a production-oriented or supply-based conceptual framework. This means that producing units that use similar production processes are grouped together in NAICS. By grouping businesses that use similar production processes, data classified according to NAICS are more suitable for the analysis of production related issues such as productivity or 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 industries, and the sixth digit designates national industries. (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). Consult Appendix II to obtain a complete set of farm types available in the CAIS/TDP.

Data for 2000 and for previous years have been recalculated to the new classification system. Each record has been revisited and the farm type has been reassigned according to the new classification.

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 error, 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 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, tabulation, etc.) 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 (CV), 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 CV. In this publication, the CV is used to measure the sampling error of the estimates.

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

Text table 1
CV rating system

CV 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 CV. 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 CV of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the CV. 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 CV 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 CV. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net market income and net market income **adjusted for** capital cost allowance (CCA) are in that situation and therefore, the CVs 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 CV 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 CVs. Data quality symbols are assigned as follows: 1) When the CV of both components is below 35.00% and the CV 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 CV 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 CV of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be “acceptable or better”.

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

Non-sampling error measures

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

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

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

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

Data limitations

Users of data from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 their tax returns. Melons may be classified under either fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix III— Further notes on data limitations.)

ii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.

iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.

v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.

vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

Comparisons of the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/TDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

Changes over time

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

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 1999, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm family income. RRSP income is part of other off-farm income.
- Farm families are modeled after 'Census families'. The definition of a census family has evolved over time. A census family now refers to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
- The comparability of government social transfers estimates is affected by the implementation of different provincial family benefits programs in the last half of the 1990s. Provincial family benefits are included in the farm family income series.

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

Starting with the 2001 reference year, the CAIS/TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the CAIS/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 families included in the domain. A domain is defined as a region, a type of farm, a farm typology group, a combination of these variables, etc.

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

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

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

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more.

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

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

- **Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. 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 and seed potatoes, except sweet 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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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.

Animal aquaculture (NAICS code 1125), which became part of the agriculture sector under NAICS, is not included in the CAIS/TDP estimates.

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

Farm typology group: The classification of farm families based on characteristics of the farm and the family. Farms and farm families are sorted into seven categories based on age of operator, dependence on farm revenues and income level:

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

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

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

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

Net market income adjusted for capital cost allowance (CCA): The sum of total operating revenues less 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 less 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:** is the sum of total operating revenues less total operating expenses minus net program payments.

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

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

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.
- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec family allowances (starting with 1994 estimates), the Ontario Child Care Supplement for Working Families (beginning in 1998), the Saskatchewan Child Benefit (beginning in 1998), the Alberta Family Employment Tax Credit (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), and the British Columbia Earned Income Benefit (beginning in 1998).
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

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

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

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

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

- provincial stabilization programs
- federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program,¹ the Producer Assistance Payments 2003²
- Gross Revenue Insurance Program (GRIP), now terminated
- government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants)
- aggregate amounts reported for subsidies, patronage dividends and reimbursements
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons

Exclusions: Dairy subsidies³ are not included in program payments nor are NISA withdrawals for unincorporated farms.

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.

Most primary agricultural products were included in the calculation of “Eligible Net Sales” (sales of qualifying commodities minus purchases of qualifying commodities), the main exception being those covered by supply management (dairy, poultry and eggs).

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.

The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts require producers to withdraw all their funds by March 31, 2009.

Withdrawals from Fund 2 by unincorporated producers are included in off-farm income.

Quintile: Any of the four values that divide the units of a frequency distribution into five classes each containing the fifth (20%) of the total number of units such that the values corresponding to the units in one class are less than the

1. The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrates 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 is a whole-farm program available to eligible farmers regardless of the commodities they produce.

2. Producer Assistance 2003 was a transition measure until the Canadian Agricultural Income Stabilization (CAIS) program came into effect.

3. 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.

first quintile, those in a second class are greater than the first quintile and less than the second quintile, and so on throughout. Quintile can also refer to each of the five classes that were created.

