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Statistics on income of farm families

2002



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Note of appreciation

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Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^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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Table of contents

Highlights	6
Notes to users	7
Introduction	8
Income of farm families – Annual review, 2002	10
Number of families	10
Average total income	10
Related products	20
Statistical tables	
1 Off-farm income and net operating income of farm families by province, unincorporated sector	24
1-1 Canada	24
1-2 Newfoundland and Labrador	24
1-3 Prince Edward Island	25
1-4 Nova Scotia	25
1-5 New Brunswick	26
1-6 Quebec	26
1-7 Ontario	27
1-8 Manitoba	27
1-9 Saskatchewan	28
1-10 Alberta	28
1-11 British Columbia	29
2 Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada	30
2-1 Oilseed and grain farming	30
2-2 Potato farming	30
2-3 Other vegetable (except potato) and melon farming	31
2-4 Fruit and tree nut farming	31
2-5 Greenhouse, nursery and floriculture production	32
2-6 Other crop farming	32
2-7 Beef cattle ranching and farming, including feedlots	33

Table of contents – continued

2-8	Dairy cattle and milk production	33
2-9	Hog and pig farming	34
2-10	Poultry and egg production	34
2-11	Other animal production	35
3	Off-farm income sources and net operating income of farm families, unincorporated sector	36
3-1	by province	36
3-2	by farm type, Canada	37
3-3	by farm typology group, Canada	38
4	Average off-farm income by source and average net operating income of farm families, unincorporated sector	39
4-1	by province	39
4-2	by farm type, Canada	40
4-3	by farm typology group, Canada	41
5	Average total income of farm families by farm type and province, unincorporated sector	42
5-1	Canada	42
5-2	Newfoundland and Labrador	42
5-3	Prince Edward Island	43
5-4	Nova Scotia	43
5-5	New Brunswick	44
5-6	Quebec	44
5-7	Ontario	45
5-8	Manitoba	45
5-9	Saskatchewan	46
5-10	Alberta	46
5-11	British Columbia	47
6	Average family income by source and family total income group, unincorporated sector, Canada	48
7	Distribution of farm families and average total income, unincorporated sector	49
7-1	by farm typology group and province	49
7-2	by farm typology group and farm type, Canada	50
8	Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector	51
9	Average total income of farm families by quintile, unincorporated sector	54
9-1	by province	54
9-2	by farm type, Canada	54

Table of contents – continued

Data quality, concepts and methodology

Data sources and methodology	55
Concepts and variables measured	61
Data accuracy	63
Comparability of data and related sources	66
Glossary	68

Appendix

I. Farm typology	73
II. List of farm types	75
III. Further notes on data limitations	77
IV. Other related products	79

Charts

1. Average net market income adjusted for CCA of farm families by farm type, Canada, 2002	14
2. Average net market income adjusted for CCA of farm families by province, 2002	16
3. Average net market income adjusted for CCA of farm families by farm typology group, Canada, 2002	18

Highlights

- Average total income of farm families advanced in 2002, but at a slower pace than in the two previous years, according to data from personal income tax returns.
- Farm families had a total income of \$74,914 in 2002, up 3.1% from the previous year. The increase in 2002 was the result of a 5.2% gain in average off-farm income, which offset a 2.3% decline in average net farm operating income, excluding capital cost allowance. The decline in average net farm operating income followed two annual increases in a row.
- Average net farm operating income was down as a 6.5% drop in average net program payments offset a marginal 1.0% growth in average net market income, which stood at \$11,429.
- Most of the decline in net program payments occurred because of the expiry of one-time emergency assistance payments implemented in 2001. Lower livestock and product revenues, as prices for major commodities slumped after peaking in 2001, moderated the growth of net market income.
- Families specializing in greenhouse, nursery and floriculture production enjoyed the largest percentage gain in average total income in 2002, but their average total income still remained below the average total income of all farm families. Families specializing in potato farming earned the highest average total income. Farm families in Alberta earned the highest average total income of all provinces for a third year in a row in 2002.
- In 2002, families operating very large business-focused farms recorded the largest increase in average total income for a second consecutive year.
- Off-farm income of all farm families accounted for about 74% of total income in 2002, up from the year before. In 2002, the share of off-farm income in total income was the highest share of the last decade.
- Average total income **adjusted for** capital cost allowance rose 3.2% to reach \$62,538 in 2002.

Notes to users

Statistics on income of farm families is a Statistics Canada's (STC) publication that puts in perspective financial data derived from the Net Income Stabilization Account and Taxation Data Program (NISA/TDP). This publication, along with the publication **Statistics on income of farm operators** (Catalogue no. 21-206-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 2000 taxation year for the series on farm families.¹

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

This issue of **Statistics on income of farm families** publication covers reference year 2002 but provides some historical perspective by displaying farm and off-farm income data for farm families back to 1998.

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

The following factors should be taken into account while 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 are also presented in tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net farm income - Agriculture economic statistics** (AES) (Catalogue no. 21-010-X).² In the NISA/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%. 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 NISA/TDP estimates include poultry hatcheries within poultry and egg farms. This addition affects year-over-year comparisons between 2000 and 2001 for this particular farm type, as well as comparisons at the Canada level. Animal aquaculture farms are not included in the NISA/TDP estimates.

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

¹ In the publication **Farm and off-farm income statistics**, the series on farm operations and on farm operators were terminated with the 2001 taxation year.

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 Taxation Data Program is now referred to as the Net Income Stabilization Account and Taxation Data Program (NISA/TDP).

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

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

The NISA/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 NISA/TDP constitutes a major source of financial data for the Whole Farm Data Project.² These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

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

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

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

This issue of **Statistics on income of farm families** publication covers reference year 2002 but provides some historical perspective by displaying farm level data back to 1998.

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

Income of farm families – Annual review, 2002

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

Number of families

After rising slightly in 2001, the total number of farm families declined in 2002, according to taxation records. The number of farm families decreased 2.8%, from 148,560 in 2001 to 144,350 in 2002. These families operated a total of 143,030 farms in 2002.

Average total income

Average total income of farm families increased at a slower pace in 2002

Average total income of farm families advanced in 2002, but at a slower pace than in the two previous years, according to data from personal income tax returns.

Farm families saw their average total income increase by only 3.1% in 2002 to \$74,914. The gain was the result of a 5.2% increase in average off-farm income, which offset a 2.3% decline 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 — rose 3.2% to \$62,538 in 2002. The CCA brought the average total income down by 16.5%.

Average net farm operating income dropped in 2002 following two straight annual increases

Average net farm operating income was down as a 6.5% drop in average net program payments offset a marginal 1.0% growth in average net market income, which stood at \$11,429. The downturn in average net farm operating income followed two straight annual increases (Text table 1).

In 2002, average net program payments¹ declined for the first time since 1995 to \$8,292. Most of the decline in net program payments occurred because of the expiry of one-time emergency assistance payments implemented in 2001.

Lower livestock and product revenues, as prices for major commodities slumped after peaking in 2001, moderated the growth of net market income. Abundant supplies of red meat on the North American market, as well as higher feed grain costs, put downward pressure on cattle and hog prices. This followed several years of substantial growth in cattle and hog production.²

The decline in livestock and product revenues was partly compensated by the increase in crop revenues, as higher prices across the country more than offset lower deliveries for the major grains and oilseeds. Farm stocks of major grains and oilseeds dwindled to extremely low levels by the end of 2001, primarily as a result of the drought that summer. This led to reduced deliveries in the first part of 2002. As drought hit large parts of Saskatchewan and

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

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.*

Alberta for a second consecutive year in 2002, deliveries for major grains and oilseeds continued to decline. Prices averaged much higher in 2002, but failed to offset a drop in marketings.

The growth in crop revenues was also fuelled by higher revenues from the sales of greenhouse, nursery and floriculture products, forage crops and potatoes.

Higher feed costs and higher expenses for custom work and machine rental, machine repairs, licenses and insurance, and seed moderated the advance in average net market income. Tight supplies of grains put upward pressure on prices and boosted feed costs.

However, purchases of livestock decreased in reaction to higher feed expenses and lower grain supplies. The drought resulted in some lower expenses, in particular expenses for fertilizer and lime, pesticides and machinery fuel.

