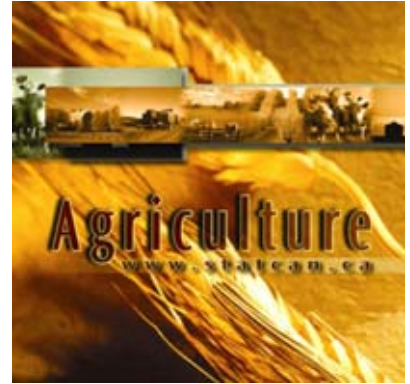




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Statistics on income of farm operators

2003



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on income of farm operators

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

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

- In 2003, average net market income dropped to \$6,530, a record low since 1993, according to data from personal income tax returns. Once **adjusted for** capital cost allowance, average net market income dropped to a deficit of \$7,594, which is also a record low.
- Among the main factors behind the drop in average net market income 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.
- Other contributors to the drop in net market income were higher expenses for fertilizer and lime, pesticides, paid salaries, custom work and machine rental, and higher feed costs.
- Average total income **adjusted for** capital cost allowance of farm operators declined 8.2% to \$32,640 in 2003.
- Excluding capital cost allowance, average total income was down 4.6% in 2003 to \$46,764, as the 5.4% increase in average off-farm income could not offset the 16.8% drop in average net farm operating income.
- Average off-farm income continued to rise significantly in 2003, helped by growths in all of its major components. After increasing three years in a row, average net farm operating income declined sharply in 2003, as the 33.5% jump in average net program payments could not offset the 50.5% plunge in average net market income.
- Operators of beef cattle farms recorded a significant decline in their average total income in 2003, a 13.9% drop to \$33,067. Their average net farm operating income plummeted 55.4% as the fallout from BSE slashed cattle and calf revenues.
- Provincially, the BSE crisis and the droughts hit hard in the Prairie provinces. Average total income of farm operators fell 12.1% in Alberta, 10.9% in Saskatchewan and 4.9% in Manitoba.
- According to farm size, those operating medium-size farms posted the largest percentage decline in average total income and saw their dependence on off-farm income increase the most. Overall, income from non-farming activities accounted for almost 61 cents of every dollar of total farm operator income in 2003, up significantly from the year before.

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 operators for 2003, which, in turn, has had an impact on statistical counts of beef cattle farms and farm operators.

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 operators is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication, along with the publication **Statistics on income of farm families** (Catalogue no. 21-207-X) and the forthcoming 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 2001 taxation year for the series on farm operators.¹

1. In the publication **Farm and off-farm income statistics**, the series on farm operations were also terminated with the 2001 taxation year, while the series on farm families were terminated with the 2000 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 operators** covers the 2003 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 1999.

Farm operators refer to those involved in one or more incorporated farms (with total operating revenues of \$25,000 and over) or unincorporated farms (with total operating revenues of \$10,000 and over).

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income **adjusted for** capital cost allowance (i.e., total income minus capital cost allowance) are presented in all tables, except tables 8, 9-1 and 9-2.
- In tables 8, 9-1 and 9-2, farm operators refer only to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.
- 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. 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 1980's. 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 information from personal income tax records also enabled the TDP to produce off-farm income estimates for farm operators. The Taxation Data Program is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).²

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 operator income estimates are used to: measure the relative importance of farm and off-farm operator income at different aggregation levels; assess the economic welfare of Canadian farm operators; and facilitate farm policy development.

The **Statistics on income of farm operators** publication provides information on sources and levels of farm and off-farm income for farm operators by province, type of farm (based on the North American Industry Classification System) and revenue class. Distributional tables on income of farm operators are also presented.

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

For purposes of statistical tabulations, the estimates presented in this publication cover farm operators of one or more unincorporated farms (reporting total operating revenues of \$10,000 and over) or incorporated farms (reporting total operating revenues of \$25,000 and over).

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.

Income of farm operators - Annual review, 2003

Farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over.

Number of operators

The number of farm operators decreased 4.3% in 2003, the largest drop since this data series started in 1993.¹ There were 276,480 farm operators in 2003, down from 288,790 in 2002. These individuals operated a total of 207,265 farms in 2003, according to taxation records.

Average total income

Average total income of farm operators dropped for the first time since 1993

Average total income of farm operators declined in 2003, according to data from personal income tax returns. This was the first decline since this data series started in 1993.

Average total income was down 4.6% in 2003 to \$46,764, as the 5.4% increase in average off-farm income could not offset the 16.8% 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 — fell 8.2% to \$32,640 in 2003. The CCA adjustment brought the average total income down by 30.2%.

After three yearly increases, average net farm operating income posted a strong drop in 2003

After increasing three years in a row, average net farm operating income declined strongly in 2003, as the 33.5% jump in average net program payments could not offset the 50.5% plunge in average net market income. In 2003, average net market income dropped to \$6,530, a record low since 1993 (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 contributors to the drop in net market income were higher expenses for fertilizer and lime, pesticides, paid salaries, custom work and machine rental, and higher feed costs.

However, higher crop revenues moderated the drop in average net market income. The growth in average crop revenues was fuelled by higher revenues from the sales of greenhouse, nursery and floriculture products, fruits, vegetables, canola and soybeans.

1. The data series on total income of farm operators for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1993. The trends discussed in this analysis refer to data dating back to 1993.

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.

In 2003, average net program payments³ jumped to a record high of \$11,834. This was supported by three separate types of programs: the 2003 Transition Funding program;⁴ assistance programs provided to help offset the impact of the BSE-related ban; and crop insurance programs.

Text table 1

Sources of income of farm operators, Canada, 2002 and 2003

	2002	2003	2002 to 2003
	\$		% change
Total income¹	49,004	46,764	-4.6
Off-farm income²	26,942	28,400	5.4
Off-farm employment income	17,010	17,619	3.6
Wages and salaries	15,423	15,981	3.6
Net off-farm self-employment income	1,587	1,638	3.2
Investment income	4,035	4,352	7.9
Pension income	3,956	4,086	3.3
Government social transfers	521	624	19.8
Other off-farm income	1,419	1,719	21.1
Net operating income	22,062	18,364	-16.8
Net program payments	8,866	11,834	33.5
Net market income	13,196	6,530	-50.5
Adjustment for capital cost allowance (CCA)	13,460	14,123	4.9
Net market income adjusted for CCA	-265	-7,594	-2,765.7
Total income adjusted for CCA	35,544	32,640	-8.2

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

In 2003, net market income accounted for only about 36% of net farm operating income, compared with about 60% in 2002. Net market income also accounted for only 14% of total income of farm operators in 2003.

When taking CCA into account, farm operators registered, on average, a deficit of \$7,594 in their net market income in 2003. This deficit in average net market income **adjusted for CCA**, which is a record low, was almost 29 times larger than the deficit of \$265 reported the previous year.

Average off-farm income continued to rise at a healthy pace

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

In 2003, the 3.6% growth in wages and salaries was the main contributor to the 3.6% 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.

Average investment income grew 7.9% in 2003 due to a 9.9% rise in dividend income from taxable Canadian corporations and to a 6.7% growth in average interest and other investment income. 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.

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

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

The 21.1% gain in average other off-farm income was the result of a solid 22.9% growth in other income, which includes withdrawals from the Net Income Stabilization Account for unincorporated farmers.

Average pension income of farm operators increased at a slower pace, edging up 3.3% in 2003, compared to 6.3% in 2002. Other pensions and superannuation income, which grew 3.5%, 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 slightly to the rise in average pension income.

Average government social transfers posted a solid growth of 19.8% in 2003 after recording a 13.3% decline the previous year. The 76.1% jump in Canada Child Tax Benefits more than offset decreases in Workers' compensation benefits (-12.7%), social assistance payments (-12.5%) and Employment Insurance benefits (-6.0%). Canada Child Tax Benefits completely recovered from the 39.7% drop registered in 2002.

For the first time since 1993, off-farm income of farm operators accounted for over three-fifths of total income. Off-farm income of all farm operators accounted for 60.7% of total income in 2003, up from 55.0% the year before. Off-farm employment income accounted for 37.7% of total income. Investment income represented 9.3% of total income and pension income, 8.7%.

When taking CCA into account, off-farm income represented a much greater proportion of total income of farm operators. The off-farm income as a percentage of total income **adjusted for CCA** was 87.0% in 2003, up a strong 11.2 percentage points from 2002.

Operators of beef cattle farms were hit hard by the BSE crisis

Operators of beef cattle farms recorded a significant decline in their average total income in 2003, a 13.9% drop to \$33,067. Their average net farm operating income plunged 55.4% 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).

Text table 2

Average total income of farm operators by farm type, Canada, 2003

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2002 to 2003	Total income adjusted for CCA	2002 to 2003
		\$	\$	\$	% change	\$	% change
Potato farming	2,680	34,347	63,770	98,117	-10.4	57,919	-17.6
Poultry and egg production	7,090	39,297	50,616	89,913	2.1	65,086	2.1
Greenhouse, nursery and floriculture production	6,090	37,336	42,719	80,054	0.4	50,554	-6.9
Other vegetable (except potato) and melon farming	4,220	28,663	26,607	55,270	1.8	41,625	2.7
Dairy cattle and milk production	29,140	12,883	40,944	53,827	5.7	33,453	5.9
Oilseed and grain farming	95,750	29,642	21,012	50,654	-5.3	36,050	-9.2
Fruit and tree nut farming	7,110	34,698	14,439	49,137	7.0	41,646	7.1
Other animal production	16,160	42,275	3,022	45,297	3.4	38,033	4.1
Other crop farming	22,230	29,546	11,355	40,900	-3.0	30,461	-5.2
Hog and pig farming	8,850	21,856	17,348	39,204	-21.3	10,430	-54.9
Beef cattle ranching and farming, including feedlots	77,150	27,724	5,343	33,067	-13.9	23,552	-18.4
Total	276,480	28,400	18,364	46,764	-4.6	32,640	-8.2

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

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 calf 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.⁵

For a second year in a row, farm operators specializing in hog and pig farming posted the largest decline (-21.3%) in average total income in 2003. This decline was entirely the result of the 39.0% drop in average net farm operating income as the growth in average operating expenses, led by higher feed expenses, outpaced the increase in average operating revenues. Higher revenues from hog sales, in the wake of increased marketings on international markets, and from program payments and insurance proceeds, largely contributed to the increase in average operating revenues. Average total income of hog and pig farmers, which was only \$39,204 in 2003, fell below the average total income of all farmers for the first time since 1999.

In 2003, average total income of operators specializing in potato farming went down 10.4% to \$98,117. This decrease stemmed from a 16.5% decline in average net farm operating income. The drop in average net farm operating income was largely explained by lower revenues from potato sales, as prices for potatoes fell in 2003 compared with 2002. However, average total income of potato farmers remained well above the average total income of all farm operators.

Operators specialized in oilseed and grain farming also saw their average total income decrease in 2003, down 5.3% from the year before. Their average net farm operating income declined 16.9% 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.

Operators specializing in fruit and tree nut farming saw the largest percentage gain in average total income in 2003. Their average total income grew 7.0% to \$49,137, above the average of all farmers for the first time since 1999. The growth in average total income was the result of a 16.8% rise in average net farm operating income and a 3.4% rise in average off-farm income.

Operators running dairy cattle farms posted the second largest increase in average total income, up 5.7% to \$53,827, largely due to higher revenues from the sales of dairy products. Higher prices implemented by the Canadian Dairy Commission (CDC)⁶ 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.

Operators specialized in other animal production, poultry and egg production, other vegetable (except potato) and melon farming, and greenhouse, nursery and floriculture production also recorded increases in average total income in 2003.

In 2003, operators running dairy cattle farms relied more on the income from farming activities. They drew 76.1% of their total income from the farm. Farm operators specialized in potato farming (65.0%), poultry and egg production (56.3%) and greenhouse, nursery and floriculture production (53.4%) also relied more on income from farming activities.

Average off-farm income varied widely by farm type, ranging from \$12,883 for farmers involved in dairy cattle and milk production to \$42,275 for those involved in other animal production.

5. The border reopened on July 18, 2005.

6. 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 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.

Operators running hog and pig farms used capital cost allowance the most to lower their average total income in 2003 (-73.4%). Their average total income **adjusted for** CCA declined 54.9% in 2003 from 2002 to \$10,430 only, the lowest total income **adjusted for** CCA among all farm types. When taking CCA into account, hog and pig farm operators drew all of their income from off-farm activities. Operators of beef cattle farms and those specialized in other animal production also had to rely totally on income from off-farm sources once capital cost allowance is deducted from their total income.

In 2003, operators specialized in potato farming also used capital cost allowance to significantly lower their average total income. Deducting capital cost allowance reduced their average total income by 41.0% to \$57,919. As a result, potato farm operators ranked second in average total income once CCA was deducted. Only poultry and egg producers had a higher average total income **adjusted for** CCA, with \$65,086.

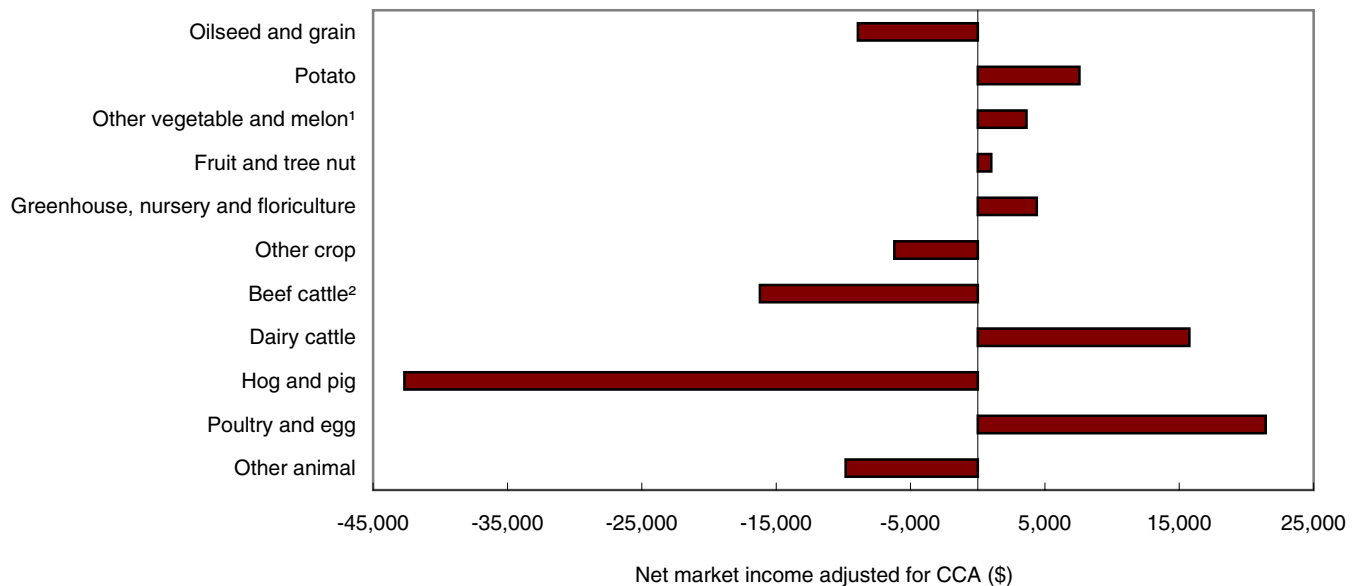
Operators specialized in hog and pig farming registered an average deficit of \$42,673 in 2003 in their net market income **adjusted for** CCA, the largest deficit reported by farmers for the second year in a row. This deficit is almost three times bigger than 2002's deficit of \$14,735.

Hit by the BSE crisis in 2003, operators running beef cattle farms showed a deficit 3.4 times larger than the year before in their average net market income **adjusted for** CCA. It was also the second largest deficit (-\$16,215) among all farm types.

Operators specialized in other animal production, in oilseed and grain farming and in other crop farming also registered deficits in 2003 in average net market income **adjusted for** CCA (Chart 1).

Chart 1

Average net market income adjusted for CCA of farm operators by farm type, Canada, 2003



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Operators specialized in poultry and egg production earned the highest average net market income **adjusted for** CCA, at \$21,434, down 6.2%, however, from the year before. They were followed by those running dairy cattle and milk production farms, at \$15,744, and those specialized in potato farming, at \$7,566. A comparison over the period

from 1994 to 2003 shows that operators specialized in the supply managed sector (i.e., poultry and egg production and dairy production) ranked first and second in average net market income **adjusted for CCA** in most years.⁷

Farm operators 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 operators fell 12.1% in Alberta, 10.9% in Saskatchewan and 4.9% in Manitoba (Text table 3).