Total income: The total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

Total income adjusted for capital cost allowance (CCA): The total income **adjusted for** capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

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

Appendix I

Farm typology

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology¹ that categorizes farms into more homogeneous groups than a classification based on their size, their contribution to total agricultural production, or national net farm operating income. The definitions have evolved over the past few years. The AAFC farm typology is similar in many respects to the typology developed by the Economic Research Service (ERS),² U.S. Department of Agriculture, to monitor the diverse needs of small farm businesses in the United States. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups.

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

- age (retirement farms)
- dependence on off-farm income (lifestyle farms)
- total family income (low-income farms)
- revenue class
- organizational structure (non-family farms)

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

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

Typology definitions

Farms and farm families were sorted into seven categories based on age of operator, dependence on farm revenues and income level. The following describes in detail the characteristics of each type.

Non-business-focused farms

Pension (family) farms are farms in which the oldest operator is 65 years of age and older or is aged 60 to 64 and receiving pension income. This group represents farmers, approaching or in retirement, who may be downsizing or will be in the process of selling off or transferring the farm to their children in the next few years. It is expected that these farmers would not readily adopt new technology at this stage in their life cycle. Therefore, by identifying these

1. Discussion of the AAFC farm typology can be found in the brochure **Characteristics of Canada's Diverse Farm Sector**, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.

2. Discussion of the ERS farm typology can be found in the brochure **America's Diverse Family Farms — Assorted Sizes, Types and Situations**, ERS Agriculture Information Bulletin No. 769, May 2001.

3. The main differences between the two data sources are the following: a) The CAIS/TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (Hutterite colonies and other communal operations, non-family corporations and co-operatives) while the CAIS/TDP does not include them. c) The low-income cutoff used in the "low-income farms" group varies between data sources. The CAIS/TDP defines the low-income farms based on the low-income cutoff (LICO) for a family of four living in rural Canada while the FFS defines the low-income farms based on the LICO with an adjustment for capital cost allowance. d) The FFS "retirement farms" group excludes family farms with younger family members involved in the day-to-day operation of the farm — in order to better define farms which may be sold in the near future to non-family members. The CAIS/TDP "pension farms" group does not distinguish whether children are involved.

farmers, it would be easier to determine the impact of a policy encouraging the adoption of new technology on other types of farms.

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

Low-income (family) farms are farms with gross farm revenues between \$10,000 and \$99,999 that are operated by families with a total family income⁴ below the low-income cutoff.⁵ They do not fall into either the pension or lifestyle categories. This group represents farms or farm families that are struggling financially. Similar to the previous group, these families rely almost exclusively on off-farm employment for their main source of income. These farms are unable to reach economies of size or scale, resulting in low or negative margins.

Business-focused farms

Small and medium (family) farms are viable small- to medium-size farms that may expand over time. Small farms are those farms with gross farm revenues between \$10,000 and \$49,999 and medium farms with gross farm revenues between \$50,000 and \$99,999. These two categories do not fall into any of the previous categories. Due to the small size of their operations, these families rely heavily on off-farm income; however, these farms tend to have higher operating margins than other farms in their size category.

Large (family) farms are defined as farms with gross farm revenues between \$100,000 and \$499,999 that do not fall into the pension category. Farm families operating these farms generally receive more than 50% of their total family income from the farm.

Very large (family) farms are those farms with gross farm revenues of \$500,000 or more that do not fall into the pension category.

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

5. Statistics Canada defines the low-income group based on the low-income cutoff for a family of four living in rural Canada. In 2003, this value was \$25,535.