In 2002, net market income accounted for 58% of net farm operating income and for only about 15% of total income of farm families.

When taking CCA into account, farm families registered a deficit of \$947, on average, in their net market income in 2002 compared with a deficit of \$749 in 2001.

Text table 1

Sources of income of farm families, Canada, 2001 and 2002

	2001	2002	2001 to 2002
	\$		% change
Total income¹	72,674	74,914	3.1
Off-farm income²	52,489	55,193	5.2
Off-farm employment income	35,748	38,461	7.6
Wages and salaries ³	32,846	35,477	8.0
Net off-farm self-employment income	2,902	2,984	2.8
Investment income	5,249	4,895	-6.7
Pension income	6,622	7,105	7.3
Government social transfers	2,248	2,390	6.3
Other off-farm income	2,622	2,342	-10.7
Net operating income¹	20,185	19,722	-2.3
Net program payments	8,866	8,292	-6.5
Net market income	11,320	11,429	1.0
Adjustment for capital cost allowance (CCA)	12,069	12,377	2.6
Net market income adjusted for CCA	-749	-947	-26.4
Total income adjusted for CCA	60,605	62,538	3.2

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

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

Higher off-farm employment income contributed largely to the growth of farm families' income

Average off-farm employment income, which grew 7.6%, was the major factor contributing to the increase in average off-farm income of farm families (Text table 1). Average off-farm employment income advanced at a fast pace as employment soared in 2002, boosted by renewed economic growth. Employment in all sectors in Canada grew 3.9% for the same period, the strongest annual growth rate since 1987, as reported by the Labour Force Survey.

Average pension income of farm families rose 7.3 % in 2002 because of increases from all pension sources. Other pensions and superannuation income, which grew 13.2%, contributed the most to the growth in average pension income, followed by Canada Pension Plan and Quebec Pension Plan income (+4.2%). Increases in Old Age Security pension income and in net federal supplements also contributed slightly to the rise in average pension income.

The increase in government social transfers (+6.3%) also helped the rise in average off-farm income. Government social transfers grew mostly supported by a 15.1% gain from Employment Insurance benefits.

However, the growth in average off-farm income was tapered off as investment income (-6.7%) and other off-farm income (-10.7%) declined in 2002. The 6.7% drop in investment income was mostly the result of a 15.9% decrease in average interest and other investment income.³ The 11.5% fall in other revenues, which includes payouts from the Net Income Stabilization Account to farm families, explained the 10.7% decline in other off-farm income.

Off-farm income of all farm families accounted for 73.7% of total income in 2002, up from 72.2% the year before. Off-farm employment accounted for over half (51.3%) of total income. Pension income represented 9.5% of total income and investment income, 6.5%. In 2002, the share of off-farm income in total income was the highest share of the last decade.

Off-farm income as a percentage of total income **adjusted for CCA** was 88.3% in 2002, up almost 2 percentage points from 2001. However, this share was slightly lower than the share of 89.3% posted in 2000.

Families specializing in potato farming earned the highest average total income

Families specializing in potato farming earned the highest average total income (\$92,874) in 2002, up 5.7% from 2001 (Text table 2). The increase was solely the result of a 13.7% surge in average net farm operating income. The jump in average net farm operating income was largely explained by higher revenues from potato sales, in the wake of export demand for fresh and processed potato products. Tightened available supplies of table potatoes in the first half of 2002, due to a large decline in production in 2001, put strong upward pressure on farmers' prices in 2002.

Text table 2

Average total income of farm families by farm type, Canada, 2002

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2001 to 2002	Total income adjusted for CCA	2001 to 2002
		\$	\$	\$	% change	\$	% change
Potato farming	850	46,900	45,974	92,874	5.7	67,792	1.2
Poultry and egg production	1,920	45,998	39,546	85,544	-8.0	66,446	-7.9
Oilseed and grain farming	50,480	59,406	24,148	83,554	3.8	69,939	3.8
Dairy cattle and milk production	11,220	25,886	52,499	78,385	0.2	55,121	-2.0
Other animal production	8,980	73,202	66	73,268	7.0	66,329	7.7
Greenhouse, nursery and floriculture production	2,160	54,118	18,082	72,200	11.1	63,320	14.2
Other crop farming	12,390	58,447	13,406	71,853	4.4	62,371	4.2
Fruit and tree nut farming	3,550	61,448	9,629	71,077	6.1	64,958	6.4
Hog and pig farming	3,240	41,400	27,781	69,181	-13.6	48,127	-17.9
Beef cattle ranching and farming, including feedlots	47,780	54,858	11,750	66,607	3.6	56,659	3.7
Other vegetable (except potato) and melon farming	1,780	43,732	18,125	61,857	4.8	52,907	3.2
Total	144,350	55,193	19,722	74,914	3.1	62,538	3.2

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Families specializing in greenhouse, nursery and floriculture production recorded a robust 11.1% growth in average total income in 2002. The growth was the result of a 13.6% rise in average off-farm income, and a 4.4% rise in average net farm operating income, which rebounded from a 3.9% decline in 2001. Higher revenues from the sales of greenhouse, nursery and floriculture products in the wake of soaring flower sales and the booming construction market for new housing pushed up average net farm operating income. This put the average total income of these families at \$72,200, slightly below the average total income of all farm families.

3. The drop in average interest and other investment income reflects the decline in the Bank of Canada rate, which fell from 4.31% in 2001 to 2.71% in 2002.

Average total income only decreased for farm families specialized in hog and pig farming and those specialized in poultry and egg production. On average, the growth in total income of all other farm families outperformed the national growth of 3.1%, except those specialized in dairy cattle and milk production, which posted a marginal 0.2% increase in average total income.

After recording a strong growth three years in a row, the average total income of farm families specializing in hog and pig farming fell 13.6% to \$69,181. This was the result of a 34.7% drop in their average net farm operating income, mainly because of lower revenues from hog sales as slaughter hog prices slumped. The softer prices resulted from an abundant supply of pigs on the North American market, along with concern about the impact of the 2002 drought on feed grain prices, which continued to rise.

Hit by lower poultry prices in the wake of an oversupply on the domestic market during 2001 and 2002, families specializing in poultry and egg production saw the next largest percentage decline (-8.0%) in average total income to \$85,544. Both average net farm operating income (-11.9%) and average off-farm income (-4.4%) dragged down average total income. Accordingly, these farm families saw their average total income slip to second place in 2002, after ranking first during the five previous years.

Average total income of farm families specialized in oilseed and grain farming grew 3.8%, buoyed up by a 4.4% increase in average off-farm income and a 2.2% increase in average net farm operating income. A surge in revenues from sales of grains and oilseeds and forage crops mainly supported the increase in average net farm operating income. In 2001 and 2002, farmers drew heavily on their crop inventories to support sales as they were hit hard by reduced production due to adverse weather conditions.

As for families involved in beef cattle ranching and farming, they saw a 3.6% increase in average total income, as a 6.9% increase in average off-farm income offset the 9.5% downturn in average net farm operating income. The drop in cattle and calf revenues, which was largely due to a decline in revenues for slaughter cattle and calves sold interprovincially, as prices dipped for both, mostly explained lower average net farm operating income. However, revenues for cattle and calves sold internationally continued to grow, driven by a record outflow to the United States.

High feed costs and dry conditions in portions of the Prairies had an impact on farmers' decisions to ship more cattle south of the border for feeding, finishing and slaughter. Other factors that increased our exports to our southern neighbours were favourable exchange rates and general growth in American demand for beef.

In 2002, only families running dairy cattle farms relied more on the income from farming activities. They drew 67.0% of their total income from the farm. Farm families specialized in potato farming (49.5%) and those specialized in poultry and egg production (46.2%) drew almost half of their total income from farming activities.

Families running hog and pig farm used capital cost allowance the most to lower their average total income (-30.4%). Their average total income **adjusted for** CCA declined 17.9% in 2002, compared to 2001, to \$48,127 only, the lowest total income **adjusted for** CCA (Text table 2).