Text table 3

Average total income of farm operators by province, 2003

	Number of farm operators	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	330	29,818	18,429	48,247	31.0	33,003	30.9
Prince Edward Island	1,860	23,343	27,718	51,060	9.2	31,452	16.3
Nova Scotia	2,970	28,125	20,614	48,739	1.3	36,383	0.9
New Brunswick	2,210	25,821	34,697	60,517	-4.5	40,532	-8.9
Quebec	41,570	19,441	24,977	44,418	4.7	29,838	5.7
Ontario	65,000	31,922	18,709	50,631	0.8	36,925	-1.5
Manitoba	24,920	21,602	22,007	43,609	-4.9	27,485	-10.7
Saskatchewan	59,100	24,840	15,716	40,556	-10.9	27,779	-16.0
Alberta	62,500	33,953	14,171	48,124	-12.1	33,284	-18.2
British Columbia	16,030	40,360	16,476	56,837	4.6	44,309	5.0
Canada	276,480	28,400	18,364	46,764	-4.6	32,640	-8.2

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

In Alberta, the fall in average total income was the result of a 37.4% drop in average net farm operating income in 2003. The steep drop in average net farm operating income was mostly 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 feed expenses and in the cost of cattle purchases, moderated somewhat the drop in average net farm operating income.

Average net farm operating income declined 29.3% in Saskatchewan and 14.2% in Manitoba, dragging down the average total income of farm operators 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 operators in these provinces.⁸ Higher program payments and insurance proceeds in the Prairie provinces could not offset these declines.

Besides Prairie farm operators, those in New Brunswick also saw a decline (-4.5%) in average total income in 2003, the result of an 8.6% drop in average net farm operating income. Despite this drop, they earned the highest average total income for a third consecutive year, at \$60,517. British Columbia's farm operators jumped to second place (\$56,837) and Prince Edward Island's farm operators jumped to third place (\$51,060). Average total income was below the national average only in Saskatchewan, Manitoba and Quebec.

After dropping 17.0% in 2002, average total income of farm operators in Newfoundland and Labrador jumped 31.0% in 2003 to reach \$48,247. Average off-farm income rose 5.9% and average net farm operating income more than doubled, largely due to higher revenues from dairy product sales and subsidies and from the sales of poultry and

7. Farm operators specialized in poultry and egg production ranked first every year during that period. Operators specialized in dairy cattle and milk production ranked second from 1994 to 2003, except in 1999 and in 2000 when they ranked third to operators specialized in greenhouse, nursery and floriculture production and in 2002 when they ranked third to potato farmers.

8. 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.

egg products. The increases in average total income and in average net farm operating income observed in this province were the largest among all provinces.

In addition to farm operators in Newfoundland and Labrador, only operators in Prince Edward Island, Quebec and British Columbia saw an increase in their average net farm operating income in 2003.

Farm operators in New Brunswick reported the highest average net farm operating income (\$34,697) for a third consecutive year and those in Prince Edward Island posted the second highest (\$27,718).

In 2003, average off-farm income of farm operators increased in every province. The largest gain occurred in Manitoba (+7.0%). Average off-farm income ranged from \$19,441 in Quebec to \$40,360 in British Columbia.

In 2003, the share of total income from farming activities was the lowest for farm operators in British Columbia (29.0%), followed by those in Alberta (29.4%). The share of total income from farming activities was highest for New Brunswick's farm operators (57.3%) for a second consecutive year.

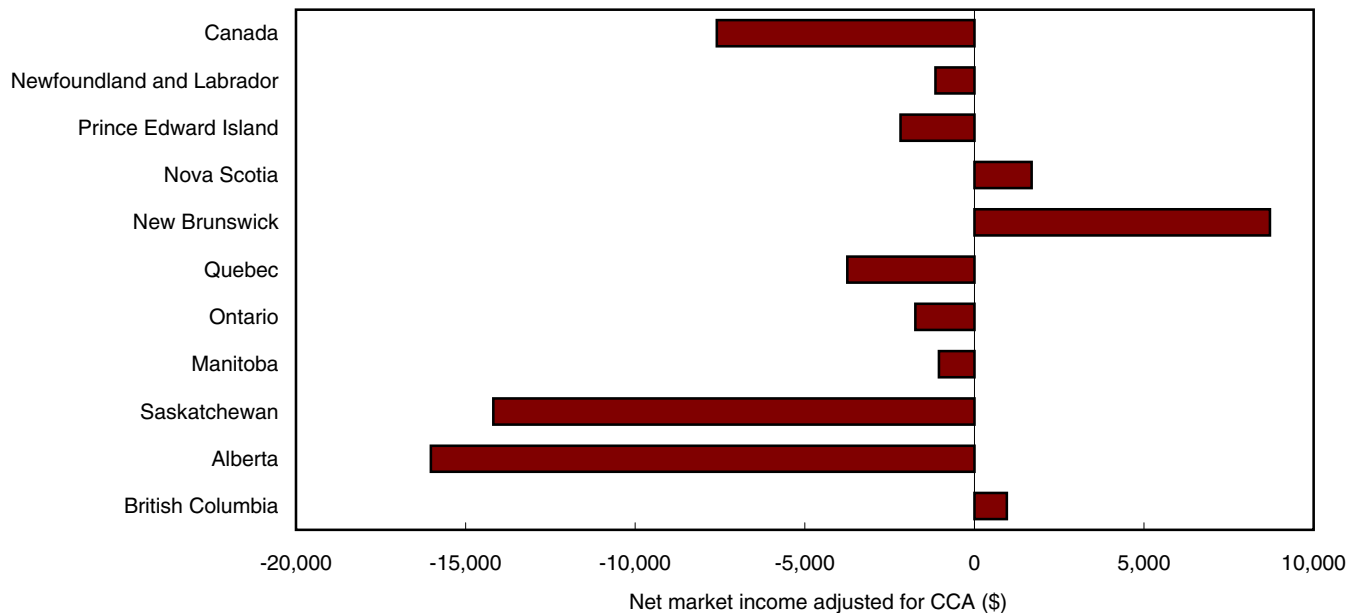
Farm operators in British Columbia took the lead in average total income after it was **adjusted for CCA**. Their average total income **adjusted for CCA** amounted to \$44,309 in 2003.

The impact of capital cost allowance on average total income varied by province. In Prince Edward Island, claimed capital cost allowance reduced the average total income by 38.4% compared with 22.0% in British Columbia.

In 2003, farm operators in New Brunswick earned \$8,713 in average net market income **adjusted for CCA**, down 39.7% from 2002. However, they reported the highest average net market income **adjusted for CCA** for a third year in a row. The only other provinces to record a positive average net market income **adjusted for CCA** were Nova Scotia (\$1,685) and British Columbia (\$956) (Chart 2).

Chart 2

Average net market income adjusted for CCA of farm operators by province, 2003



Source: Statistics Canada, Whole Farm Database.

Alberta's farm operators registered a deficit of \$16,022 in average net market income **adjusted for CCA** in 2003. This deficit was almost five times greater than the one reported the previous year and was the largest deficit among all provinces. Farm operators in Saskatchewan reported the second largest deficit, at \$14,183.

Medium farm operators reported the lowest average total income of all farm size categories

In terms of farm sizes,⁹ operators of medium farms posted the largest percentage decline in average total income in 2003. On average, their total income dropped 10.1% to \$32,206, well below the average total income for all farm operators. Operators of commercial-size farms also registered decreases that were higher than the national drop rate of 4.6% in average total income (Text table 4).

Average total income of operators of small farms edged down 0.6% to \$33,050. For the first time since the data series started in 1993, they showed a deficit in average net farm operating income (-\$791); as a result, they had to rely completely on off-farm income in 2003.

Text table 4

Average total income of farm operators by revenue class, Canada, 2003

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2002 to 2003	Total income adjusted for CCA	2002 to 2003
		\$			% change	\$	% change
\$10,000 to \$49,999	107,320	33,841	-791	33,050	-0.6	29,711	-0.8
\$50,000 to \$99,999	45,000	25,992	6,214	32,206	-10.1	24,566	-13.4
\$100,000 to \$249,999	58,680	19,794	20,530	40,324	-8.0	25,796	-13.6
\$250,000 to \$499,999	36,640	20,920	38,212	59,131	-5.6	35,634	-9.8
\$500,000 and over	28,840	38,925	78,976	117,901	-6.1	66,265	-13.4
Total	276,480	28,400	18,364	46,764	-4.6	32,640	-8.2

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

The share of total income from off-farm activities increased in all revenue classes in 2003. Operators of medium-size farms had to rely a lot more on income from off-farm activities in 2003 than in 2002. Their share of total income from off-farm sources was up 11.9 percentage points, from 68.8% in 2002 to 80.7% in 2003.

The importance of wages and salaries as a source of income for operators of small farms continued to increase in 2003. Wages and salaries accounted for 60.4% of the average total income of operators of small farms, up 3.6 percentage points from 2002.

The relative importance of investment income to off-farm income went up as farm size increased. It varied from 11.3% for operators of small farms to 21.1% for those of very large farms. In contrast, the relative importance of pension income decreased as farm size increased, indicating that more farm operators of smaller farms are approaching or are in retirement. Pension income represented 18.4% of off-farm income for small operators and only 5.5% for operators of very large farms.

Operators 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 \$66,265, down 43.8% from their average total income (Text table 4). However, operators involved in very large farms still ranked in first place in average total income, when taking CCA into account.

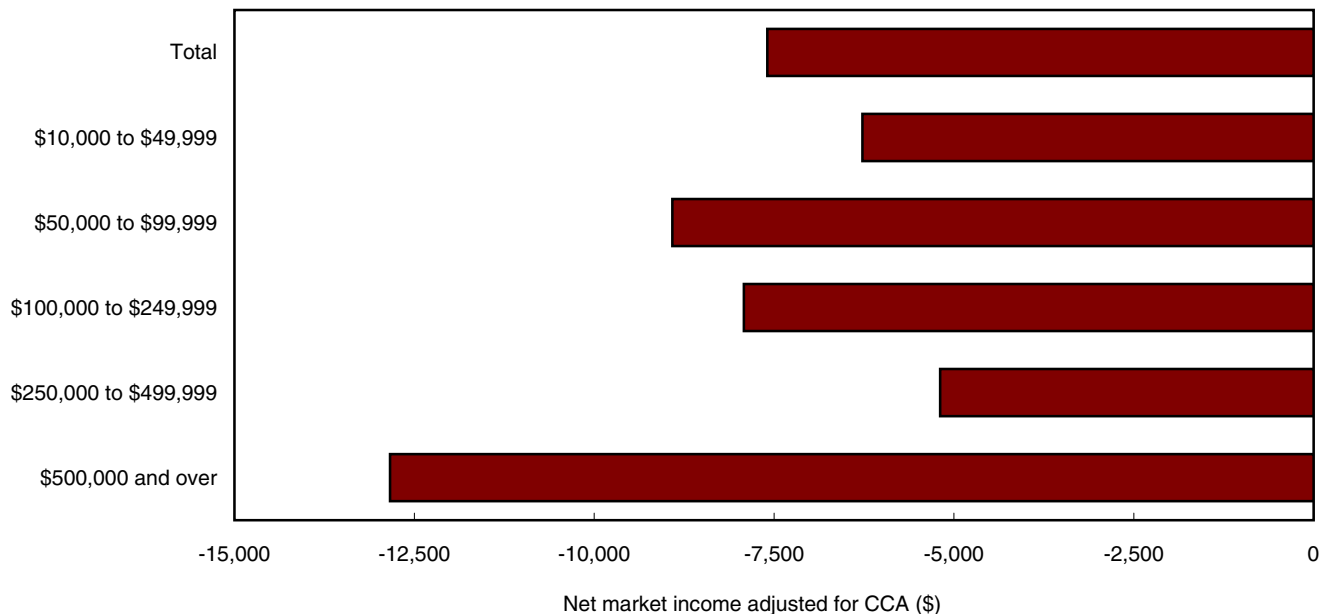
CCA brought down the total income of farmers operating small farms by 10.1% only compared with 23.7% for those operating medium farms and 36.0% for those operating farms with gross farm revenues between \$100,000 and \$249,999. As a result, operators involved in small farms (\$29,711) earned more in average total income **adjusted for** CCA than those involved in medium farms (\$24,566) and than those involved in farms with gross farm revenues between \$100,000 and \$249,999 (\$25,796).

9. Revenue class defines farm size. Small farms are defined as those farms with gross farm revenues between \$10,000 and \$49,999, medium farms are those with gross farm revenues between \$50,000 and \$99,999. Commercial-size farms include large and very large farms. Large farms are defined as those farms with gross farm revenues between \$100,000 and \$499,999 and very large farms are those with gross farm revenues of \$500,000 or more.

On average, operators in all revenue classes registered a deficit in average net market income **adjusted for CCA**. Operators running very large farms registered the largest deficit in average net market income **adjusted for CCA**, with **-\$12,838** and those operating farms with gross farm revenues between \$250,000 and \$499,999 registered the lowest, with **-\$5,192** (Chart 3). Operators in all revenue classes entirely relied on income from off-farm sources and from net program payments once capital cost allowance is deducted from their total income.

Chart 3

Average net market income adjusted for CCA of farm operators by revenue class, Canada, 2003



Source: Statistics Canada, Whole Farm Database.

Operators of a single unincorporated farm

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

About 18% of operators of a single unincorporated farm earned under \$10,000 in average total income in 2003

In 2003, 220,190 farmers operated a single unincorporated farm and they earned on average \$37,942, down 4.9% from 2002. A greater proportion of these operators earned under \$10,000 in 2003 than the year before. About 18% of operators earned under \$10,000, up about 3 percentage points from 2002. On average, these operators posted a deficit of \$7,999 in average total income, compared with a deficit of \$6,503 in 2002.

Almost one-quarter (24.3%) of operators of a single beef cattle farm earned less than \$10,000 in average total income in 2003, compared with one-fifth (20.0%) the previous year.

Farm operators of a single potato farm had again the greatest proportion (11.3%) of farmers with average total income of \$100,000 and over, but this proportion was down 4.7 percentage points from 2002. Operators of a single farm producing other vegetables (except potatoes) and melons had the lowest (3.5%).

In 2003, average total income of farm operators in the top one-fifth of the income distribution was \$100,307 compared with a deficit of \$5,616 for operators in the bottom quintile. On average, the deficit registered by operators in the bottom quintile was more than three times larger in 2003 than in 2002.

Average total income of operators of a single farm in the bottom quintile of the income distribution was highest for operators specialized in dairy cattle and milk production (\$6,695) and lowest for operators engaged in potato farming (-\$17,168). In addition to operators specialized in potato farming, operators involved in beef cattle ranching and farming (-\$14,614), in other animal production (-\$12,975), in hog and pig farming (\$-12,225) and in other crop farming (-\$3,698) also had a negative average total income in the bottom quintile among all major farm types.

On average, farm operators in the bottom quintile registered deficits in average total income in all provinces. Operators in Prince Edward Island had the largest deficit (-\$17,705) and operators in Quebec, the lowest (-\$1,214).