Appendix II

List of farm types

Text table 1
List of farm types available in the Canadian Agricultural Income Stabilization and Taxation Data Program

Description	NAICS	Codes available
Crop production	111	x
Oilseed and grain farming	1111	x
Soybean farming	111110	x
Oilseed (except soybean) farming	111120	x
Dry pea and bean farming	111130	x
Wheat farming	111140	x
Corn farming	111150	x
Rice farming	111160	
Other grain farming	111190	x
Vegetable and melon farming	1112	x
Potato farming	111211	x
Other vegetable (except potato) and melon farming	111219	x
Fruit and tree nut farming	1113	x
Orange groves	111310	
Citrus (except orange) groves	111320	
Non-citrus fruit and tree nut farming	111330	
Greenhouse, nursery and floriculture production	1114	x
Mushroom production	111411	x
Nursery, floriculture and other greenhouse production	1114A ¹	x
Other food crops grown under cover	111419	
Nursery and tree production	111421	
Floriculture production	111422	
Other crop farming	1119	x
Tobacco farming	111910	x
Cotton farming	111920	
Sugar cane farming	111930	
Hay farming	111940	x
Fruit and vegetable combination farming	111993	x
All other miscellaneous crop farming	111999	x
Animal production	112	x
Cattle ranching and farming	1121	x
Beef cattle ranching and farming, including feedlots	112110	x
Dairy cattle and milk production	112120	x
Hog and pig farming	1122	x
Hog and pig farming	112210	x
Poultry and egg production	1123	x
Chicken egg production	112310	x
Broiler, turkey and all other poultry production	1123A ¹	x
Broiler and other meat-type chicken production	112320	
Turkey production	112330	
Combination poultry and egg production	112391	
All other poultry production	112399	
Poultry hatcheries	112340 ²	x
Other animal production	112A¹	x
Sheep and goat farming	1124	x
Sheep farming	112410	
Goat farming	112420	
Animal aquaculture	1125 ³	
Animal aquaculture	112510 ³	
Other animal production	1129	x
Apiculture	112910	x
Fur-bearing animal and rabbit production	112930	x
Horse and all other animal production	1129A ¹	x
Horse and other equine production	112920	
All other miscellaneous animal production	112999	
Animal combination farming	112991	x

1. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Canadian Agricultural Income Stabilization and Taxation Data Program in absence of detailed information on tax returns.
2. Poultry hatcheries are included in CAIS/TDP estimates starting with reference year 2001.
3. Not included in CAIS/TDP estimates.

Appendix III

Further notes on data limitations

Impact on farm type classification

In the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP), some farms cannot be assigned under 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 respectively to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified respectively to 111940, Hay farming and 111999, All other miscellaneous crop farming. In the CAIS/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.)
- For most data sources, taxfilers do not have to provide detailed information on fruits and vegetables when filling their tax returns. 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 CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that 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 CAIS/TDP to make a distinction between the two 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 to be included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the CAIS/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. Under NAICS Canada, these farms are to be coded respectively to 111219, Other vegetable (except potato) and melon farming and to 111419, Other food crops grown under cover. In the CAIS/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 a slight underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the CAIS/TDP, there is only one commodity code for exotic poultry, such as emus and ostriches, and for horses, ponies, dogs, etc. 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 the proper NAICS industry or national industry code. However, this has no impact on the types of farms presented in this publication since these farms are included in the appropriate standard farm types.¹ Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) are imputed to a greater extent for 1996 and beyond since the unincorporated source of electronically filed taxation data has no breakdown of grains and oilseeds available. This may result in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this has no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the 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 to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the CAIS/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

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

Appendix IV

Other related products

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

- **Extraction System of Agricultural Statistics (ESAS) – CD-ROM**

The **Extraction System of Agricultural Statistics (ESAS)** CD-ROM (Statistics Canada catalogue no. 21F0001XCB) is a compilation of the most commonly requested estimates from the Whole Farm Database (WFDB). This CD-ROM product has been designed to provide users with desktop access to a wide array of physical and financial farm statistics. The system offers:

- a complete itemization of 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 land use and livestock inventories

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

- **Customized requests**

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

- Those interested in learning more about the WFDB should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. It is also available free of charge on Statistics Canada's Internet site at www.statcan.ca/cgi-bin/downpub/freepub.cgi.

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

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12th Floor, Jean Talon Building
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K1A 0T6

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