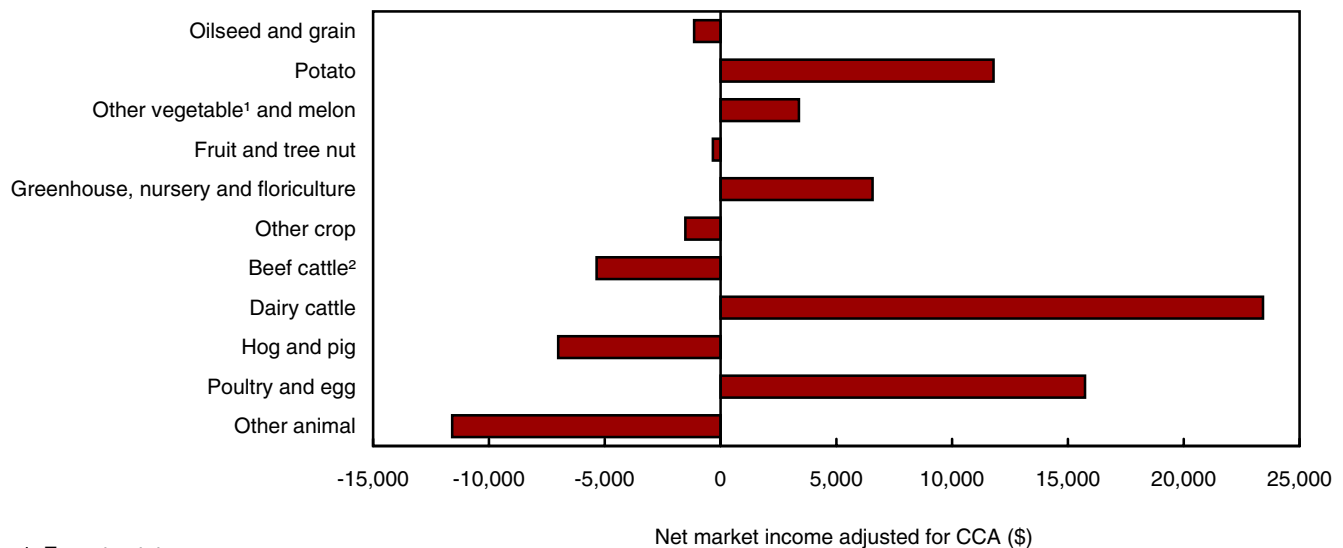
Families running dairy cattle farms also largely used capital cost allowance. Deducting capital cost allowance reduced their average total income by 29.7%. The average total income **adjusted for** CCA of these families fell 2.0% from 2001 to \$55,121 in 2002, below the average of all farm families. When taking CCA into account, these families drew 53.0% of their total income from the farm.

Families specialized in hog and pig farming registered an average deficit of \$7,010 in 2002 in their net market income **adjusted for** CCA, after posting an average income of \$8,119 the previous year. Families running beef cattle farms, those specialized in other animal production, and those specialized in oilseed and grain farming, fruit and tree nut farming and other crop farming also registered deficits in 2002⁴ (Chart 1).

4. Families running beef cattle farms, those specialized in other animal production, and those specialized in oilseed and grain farming, fruit and tree nut farming and other crop farming had also reported deficits in 2001.

Chart 1

Average net market income adjusted for CCA of farm families by farm type, Canada, 2002



- 1. Except potato.
- 2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Families running dairy cattle and milk production farms earned the highest average net market income **adjusted for CCA**, at \$23,417, followed by those specialized in poultry and egg production, at \$15,736. A comparison over the period from 1993 to 2002 shows that families specialized in the supply managed sector (dairy production and poultry and egg production) systematically ranked first and second in average net market income **adjusted for CCA**.

Farm families in Alberta earned the highest average total income for a third year in a row

Farm families in Alberta earned the highest average total income of all provinces for a third year in a row in 2002. Their average total income was up 4.3% to \$83,935 (Text table 3). Ontario’s farm families remained in second place (\$78,754) and British Columbia’s farm families stayed in third place (\$77,248). In other provinces, average total income was below the national average. Average total income of farm families grew in every province in 2002, except in Nova Scotia (-2.1%) and Quebec (-0.2%).

In 2002, average off-farm income grew in every province. Farm families in Newfoundland and Labrador reported the largest increase (+11.0%). Average off-farm income ranged from \$38,412 in Quebec to \$66,919 in British Columbia.

The robust 11.0% increase in average off-farm income in Newfoundland and Labrador and the 5.7% rise in average net farm operating income resulted in a 9.9% growth in average total income of families in this province. This is the largest percentage increase.

In addition to farm families in Newfoundland and Labrador, only families in Alberta and in Manitoba saw an increase in their average net farm operating income in 2002.

Although they were hit hard by the drought, farm families in Alberta posted a 4.3% increase in their average net farm operating income, as the decline in purchases of livestock neutralized the rise in feed costs and the drop in revenues from the sales of crops, cattle and hogs. Average off-farm income also grew 4.3% in this province.

In Manitoba, the solid growth of 11.1% in average net farm operating income, helped by the increase in crop revenues, and the 3.2% increase in average off-farm income resulted in a 5.8% rise in average total income of farm families in 2002. Farm families in Manitoba earned \$68,220 in average total income.

In 2002, Manitoba's farm families reported the highest average net farm operating income (\$23,893). They surpassed Quebec's farm families, which ranked first during the four previous years. Quebec's farm families posted the second highest average net farm operating income (\$23,270). The proportion of farm family's total income from farming activities ranged from 13.4% in British Columbia to 37.7% in Quebec.

Text table 3

Average total income of farm families by province, 2002

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2001 to 2002	Total income adjusted for CCA	2001 to 2002		
		\$		% change		\$		% change	
Newfoundland and Labrador	140	51,963	13,736	65,699	9.9	55,682	7.6		
Prince Edward Island	1,140	48,808	17,997	66,806	1.0	53,177	0.3		
Nova Scotia	1,680	45,241	17,042	62,282	-2.1	53,276	-2.0		
New Brunswick	1,310	43,435	20,502	63,937	0.7	51,115	1.4		
Quebec	18,690	38,412	23,270	61,682	-0.2	48,445	-1.7		
Ontario	34,050	63,374	15,379	78,754	3.5	67,705	3.9		
Manitoba	13,490	44,328	23,893	68,220	5.8	53,345	4.2		
Saskatchewan	31,110	51,362	20,933	72,296	1.4	59,841	0.8		
Alberta	35,160	62,358	21,577	83,935	4.3	70,847	5.4		
British Columbia	7,560	66,919	10,329	77,248	4.6	68,544	5.5		
Canada	144,350	55,193	19,722	74,914	3.1	62,538	3.2		

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Farm families in Alberta still ranked first in average total income after it was **adjusted for CCA**. Their average total income **adjusted for CCA** amounted to \$70,847 in 2002.

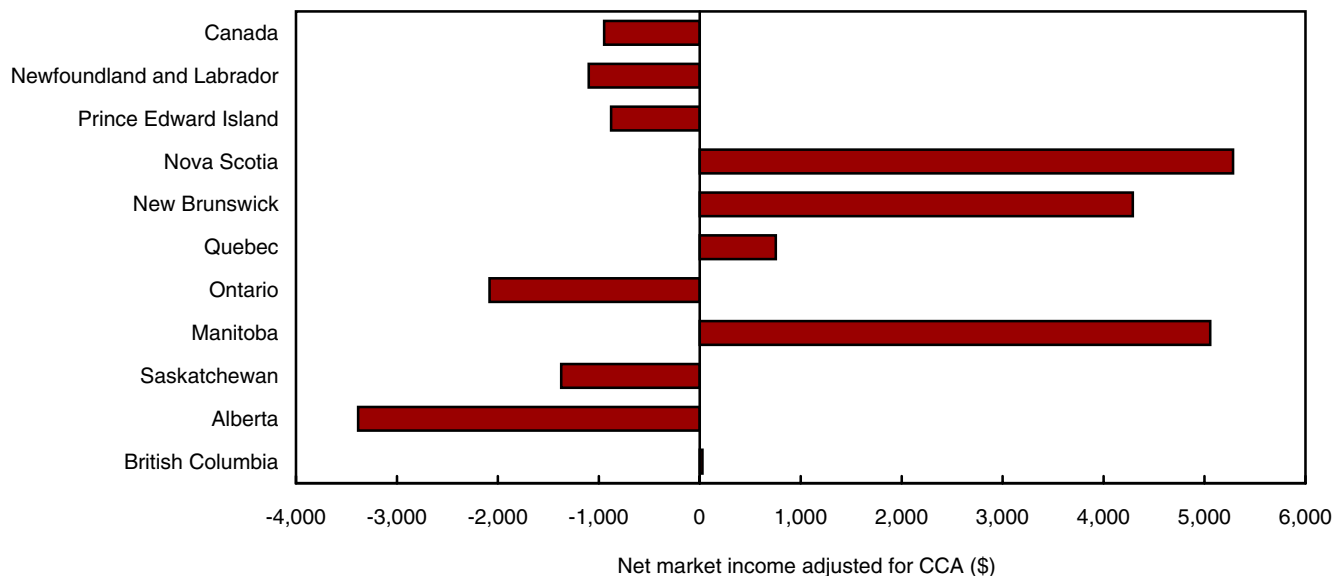
The impact of capital cost allowance on average total income varied by province. In Manitoba, claimed capital allowance reduced the average total income by 21.8% compared with 11.3% in British Columbia.