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the agri-food industry and the farm community
21-006-X	Rural and small town Canada analysis bulletin
21-007-X	Farm product price index
21-010-X	Net farm income - Agriculture economic statistics
21-011-X	Farm cash receipts - Agriculture economic statistics
21-012-X	Farm operating expenses and depreciation charges - Agriculture economic statistics
21-013-X	Value of farm capital - Agriculture economic statistics
21-014-X	Farm debt outstanding - Agriculture economic statistics
21-015-X	Direct payments to agriculture producers - Agriculture economic statistics
21-016-X	Balance sheet of the agricultural sector - Agriculture economic statistics
21-017-X	Agriculture value added account - Agriculture economic statistics
21-018-X	Farm business cash flows - Agriculture economic statistics
21-019-X	Farm and off-farm income statistics
21-020-X	Food statistics
21-207-X	Statistics on income of farm families
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

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 operators by province, incorporated and unincorporated sectors — Canada

		1999	2000	2001	2002	2003
Number of farm operators	number	295,430 ^A	292,100 ^A	293,990 ^A	288,790 ^A	276,480 ^A
Number of farms	number	226,340 ^A	224,330 ^A	224,380 ^A	218,260 ^A	207,265 ^A
Off-farm income	\$'000	6,856,862 ^A	7,143,268 ^A	7,564,002 ^A	7,780,694 ^A	7,851,966 ^A
Average off-farm income	\$	23,210 ^A	24,455 ^A	25,729 ^A	26,942 ^A	28,400 ^A
Net operating income	\$'000	4,963,088	5,579,936	6,252,937	6,371,155	5,077,283
Average net operating income	\$	16,800	19,103	21,269	22,062	18,364
Total income	\$'000	11,819,949	12,723,204	13,816,939	14,151,849	12,929,248
Average total income	\$	40,009	43,558	46,998	49,004	46,764
Off-farm income as a percentage of total income	%	58.0	56.1	54.7	55.0	60.7
Total income adjusted for capital cost allowance	\$'000	8,257,685	9,042,318	10,054,868	10,264,645	9,024,411
Average total income adjusted for capital cost allowance	\$	27,951	30,956	34,201	35,544	32,640
Off-farm income as a percentage of total income adjusted for CCA	%	83.0	79.0	75.2	75.8	87.0

Table 1-2

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Newfoundland and Labrador

		1999	2000	2001	2002	2003
Number of farm operators	number	350 ^A	380 ^A	310 ^A	340 ^A	330 ^A
Number of farms	number	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A
Off-farm income	\$'000	8,810 ^A	10,499 ^A	8,744 ^A	9,573 ^A	9,840 ^A
Average off-farm income	\$	25,171 ^A	27,629 ^A	28,206 ^B	28,157 ^A	29,818 ^A
Net operating income	\$'000	4,616	6,059	5,010	2,953	6,081
Average net operating income	\$	13,188	15,946	16,162	8,685	18,429
Total income	\$'000	13,426	16,558	13,754	12,526	15,922
Average total income	\$	38,359	43,575	44,368	36,841	48,247
Off-farm income as a percentage of total income	%	65.6	63.4	63.6	76.4	61.8
Total income adjusted for capital cost allowance	\$'000	9,463	11,999	9,969	8,575	10,891
Average total income adjusted for capital cost allowance	\$	27,037	31,577	32,159	25,222	33,003
Off-farm income as a percentage of total income adjusted for CCA	%	93.1	87.5	87.7	111.6	90.4

Table 1-3

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Prince Edward Island**

		1999	2000	2001	2002	2003
Number of farm operators	number	2,010 ^A	1,960 ^A	1,900 ^A	1,910 ^A	1,860 ^A
Number of farms	number	1,570 ^A	1,515 ^A	1,495 ^A	1,465 ^A	1,420 ^A
Off-farm income	\$'000	40,944^A	41,172^A	41,216^A	43,748^A	43,418^A
Average off-farm income	\$	20,370 ^A	21,006 ^A	21,693 ^A	22,905 ^A	23,343 ^A
Net operating income	\$'000	57,971	56,359	54,517	45,545	51,555
Average net operating income	\$	28,841	28,755	28,693	23,845	27,718
Total income	\$'000	98,914	97,531	95,733	89,293	94,972
Average total income	\$	49,211	49,760	50,386	46,750	51,060
Off-farm income as a percentage of total income	%	41.4	42.2	43.1	49.0	45.7
Total income adjusted for capital cost allowance	\$'000	63,413	60,023	59,224	51,650	58,501
Average total income adjusted for capital cost allowance	\$	31,549	30,624	31,171	27,042	31,452
Off-farm income as a percentage of total income adjusted for CCA	%	64.6	68.6	69.6	84.7	74.2

Table 1-4

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Nova Scotia

		1999	2000	2001	2002	2003
Number of farm operators	number	3,040 ^A	3,080 ^A	2,940 ^A	2,930 ^A	2,970 ^A
Number of farms	number	2,395 ^A	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A
Off-farm income	\$'000	67,390^A	72,662^A	73,393^A	78,869^A	83,530^A
Average off-farm income	\$	22,168 ^A	23,592 ^A	24,964 ^A	26,918 ^A	28,125 ^A
Net operating income	\$'000	71,585	74,600	68,040	62,162	61,224
Average net operating income	\$	23,548	24,221	23,143	21,216	20,614
Total income	\$'000	138,974	147,263	141,433	141,031	144,754
Average total income	\$	45,715	47,813	48,106	48,133	48,739
Off-farm income as a percentage of total income	%	48.5	49.3	51.9	55.9	57.7
Total income adjusted for capital cost allowance	\$'000	106,184	111,563	105,360	105,625	108,059
Average total income adjusted for capital cost allowance	\$	34,929	36,222	35,837	36,050	36,383
Off-farm income as a percentage of total income adjusted for CCA	%	63.5	65.1	69.7	74.7	77.3

Table 1-5

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — New Brunswick

		1999	2000	2001	2002	2003
Number of farm operators	number	2,380 ^A	2,310 ^A	2,300 ^A	2,250 ^A	2,210 ^A
Number of farms	number	1,895 ^A	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A
Off-farm income	\$'000	55,724^A	60,136^A	57,941^A	57,257^A	57,064^A
Average off-farm income	\$	23,414 ^A	26,033 ^A	25,192 ^A	25,448 ^A	25,821 ^A
Net operating income	\$'000	65,265	57,359	74,788	85,390	76,679
Average net operating income	\$	27,422	24,831	32,517	37,951	34,697
Total income	\$'000	120,989	117,495	132,729	142,647	133,743
Average total income	\$	50,836	50,863	57,708	63,399	60,517
Off-farm income as a percentage of total income	%	46.1	51.2	43.7	40.1	42.7
Total income adjusted for capital cost allowance	\$'000	87,389	79,718	91,355	100,053	89,576
Average total income adjusted for capital cost allowance	\$	36,718	34,510	39,720	44,468	40,532
Off-farm income as a percentage of total income adjusted for CCA	%	63.8	75.4	63.4	57.2	63.7

Table 1-6

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Quebec

		1999	2000	2001	2002	2003
Number of farm operators	number	41,820 ^A	41,900 ^A	42,330 ^A	42,190 ^A	41,570 ^A
Number of farms	number	27,640 ^A	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A
Off-farm income	\$'000	681,084^A	727,573^A	756,577^A	773,481^A	808,171^A
Average off-farm income	\$	16,286 ^A	17,365 ^A	17,873 ^A	18,333 ^A	19,441 ^A
Net operating income	\$'000	984,071	1,066,973	1,096,856	1,016,203	1,038,282
Average net operating income	\$	23,531	25,465	25,912	24,086	24,977
Total income	\$'000	1,665,155	1,794,545	1,853,433	1,789,684	1,846,453
Average total income	\$	39,817	42,829	43,785	42,420	44,418
Off-farm income as a percentage of total income	%	40.9	40.5	40.8	43.2	43.8
Total income adjusted for capital cost allowance	\$'000	1,178,982	1,261,334	1,292,872	1,190,900	1,240,371
Average total income adjusted for capital cost allowance	\$	28,192	30,103	30,543	28,227	29,838
Off-farm income as a percentage of total income adjusted for CCA	%	57.8	57.7	58.5	64.9	65.2

Table 1-7

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Ontario

		1999	2000	2001	2002	2003
Number of farm operators	number	69,070 ^A	67,380 ^A	67,150 ^A	67,090 ^A	65,000 ^A
Number of farms	number	49,125 ^A	47,840 ^A	47,745 ^A	47,280 ^A	45,480 ^A
Off-farm income	\$'000	1,789,905^A	1,885,889^A	1,945,887^A	2,054,407^A	2,074,909^A
Average off-farm income	\$	25,914 ^A	27,989 ^A	28,978 ^A	30,622 ^A	31,922 ^A
Net operating income	\$'000	1,178,319	1,275,707	1,221,740	1,314,975	1,216,101
Average net operating income	\$	17,060	18,933	18,194	19,600	18,709
Total income	\$'000	2,968,224	3,161,596	3,167,627	3,369,382	3,291,010
Average total income	\$	42,974	46,922	47,172	50,222	50,631
Off-farm income as a percentage of total income	%	60.3	59.6	61.4	61.0	63.0
Total income adjusted for capital cost allowance	\$'000	2,196,192	2,358,101	2,350,128	2,514,043	2,400,142
Average total income adjusted for capital cost allowance	\$	31,797	34,997	34,998	37,473	36,925
Off-farm income as a percentage of total income adjusted for CCA	%	81.5	80.0	82.8	81.7	86.4

Table 1-8

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Manitoba

		1999	2000	2001	2002	2003
Number of farm operators	number	26,950 ^A	26,540 ^A	26,580 ^A	25,820 ^A	24,920 ^A
Number of farms	number	21,575 ^A	21,215 ^A	21,050 ^A	20,210 ^A	19,240 ^A
Off-farm income	\$'000	472,564^A	487,434^A	516,733^A	521,270^A	538,325^A
Average off-farm income	\$	17,535 ^A	18,366 ^A	19,441 ^A	20,189 ^A	21,602 ^A
Net operating income	\$'000	432,285	458,362	619,499	662,131	548,416
Average net operating income	\$	16,040	17,271	23,307	25,644	22,007
Total income	\$'000	904,850	945,796	1,136,232	1,183,401	1,086,741
Average total income	\$	33,575	35,637	42,748	45,833	43,609
Off-farm income as a percentage of total income	%	52.2	51.5	45.5	44.0	49.5
Total income adjusted for capital cost allowance	\$'000	565,179	593,633	770,535	794,798	684,923
Average total income adjusted for capital cost allowance	\$	20,971	22,367	28,989	30,782	27,485
Off-farm income as a percentage of total income adjusted for CCA	%	83.6	82.1	67.1	65.6	78.6

Table 1-9

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Saskatchewan**

		1999	2000	2001	2002	2003
Number of farm operators	number	64,970 ^A	64,880 ^A	65,670 ^A	62,610 ^A	59,100 ^A
Number of farms	number	56,915 ^A	57,160 ^A	57,145 ^A	53,880 ^A	50,465 ^A
Off-farm income	\$'000	1,383,211^A	1,385,450^A	1,470,739^A	1,458,329^A	1,468,023^A
Average off-farm income	\$	21,290 ^A	21,354 ^A	22,396 ^A	23,292 ^A	24,840 ^A
Net operating income	\$'000	943,928	1,076,226	1,453,298	1,391,264	928,811
Average net operating income	\$	14,529	16,588	22,130	22,221	15,716
Total income	\$'000	2,327,140	2,461,675	2,924,037	2,849,593	2,396,833
Average total income	\$	35,819	37,942	44,526	45,513	40,556
Off-farm income as a percentage of total income	%	59.4	56.3	50.3	51.2	61.2
Total income adjusted for capital cost allowance	\$'000	1,568,141	1,701,221	2,151,457	2,069,448	1,641,713
Average total income adjusted for capital cost allowance	\$	24,136	26,221	32,762	33,053	27,779
Off-farm income as a percentage of total income adjusted for CCA	%	88.2	81.4	68.4	70.5	89.4

Table 1-10

Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Alberta

		1999	2000	2001	2002	2003
Number of farm operators	number	68,090 ^A	67,790 ^A	68,730 ^A	67,580 ^A	62,500 ^A
Number of farms	number	54,200 ^A	54,210 ^A	54,370 ^A	53,085 ^A	48,725 ^A
Off-farm income	\$'000	1,813,807^A	1,918,833^A	2,131,600^A	2,169,986^A	2,122,049^A
Average off-farm income	\$	26,638 ^A	28,306 ^A	31,014 ^A	32,110 ^A	33,953 ^A
Net operating income	\$'000	1,000,000	1,223,154	1,441,741	1,530,750	885,694
Average net operating income	\$	14,686	18,043	20,977	22,651	14,171
Total income	\$'000	2,813,807	3,141,987	3,573,342	3,700,735	3,007,743
Average total income	\$	41,325	46,349	51,991	54,761	48,124
Off-farm income as a percentage of total income	%	64.5	61.1	59.7	58.6	70.6
Total income adjusted for capital cost allowance	\$'000	1,899,995	2,228,177	2,641,164	2,751,138	2,080,240
Average total income adjusted for capital cost allowance	\$	27,904	32,869	38,428	40,709	33,284
Off-farm income as a percentage of total income adjusted for CCA	%	95.5	86.1	80.7	78.9	102.0

Table 1-11

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— British Columbia**

		1999	2000	2001	2002	2003
Number of farm operators	number	16,750 ^A	15,880 ^A	16,080 ^A	16,080 ^A	16,030 ^A
Number of farms	number	10,775 ^A	10,430 ^A	10,505 ^A	10,425 ^A	10,415 ^A
Off-farm income	\$'000	543,464^A	553,697^A	561,243^A	613,858^A	646,972^A
Average off-farm income	\$	32,446 ^A	34,868 ^A	34,903 ^A	38,175 ^A	40,360 ^A
Net operating income	\$'000	224,996	285,012	217,340	259,518	264,118
Average net operating income	\$	13,433	17,948	13,516	16,139	16,476
Total income	\$'000	768,460	838,709	778,583	873,376	911,090
Average total income	\$	45,878	52,815	48,419	54,314	56,837
Off-farm income as a percentage of total income	%	70.7	66.0	72.1	70.3	71.0
Total income adjusted for capital cost allowance	\$'000	582,734	636,598	582,801	678,416	710,281
Average total income adjusted for capital cost allowance	\$	34,790	40,088	36,244	42,190	44,309
Off-farm income as a percentage of total income adjusted for CCA	%	93.3	87.0	96.3	90.5	91.1

Table 2-1

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Oilseed and grain farming

		1999	2000	2001	2002	2003
Number of farm operators	number	107,300 ^A	102,820 ^A	103,000 ^A	99,470 ^A	95,750 ^A
Number of farms	number	88,865 ^A	85,245 ^A	84,575 ^A	80,360 ^A	77,100 ^A
Off-farm income	\$'000	2,667,452^A	2,619,800^A	2,748,986^A	2,805,568^A	2,838,215^A
Average off-farm income	\$	24,860 ^A	25,479 ^A	26,689 ^A	28,205 ^A	29,642 ^A
Net operating income	\$'000	1,844,950	1,914,532	2,382,398	2,515,621	2,011,866
Average net operating income	\$	17,194	18,620	23,130	25,290	21,012
Total income	\$'000	4,512,401	4,534,332	5,131,385	5,321,188	4,850,080
Average total income	\$	42,054	44,100	49,819	53,495	50,654
Off-farm income as a percentage of total income	%	59.1	57.8	53.6	52.7	58.5
Total income adjusted for capital cost allowance	\$'000	3,097,052	3,181,835	3,796,627	3,948,921	3,451,762
Average total income adjusted for capital cost allowance	\$	28,863	30,946	36,860	39,700	36,050
Off-farm income as a percentage of total income adjusted for CCA	%	86.1	82.3	72.4	71.0	82.2

Table 2-2

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Potato farming

		1999	2000	2001	2002	2003
Number of farm operators	number	2,320 ^A	2,300 ^A	2,320 ^A	2,390 ^A	2,680 ^A
Number of farms	number	1,490 ^A	1,520 ^B	1,480 ^B	1,525 ^B	1,665 ^B
Off-farm income	\$'000	58,797^A	67,401^B	68,979^A	79,333^A	92,049^A
Average off-farm income	\$	25,343 ^A	29,305 ^A	29,733 ^A	33,194 ^A	34,347 ^A
Net operating income	\$'000	118,431	129,399	131,208	182,522	170,904
Average net operating income	\$	51,048	56,261	56,555	76,369	63,770
Total income	\$'000	177,228	196,800	200,188	261,855	262,953
Average total income	\$	76,391	85,565	86,288	109,563	98,117
Off-farm income as a percentage of total income	%	33.2	34.2	34.5	30.3	35.0
Total income adjusted for capital cost allowance	\$'000	104,125	114,136	117,964	167,977	155,223
Average total income adjusted for capital cost allowance	\$	44,882	49,624	50,847	70,283	57,919
Off-farm income as a percentage of total income adjusted for CCA	%	56.5	59.1	58.5	47.2	59.3

Table 2-3

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other vegetable (except potato) and melon farming

		1999	2000	2001	2002	2003
Number of farm operators	number	4,040 ^B	4,290 ^A	4,230 ^A	4,150 ^A	4,220 ^A
Number of farms	number	2,625 ^B	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A
Off-farm income	\$'000	85,196^B	100,385^A	105,697^B	110,125^B	120,956^B
Average off-farm income	\$	21,088 ^B	23,400 ^A	24,988 ^A	26,536 ^A	28,663 ^A
Net operating income	\$'000	100,169	101,461	107,353	115,123	112,281
Average net operating income	\$	24,794	23,650	25,379	27,740	26,607
Total income	\$'000	185,364	201,845	213,051	225,248	233,238
Average total income	\$	45,882	47,050	50,367	54,277	55,270
Off-farm income as a percentage of total income	%	46.0	49.7	49.6	48.9	51.9
Total income adjusted for capital cost allowance	\$'000	136,520	147,266	160,653	168,233	175,657
Average total income adjusted for capital cost allowance	\$	33,792	34,328	37,980	40,538	41,625
Off-farm income as a percentage of total income adjusted for CCA	%	62.4	68.2	65.8	65.5	68.9

Table 2-4

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Fruit and tree nut farming

		1999	2000	2001	2002	2003
Number of farm operators	number	6,950 ^A	7,140 ^A	7,020 ^A	7,040 ^A	7,110 ^A
Number of farms	number	4,615 ^A	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A
Off-farm income	\$'000	194,906^A	196,580^A	213,428^A	236,301^B	246,703^B
Average off-farm income	\$	28,044 ^A	27,532 ^A	30,403 ^A	33,565 ^A	34,698 ^B
Net operating income	\$'000	89,370	67,975	68,017	87,039	102,660
Average net operating income	\$	12,859	9,520	9,689	12,364	14,439
Total income	\$'000	284,276	264,555	281,445	323,340	349,364
Average total income	\$	40,903	37,052	40,092	45,929	49,137
Off-farm income as a percentage of total income	%	68.6	74.3	75.8	73.1	70.6
Total income adjusted for capital cost allowance	\$'000	239,281	216,638	234,532	273,733	296,104
Average total income adjusted for capital cost allowance	\$	34,429	30,342	33,409	38,883	41,646
Off-farm income as a percentage of total income adjusted for CCA	%	81.5	90.7	91.0	86.3	83.3

Table 2-5

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Greenhouse, nursery and floriculture production

		1999	2000	2001	2002	2003
Number of farm operators	number	6,610 ^A	6,020 ^A	6,120 ^A	6,190 ^A	6,090 ^A
Number of farms	number	4,075 ^A	3,680 ^A	3,900 ^A	3,810 ^A	3,840 ^A
Off-farm income	\$'000	200,356^A	224,524^A	232,185^A	235,306^A	227,374^A
Average off-farm income	\$	30,311 ^A	37,296 ^A	37,939 ^A	38,014 ^A	37,336 ^A
Net operating income	\$'000	261,329	292,373	166,756	258,393	260,157
Average net operating income	\$	39,535	48,567	27,248	41,744	42,719
Total income	\$'000	461,685	516,897	398,941	493,699	487,531
Average total income	\$	69,846	85,863	65,187	79,758	80,054
Off-farm income as a percentage of total income	%	43.4	43.4	58.2	47.7	46.6
Total income adjusted for capital cost allowance	\$'000	321,903	356,276	245,395	336,039	307,876
Average total income adjusted for capital cost allowance	\$	48,699	59,182	40,097	54,287	50,554
Off-farm income as a percentage of total income adjusted for CCA	%	62.2	63.0	94.6	70.0	73.9

Table 2-6

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other crop farming

		1999	2000	2001	2002	2003
Number of farm operators	number	17,900 ^A	18,240 ^A	20,850 ^A	22,630 ^A	22,230 ^A
Number of farms	number	13,595 ^A	13,790 ^A	15,780 ^A	17,305 ^A	17,100 ^A
Off-farm income	\$'000	490,696^B	457,182^A	579,633^A	623,792^A	656,799^A
Average off-farm income	\$	27,413 ^A	25,065 ^A	27,800 ^A	27,565 ^A	29,546 ^A
Net operating income	\$'000	224,562	246,621	255,967	330,280	252,417
Average net operating income	\$	12,545	13,521	12,277	14,595	11,355
Total income	\$'000	715,258	703,802	835,600	954,072	909,216
Average total income	\$	39,959	38,586	40,077	42,160	40,900
Off-farm income as a percentage of total income	%	68.6	65.0	69.4	65.4	72.2
Total income adjusted for capital cost allowance	\$'000	555,766	532,793	641,664	727,162	677,142
Average total income adjusted for capital cost allowance	\$	31,048	29,210	30,775	32,133	30,461
Off-farm income as a percentage of total income adjusted for CCA	%	88.3	85.8	90.3	85.8	97.0

Table 2-7

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Beef cattle ranching and farming, including feedlots

		1999	2000	2001	2002	2003
Number of farm operators	number	84,680 ^A	86,410 ^A	86,200 ^A	83,750 ^A	77,150 ^A
Number of farms	number	69,640 ^A	71,050 ^A	70,490 ^A	68,060 ^A	61,810 ^A
Off-farm income	\$'000	1,955,972^A	2,133,733^A	2,191,025^A	2,214,101^A	2,138,924^A
Average off-farm income	\$	23,098 ^A	24,693 ^A	25,418 ^A	26,437 ^A	27,724 ^A
Net operating income	\$'000	667,161	797,694	1,047,583	1,003,220	412,231
Average net operating income	\$	7,879	9,232	12,153	11,979	5,343
Total income	\$'000	2,623,133	2,931,427	3,238,608	3,217,322	2,551,155
Average total income	\$	30,977	33,925	37,571	38,416	33,067
Off-farm income as a percentage of total income	%	74.6	72.8	67.7	68.8	83.8
Total income adjusted for capital cost allowance	\$'000	1,909,605	2,174,214	2,449,270	2,418,440	1,817,047
Average total income adjusted for capital cost allowance	\$	22,551	25,162	28,414	28,877	23,552
Off-farm income as a percentage of total income adjusted for CCA	%	102.4	98.1	89.5	91.6	117.7

Table 2-8

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Dairy cattle and milk production

		1999	2000	2001	2002	2003
Number of farm operators	number	33,870 ^A	32,750 ^A	31,900 ^A	30,470 ^A	29,140 ^A
Number of farms	number	18,995 ^A	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A
Off-farm income	\$'000	343,216^A	367,885^A	369,123^A	357,539^A	375,400^A
Average off-farm income	\$	10,133 ^A	11,233 ^A	11,571 ^A	11,734 ^A	12,883 ^A
Net operating income	\$'000	1,203,028	1,246,993	1,250,009	1,194,539	1,193,112
Average net operating income	\$	35,519	38,076	39,185	39,204	40,944
Total income	\$'000	1,546,244	1,614,879	1,619,132	1,552,078	1,568,513
Average total income	\$	45,652	49,309	50,756	50,938	53,827
Off-farm income as a percentage of total income	%	22.2	22.8	22.8	23.0	23.9
Total income adjusted for capital cost allowance	\$'000	1,007,662	1,043,074	1,029,977	962,162	974,831
Average total income adjusted for capital cost allowance	\$	29,751	31,850	32,288	31,577	33,453
Off-farm income as a percentage of total income adjusted for CCA	%	34.1	35.3	35.8	37.2	38.5

Table 2-9

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Hog and pig farming

		1999	2000	2001	2002	2003
Number of farm operators	number	9,710 ^A	9,840 ^A	9,810 ^A	9,370 ^A	8,850 ^A
Number of farms	number	6,545 ^A	6,620 ^A	6,515 ^A	6,060 ^A	5,625 ^A
Off-farm income	\$'000	173,994^A	174,260^A	187,818^A	200,307^A	193,425^A
Average off-farm income	\$	17,919 ^A	17,709 ^A	19,146 ^A	21,377 ^A	21,856 ^A
Net operating income	\$'000	132,884	413,676	504,852	266,621	153,527
Average net operating income	\$	13,685	42,040	51,463	28,455	17,348
Total income	\$'000	306,878	587,936	692,670	466,928	346,952
Average total income	\$	31,604	59,750	70,609	49,832	39,204
Off-farm income as a percentage of total income	%	56.7	29.6	27.1	42.9	55.7
Total income adjusted for capital cost allowance	\$'000	114,617	363,046	447,857	216,608	92,309
Average total income adjusted for capital cost allowance	\$	11,804	36,895	45,653	23,117	10,430
Off-farm income as a percentage of total income adjusted for CCA	%	151.8	48.0	41.9	92.5	209.5

Table 2-10

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Poultry and egg production

		1999	2000	2001	2002	2003
Number of farm operators	number	6,390 ^A	6,450 ^A	6,580 ^A	7,100 ^A	7,090 ^A
Number of farms	number	4,105 ^A	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A
Off-farm income	\$'000	193,999^A	214,481^A	241,148^A	262,241^A	278,615^A
Average off-farm income	\$	30,360 ^A	33,253 ^A	36,649 ^A	36,935 ^A	39,297 ^A
Net operating income	\$'000	300,527	319,934	337,728	362,821	358,868
Average net operating income	\$	47,031	49,602	51,327	51,102	50,616
Total income	\$'000	494,526	534,416	578,877	625,062	637,482
Average total income	\$	77,391	82,855	87,975	88,037	89,913
Off-farm income as a percentage of total income	%	39.2	40.1	41.7	42.0	43.7
Total income adjusted for capital cost allowance	\$'000	361,632	381,878	411,555	452,550	461,463
Average total income adjusted for capital cost allowance	\$	56,594	59,206	62,546	63,739	65,086
Off-farm income as a percentage of total income adjusted for CCA	%	53.6	56.2	58.6	57.9	60.4

Table 2-11

Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other animal production

		1999	2000	2001	2002	2003
Number of farm operators	number	15,270 ^A	15,830 ^A	15,960 ^A	16,220 ^A	16,160 ^A
Number of farms	number	11,420 ^A	12,000 ^A	12,000 ^A	12,325 ^A	12,065 ^A
Off-farm income	\$'000	486,920^B	586,724^B	625,774^B	655,750^B	683,158^B
Average off-farm income	\$	31,887 ^B	37,064 ^B	39,209 ^B	40,428 ^B	42,275 ^B
Net operating income	\$'000	20,550	49,391	1,223	54,683	48,840
Average net operating income	\$	1,346	3,120	77	3,371	3,022
Total income	\$'000	507,470	636,115	626,997	710,433	731,999
Average total income	\$	33,233	40,184	39,286	43,800	45,297
Off-farm income as a percentage of total income	%	96.0	92.2	99.8	92.3	93.3
Total income adjusted for capital cost allowance	\$'000	404,482	530,868	519,219	592,324	614,607
Average total income adjusted for capital cost allowance	\$	26,489	33,536	32,532	36,518	38,033
Off-farm income as a percentage of total income adjusted for CCA	%	120.4	110.5	120.5	110.7	111.2

Table 3-1

Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by province

	2003					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm operators	330 ^A	1,860 ^A	2,970 ^A	2,210 ^A	41,570 ^A	65,000 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	15.0	23.5
Number of farms	240 ^A	1,420 ^A	2,220 ^A	1,715 ^A	27,330 ^A	45,480 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	13.2	21.9
	thousands of dollars					
Total income	15,922	94,972	144,754	133,743	1,846,453	3,291,010
Off-farm income	9,840 ^A	43,418 ^A	83,530 ^A	57,064 ^A	808,171 ^A	2,074,909 ^A
Off-farm employment income	6,881 ^A	26,149 ^A	52,906 ^A	36,902 ^A	530,929 ^A	1,300,426 ^A
Wages and salaries	6,687 ^A	24,737 ^A	49,043 ^A	34,385 ^A	501,801 ^A	1,162,160 ^A
Net off-farm self-employment income	194 ^D	1,412 ^B	3,863 ^D	2,517 ^C	29,129 ^B	138,267 ^C
Investment income	564 ^C	6,623 ^A	9,865 ^B	5,747 ^A	133,217 ^A	313,998 ^B
Pension income	1,508 ^B	5,547 ^A	13,980 ^B	9,785 ^B	83,129 ^A	318,404 ^A
Government social transfers	513 ^B	2,165 ^B	2,277 ^C	1,619 ^B	38,139 ^A	40,131 ^B
Other off-farm income	373 ^B	2,934 ^A	4,502 ^A	3,011 ^B	22,758 ^B	101,950 ^A
Net operating income	6,081	51,555	61,224	76,679	1,038,282	1,216,101
Net program payments	1,429 ^A	19,138 ^A	19,523 ^A	13,257 ^A	587,935 ^A	438,350 ^A
Net market income	4,652	32,417	41,701	63,423	450,347	777,751
Adjustment for capital cost allowance (CCA)	5,031 ^A	36,471 ^A	36,696 ^A	44,167 ^A	606,082 ^A	890,868 ^A
Net market income adjusted for CCA	-379	-4,054	5,006	19,255	-155,735	-113,117
Total income adjusted for CCA	10,891	58,501	108,059	89,576	1,240,371	2,400,142
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm operators	24,920 ^A	59,100 ^A	62,500 ^A	16,030 ^A	276,480 ^A	
Distribution by province (%)	9.0	21.4	22.6	5.8	100.0	
Number of farms	19,240 ^A	50,465 ^A	48,725 ^A	10,415 ^A	207,265 ^A	
Distribution by province (%)	9.3	24.3	23.5	5.0	100.0	
	thousands of dollars					
Total income	1,086,741	2,396,833	3,007,743	911,090	12,929,248	
Off-farm income	538,325 ^A	1,468,023 ^A	2,122,049 ^A	646,972 ^A	7,851,966 ^A	
Off-farm employment income	322,176 ^A	806,829 ^A	1,346,004 ^A	442,253 ^A	4,871,271 ^A	
Wages and salaries	282,354 ^A	722,537 ^A	1,228,814 ^A	406,066 ^A	4,418,426 ^A	
Net off-farm self-employment income	39,822 ^B	84,291 ^B	117,190 ^B	36,186 ^B	452,845 ^A	
Investment income	66,965 ^A	196,791 ^A	367,910 ^A	101,590 ^A	1,203,214 ^A	
Pension income	82,567 ^A	263,357 ^A	278,658 ^A	72,806 ^A	1,129,680 ^A	
Government social transfers	14,905 ^B	29,964 ^A	30,512 ^B	12,369 ^A	172,594 ^A	
Other off-farm income	51,712 ^A	171,082 ^A	98,964 ^A	17,954 ^B	475,206 ^A	
Net operating income	548,416	928,811	885,694	264,118	5,077,283	
Net program payments	172,615 ^A	1,011,923 ^A	959,592 ^A	47,981 ^A	3,271,922 ^A	
Net market income	375,801	-83,112	-73,898	216,137	1,805,361	
Adjustment for capital cost allowance (CCA)	401,817 ^A	755,120 ^A	927,503 ^A	200,809 ^A	3,904,837 ^A	
Net market income adjusted for CCA	-26,016	-838,232	-1,001,401	15,328	-2,099,476	
Total income adjusted for CCA	684,923	1,641,713	2,080,240	710,281	9,024,411	