In 2002, Manitoba's farm families posted an average net market income **adjusted for CCA** of \$5,057 after they recorded a deficit of \$940 in 2001. Only families in Nova Scotia had a higher average net market income **adjusted for CCA**, at \$5,283. This number, however, was down 19.8% from 2001 (Chart 2).

Other provinces to record a positive average net market income **adjusted for CCA** were New Brunswick (\$4,289), Quebec (\$753) and British Columbia (\$27).

Chart 2

Average net market income adjusted for CCA of farm families by province, 2002



Source: Statistics Canada, Whole Farm Database.

Families operating very large business-focused farms registered a solid growth in average total income for a second consecutive year in 2002

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

In 2002, families operating very large business-focused farms with revenues of \$500,000 and over recorded the largest increase for a second consecutive year, with an average total income of \$148,463, up 11.6%.

Families operating low-income farms also saw a solid growth in average total income in 2002. Average total income grew 9.8% to \$16,604 mostly due to a turnaround in net farm operating income, which went from a deficit of \$417 in 2001 to a profit of \$758 in 2002. Average net program payments (including insurance proceeds) reached \$3,863 for families in that typology group and compensated for deficits in average net market income.

Only families operating small business-focused farms (-2.1%) and pension farm families (-1.2%) posted a decline in total income in 2002. In both cases, the increase in average off-farm income was not sufficient to offset the drop in average net farm operating income.

Pension farm families earned \$62,858 in average total income in 2002. Pension income accounted for almost 37% of their total family income, up about 2 percentage points from 2001. These families had to depend more on income from non-farming activities in 2002. Their share of off-farm income rose from 75.3% in 2001 to 78.0% in 2002.

Families whose focus was lifestyle-driven were again totally dependant on income from off-farm sources. They reported average deficits of \$3,123 in net farm operating income in 2002. However, they still earned the second highest average total income (\$97,429) among all farm families, up 2.9% from 2001.

Families operating large business-focused farms drew 48.1% of their total income from off-farm sources, the largest share registered by these families in the last decade.

Families involved in very large farms used capital cost allowance the most to reduce their average total income. Their average total income **adjusted for CCA** amounted to \$92,320, down 37.8% from their average total income (Text table 4). However, the adjustment claimed for capital cost allowance was the lowest in percentage (-4.7%)

for families whose focus was lifestyle-driven. As a result, these families obtained \$92,832 in average total income **adjusted for CCA**, surpassing families operating very large farms.

Text table 4

Average total income of farm families by farm typology group, Canada, 2002

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2001 to 2002	Total income adjusted for CCA	2001 to 2002
		\$			% change	\$	% change
Business-focused farms							
Small farms	10,560	35,000	3,739	38,739	-2.1	35,172	-2.6
Medium farms	16,770	65,645	13,555	79,200	3.4	70,036	3.2
Large farms	38,530	41,243	44,556	85,799	3.7	63,189	4.0
Very large farms	4,260	45,883	102,580	148,463	11.6	92,320	13.4
Non-business-focused farms							
Pension farms	36,550	49,057	13,801	62,858	-1.2	54,657	-1.3
Lifestyle farms	27,410	100,552	-3,123	97,429	2.9	92,832	2.8
Low-income farms	10,270	15,846	758	16,604	9.8	10,831	16.6
Total	144,350	55,193	19,722	74,914	3.1	62,538	3.2

1. Excluding taxable capital gains.

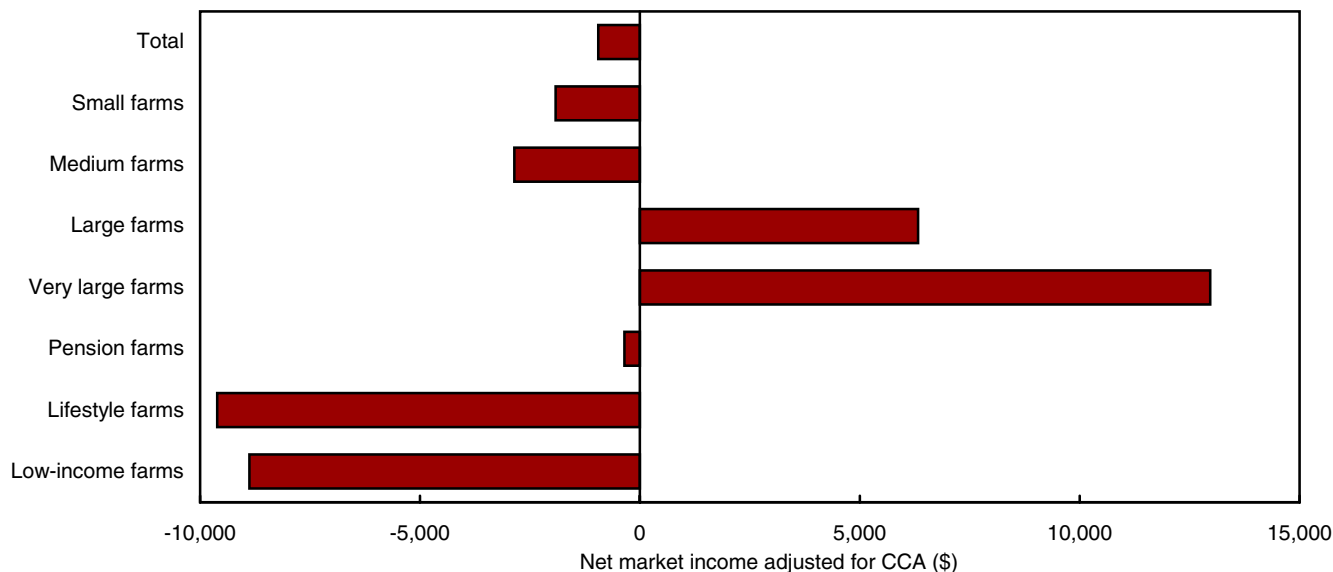
2. Excluding capital cost allowance.

CCA brought down the total income of families operating medium farms by 11.6% only compared with 26.4% for those operating large farms. When taking CCA into account, average total income of families operating medium farms (\$70,036) outperformed the average total income of families operating large farms (\$63,189).

On average, only families operating large and very large business-focused farms posted profits in average net market income **adjusted for CCA** (Chart 3). Families running very large farms registered a profit of \$12,969 in average net market income **adjusted for CCA**, which accounted for 14.0% of their average total income **adjusted for CCA**. Families running large farms obtained a profit of \$6,326 in average net market income **adjusted for CCA**.

Chart 3

Average net market income adjusted for CCA of farm families by farm typology group, Canada, 2002



Source: Statistics Canada, Whole Farm Database.

Deficits in average net market income **adjusted for CCA** varied from \$353 for pension farm families to \$9,612 for families whose focus was lifestyle-driven. These families entirely rely on income from off-farm sources and from net program payments once capital cost allowance is deducted from their total income.