Table 3-2

Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors 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 operators	95,750^A	2,680^A	4,220^A	7,110^A	6,090^A	22,230^A
Distribution by farm type (%)	34.6	1.0	1.5	2.6	2.2	8.0
Number of farms	77,100^A	1,665^B	2,680^A	4,730^A	3,840^A	17,100^A
Distribution by farm type (%)	37.2	0.8	1.3	2.3	1.9	8.3
	thousands of dollars					
Total income	4,850,080	262,953	233,238	349,364	487,531	909,216
Off-farm income	2,838,215^A	92,049^A	120,956^B	246,703^B	227,374^A	656,799^A
Off-farm employment income	1,564,637 ^A	61,234 ^A	74,902 ^B	165,072 ^B	159,584 ^A	391,783 ^A
Wages and salaries	1,413,320 ^A	59,685 ^A	66,679 ^B	152,909 ^B	150,988 ^A	360,100 ^B
Net off-farm self-employment income	151,317 ^B	1,549 ^D	F	12,163 ^B	8,596 ^C	31,684 ^C
Investment income	484,120 ^A	15,168 ^B	18,519 ^B	30,112 ^B	32,885 ^B	107,057 ^B
Pension income	505,303 ^A	8,849 ^D	15,505 ^D	35,373 ^B	22,783 ^C	111,669 ^B
Government social transfers	39,037 ^A	1,288 ^B	3,768 ^C	6,090 ^B	3,944 ^B	15,596 ^B
Other off-farm income	245,118 ^A	5,511 ^B	8,263 ^B	10,057 ^B	8,178 ^B	30,693 ^B
Net operating income	2,011,866	170,904	112,281	102,660	260,157	252,417
Net program payments	1,467,426 ^A	42,897 ^A	39,402 ^A	42,239 ^A	53,774 ^A	158,450 ^A
Net market income	544,439	128,007	72,879	60,421	206,383	93,967
Adjustment for capital cost allowance (CCA)	1,398,318 ^A	107,730 ^A	57,580 ^A	53,260 ^A	179,654 ^A	232,074 ^A
Net market income adjusted for CCA	-853,879	20,276	15,299	7,161	26,729	-138,107
Total income adjusted for CCA	3,451,762	155,223	175,657	296,104	307,876	677,142
	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 operators	77,150^A	29,140^A	8,850^A	7,090^A	16,160^A	276,480^A
Distribution by farm type (%)	27.9	10.5	3.2	2.6	5.8	100.0
Number of farms	61,810^A	16,170^A	5,625^A	4,470^A	12,065^A	207,265^A
Distribution by farm type (%)	29.8	7.8	2.7	2.2	5.8	100.0
	thousands of dollars					
Total income	2,551,155	1,568,513	346,952	637,482	731,999	12,929,248
Off-farm income	2,138,924^A	375,400^A	193,425^A	278,615^A	683,158^B	7,851,966^A
Off-farm employment income	1,419,114 ^A	217,182 ^A	125,655 ^A	197,352 ^A	494,517 ^B	4,871,271 ^A
Wages and salaries	1,281,077 ^A	204,194 ^A	114,877 ^A	180,453 ^A	433,922 ^B	4,418,426 ^A
Net off-farm self-employment income	138,037 ^B	12,987 ^B	10,778 ^B	16,899 ^B	60,595 ^D	452,845 ^A
Investment income	264,706 ^A	78,660 ^A	34,373 ^A	50,376 ^A	87,192 ^C	1,203,214 ^A
Pension income	293,961 ^A	41,631 ^A	8,991 ^B	19,650 ^B	65,923 ^C	1,129,680 ^A
Government social transfers	53,351 ^A	23,051 ^A	9,149 ^D	5,684 ^B	11,632 ^B	172,594 ^A
Other off-farm income	107,793 ^A	14,877 ^A	15,257 ^A	5,552 ^C	23,894 ^C	475,206 ^A
Net operating income	412,231	1,193,112	153,527	358,868	48,840	5,077,283
Net program payments	929,127 ^A	140,643 ^A	276,543 ^A	30,878 ^B	90,314 ^B	3,271,922 ^A
Net market income	-516,897	1,052,469	-123,016	327,990	-41,474	1,805,361
Adjustment for capital cost allowance (CCA)	734,108 ^A	593,682 ^A	254,643 ^A	176,019 ^A	117,392 ^A	3,904,837 ^A
Net market income adjusted for CCA	-1,251,004	458,787	-377,659	151,970	-158,865	-2,099,476
Total income adjusted for CCA	1,817,047	974,831	92,309	461,463	614,607	9,024,411

Table 3-3

Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farm operators	107,320 ^A	45,000 ^A	58,680 ^A	36,640 ^A	28,840 ^A	276,480 ^A
Distribution by revenue class (%)	38.8	16.3	21.2	13.3	10.4	100.0
Number of farms	89,945 ^A	36,570 ^A	43,125 ^A	22,370 ^A	15,250 ^A	207,265 ^A
Distribution by revenue class (%)	43.4	17.6	20.8	10.8	7.4	100.0
	thousands of dollars					
Total income	3,546,916	1,449,248	2,366,230	2,166,575	3,400,268	12,929,248
Off-farm income	3,631,834 ^A	1,169,623 ^A	1,161,502 ^A	766,501 ^A	1,122,592 ^A	7,851,966 ^A
Off-farm employment income	2,359,873 ^A	703,470 ^A	617,613 ^A	437,573 ^A	752,809 ^A	4,871,271 ^A
Wages and salaries	2,144,019 ^A	614,641 ^A	552,658 ^A	395,728 ^A	711,444 ^A	4,418,426 ^A
Net off-farm self-employment income	215,854 ^B	88,829 ^C	64,955 ^B	41,845 ^B	41,365 ^B	452,845 ^A
Investment income	410,258 ^B	176,441 ^B	219,168 ^A	160,712 ^A	236,647 ^A	1,203,214 ^A
Pension income	667,853 ^A	181,708 ^A	153,793 ^A	64,027 ^A	62,307 ^A	1,129,680 ^A
Government social transfers	75,560 ^A	26,088 ^B	32,573 ^A	23,095 ^A	15,279 ^A	172,594 ^A
Other off-farm income	118,289 ^A	81,916 ^A	138,354 ^A	81,094 ^A	55,550 ^A	475,206 ^A
Net operating income	-84,918	279,625	1,204,729	1,400,074	2,277,676	5,077,283
Net program payments	229,887 ^A	336,973 ^A	816,913 ^A	729,359 ^A	1,158,726 ^A	3,271,922 ^A
Net market income	-314,805	-57,348	387,816	670,715	1,118,950	1,805,361
Adjustment for capital cost allowance (CCA)	358,284 ^A	343,767 ^A	852,542 ^A	860,962 ^A	1,489,197 ^A	3,904,837 ^A
Net market income adjusted for CCA	-673,089	-401,114	-464,726	-190,246	-370,247	-2,099,476
Total income adjusted for CCA	3,188,631	1,105,481	1,513,688	1,305,613	1,911,071	9,024,411

Table 4-1

Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by province

	2003					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm operators	330 ^A	1,860 ^A	2,970 ^A	2,210 ^A	41,570 ^A	65,000 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	15.0	23.5
Number of farms	240 ^A	1,420 ^A	2,220 ^A	1,715 ^A	27,330 ^A	45,480 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	13.2	21.9
	Average per operator (\$)					
Total income	48,247	51,060	48,739	60,517	44,418	50,631
Off-farm income	29,818 ^A	23,343 ^A	28,125 ^A	25,821 ^A	19,441 ^A	31,922 ^A
Off-farm employment income	20,852 ^B	14,059 ^A	17,813 ^A	16,698 ^A	12,772 ^A	20,007 ^A
Wages and salaries	20,263 ^B	13,299 ^A	16,513 ^A	15,559 ^A	12,071 ^A	17,879 ^A
Net off-farm self-employment income	589 ^D	759 ^B	1,301 ^D	1,139 ^C	701 ^B	2,127 ^C
Investment income	1,711 ^C	3,561 ^A	3,322 ^B	2,601 ^A	3,205 ^A	4,831 ^B
Pension income	4,571 ^B	2,982 ^A	4,707 ^B	4,428 ^B	2,000 ^A	4,899 ^A
Government social transfers	1,554 ^B	1,164 ^B	767 ^C	732 ^B	917 ^A	617 ^B
Other off-farm income	1,131 ^B	1,578 ^A	1,516 ^A	1,362 ^B	547 ^B	1,568 ^A
Net operating income	18,429	27,718	20,614	34,697	24,977	18,709
Net program payments	4,332	10,289	6,573	5,998	14,143	6,744
Net market income	14,097	17,429	14,041	28,698	10,833	11,965
Adjustment for capital cost allowance (CCA)	15,244	19,608	12,355	19,985	14,580	13,706
Net market income adjusted for CCA	-1,147	-2,180	1,685	8,713	-3,746	-1,740
Total income adjusted for CCA	33,003	31,452	36,383	40,532	29,838	36,925
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm operators	24,920 ^A	59,100 ^A	62,500 ^A	16,030 ^A	276,480 ^A	
Distribution by province (%)	9.0	21.4	22.6	5.8	100.0	
Number of farms	19,240 ^A	50,465 ^A	48,725 ^A	10,415 ^A	207,265 ^A	
Distribution by province (%)	9.3	24.3	23.5	5.0	100.0	
	Average per operator (\$)					
Total income	43,609	40,556	48,124	56,837	46,764	
Off-farm income	21,602 ^A	24,840 ^A	33,953 ^A	40,360 ^A	28,400 ^A	
Off-farm employment income	12,928 ^A	13,652 ^A	21,536 ^A	27,589 ^A	17,619 ^A	
Wages and salaries	11,330 ^A	12,226 ^A	19,661 ^A	25,332 ^A	15,981 ^A	
Net off-farm self-employment income	1,598 ^B	1,426 ^B	1,875 ^B	2,257 ^B	1,638 ^A	
Investment income	2,687 ^A	3,330 ^A	5,887 ^A	6,338 ^A	4,352 ^A	
Pension income	3,313 ^A	4,456 ^A	4,459 ^A	4,542 ^A	4,086 ^A	
Government social transfers	598 ^B	507 ^A	488 ^B	772 ^A	624 ^A	
Other off-farm income	2,075 ^A	2,895 ^A	1,583 ^A	1,120 ^B	1,719 ^A	
Net operating income	22,007	15,716	14,171	16,476	18,364	
Net program payments	6,927	17,122	15,353	2,993	11,834	
Net market income	15,080	-1,406	-1,182	13,483	6,530	
Adjustment for capital cost allowance (CCA)	16,124	12,777	14,840	12,527	14,123	
Net market income adjusted for CCA	-1,044	-14,183	-16,022	956	-7,594	
Total income adjusted for CCA	27,485	27,779	33,284	44,309	32,640	

Table 4-2

Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors 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 operators	95,750^A	2,680^A	4,220^A	7,110^A	6,090^A	22,230^A
Distribution by farm type (%)	34.6	1.0	1.5	2.6	2.2	8.0
Number of farms	77,100^A	1,665^B	2,680^A	4,730^A	3,840^A	17,100^A
Distribution by farm type (%)	37.2	0.8	1.3	2.3	1.9	8.3
	Average per operator (\$)					
Total income	50,654	98,117	55,270	49,137	80,054	40,900
Off-farm income	29,642^A	34,347^A	28,663^A	34,698^B	37,336^A	29,546^A
Off-farm employment income	16,341 ^A	22,849 ^A	17,749 ^B	23,217 ^B	26,204 ^A	17,624 ^A
Wages and salaries	14,761 ^A	22,271 ^A	15,801 ^B	21,506 ^B	24,793 ^B	16,199 ^A
Net off-farm self-employment income	1,580 ^B	578 ^D	F	1,711 ^B	1,412 ^C	1,425 ^C
Investment income	5,056 ^A	5,660 ^B	4,388 ^B	4,235 ^B	5,400 ^B	4,816 ^B
Pension income	5,277 ^A	3,302 ^D	3,674 ^D	4,975 ^A	3,741 ^B	5,023 ^B
Government social transfers	408 ^A	480 ^B	893 ^C	857 ^B	648 ^B	702 ^B
Other off-farm income	2,560 ^A	2,056 ^B	1,958 ^B	1,414 ^B	1,343 ^B	1,381 ^B
Net operating income	21,012	63,770	26,607	14,439	42,719	11,355
Net program payments	15,326	16,006	9,337	5,941	8,830	7,128
Net market income	5,686	47,764	17,270	8,498	33,889	4,227
Adjustment for capital cost allowance (CCA)	14,604	40,198	13,645	7,491	29,500	10,440
Net market income adjusted for CCA	-8,918	7,566	3,625	1,007	4,389	-6,213
Total income adjusted for CCA	36,050	57,919	41,625	41,646	50,554	30,461
	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 operators	77,150^A	29,140^A	8,850^A	7,090^A	16,160^A	276,480^A
Distribution by farm type (%)	27.9	10.5	3.2	2.6	5.8	100.0
Number of farms	61,810^A	16,170^A	5,625^A	4,470^A	12,065^A	207,265^A
Distribution by farm type (%)	29.8	7.8	2.7	2.2	5.8	100.0
	Average per operator (\$)					
Total income	33,067	53,827	39,204	89,913	45,297	46,764
Off-farm income	27,724^A	12,883^A	21,856^A	39,297^A	42,275^B	28,400^A
Off-farm employment income	18,394 ^A	7,453 ^A	14,198 ^A	27,835 ^A	30,601 ^B	17,619 ^A
Wages and salaries	16,605 ^A	7,007 ^A	12,980 ^A	25,452 ^A	26,852 ^B	15,981 ^A
Net off-farm self-employment income	1,789 ^B	446 ^B	1,218 ^B	2,383 ^B	3,750 ^D	1,638 ^A
Investment income	3,431 ^A	2,699 ^A	3,884 ^A	7,105 ^A	5,396 ^C	4,352 ^A
Pension income	3,810 ^A	1,429 ^A	1,016 ^B	2,772 ^B	4,079 ^C	4,086 ^A
Government social transfers	692 ^A	791 ^A	1,034 ^D	802 ^B	720 ^B	624 ^A
Other off-farm income	1,397 ^A	511 ^A	1,724 ^A	783 ^C	1,479 ^C	1,719 ^A
Net operating income	5,343	40,944	17,348	50,616	3,022	18,364
Net program payments	12,043	4,826	31,248	4,355	5,589	11,834
Net market income	-6,700	36,118	-13,900	46,261	-2,566	6,530
Adjustment for capital cost allowance (CCA)	9,515	20,373	28,773	24,826	7,264	14,123
Net market income adjusted for CCA	-16,215	15,744	-42,673	21,434	-9,831	-7,594
Total income adjusted for CCA	23,552	33,453	10,430	65,086	38,033	32,640

Table 4-3

Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farm operators	107,320^A	45,000^A	58,680^A	36,640^A	28,840^A	276,480^A
Distribution by revenue class (%)	38.8	16.3	21.2	13.3	10.4	100.0
Number of farms	89,945^A	36,570^A	43,125^A	22,370^A	15,250^A	207,265^A
Distribution by revenue class (%)	43.4	17.6	20.8	10.8	7.4	100.0
	Average per operator (\$)					
Total income	33,050	32,206	40,324	59,131	117,901	46,764
Off-farm income	33,841^A	25,992^A	19,794^A	20,920^A	38,925^A	28,400^A
Off-farm employment income	21,989 ^A	15,633 ^A	10,525 ^A	11,943 ^A	26,103 ^A	17,619 ^A
Wages and salaries	19,978 ^A	13,659 ^A	9,418 ^A	10,800 ^A	24,669 ^A	15,981 ^A
Net off-farm self-employment income	2,011 ^B	1,974 ^C	1,107 ^B	1,142 ^B	1,434 ^B	1,638 ^A
Investment income	3,823 ^A	3,921 ^B	3,735 ^A	4,386 ^A	8,206 ^A	4,352 ^A
Pension income	6,223 ^A	4,038 ^A	2,621 ^A	1,747 ^A	2,160 ^A	4,086 ^A
Government social transfers	704 ^A	580 ^B	555 ^A	630 ^A	530 ^A	624 ^A
Other off-farm income	1,102 ^A	1,820 ^A	2,358 ^A	2,213 ^A	1,926 ^A	1,719 ^A
Net operating income	-791	6,214	20,530	38,212	78,976	18,364
Net program payments	2,142	7,488	13,921	19,906	40,178	11,834
Net market income	-2,933	-1,274	6,609	18,306	38,799	6,530
Adjustment for capital cost allowance (CCA)	3,338	7,639	14,529	23,498	51,637	14,123
Net market income adjusted for CCA	-6,272	-8,914	-7,920	-5,192	-12,838	-7,594
Total income adjusted for CCA	29,711	24,566	25,796	35,634	66,265	32,640

Table 5

Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	number					
Number of farms						
Canada	89,945 ^A	36,570 ^A	43,125 ^A	22,370 ^A	15,250 ^A	207,265 ^A
Newfoundland and Labrador	110 ^A	35 ^A	40 ^A	x	35 ^A	240 ^A
Prince Edward Island	530 ^A	200 ^A	280 ^A	180 ^A	245 ^A	1,420 ^A
Nova Scotia	1,145 ^A	275 ^B	330 ^A	230 ^A	240 ^A	2,220 ^A
New Brunswick	715 ^A	280 ^B	285 ^A	205 ^A	230 ^A	1,715 ^A
Quebec	8,690 ^A	4,250 ^A	6,770 ^A	4,620 ^A	3,000 ^A	27,330 ^A
Ontario	20,965 ^A	6,825 ^A	8,245 ^A	5,255 ^A	4,195 ^A	45,480 ^A
Manitoba	7,590 ^A	3,395 ^A	4,380 ^A	2,325 ^A	1,555 ^A	19,240 ^A
Saskatchewan	22,020 ^A	10,700 ^A	11,815 ^A	4,325 ^A	1,600 ^A	50,465 ^A
Alberta	23,035 ^A	9,005 ^A	9,390 ^A	4,330 ^A	2,965 ^A	48,725 ^A
British Columbia	5,145 ^A	1,600 ^A	1,600 ^A	890 ^A	1,190 ^A	10,415 ^A
Number of farm operators						
Canada	107,320 ^A	45,000 ^A	58,680 ^A	36,640 ^A	28,840 ^A	276,480 ^A
Newfoundland and Labrador	120 ^A	50 ^B	50 ^B	40 ^B	70 ^B	330 ^A
Prince Edward Island	570 ^A	220 ^A	350 ^A	270 ^A	450 ^A	1,860 ^A
Nova Scotia	1,350 ^A	340 ^B	450 ^A	370 ^A	460 ^A	2,970 ^A
New Brunswick	780 ^A	330 ^B	380 ^A	300 ^A	430 ^A	2,210 ^A
Quebec	10,470 ^A	5,550 ^A	10,740 ^A	8,880 ^A	5,950 ^A	41,570 ^A
Ontario	26,520 ^A	9,110 ^A	12,220 ^A	9,020 ^A	8,140 ^A	65,000 ^A
Manitoba	8,950 ^A	4,100 ^A	5,570 ^A	3,410 ^A	2,900 ^A	24,920 ^A
Saskatchewan	23,830 ^A	11,880 ^A	14,240 ^A	6,250 ^A	2,880 ^A	59,100 ^A
Alberta	27,470 ^A	11,030 ^A	12,210 ^A	6,520 ^A	5,260 ^A	62,500 ^A
British Columbia	7,270 ^A	2,400 ^A	2,460 ^A	1,590 ^A	2,310 ^A	16,030 ^A
	Average per operator (\$)					
Off-farm income						
Canada	33,841 ^A	25,992 ^A	19,794 ^A	20,920 ^A	38,925 ^A	28,400 ^A
Newfoundland and Labrador	27,783 ^A	29,309 ^B	26,714 ^C	18,104 ^B	41,618 ^B	29,818 ^A
Prince Edward Island	25,454 ^A	17,996 ^A	13,523 ^A	15,801 ^A	35,540 ^A	23,343 ^A
Nova Scotia	28,901 ^B	23,784 ^C	15,706 ^A	18,852 ^A	48,631 ^A	28,125 ^A
New Brunswick	26,835 ^B	19,650 ^B	21,449 ^A	19,656 ^A	37,201 ^A	25,821 ^A
Quebec	26,920 ^A	17,692 ^A	12,397 ^A	15,603 ^A	26,370 ^A	19,441 ^A
Ontario	37,677 ^A	29,911 ^B	23,135 ^B	19,656 ^A	42,187 ^A	31,922 ^A
Manitoba	24,044 ^A	19,837 ^B	15,945 ^A	18,677 ^B	30,880 ^A	21,602 ^A
Saskatchewan	27,978 ^A	23,332 ^A	19,225 ^A	23,218 ^A	36,342 ^B	24,840 ^A
Alberta	39,586 ^A	30,760 ^B	24,484 ^B	25,778 ^A	43,363 ^A	33,953 ^A
British Columbia	41,803 ^B	33,888 ^B	25,438 ^B	35,299 ^B	61,900 ^A	40,360 ^A
Net operating income						
Canada	-791	6,214	20,530	38,212	78,976	18,364
Newfoundland and Labrador	-931	-306	8,044	x	75,262	18,429
Prince Edward Island	-3,168	8,968	18,302	34,621	80,328	27,718
Nova Scotia	1,159	13,614	19,556	38,827	69,196	20,614
New Brunswick	268	9,589	22,030	38,880	124,255	34,697
Quebec	2,289	8,957	23,077	34,234	69,352	24,977
Ontario	-1,715	4,360	18,624	37,220	80,886	18,709
Manitoba	-1,257	5,026	21,782	46,236	89,868	22,007
Saskatchewan	1,207	8,329	23,256	43,433	68,873	15,716
Alberta	-2,288	4,808	17,754	38,624	81,135	14,171
British Columbia	-2,470	3,263	14,763	27,551	84,570	16,476

Table 5 – continued

Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per operator (\$)					
Total income						
Canada	33,050	32,206	40,324	59,131	117,901	46,764
Newfoundland and Labrador	26,851	29,003	34,759	x	116,880	48,247
Prince Edward Island	22,286	26,964	31,824	50,423	115,868	51,060
Nova Scotia	30,060	37,398	35,262	57,679	117,827	48,739
New Brunswick	27,103	29,239	43,479	58,537	161,456	60,517
Quebec	29,209	26,649	35,474	49,837	95,722	44,418
Ontario	35,963	34,270	41,759	56,876	123,074	50,631
Manitoba	22,787	24,862	37,727	64,913	120,748	43,609
Saskatchewan	29,185	31,661	42,481	66,651	105,215	40,556
Alberta	37,298	35,568	42,238	64,402	124,498	48,124
British Columbia	39,334	37,151	40,201	62,850	146,470	56,837
Total income adjusted for CCA						
Canada	29,711	24,566	25,796	35,634	66,265	32,640
Newfoundland and Labrador	22,755	23,288	21,144	x	70,743	33,003
Prince Edward Island	18,636	21,696	17,708	28,889	65,118	31,452
Nova Scotia	26,697	31,152	24,826	41,122	76,141	36,383
New Brunswick	23,320	19,957	29,134	32,620	103,316	40,532
Quebec	25,969	19,523	22,847	31,149	56,903	29,838
Ontario	32,954	27,619	29,862	36,791	71,000	36,925
Manitoba	19,678	17,438	21,960	38,433	63,590	27,485
Saskatchewan	25,953	23,582	25,878	36,835	49,935	27,779
Alberta	33,345	26,834	25,315	35,043	62,820	33,284
British Columbia	36,441	31,247	30,006	46,553	96,544	44,309

Table 6-1

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Canada

Farm type	2003									
	Average income of operators									
	Number of farm operators	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	138,090^A	-2.7	30,287^A	5.0	21,079	-14.3	51,367	-3.9	36,673	
Oilseed and grain farming	95,750 ^A	-3.7	29,642 ^A	5.1	21,012	-16.9	50,654	-5.3	36,050	
Potato farming	2,680 ^A	12.1	34,347 ^A	3.5	63,770	-16.5	98,117	-10.4	57,919	
Other vegetable (except potato) and melon farming	4,220 ^A	1.7	28,663 ^A	8.0	26,607	-4.1	55,270	1.8	41,625	
Fruit and tree nut farming	7,110 ^A	1.0	34,698 ^B	3.4	14,439	16.8	49,137	7.0	41,646	
Greenhouse, nursery and floriculture production	6,090 ^A	-1.6	37,336 ^A	-1.8	42,719	2.3	80,054	0.4	50,554	
Other crop farming	22,230 ^A	-1.8	29,546 ^A	7.2	11,355	-22.2	40,900	-3.0	30,461	
Animal production	138,390^A	-5.8	26,516^A	5.6	15,654	-20.2	42,170	-5.7	28,616	
Beef cattle ranching and farming, including feedlots	77,150 ^A	-7.9	27,724 ^A	4.9	5,343	-55.4	33,067	-13.9	23,552	
Dairy cattle and milk production	29,140 ^A	-4.4	12,883 ^A	9.8	40,944	4.4	53,827	5.7	33,453	
Hog and pig farming	8,850 ^A	-5.5	21,856 ^A	2.2	17,348	-39.0	39,204	-21.3	10,430	
Poultry and egg production	7,090 ^A	-0.1	39,297 ^A	6.4	50,616	-1.0	89,913	2.1	65,086	
Other animal production	16,160 ^A	-0.4	42,275 ^B	4.6	3,022	-10.4	45,297	3.4	38,033	
Total	276,480^A	-4.3	28,400^A	5.4	18,364	-16.8	46,764	-4.6	32,640	

Table 6-2

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Newfoundland and Labrador

Farm type	2003									
	Average income of operators									
	Number of farm operators	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	190^A	-5.0	28,695^A	7.5	7,231	55.4	35,926	14.6	29,197	
Oilseed and grain farming	x	..	x	..	x	..	x	..	x	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	70 ^B	-12.5	18,632 ^B	-11.1	4,615	-7.6	23,246	-10.4	17,001	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	70 ^B	0.0	33,507 ^B	10.5	15,871	..	49,378	29.4	39,908	
Other crop farming	x	x	x	x	x	x	x	x	x	
Animal production	150^A	7.1	31,131^B	3.9	32,405	..	63,536	41.9	37,690	
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x	
Dairy cattle and milk production	60 ^B	0.0	18,296 ^B	23.3	58,829	1.6	77,124	6.0	41,653	
Hog and pig farming	x	x	x	x	x	x	x	x	x	
Poultry and egg production	40 ^C	33.3	56,283 ^C	8.4	x	x	x	x	x	
Other animal production	x	x	x	x	x	x	x	x	x	
Total	330^A	-2.9	29,818^A	5.9	18,429	..	48,247	31.0	33,003	

Table 6-3

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— Prince Edward Island**

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	870^A	4.8	28,380^A	-0.4	42,211	28.9	70,591	15.3	44,734
Oilseed and grain farming	80 ^C	14.3	23,846 ^B	-8.9	4,889	-13.0	28,735	-9.6	21,138
Potato farming	580 ^A	0.0	30,018 ^A	3.7	58,794	32.4	88,813	21.0	54,365
Other vegetable (except potato) and melon farming	50 ^B	25.0	13,931 ^B	-37.3	24,963	..	38,894	67.2	27,435
Fruit and tree nut farming	70 ^B	75.0	34,152 ^A	-18.1	1,490	..	35,642	-9.9	28,050
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	70 ^C	0.0	24,399 ^B	-0.3	6,989	-38.2	31,388	-12.2	25,324
Animal production	1,000^A	-8.3	18,963^A	1.5	15,023	-10.7	33,986	-4.3	19,877
Beef cattle ranching and farming, including feedlots	390 ^A	-15.2	22,508 ^A	-0.8	-1,991	..	20,517	-15.1	14,312
Dairy cattle and milk production	350 ^A	-5.4	11,643 ^A	-0.4	38,029	2.3	49,672	1.7	31,494
Hog and pig farming	140 ^B	7.7	23,669 ^B	11.4	2,551	-78.6	26,220	-21.0	314
Poultry and egg production	30 ^B	-25.0	20,115 ^B	-5.6	x	x	x	x	x
Other animal production	90 ^B	-10.0	25,260 ^B	14.1	5,850	15.4	31,110	14.3	19,101
Total	1,860^A	-2.6	23,343^A	1.9	27,718	16.2	51,060	9.2	31,452

Table 6-4

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Nova Scotia

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	1,180^A	7.3	29,546^B	-0.4	17,734	24.1	47,280	7.6	37,609
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	100 ^C	11.1	19,925 ^C	13.6	20,031	-1.8	39,956	5.3	28,517
Fruit and tree nut farming	580 ^B	18.4	32,954 ^B	9.1	25,931	62.8	58,885	27.6	49,819
Greenhouse, nursery and floriculture production	300 ^B	-9.1	29,138 ^C	-16.3	2,446	-77.6	31,584	-31.0	21,209
Other crop farming	160 ^C	6.7	28,237 ^D	-0.1	11,499	15.0	39,736	3.9	31,388
Animal production	1,780^A	-2.7	27,200^A	7.6	22,699	-10.8	49,899	-1.6	35,662
Beef cattle ranching and farming, including feedlots	630 ^B	-10.0	24,525 ^B	-9.7	4,064	2.2	28,589	-8.2	22,511
Dairy cattle and milk production	490 ^A	-3.9	19,859 ^A	24.7	48,670	-1.2	68,529	5.1	44,744
Hog and pig farming	130 ^C	8.3	24,399 ^B	-4.0	6,530	96.5	30,929	7.6	17,248
Poultry and egg production	190 ^A	5.6	43,344 ^B	15.2	62,245	-1.9	105,588	4.4	78,465
Other animal production	340 ^B	3.0	34,575 ^B	19.7	4,149	-78.8	38,724	-20.1	30,218
Total	2,970^A	1.4	28,125^A	4.5	20,614	-2.8	48,739	1.3	36,383

Table 6-5

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— New Brunswick**

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	1,060^A	3.9	28,886^A	5.9	43,426	-9.0	72,312	-3.6	48,038
Oilseed and grain farming	30 ^D	0.0	40,451 ^E	68.4	27,304	x	67,755 ^E	x	53,127 ^E
Potato farming	430 ^A	10.3	27,350 ^A	6.2	83,039	-12.8	110,389	-8.8	68,629
Other vegetable (except potato) and melon farming	60 ^D	-33.3	16,405 ^D	13.4	15,346	6.6	31,751	10.0	25,530
Fruit and tree nut farming	240 ^B	20.0	37,739 ^B	8.8	8,704	..	46,443	34.1	38,146
Greenhouse, nursery and floriculture production	120 ^C	-14.3	31,443 ^B	-21.8	33,991	-37.2	65,434	-30.7	41,958
Other crop farming	190 ^B	5.6	21,831 ^B	16.5	11,906	-6.3	33,737	7.3	23,027
Animal production	1,150^A	-6.5	23,008^A	-3.9	26,611	-11.5	49,619	-8.2	33,604
Beef cattle ranching and farming, including feedlots	490 ^A	-3.9	21,525 ^A	-8.4	718	-50.2	22,243	-10.8	15,955
Dairy cattle and milk production	380 ^A	-11.6	18,938 ^A	10.6	44,363	-3.1	63,301	0.7	38,244
Hog and pig farming	80 ^B	-20.0	18,312 ^C	2.6	32,183	-28.2	50,495	-19.4	29,245
Poultry and egg production	70 ^B	0.0	45,049 ^B	-37.7	137,089	-13.5	182,137	-21.1	140,131
Other animal production	120 ^C	0.0	31,539 ^E	21.2	7,294	24.7	38,832 ^E	21.8	30,138 ^E
Total	2,210^A	-1.8	25,821^A	1.5	34,697	-8.6	60,517	-4.5	40,532

Table 6-6

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Quebec

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	14,170^A	-0.7	24,542^A	5.6	17,877	-5.2	42,419	0.8	29,963
Oilseed and grain farming	5,130 ^A	3.2	23,382 ^A	6.8	17,701	23.9	41,083	13.6	26,167
Potato farming	560 ^B	7.7	30,243 ^B	15.7	41,274	-43.3	71,516	-27.7	48,549
Other vegetable (except potato) and melon farming	1,350 ^B	-4.3	23,797 ^B	7.8	26,832	-16.7	50,629	-6.7	36,152
Fruit and tree nut farming	1,120 ^B	0.9	26,639 ^B	5.5	15,805	-23.6	42,444	-7.6	34,614
Greenhouse, nursery and floriculture production	1,280 ^B	3.2	26,938 ^B	9.0	33,889	11.4	60,827	10.3	45,248
Other crop farming	4,750 ^A	-5.4	24,197 ^A	1.8	8,887	-17.8	33,084	-4.3	24,890
Animal production	27,400^A	-1.9	16,803^A	6.1	28,649	7.1	45,452	6.7	29,774
Beef cattle ranching and farming, including feedlots	6,350 ^A	1.0	21,548 ^A	8.1	10,844	37.4	32,392	16.4	23,759
Dairy cattle and milk production	14,370 ^A	-3.9	11,648 ^A	9.3	35,323	8.7	46,971	8.8	29,912
Hog and pig farming	3,060 ^A	-2.5	19,254 ^A	-7.0	28,510	6.7	47,765	0.7	20,564
Poultry and egg production	1,300 ^A	-3.0	32,000 ^A	0.6	80,334	-0.1	112,334	0.1	88,080
Other animal production	2,310 ^B	4.5	23,969 ^C	6.3	7,605	-15.0	31,574	0.3	24,983
Total	41,570^A	-1.5	19,441^A	6.0	24,977	3.7	44,418	4.7	29,838