In Canada, only 2.5% of farm families reported a negative total income in 2002. Families operating low-income farms and those operating very large farms were the most likely to have a negative total income, with respectively 11.5% and 6.6% of these families showing a negative family income.

Among farm families that reported positive total income in 2002, 24.9% posted losses from farming activities. An additional 46.8% received less than one-half of their total income from farming activities. Only a majority of large farm families (56.6%) and of very large farm families (72.3%) received at least half of their income from farming activities.

The number of farm families whose focus was lifestyle-driven and those operating low-income farms increased 2.9% and 2.2% respectively from 2001 to 2002, while it decreased in all other farm typology groups. The number of farm families dropped the most for those operating a small farm, down 15.1% from 2001.

The 20 % of families with the highest incomes earned almost 14 times more than the 20 % of families with the lowest incomes

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

In 2002, average total income of farm families in the top one-fifth of the income distribution was \$168,048, 13.7 times higher than the income of farm families at the bottom of the income spectrum. That is, the one-fifth of farm families with the highest income received \$13.70 in income for every \$1 received by the one-fifth with the lowest. This ratio stood at 11.6:1 in 2001 and at 13.5:1 in 2000.

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

In 2002, the average income of farm families operating a beef cattle farm in the highest quintile of the income distribution averaged \$158,222, 44.1 times higher than the income of farm families in the bottom quintile.

However, the income of farm families specialized in oilseed and grain farming at the top of the income scale averaged \$174,903, 7.5 times higher than the income of families at the bottom of the scale.

Average total income of farm families in the bottom quintile of the income distribution was highest for families specialized in oilseed and grain farming (\$23,238) and lowest for families specialized in hog and pig farming (-\$3,679).

Provincially, the income inequality ratio ranged from 6.2:1 in Newfoundland and Labrador to 25.1:1 in Prince Edward Island. Average total income of farm families in the bottom quintile was highest in Newfoundland and Labrador (\$21,320) and lowest in Prince Edward Island (\$5,977).

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
21-206-X	Statistics on income of farm operators
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 families by province, unincorporated sector — Canada

		1998	1999	2000	2001	2002
Number of farm families	number	154,970 ^A	151,840 ^A	147,680 ^A	148,560 ^A	144,350 ^A
Number of farms	number	152,980 ^A	150,500 ^A	146,400 ^A	147,200 ^A	143,030 ^A
Off-farm income	\$'000	6,768,568^A	6,896,408^A	7,189,400^A	7,797,773^A	7,967,042^A
Average off-farm income	\$	43,677 ^A	45,419 ^A	48,682 ^A	52,489 ^A	55,193 ^A
Net operating income	\$'000	2,701,367	2,551,358	2,597,392	2,998,720	2,846,823
Average net operating income	\$	17,432	16,803	17,588	20,185	19,722
Total income	\$'000	9,469,934	9,447,767	9,786,792	10,796,493	10,813,866
Average total income	\$	61,108	62,222	66,270	72,674	74,914
Off-farm income as a percentage of total income	%	71.5	73.0	73.5	72.2	73.7
Total income adjusted for capital cost allowance	\$'000	7,684,410	7,641,733	8,055,150	9,003,520	9,027,302
Average total income adjusted for capital cost allowance	\$	49,586	50,328	54,545	60,605	62,538
Off-farm income as a percentage of total income adjusted for CCA	%	88.1	90.2	89.3	86.6	88.3

Table 1-2

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

		1998	1999	2000	2001	2002
Number of farm families	number	180 ^A	160 ^A	170 ^A	150 ^A	140 ^A
Number of farms	number	170 ^A	150 ^A	160 ^A	140 ^A	140 ^A
Off-farm income	\$'000	7,292^A	6,575^A	7,446^A	7,022^A	7,275^A
Average off-farm income	\$	40,510 ^A	41,095 ^A	43,799 ^A	46,811 ^A	51,963 ^A
Net operating income	\$'000	1,473	1,748	1,986	1,949	1,923
Average net operating income	\$	8,184	10,922	11,680	12,992	13,736
Total income	\$'000	8,765	8,323	9,432	8,971	9,198
Average total income	\$	48,694	52,017	55,480	59,804	65,699
Off-farm income as a percentage of total income	%	83.2	79.0	78.9	78.3	79.1
Total income adjusted for capital cost allowance	\$'000	7,289	7,107	7,791	7,759	7,795
Average total income adjusted for capital cost allowance	\$	40,492	44,421	45,831	51,728	55,682
Off-farm income as a percentage of total income adjusted for CCA	%	100.0	92.5	95.6	90.5	93.3

Table 1-3

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

		1998	1999	2000	2001	2002
Number of farm families	number	1,240 ^A	1,200 ^A	1,190 ^A	1,170 ^A	1,140 ^A
Number of farms	number	1,140 ^A	1,080 ^A	1,080 ^A	1,060 ^A	1,030 ^A
Off-farm income	\$'000	47,336^A	47,840^A	50,688^A	53,466^A	55,641^A
Average off-farm income	\$	38,174 ^A	39,866 ^A	42,595 ^A	45,697 ^A	48,808 ^A
Net operating income	\$'000	23,942	25,510	25,305	23,923	20,517
Average net operating income	\$	19,308	21,258	21,265	20,447	17,997
Total income	\$'000	71,278	73,349	75,993	77,389	76,159
Average total income	\$	57,482	61,124	63,860	66,144	66,806
Off-farm income as a percentage of total income	%	66.4	65.2	66.7	69.1	73.1
Total income adjusted for capital cost allowance	\$'000	55,848	58,526	60,225	62,038	60,622
Average total income adjusted for capital cost allowance	\$	45,039	48,772	50,609	53,024	53,177
Off-farm income as a percentage of total income adjusted for CCA	%	84.8	81.7	84.2	86.2	91.8

Table 1-4

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

		1998	1999	2000	2001	2002
Number of farm families	number	1,800 ^A	1,830 ^A	1,910 ^A	1,800 ^A	1,680 ^A
Number of farms	number	1,670 ^A	1,730 ^A	1,780 ^A	1,690 ^A	1,580 ^A
Off-farm income	\$'000	67,480^A	73,968^A	79,558^A	77,993^A	76,005^A
Average off-farm income	\$	37,489 ^A	40,420 ^A	41,653 ^A	43,329 ^A	45,241 ^A
Net operating income	\$'000	30,679	37,919	35,297	36,569	28,630
Average net operating income	\$	17,044	20,721	18,480	20,316	17,042
Total income	\$'000	98,159	111,887	114,855	114,562	104,634
Average total income	\$	54,533	61,141	60,134	63,646	62,282
Off-farm income as a percentage of total income	%	68.7	66.1	69.3	68.1	72.6
Total income adjusted for capital cost allowance	\$'000	83,664	95,542	98,010	97,841	89,504
Average total income adjusted for capital cost allowance	\$	46,480	52,209	51,314	54,356	53,276
Off-farm income as a percentage of total income adjusted for CCA	%	80.7	77.4	81.2	79.7	84.9

Table 1-5

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

		1998	1999	2000	2001	2002
Number of farm families	number	1,440 ^A	1,420 ^A	1,350 ^A	1,330 ^A	1,310 ^A
Number of farms	number	1,340 ^A	1,340 ^A	1,280 ^A	1,260 ^A	1,250 ^A
Off-farm income	\$'000	55,200^A	57,455^A	57,371^A	55,664^A	56,900^A
Average off-farm income	\$	38,334 ^A	40,461 ^A	42,497 ^A	41,853 ^A	43,435 ^A
Net operating income	\$'000	23,625	28,122	23,380	28,778	26,857
Average net operating income	\$	16,407	19,805	17,319	21,638	20,502
Total income	\$'000	78,826	85,577	80,751	84,443	83,757
Average total income	\$	54,740	60,266	59,815	63,491	63,937
Off-farm income as a percentage of total income	%	70.0	67.1	71.0	65.9	67.9
Total income adjusted for capital cost allowance	\$'000	63,877	70,323	64,726	67,043	66,961
Average total income adjusted for capital cost allowance	\$	44,359	49,523	47,945	50,409	51,115
Off-farm income as a percentage of total income adjusted for CCA	%	86.4	81.7	88.6	83.0	85.0