Table 6-7

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Ontario

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	30,610^A	-0.3	35,901^A	0.8	20,096	1.3	55,997	1.0	42,076
Oilseed and grain farming	19,240 ^A	0.7	35,553 ^A	1.2	15,919	3.4	51,472	1.9	40,750
Potato farming	420 ^D	23.5	38,334 ^B	-9.6	31,101	-44.3	69,434	-29.3	40,199
Other vegetable (except potato) and melon farming	1,800 ^B	16.1	36,187 ^B	5.8	30,862	-4.1	67,049	1.0	52,134
Fruit and tree nut farming	1,810 ^B	-7.2	40,620 ^D	0.1	11,085	-4.8	51,705	-1.0	41,992
Greenhouse, nursery and floriculture production	2,190 ^B	-3.1	45,016 ^A	-7.0	56,889	-2.7	101,906	-4.6	56,885
Other crop farming	5,150 ^B	-6.5	31,367 ^B	3.9	18,628	12.0	49,995	6.7	37,402
Animal production	34,380^A	-5.5	28,379^A	7.4	17,484	-9.8	45,863	0.1	32,343
Beef cattle ranching and farming, including feedlots	13,070 ^A	-10.5	30,371 ^A	4.2	2,570	-42.0	32,941	-1.9	26,341
Dairy cattle and milk production	9,520 ^A	-5.5	11,217 ^A	8.3	42,711	5.1	53,928	5.8	33,621
Hog and pig farming	3,100 ^A	-5.5	22,987 ^A	3.1	11,461	-60.9	34,448	-33.3	10,120
Poultry and egg production	2,950 ^A	-1.0	33,504 ^A	5.3	49,547	1.7	83,051	3.1	56,663
Other animal production	5,750 ^B	4.9	52,532 ^C	8.9	-3,648	..	48,884	5.2	43,320
Total	65,000^A	-3.1	31,922^A	4.2	18,709	-4.5	50,631	0.8	36,925

Table 6-8

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Manitoba

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	13,660^A	-1.1	23,238^A	6.1	29,267	-2.5	52,505	1.1	34,263
Oilseed and grain farming	11,800 ^A	-1.5	22,573 ^A	5.5	29,041	-3.8	51,614	0.1	33,467
Potato farming	290 ^B	26.1	50,388 ^B	6.9	138,296	19.9	188,684	16.2	119,251
Other vegetable (except potato) and melon farming	100 ^D	-9.1	31,489 ^D	-5.0	28,369	-18.4	59,858	-11.8	42,891
Fruit and tree nut farming	30 ^A	-25.0	22,774 ^A	41.2	x	x	x	x	x
Greenhouse, nursery and floriculture production	110 ^B	-15.4	36,332 ^B	4.9	36,489	88.7	72,821	34.9	53,638
Other crop farming	1,340 ^B	1.5	21,618 ^B	8.4	7,527	-50.7	29,146	-17.2	20,913
Animal production	11,260^A	-6.2	19,617^A	7.6	13,213	-35.9	32,830	-15.5	19,265
Beef cattle ranching and farming, including feedlots	7,590 ^A	-8.7	18,861 ^A	5.6	3,692	-71.8	22,553	-27.1	14,666
Dairy cattle and milk production	910 ^A	-3.2	8,782 ^A	0.3	44,763	-4.6	53,545	-3.8	26,752
Hog and pig farming	1,020 ^A	-4.7	19,509 ^A	7.9	31,858	-34.4	51,367	-23.0	10,784
Poultry and egg production	480 ^B	0.0	30,186 ^C	10.3	36,248	-14.7	66,434	-4.9	45,332
Other animal production	1,260 ^B	5.9	28,023 ^D	13.7	23,945	31.7	51,968	21.3	38,451
Total	24,920^A	-3.5	21,602^A	7.0	22,007	-14.2	43,609	-4.9	27,485

Table 6-9

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Saskatchewan

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	41,540^A	-6.2	25,717^A	5.0	19,758	-24.1	45,474	-10.0	31,826
Oilseed and grain farming	38,870 ^A	-6.6	25,786 ^A	5.0	20,349	-23.3	46,135	-9.7	32,234
Potato farming	40 ^C	0.0	24,225 ^C	20.7	51,775	x	76,000	x	35,145
Other vegetable (except potato) and melon farming	F	F	F	F	x	x	x	x	x
Fruit and tree nut farming	30 ^D	x	28,120 ^C	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	140 ^D	-22.2	26,223 ^B	-27.7	18,978	43.8	45,201	-8.6	34,960 ^E
Other crop farming	2,420 ^B	0.0	24,976 ^B	8.3	9,970	-44.4	34,947	-14.8	25,430
Animal production	17,550^A	-4.2	22,764^A	11.6	6,158	-52.5	28,922	-13.3	18,199
Beef cattle ranching and farming, including feedlots	15,160 ^A	-4.0	22,346 ^B	10.5	4,714	-57.2	27,060	-13.4	18,145
Dairy cattle and milk production	420 ^B	-22.2	10,583 ^B	17.2	45,836	3.2	56,419	5.6	28,314
Hog and pig farming	290 ^C	-3.3	25,855 ^D	31.8	-39,802	..	-13,947	..	-91,665
Poultry and egg production	270 ^D	-3.6	31,021 ^D	53.2	23,912	-14.9	54,934	13.6	34,891
Other animal production	1,410 ^B	0.0	28,594 ^B	6.2	15,997	10.2	44,592	7.6	35,196
Total	59,100^A	-5.6	24,840^A	6.6	15,716	-29.3	40,556	-10.9	27,779

Table 6-10

Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Alberta

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	27,450^A	-2.9	36,229^A	8.7	20,686	-28.6	56,915	-8.6	40,099
Oilseed and grain farming	19,820 ^A	-5.2	36,875 ^A	7.7	23,560	-26.3	60,434	-8.7	42,743
Potato farming	170 ^B	6.3	47,880 ^B	-13.1	95,635	-39.3	143,515	-32.5	27,568
Other vegetable (except potato) and melon farming	80 ^D	0.0	30,616 ^D	6.4	45,568	58.5	76,184	32.5	51,296
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	580 ^D	5.5	37,661 ^C	11.7	28,800	8.5	66,461	10.3	48,556
Other crop farming	6,720 ^A	2.9	34,159 ^B	13.8	9,480	-42.6	43,639	-6.2	31,979
Animal production	35,040^A	-10.9	32,169^A	3.0	9,074	-49.9	41,243	-16.4	27,944
Beef cattle ranching and farming, including feedlots	29,200 ^A	-10.5	32,026 ^A	4.4	7,107	-61.0	39,133	-19.9	27,040
Dairy cattle and milk production	1,240 ^A	0.0	21,812 ^B	16.5	61,740	-2.2	83,552	2.1	45,480
Hog and pig farming	880 ^B	-18.5	26,862 ^B	16.9	6,391	-50.0	33,253	-7.0	7,556
Poultry and egg production	600 ^B	3.4	24,676 ^B	5.1	37,208	16.3	61,884	11.6	35,726
Other animal production	3,130 ^B	-17.6	40,565 ^B	-7.4	1,873	-0.7	42,438	-7.2	33,694
Total	62,500^A	-7.5	33,953^A	5.7	14,171	-37.4	48,124	-12.1	33,284

Table 6-11

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— British Columbia**

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	7,360^A	-0.5	35,305^A	5.2	20,293	14.9	55,598	8.5	43,647
Oilseed and grain farming	770 ^B	-2.5	41,163 ^B	9.1	15,933	-20.2	57,096	-1.1	45,475
Potato farming	150 ^D	36.4	33,846 ^D	-1.0	37,153	-33.7	71,000	-21.3	53,368
Other vegetable (except potato) and melon farming	560 ^B	-16.4	22,592 ^C	2.9	15,913	6.2	38,505	4.3	30,033
Fruit and tree nut farming	3,160 ^A	0.6	34,779 ^A	5.1	14,898	41.3	49,677	13.9	43,775
Greenhouse, nursery and floriculture production	1,300 ^A	2.4	38,539 ^C	6.3	48,837	8.7	87,376	7.7	55,951
Other crop farming	1,420 ^A	0.0	35,565 ^B	0.6	8,256	40.4	43,821	6.2	35,410
Animal production	8,670^A	-0.2	44,654^A	6.1	13,265	-10.6	57,919	1.7	44,883
Beef cattle ranching and farming, including feedlots	4,240 ^A	-4.9	36,010 ^B	4.6	192	-90.1	36,202	-0.4	27,844
Dairy cattle and milk production	1,400 ^A	2.9	28,215 ^A	4.6	61,031	-7.5	89,246	-4.0	58,897
Hog and pig farming	150 ^B	-6.3	28,800 ^B	-2.3	6,610	-58.7	35,411	-22.2	16,067
Poultry and egg production	1,150 ^A	2.7	74,636 ^B	7.6	32,256	-10.3	106,892	1.5	85,065
Other animal production	1,730 ^A	8.8	60,604 ^C	3.2	-5,248	33.1	55,356	8.8	51,113
Total	16,030^A	-0.3	40,360^A	5.7	16,476	2.1	56,837	4.6	44,309

Table 7-1

Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$10,000 to \$49,999

Farm type	2003									
	Average income of operators									
	Number of farm operators	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	55,590^A	-2.9	34,179^A	5.9	1,868	-52.2	36,048	-0.4	32,859	
Oilseed and grain farming	36,160 ^A	-4.6	34,904 ^A	3.6	2,783	-41.1	37,687	-1.9	34,617	
Potato farming	390 ^D	44.4	31,572 ^C	2.5	4,403	-24.5	35,974 ^E	-1.8	33,651 ^E	
Other vegetable (except potato) and melon farming	1,380 ^C	3.8	25,622 ^B	21.4	382	-87.3	26,004	7.8	23,695	
Fruit and tree nut farming	3,190 ^B	1.3	35,842 ^A	12.3	1,079	..	36,921	15.5	34,330	
Greenhouse, nursery and floriculture production	1,670 ^C	-4.0	29,502 ^C	4.3	718	-55.4	30,221	1.1	27,748	
Other crop farming	12,810 ^A	-0.1	33,327 ^A	11.6	-286	..	33,040	1.1	29,152	
Animal production	51,720^A	-3.1	33,478^A	5.2	-3,650	..	29,827	-1.0	26,327	
Beef cattle ranching and farming, including feedlots	39,180 ^A	-3.4	32,239 ^A	4.5	-3,553	..	28,685	-3.0	24,883	
Dairy cattle and milk production	960 ^D	2.1	6,577 ^D	-2.5	9,862	46.6	16,439	22.0	13,681	
Hog and pig farming	1,040 ^C	-5.5	21,366 ^C	-18.7	2,211	..	23,577	-10.4	21,676	
Poultry and egg production	970 ^C	5.4	27,783 ^B	24.4	830	..	28,613	35.0	F	
Other animal production	9,590 ^A	-2.9	43,119 ^B	8.6	-6,480	-46.1	36,639	3.8	34,123	
Total	107,320^A	-3.0	33,841^A	5.6	-791	..	33,050	-0.6	29,711	

Table 7-2

Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$50,000 to \$99,999

Farm type	2003									
	Average income of operators									
	Number of farm operators	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	24,180^A	-6.0	27,967^A	5.4	9,625	-31.4	37,592	-7.3	29,782	
Oilseed and grain farming	17,970 ^A	-7.3	29,507 ^A	9.2	10,048	-33.7	39,555	-6.2	31,546	
Potato farming	220 ^E	-8.3	18,860 ^D	-21.5	12,642	..	F	F	F	
Other vegetable (except potato) and melon farming	630 ^C	3.3	14,734 ^C	-8.0	11,265	-9.6	25,999	-8.7	21,727	
Fruit and tree nut farming	1,370 ^A	-2.8	27,565 ^B	-9.5	6,391	11.9	33,956	-6.1	29,220	
Greenhouse, nursery and floriculture production	580 ^B	-12.1	23,558 ^B	-11.5	5,089	-4.7	28,646	-10.4	23,521	
Other crop farming	3,400 ^B	-0.6	23,816 ^B	-1.0	9,025	-34.1	32,841	-13.0	23,785	
Animal production	20,820^A	-5.5	23,697^A	5.7	2,254	-71.2	25,951	-14.2	18,507	
Beef cattle ranching and farming, including feedlots	15,670 ^A	-6.6	22,248 ^A	3.5	1,441	-82.9	23,688	-20.8	15,756	
Dairy cattle and milk production	1,400 ^B	-23.5	7,400 ^C	23.7	12,208	-14.0	19,608	-2.8	12,776	
Hog and pig farming	710 ^C	-7.8	17,739 ^C	-6.6	4,819	-11.5	22,558	-7.7	16,210	
Poultry and egg production	350 ^D	-2.8	17,311 ^D	-3.3	8,907	6.9	26,219	0.0	19,952	
Other animal production	2,690 ^B	17.0	43,020 ^D	-2.8	294	..	43,314	-0.1	37,935	
Total	45,000^A	-5.8	25,992^A	5.5	6,214	-44.4	32,206	-10.1	24,566	

Table 7-3

Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$100,000 to \$249,999

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	30,570^A	-3.3	22,940^A	6.8	23,101	-19.6	46,041	-8.3	30,085
Oilseed and grain farming	23,520 ^A	-3.6	22,829 ^A	7.6	24,603	-21.4	47,432	-9.7	30,365
Potato farming	360 ^B	24.1	22,060 ^B	29.2	18,780	-33.9	40,840	-10.2	28,246
Other vegetable (except potato) and melon farming	770 ^B	-4.9	23,486 ^D	17.2	20,859	20.7	44,345	18.8	35,471
Fruit and tree nut farming	1,400 ^A	2.9	34,416 ^D	37.3	12,443	-18.2	46,859 ^E	16.4	39,196 ^E
Greenhouse, nursery and floriculture production	1,180 ^B	-4.8	19,257 ^B	-12.6	16,399	36.3	35,656	4.7	27,428
Other crop farming	3,340 ^A	-4.8	20,171 ^B	-10.1	20,298	-17.2	40,470	-13.8	24,158
Animal production	28,110^A	-13.8	16,371^A	4.2	17,734	-19.2	34,105	-9.4	21,129
Beef cattle ranching and farming, including feedlots	13,470 ^A	-15.2	19,782 ^B	5.4	13,155	-36.8	32,937	-16.8	19,089
Dairy cattle and milk production	10,050 ^A	-14.6	8,690 ^A	8.8	27,242	-1.6	35,933	0.7	23,972
Hog and pig farming	1,760 ^B	-7.4	15,473 ^B	17.4	11,220	-20.8	26,693	-2.4	13,330
Poultry and egg production	820 ^B	-4.7	24,625 ^B	9.5	18,229	-15.0	42,853	-2.5	31,904
Other animal production	2,010 ^B	-8.6	29,326 ^D	-15.1	6,370	1.1	35,696	-12.6	22,953
Total	58,680^A	-8.6	19,794^A	6.7	20,530	-18.8	40,324	-8.0	25,796

Table 7-4

Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$250,000 to \$499,999

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	15,640^A	-0.6	23,773^A	-2.7	45,010	-10.4	68,783	-7.9	39,645
Oilseed and grain farming	11,640 ^A	0.3	23,388 ^A	-1.0	48,156	-11.6	71,544	-8.4	39,544
Potato farming	390 ^A	2.6	20,273 ^A	1.4	36,193	-21.8	56,466	-14.8	31,877
Other vegetable (except potato) and melon farming	490 ^B	0.0	21,683 ^B	2.4	32,170	-16.9	53,854	-10.1	39,265
Fruit and tree nut farming	580 ^B	-7.9	29,498 ^A	-37.0	37,006	47.1	66,504	-7.6	50,838
Greenhouse, nursery and floriculture production	810 ^B	11.0	27,733 ^B	-4.2	20,278	-25.0	48,011	-14.2	34,531
Other crop farming	1,740 ^A	-8.9	23,981 ^A	8.6	43,661	-3.4	67,643	0.5	40,836
Animal production	21,000^A	-3.7	18,795^A	8.0	33,148	-9.2	51,943	-3.7	32,646
Beef cattle ranching and farming, including feedlots	4,840 ^A	-14.5	26,189 ^B	10.8	24,473	-40.3	50,662	-21.6	30,724
Dairy cattle and milk production	11,400 ^A	3.6	13,360 ^A	5.7	40,331	0.2	53,691	1.5	34,036
Hog and pig farming	1,990 ^A	-13.1	17,129 ^A	9.9	18,325	-12.9	35,453	-3.2	17,282
Poultry and egg production	1,760 ^A	-6.4	25,327 ^B	3.9	29,459	0.2	54,786	1.9	38,838
Other animal production	1,010 ^B	2.0	36,629 ^C	43.8	28,488	60.9	65,117	50.8	45,342
Total	36,640^A	-2.4	20,920^A	2.8	38,212	-9.6	59,131	-5.6	35,634