Table 1-6

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

		1998	1999	2000	2001	2002
Number of farm families	number	20,460 ^A	19,920 ^A	18,800 ^A	19,030 ^A	18,690 ^A
Number of farms	number	18,800 ^A	18,220 ^A	17,110 ^A	17,340 ^A	17,090 ^A
Off-farm income	\$'000	645,689^A	654,182^A	646,073^A	703,107^A	717,917^A
Average off-farm income	\$	31,559 ^A	32,840 ^A	34,366 ^A	36,947 ^A	38,412 ^A
Net operating income	\$'000	491,808	506,902	476,215	472,535	434,918
Average net operating income	\$	24,038	25,447	25,331	24,831	23,270
Total income	\$'000	1,137,496	1,161,084	1,122,288	1,175,642	1,152,835
Average total income	\$	55,596	58,287	59,696	61,778	61,682
Off-farm income as a percentage of total income	%	56.8	56.3	57.6	59.8	62.3
Total income adjusted for capital cost allowance	\$'000	922,444	927,631	896,744	937,656	905,434
Average total income adjusted for capital cost allowance	\$	45,085	46,568	47,699	49,273	48,445
Off-farm income as a percentage of total income adjusted for CCA	%	70.0	70.5	72.0	75.0	79.3

Table 1-7

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

		1998	1999	2000	2001	2002
Number of farm families	number	36,170 ^A	35,090 ^A	34,180 ^A	34,220 ^A	34,050 ^A
Number of farms	number	35,010 ^A	34,040 ^A	33,180 ^A	33,590 ^A	33,330 ^A
Off-farm income	\$'000	1,764,776 ^A	1,788,657 ^A	1,878,629 ^A	2,038,704 ^A	2,157,888 ^A
Average off-farm income	\$	48,791 ^A	50,973 ^A	54,963 ^A	59,576 ^A	63,374 ^A
Net operating income	\$'000	569,286	568,615	548,366	565,847	523,669
Average net operating income	\$	15,739	16,204	16,043	16,536	15,379
Total income	\$'000	2,334,062	2,357,273	2,426,996	2,604,551	2,681,557
Average total income	\$	64,530	67,178	71,006	76,112	78,754
Off-farm income as a percentage of total income	%	75.6	75.9	77.4	78.3	80.5
Total income adjusted for capital cost allowance	\$'000	1,978,963	1,984,547	2,070,221	2,229,614	2,305,365
Average total income adjusted for capital cost allowance	\$	54,713	56,556	60,568	65,155	67,705
Off-farm income as a percentage of total income adjusted for CCA	%	89.2	90.1	90.7	91.4	93.6

Table 1-8

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

		1998	1999	2000	2001	2002
Number of farm families	number	14,880 ^A	14,480 ^A	14,150 ^A	14,140 ^A	13,490 ^A
Number of farms	number	15,010 ^A	14,590 ^A	14,430 ^A	14,340 ^A	13,660 ^A
Off-farm income	\$'000	544,267 ^A	541,798 ^A	556,277 ^A	607,551 ^A	597,979 ^A
Average off-farm income	\$	36,577 ^A	37,417 ^A	39,313 ^A	42,967 ^A	44,328 ^A
Net operating income	\$'000	262,652	236,323	233,321	304,080	322,315
Average net operating income	\$	17,651	16,321	16,489	21,505	23,893
Total income	\$'000	806,920	778,121	789,598	911,631	920,294
Average total income	\$	54,228	53,738	55,802	64,472	68,220
Off-farm income as a percentage of total income	%	67.4	69.6	70.5	66.6	65.0
Total income adjusted for capital cost allowance	\$'000	622,569	601,748	608,500	723,981	719,629
Average total income adjusted for capital cost allowance	\$	41,839	41,557	43,004	51,201	53,345
Off-farm income as a percentage of total income adjusted for CCA	%	87.4	90.0	91.4	83.9	83.1

Table 1-9

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

		1998	1999	2000	2001	2002
Number of farm families	number	35,700 ^A	34,380 ^A	33,060 ^A	33,390 ^A	31,110 ^A
Number of farms	number	36,630 ^A	35,710 ^A	34,300 ^A	34,350 ^A	31,890 ^A
Off-farm income	\$'000	1,474,804^A	1,459,827^A	1,503,905^A	1,634,905^A	1,597,874^A
Average off-farm income	\$	41,311 ^A	42,462 ^A	45,490 ^A	48,964 ^A	51,362 ^A
Net operating income	\$'000	685,305	545,690	550,280	745,344	651,241
Average net operating income	\$	19,196	15,872	16,645	22,322	20,933
Total income	\$'000	2,160,109	2,005,517	2,054,184	2,380,249	2,249,115
Average total income	\$	60,507	58,334	62,135	71,286	72,296
Off-farm income as a percentage of total income	%	68.3	72.8	73.2	68.7	71.0
Total income adjusted for capital cost allowance	\$'000	1,714,045	1,572,933	1,654,878	1,981,425	1,861,653
Average total income adjusted for capital cost allowance	\$	48,012	45,751	50,057	59,342	59,841
Off-farm income as a percentage of total income adjusted for CCA	%	86.0	92.8	90.9	82.5	85.8

Table 1-10

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

		1998	1999	2000	2001	2002
Number of farm families	number	35,500 ^A	35,520 ^A	35,390 ^A	35,850 ^A	35,160 ^A
Number of farms	number	36,140 ^A	36,270 ^A	36,010 ^A	36,390 ^A	35,880 ^A
Off-farm income	\$'000	1,748,226^A	1,815,795^A	1,957,687^A	2,144,343^A	2,192,490^A
Average off-farm income	\$	49,246 ^A	51,120 ^A	55,318 ^A	59,814 ^A	62,358 ^A
Net operating income	\$'000	564,870	521,353	622,354	741,777	758,650
Average net operating income	\$	15,912	14,678	17,586	20,691	21,577
Total income	\$'000	2,313,097	2,337,148	2,580,041	2,886,120	2,951,141
Average total income	\$	65,158	65,798	72,903	80,505	83,935
Off-farm income as a percentage of total income	%	75.6	77.7	75.9	74.3	74.3
Total income adjusted for capital cost allowance	\$'000	1,838,578	1,860,580	2,125,495	2,409,513	2,490,964
Average total income adjusted for capital cost allowance	\$	51,791	52,381	60,059	67,211	70,847
Off-farm income as a percentage of total income adjusted for CCA	%	95.1	97.6	92.1	89.0	88.0

Table 1-11

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

		1998	1999	2000	2001	2002
Number of farm families	number	7,570 ^A	7,830 ^A	7,500 ^A	7,510 ^A	7,560 ^A
Number of farms	number	7,080 ^A	7,370 ^A	7,080 ^A	7,050 ^A	7,180 ^A
Off-farm income	\$'000	412,202 ^A	449,814 ^A	452,832 ^A	476,354 ^A	505,907 ^A
Average off-farm income	\$	54,452 ^A	57,447 ^A	60,378 ^A	63,429 ^A	66,919 ^A
Net operating income	\$'000	47,948	79,210	80,966	78,076	78,085
Average net operating income	\$	6,334	10,116	10,795	10,396	10,329
Total income	\$'000	460,150	529,023	533,798	554,430	583,992
Average total income	\$	60,786	67,564	71,173	73,826	77,248
Off-farm income as a percentage of total income	%	89.6	85.0	84.8	85.9	86.6
Total income adjusted for capital cost allowance	\$'000	395,929	462,349	469,624	488,053	518,196
Average total income adjusted for capital cost allowance	\$	52,302	59,048	62,617	64,987	68,544
Off-farm income as a percentage of total income adjusted for CCA	%	104.1	97.3	96.4	97.6	97.6

Table 2-1

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

		1998	1999	2000	2001	2002
Number of farm families	number	61,090 ^A	56,230 ^A	52,740 ^A	52,810 ^A	50,480 ^A
Number of farms	number	61,800 ^A	57,220 ^A	53,460 ^A	53,640 ^A	50,560 ^A
Off-farm income	\$'000	2,816,265^A	2,764,056^A	2,773,583^A	3,004,729^A	2,998,793^A
Average off-farm income	\$	46,100 ^A	49,156 ^A	52,590 ^A	56,897 ^A	59,406 ^A
Net operating income	\$'000	1,265,416	1,008,070	967,811	1,247,411	1,219,015
Average net operating income	\$	20,714	17,928	18,351	23,621	24,148
Total income	\$'000	4,081,680	3,772,127	3,741,394	4,252,139	4,217,809
Average total income	\$	66,814	67,084	70,940	80,518	83,554
Off-farm income as a percentage of total income	%	69.0	73.3	74.1	70.7	71.1
Total income adjusted for capital cost allowance	\$'000	3,252,607	2,999,755	3,042,756	3,558,050	3,530,505
Average total income adjusted for capital cost allowance	\$	53,243	53,348	57,694	67,375	69,939
Off-farm income as a percentage of total income adjusted for CCA	%	86.6	92.1	91.2	84.4	84.9

Table 2-2

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

		1998	1999	2000	2001	2002
Number of farm families	number	890 ^B	920 ^B	830 ^B	810 ^B	850 ^B
Number of farms	number	820 ^B	780 ^B	740 ^B	730 ^C	780 ^B
Off-farm income	\$'000	33,407^D	30,403^B	35,672^C	38,450^C	39,865^C
Average off-farm income	\$	37,536 ^D	33,046 ^A	42,978 ^A	47,469 ^B	46,900 ^B
Net operating income	\$'000	26,055	27,618	24,709	32,746	39,078
Average net operating income	\$	29,276	30,020	29,769	40,428	45,974
Total income	\$'000	59,463	58,021	60,381	71,196	78,943
Average total income	\$	66,812	63,066	72,748	87,897	92,874
Off-farm income as a percentage of total income	%	56.2	52.4	59.1	54.0	50.5
Total income adjusted for capital cost allowance	\$'000	41,852	42,042	44,726	54,235	57,623
Average total income adjusted for capital cost allowance	\$	47,025	45,698	53,887	66,957	67,792
Off-farm income as a percentage of total income adjusted for CCA	%	79.8	72.3	79.8	70.9	69.2

Table 2-3

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

		1998	1999	2000	2001	2002
Number of farm families	number	2,130 ^B	1,710 ^B	1,900 ^B	1,970 ^B	1,780 ^B
Number of farms	number	2,050 ^B	1,580 ^B	1,770 ^B	1,800 ^B	1,700 ^B
Off-farm income	\$'000	70,869^B	57,459^B	74,646^B	83,951^B	77,843^B
Average off-farm income	\$	33,272 ^B	33,602 ^B	39,287 ^A	42,615 ^B	43,732 ^B
Net operating income	\$'000	47,726	30,705	29,789	32,337	32,262
Average net operating income	\$	22,407	17,956	15,678	16,415	18,125
Total income	\$'000	118,595	88,164	104,434	116,289	110,105
Average total income	\$	55,679	51,558	54,966	59,030	61,857
Off-farm income as a percentage of total income	%	59.8	65.2	71.5	72.2	70.7
Total income adjusted for capital cost allowance	\$'000	100,591	73,522	89,265	100,959	94,175
Average total income adjusted for capital cost allowance	\$	47,226	42,995	46,982	51,248	52,907
Off-farm income as a percentage of total income adjusted for CCA	%	70.5	78.2	83.6	83.2	82.7

Table 2-4

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

		1998	1999	2000	2001	2002
Number of farm families	number	3,740 ^A	3,490 ^A	3,720 ^A	3,550 ^A	3,550 ^A
Number of farms	number	3,500 ^A	3,280 ^A	3,470 ^A	3,300 ^A	3,390 ^A
Off-farm income	\$'000	203,699^B	184,924^B	198,937^A	213,179^B	218,141^B
Average off-farm income	\$	54,465 ^A	52,987 ^A	53,478 ^A	60,051 ^A	61,448 ^A
Net operating income	\$'000	26,624	44,485	30,105	24,607	34,184
Average net operating income	\$	7,119	12,746	8,093	6,932	9,629
Total income	\$'000	230,322	229,408	229,042	237,786	252,325
Average total income	\$	61,584	65,733	61,571	66,982	71,077
Off-farm income as a percentage of total income	%	88.4	80.6	86.9	89.7	86.5
Total income adjusted for capital cost allowance	\$'000	211,527	208,321	208,746	216,780	230,602
Average total income adjusted for capital cost allowance	\$	56,558	59,691	56,115	61,065	64,958
Off-farm income as a percentage of total income adjusted for CCA	%	96.3	88.8	95.3	98.3	94.6

Table 2-5

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

		1998	1999	2000	2001	2002
Number of farm families	number	2,480 ^B	2,350 ^B	2,000 ^B	2,180 ^B	2,160 ^B
Number of farms	number	2,390 ^B	2,230 ^B	1,890 ^B	2,090 ^B	2,030 ^B
Off-farm income	\$'000	95,267^C	95,712^B	80,203^B	103,897^B	116,895^B
Average off-farm income	\$	38,414 ^B	40,728 ^A	40,101 ^A	47,659 ^A	54,118 ^B
Net operating income	\$'000	45,894	47,832	36,070	37,768	39,056
Average net operating income	\$	18,506	20,354	18,035	17,325	18,082
Total income	\$'000	141,162	143,543	116,272	141,665	155,951
Average total income	\$	56,920	61,082	58,136	64,984	72,200
Off-farm income as a percentage of total income	%	67.5	66.7	69.0	73.3	75.0
Total income adjusted for capital cost allowance	\$'000	119,840	119,871	97,283	120,848	136,772
Average total income adjusted for capital cost allowance	\$	48,322	51,009	48,641	55,435	63,320
Off-farm income as a percentage of total income adjusted for CCA	%	79.5	79.8	82.4	86.0	85.5

Table 2-6

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

		1998	1999	2000	2001	2002
Number of farm families	number	10,020 ^A	9,620 ^A	9,790 ^A	11,330 ^A	12,390 ^A
Number of farms	number	9,720 ^A	9,350 ^A	9,610 ^A	10,920 ^A	12,150 ^A
Off-farm income	\$'000	474,977^A	489,073^B	513,366^A	647,994^A	724,163^A
Average off-farm income	\$	47,403 ^A	50,839 ^A	52,438 ^A	57,193 ^A	58,447 ^A
Net operating income	\$'000	146,178	118,017	123,926	131,680	166,100
Average net operating income	\$	14,589	12,268	12,658	11,622	13,406
Total income	\$'000	621,155	607,091	637,292	779,674	890,264
Average total income	\$	61,992	63,107	65,096	68,815	71,853
Off-farm income as a percentage of total income	%	76.5	80.6	80.6	83.1	81.3
Total income adjusted for capital cost allowance	\$'000	524,899	519,341	552,895	678,315	772,781
Average total income adjusted for capital cost allowance	\$	52,385	53,986	56,475	59,869	62,371
Off-farm income as a percentage of total income adjusted for CCA	%	90.5	94.2	92.9	95.5	93.7

Table 2-7

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

		1998	1999	2000	2001	2002
Number of farm families	number	45,330 ^A	49,240 ^A	49,640 ^A	49,550 ^A	47,780 ^A
Number of farms	number	45,390 ^A	49,630 ^A	49,830 ^A	49,820 ^A	48,440 ^A
Off-farm income	\$'000	2,053,696^A	2,261,379^A	2,461,717^A	2,543,407^A	2,621,113^A
Average off-farm income	\$	45,305 ^A	45,926 ^A	49,591 ^A	51,330 ^A	54,858 ^A
Net operating income	\$'000	345,419	407,225	507,183	643,530	561,393
Average net operating income	\$	7,620	8,270	10,217	12,987	11,750
Total income	\$'000	2,399,114	2,668,605	2,968,900	3,186,937	3,182,506
Average total income	\$	52,926	54,196	59,809	64,318	66,607
Off-farm income as a percentage of total income	%	85.6	84.7	82.9	79.8	82.4
Total income adjusted for capital cost allowance	\$'000	2,020,871	2,229,761	2,522,257	2,707,946	2,707,149
Average total income adjusted for capital cost allowance	\$	44,581	45,284	50,811	54,651	56,659
Off-farm income as a percentage of total income adjusted for CCA	%	101.6	101.4	97.6	93.9	96.8