Table 7-5

Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues of \$500,000 and over

Farm type	2003								
	Average income of operators								
	Number of farm operators	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	12,100^A	4.5	44,032^A	2.4	96,178	-7.7	140,210	-4.7	80,772
Oilseed and grain farming	6,470 ^A	5.4	36,624 ^A	6.5	91,424	-13.3	128,048	-8.4	70,932
Potato farming	1,310 ^A	6.5	45,397 ^A	4.9	112,485	-10.4	157,882	-6.5	87,820
Other vegetable (except potato) and melon farming	940 ^A	2.2	50,330 ^A	1.1	76,900	-0.2	127,230	0.3	87,386
Fruit and tree nut farming	580 ^A	18.4	50,952 ^A	-14.6	89,717	3.3	140,669	-4.0	108,148
Greenhouse, nursery and floriculture production	1,850 ^A	1.6	64,401 ^A	-2.3	118,814	-0.5	183,215	-1.1	101,241
Other crop farming	940 ^A	-3.1	42,328 ^B	8.4	87,108	14.3	129,436	12.3	75,692
Animal production	16,750^A	-2.0	35,234^A	-0.6	66,497	-11.7	101,731	-8.2	55,764
Beef cattle ranching and farming, including feedlots	3,990 ^A	-18.6	33,573 ^A	-3.9	58,333	-18.4	91,906	-13.7	47,423
Dairy cattle and milk production	5,330 ^A	8.1	22,345 ^A	2.8	81,176	1.6	103,521	1.8	59,046
Hog and pig farming	3,360 ^A	1.5	29,023 ^A	0.1	27,246	-51.9	56,268	-34.3	194
Poultry and egg production	3,190 ^A	3.6	56,621 ^A	2.5	90,165	-3.2	146,786	-1.1	105,023
Other animal production	870 ^A	0.0	67,218 ^C	-4.4	79,054	-0.8	146,272	-2.5	107,944
Total	28,840^A	0.6	38,925^A	1.1	78,976	-9.2	117,901	-6.1	66,265

Table 8

Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada¹

Farm type	2003						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
Oilseed and grain farming							
Number of farm operators	number	9,650 ^A	22,910 ^A	21,090 ^A	20,305 ^A	5,095 ^A	79,050 ^A
Average off-farm income	\$	8,841 ^A	14,640 ^A	24,397 ^A	39,566 ^A	90,083 ^A	27,802 ^A
Average net operating income	\$	-14,585	5,814	14,896	28,880	69,226	15,756
Average total income	\$	-5,744	20,454	39,293	68,446	159,309	43,558
Potato farming							
Number of farm operators	number	180 ^C	290 ^C	310 ^D	290 ^C	135 ^B	1,195 ^B
Average off-farm income	\$	8,929 ^C	11,572 ^B	24,732 ^B	28,155 ^C	29,095 ^D	20,560 ^B
Average net operating income	\$	-35,504	7,900	16,308	37,982	142,910	26,140
Average total income	\$	-26,575	19,472	41,040 ^E	66,137 ^E	172,005 ^E	46,700
Other vegetable (except potato) and melon farming							
Number of farm operators	number	510 ^C	1,035 ^C	775 ^C	395 ^D	100 ^D	2,820 ^B
Average off-farm income	\$	4,224 ^C	10,337 ^B	27,099 ^C	37,405 ^B	65,327 ^C	19,586 ^B
Average net operating income	\$	-4,728	8,175	12,092	27,403	100,066	13,040
Average total income	\$	-503	18,512	39,190	64,809	165,394	32,625
Fruit and tree nut farming							
Number of farm operators	number	795 ^C	1,870 ^B	1,375 ^B	1,160 ^B	315 ^C	5,525 ^A
Average off-farm income	\$	7,795 ^D	13,960 ^A	28,587 ^A	51,130 ^A	152,448 ^D	32,505 ^B
Average net operating income	\$	-9,707	5,705	10,285	17,170	25,187	8,107
Average total income	\$	-1,913	19,664	38,872	68,300	177,635 ^E	40,612
Greenhouse, nursery and floriculture production							
Number of farm operators	number	595 ^C	1,230 ^C	800 ^C	520 ^B	135 ^C	3,280 ^B
Average off-farm income	\$	5,486 ^C	11,163 ^B	26,022 ^B	43,637 ^B	110,619 ^E	23,145 ^B
Average net operating income	\$	-6,010	8,221	13,895	24,290	79,833	12,521
Average total income	\$	-524	19,383	39,917	67,927	F	35,666
Other crop farming							
Number of farm operators	number	3,460 ^B	6,190 ^A	4,665 ^B	3,335 ^B	885 ^C	18,535 ^A
Average off-farm income	\$	8,612 ^B	14,217 ^A	29,128 ^A	50,678 ^A	108,477 ^B	27,974 ^A
Average net operating income	\$	-13,302	5,914	9,812	16,921	37,737	6,813
Average total income	\$	-4,690	20,132	38,940	67,599	146,213	34,788
Beef cattle ranching and farming, including feedlots							
Number of farm operators	number	16,920 ^A	24,305 ^A	15,255 ^A	10,335 ^A	2,705 ^B	69,525 ^A
Average off-farm income	\$	9,538 ^B	16,051 ^A	29,426 ^A	48,088 ^A	130,071 ^B	26,602 ^A
Average net operating income	\$	-20,010	3,613	9,217	18,549	61,278	3,557
Average total income	\$	-10,472	19,664	38,643	66,638	191,349	30,159
Dairy cattle and milk production							
Number of farm operators	number	1,545 ^B	5,170 ^A	5,490 ^A	4,765 ^A	895 ^B	17,855 ^A
Average off-farm income	\$	3,474 ^B	3,907 ^B	5,476 ^A	8,947 ^B	14,555 ^C	6,228 ^A
Average net operating income	\$	-7,621	16,684	33,914	57,960	127,797	36,464
Average total income	\$	-4,147	20,591	39,390	66,907	142,352	42,692

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada¹

Farm type	2003						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
Hog and pig farming							
Number of farm operators	number	930 ^B	1,715 ^B	1,110 ^B	990 ^B	200 ^B	4,940 ^A
Average off-farm income	\$	6,861 ^B	10,625 ^B	16,546 ^B	22,403 ^B	36,441 ^B	14,623 ^A
Average net operating income	\$	-20,348	9,538	22,471	44,501	138,456	19,259
Average total income	\$	-13,487	20,163	39,017	66,904	174,897	33,881
Poultry and egg production							
Number of farm operators	number	450 ^C	1,000 ^B	850 ^C	790 ^B	275 ^B	3,360 ^A
Average off-farm income	\$	5,879 ^C	10,315 ^B	20,093 ^C	22,091 ^B	53,080 ^C	18,427 ^B
Average net operating income	\$	-9,048	9,801	19,466	48,062	105,697	26,537
Average total income	\$	-3,169	20,116	39,558	70,153	158,777	44,964
Other animal production							
Number of farm operators	number	3,400 ^B	4,260 ^B	2,705 ^B	2,405 ^B	1,335 ^C	14,105 ^A
Average off-farm income	\$	8,629 ^D	17,772 ^B	34,336 ^B	56,942 ^A	198,364 ^B	42,524 ^B
Average net operating income	\$	-17,834	1,699	5,401	10,077	10,839	-9
Average total income	\$	-9,205	19,472	39,737	67,019	209,204	42,515
Total							
Number of farm operators	number	38,445 ^A	69,970 ^A	54,420 ^A	45,280 ^A	12,080 ^A	220,190 ^A
Average off-farm income	\$	8,675 ^A	14,175 ^A	24,743 ^A	39,604 ^A	106,069 ^A	26,097 ^A
Average net operating income	\$	-16,674	5,842	14,377	28,094	65,072	11,845
Average total income	\$	-7,999	20,018	39,120	67,699	171,142	37,942

1. The distribution of farm operators includes only operators of a single unincorporated farm.

Table 9-1
Average total income of farm operators by quintile, unincorporated sector by province¹

Province	2003					
	Quintiles ²					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
Canada	-5,616	17,964	30,539	46,514	100,307	37,942
Newfoundland and Labrador	-1,586	15,494	27,813	44,103	77,029	32,891
Prince Edward Island	-17,705	14,184	27,045	43,008	93,210	32,060
Nova Scotia	-3,289	16,314	30,136	45,122	100,565	37,591
New Brunswick	-4,164	16,474	30,127	47,094	95,483	37,086
Quebec	-1,214	18,940	29,515	42,854	81,383	34,303
Ontario	-1,796	19,409	32,805	49,668	103,674	40,754
Manitoba	-7,255	15,549	27,028	42,119	89,167	33,326
Saskatchewan	-4,780	17,540	29,864	45,296	91,071	35,794
Alberta	-12,095	17,738	31,482	48,722	114,365	40,070
British Columbia	-3,333	17,059	29,947	46,685	123,200	42,731

1. The distribution of farm operators includes only operators of a single unincorporated farm.

2. Quintiles are a measure of the distribution of total income. Average total income is calculated within these quintiles (first quintile (Q1), second quintile (Q2), third quintile (Q3), fourth quintile (Q4), fifth quintile (Q5)). Q1 = 0% to 20%, Q2 = 21% to 40%, Q3 = 41% to 60%, Q4 = 61% to 80%, Q5 = 81% to 100%.

Table 9-2
Average total income of farm operators by quintile, unincorporated sector by farm type, Canada¹

Farm type	2003					
	Quintiles ²					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
Crop production	264	20,990	33,894	50,322	101,807	41,461
Oilseed and grain farming	1,592	22,756	35,908	52,831	104,714	43,558
Potato farming	-17,168	22,528	39,906 ^E	54,427 ^E	133,298	46,700
Other vegetable (except potato) and melon farming	208	14,504	26,344	39,957 ^E	81,563	32,625
Fruit and tree nut farming	1,900	18,871	30,889	46,982	104,321	40,612
Greenhouse, nursery and floriculture production	342	15,841	26,479	41,706	93,660	35,666
Other crop farming	-3,698	17,048	28,722	43,195	88,189	34,788
Animal production	-10,986	15,139	27,267	42,522	98,077	34,404
Beef cattle ranching and farming, including feedlots	-14,614	12,909	24,365	38,281	89,798	30,159
Dairy cattle and milk production	6,695	24,997	37,300	51,662	92,424	42,692
Hog and pig farming	-12,225	16,603	28,345	43,308	92,745	33,881
Poultry and egg production	1,571	21,261	34,334	53,856	113,660	44,964
Other animal production	-12,975	13,442	27,053	46,796	138,163	42,515
Total	-5,616	17,964	30,539	46,514	100,307	37,942

1. The distribution of farm operators includes only operators of a single unincorporated farm.

2. Quintiles are a measure of the distribution of total income. Average total income is calculated within these quintiles (first quintile (Q1), second quintile (Q2), third quintile (Q3), fourth quintile (Q4), fifth quintile (Q5)). Q1 = 0% to 20%, Q2 = 21% to 40%, Q3 = 41% to 60%, Q4 = 61% to 80%, Q5 = 81% to 100%.

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

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.

For the unincorporated sector, these returns comprise the following:

- a T1 General — Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the 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.

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

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.⁶

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

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

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

6. 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. 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 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.

NAICS code assignment

Starting with the 2001 taxation year, the corporations in the sampling frame are classified by farm type using the six-digit NAICS code. Shortened (two-digit) NAICS codes are applied to each observation based upon its corresponding six-digit code. The shorter codes are truncated according to the third and fourth digits of the six-digit NAICS code. To prepare for the allocation of the sample, the less significant two-digit NAICS codes are grouped together to reduce the number of strata. Therefore, only four or five two-digit NAICS codes per province are used individually and the remaining codes are amalgamated to form a general NAICS code.

The NAICS codes replace the less detailed three-digit Standard Industrial Classification (SIC) codes that were used up to 2000 taxation year.

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

The predetermined total sample size of the survey is allocated, using the square-root allocation algorithm, to ensure adequate representation of all provinces, except the Atlantic provinces and the territories where a census is performed.

Each two-digit NAICS code/province combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. (The variable sales reflects income from all sources and not necessarily strictly agriculture). Both the lower boundary of the first stratum (\$25,000) and the upper boundary of the third stratum in each NAICS code/province combination are manually specified. The upper boundary of the first stratum (equivalent to the lower boundary of the second stratum) is determined by Sethi's algorithm.

Sample allocation

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 39% in Ontario in 2003. Overall, about one in two farms is sampled at the national level.

Sample selection of unincorporated and incorporated farms

Until the 2001 taxation year, for both the unincorporated and the incorporated farms, 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. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion p of records in a stratum where p is 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 (or same BN) will produce the same hash number to be assigned to that record, so identical SIN (or BN) 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 203,900 returns. Of these returns, about 178,400 were classified as farms according to the NAICS (165,100 unincorporated farms and 13,300 incorporated 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.

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

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 the 25 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

Farm revenues and expenses

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

Off-farm income

Items in total operator's off-farm income are estimated using the same approach as in the case of farm items except that the "weight" is not multiplied by the partnership share of the entity. However, the weight of entities involved in more than one farm is divided by the number of occurrences. These procedures also take into account corporations that do not provide the social insurance number of shareholders on their tax return. The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. These procedures take into account the possibility that the sampled records reporting farm income could include sales that should not be considered as agricultural sales.

For statistical purposes, the estimates presented in the publication cover farm operators of one or more unincorporated farms (with total farm operating revenues equal to or greater than \$10,000) or incorporated farms (with total farm operating revenues of \$25,000 and over).

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

Data confidentiality

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 is rounded to the base of 5 and the estimates for the other variables in that table are adjusted by a variable factor. Each estimated number of farm operators is rounded to the base of 10. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm operators 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 operators. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

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

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

Net operating income: the profit or loss of the farm operation measured by total operating revenues 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 sum of the net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Total income adjusted for capital cost allowance: 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 incorporated or unincorporated farmers involved in one or more farm operations.

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 I 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

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.

value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the probability measures of sampling error as previously described. The accuracy of a survey estimate is determined by the joint effect of sampling and non-sampling errors.

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

Data limitations

Users of data from the 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 II — 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 operators is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) 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.

v) 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 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 2000, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm operator income. RRSP income is part of other off-farm income.

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 operators included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

Capital cost allowance: 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 capital cost allowance (CCA) claimed by farm operators 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, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities.

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 I to obtain a complete set of farm types available in the CAIS/TDP.)

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

Net market income adjusted for capital cost allowance: 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 2000, the total wages and salaries in the statistical series on off-farm operator 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 and Canada Child Tax Benefit. 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.
- **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) to unincorporated farmers, and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 2000, only RRSP income of people aged 65 or older is included in the statistical series on off-farm operator income.

In this publication, total income (farm and off-farm income) for operators applies to both unincorporated and incorporated farm operators.

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*, the Producer Assistance Payments 2003**

* 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.

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

- 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 subsidies* are not included in program payments nor are NISA withdrawals** for unincorporated farms. NISA withdrawals are included for incorporated farms.

* 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 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.

** 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 incorporated producers are included in program payments while withdrawals 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 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.

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

Total income: The sum of the net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Total income adjusted for capital cost allowance: 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 incorporated or unincorporated farmers involved in one or more farm operations.

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

Appendix I

List of farm types

Text table 1

List of farm types available in the 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

See footnotes at the end of the table.

Text table 1 – continued

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

Description	NAICS	Codes available
Other animal production	112A ¹	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 II

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 III

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:

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

Other ways to reach us:

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