Table 2-8

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

		1998	1999	2000	2001	2002
Number of farm families	number	14,860 ^A	13,700 ^A	12,690 ^A	12,260 ^A	11,220 ^A
Number of farms	number	13,220 ^A	11,980 ^A	11,280 ^A	11,020 ^A	10,020 ^A
Off-farm income	\$'000	306,488^A	287,771^A	291,745^A	309,592^A	290,441^A
Average off-farm income	\$	20,625 ^A	21,005 ^A	22,990 ^A	25,252 ^A	25,886 ^A
Net operating income	\$'000	656,816	678,461	650,559	649,386	589,042
Average net operating income	\$	44,200	49,523	51,265	52,968	52,499
Total income	\$'000	963,304	966,232	942,304	958,978	879,483
Average total income	\$	64,825	70,528	74,256	78,220	78,385
Off-farm income as a percentage of total income	%	31.8	29.8	31.0	32.3	33.0
Total income adjusted for capital cost allowance	\$'000	703,493	699,413	676,391	689,763	618,461
Average total income adjusted for capital cost allowance	\$	47,341	51,052	53,301	56,261	55,121
Off-farm income as a percentage of total income adjusted for CCA	%	43.6	41.1	43.1	44.9	47.0

Table 2-9

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

		1998	1999	2000	2001	2002
Number of farm families	number	4,480 ^A	3,950 ^A	3,880 ^A	3,680 ^A	3,240 ^A
Number of farms	number	4,410 ^A	3,900 ^A	3,920 ^A	3,710 ^A	3,190 ^A
Off-farm income	\$'000	132,428^B	127,534^B	129,357^B	138,292^B	134,135^B
Average off-farm income	\$	29,560 ^A	32,287 ^A	33,339 ^A	37,579 ^A	41,400 ^A
Net operating income	\$'000	56,379	105,189	155,422	156,461	90,012
Average net operating income	\$	12,584	26,630	40,057	42,517	27,781
Total income	\$'000	188,806	232,723	284,779	294,753	224,146
Average total income	\$	42,144	58,917	73,397	80,096	69,181
Off-farm income as a percentage of total income	%	70.1	54.8	45.4	46.9	59.8
Total income adjusted for capital cost allowance	\$'000	123,204	161,374	211,219	215,844	155,931
Average total income adjusted for capital cost allowance	\$	27,501	40,854	54,438	58,653	48,127
Off-farm income as a percentage of total income adjusted for CCA	%	107.5	79.0	61.2	64.1	86.0

Table 2-10

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

		1998	1999	2000	2001	2002
Number of farm families	number	1,970 ^B	1,950 ^B	1,980 ^B	1,780 ^A	1,920 ^A
Number of farms	number	1,890 ^B	2,050 ^A	1,890 ^B	1,730 ^A	1,930 ^B
Off-farm income	\$'000	77,339^B	76,423^B	82,745^B	85,664^B	88,316^B
Average off-farm income	\$	39,258 ^B	39,191 ^A	41,790 ^A	48,126 ^A	45,998 ^A
Net operating income	\$'000	77,227	82,445	74,859	79,861	75,929
Average net operating income	\$	39,201	42,280	37,808	44,866	39,546
Total income	\$'000	154,566	158,868	157,604	165,525	164,245
Average total income	\$	78,460	81,471	79,598	92,991	85,544
Off-farm income as a percentage of total income	%	50.0	48.1	52.5	51.8	53.8
Total income adjusted for capital cost allowance	\$'000	121,537	122,870	122,868	128,465	127,577
Average total income adjusted for capital cost allowance	\$	61,694	63,010	62,055	72,171	66,446
Off-farm income as a percentage of total income adjusted for CCA	%	63.6	62.2	67.3	66.7	69.2

Table 2-11

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

		1998	1999	2000	2001	2002
Number of farm families	number	7,930 ^A	8,440 ^A	8,480 ^A	8,640 ^A	8,980 ^A
Number of farms	number	7,730 ^A	8,230 ^A	8,540 ^A	8,430 ^A	8,830 ^A
Off-farm income	\$'000	497,725^B	514,064^B	546,139^B	628,641^B	657,357^B
Average off-farm income	\$	62,765 ^B	60,908 ^B	64,403 ^A	72,759 ^A	73,202 ^A
Net operating income	\$'000	7,416	701	-3,081	-37,254	590
Average net operating income	\$	935	83	-363	-4,312	66
Total income	\$'000	505,141	514,764	543,058	591,387	657,947
Average total income	\$	63,700	60,991	64,040	68,448	73,268
Off-farm income as a percentage of total income	%	98.5	99.9	100.6	106.3	99.9
Total income adjusted for capital cost allowance	\$'000	457,931	457,637	485,465	532,215	595,633
Average total income adjusted for capital cost allowance	\$	57,747	54,222	57,248	61,599	66,329
Off-farm income as a percentage of total income adjusted for CCA	%	108.7	112.3	112.5	118.1	110.4

Table 3-1

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

	2002					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,140 ^A	1,680 ^A	1,310 ^A	18,690 ^A	34,050 ^A
Distribution by province (%)	0.1	0.8	1.2	0.9	12.9	23.6
Number of farms	140 ^A	1,030 ^A	1,580 ^A	1,250 ^A	17,090 ^A	33,330 ^A
Distribution by province (%)	0.1	0.7	1.1	0.9	11.9	23.3
	thousands of dollars					
Total income	9,198	76,159	104,634	83,757	1,152,835	2,681,557
Off-farm income	7,275 ^A	55,641 ^A	76,005 ^A	56,900 ^A	717,917 ^A	2,157,888 ^A
Off-farm employment income	4,765 ^A	35,296 ^A	49,834 ^B	37,946 ^A	491,039 ^A	1,502,217 ^A
Wages and salaries	4,525 ^A	33,347 ^A	44,159 ^B	35,680 ^A	461,446 ^A	1,385,916 ^A
Net off-farm self-employment income	240 ^B	1,948 ^C	5,675 ^D	2,265 ^C	29,594 ^B	116,300 ^C
Investment income	281 ^B	3,745 ^B	5,886 ^D	2,744 ^B	58,384 ^B	196,327 ^B
Pension income	1,164 ^A	7,413 ^A	11,712 ^B	9,025 ^B	78,657 ^B	309,963 ^A
Government social transfers	773 ^A	5,350 ^A	5,133 ^B	4,531 ^B	69,462 ^A	65,359 ^A
Other off-farm income	292 ^A	3,837 ^B	3,439 ^B	2,655 ^C	20,375 ^B	84,022 ^A
Net operating income	1,923	20,517	28,630	26,857	434,918	523,669
Net program payments	675 ^A	5,981 ^A	4,624 ^B	4,443 ^B	173,437 ^A	218,409 ^A
Net market income	1,248	14,536	24,006	22,414	261,481	305,260
Adjustment for capital cost allowance (CCA)	1,402 ^A	15,536 ^A	15,131 ^A	16,796 ^A	247,402 ^A	376,193 ^A
Net market income adjusted for CCA	-154	-1,001	8,875	5,618	14,080	-70,932
Total income adjusted for CCA	7,795	60,622	89,504	66,961	905,434	2,305,365
	thousands of dollars					
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	13,490 ^A	31,110 ^A	35,160 ^A	7,560 ^A	144,350 ^A	
Distribution by province (%)	9.3	21.6	24.4	5.2	100.0	
Number of farms	13,660 ^A	31,890 ^A	35,880 ^A	7,180 ^A	143,030 ^A	
Distribution by province (%)	9.6	22.3	25.1	5.0	100.0	
	thousands of dollars					
Total income	920,294	2,249,115	2,951,141	583,992	10,813,866	
Off-farm income	597,979 ^A	1,597,874 ^A	2,192,490 ^A	505,907 ^A	7,967,042 ^A	
Off-farm employment income	414,145 ^A	1,072,364 ^A	1,600,957 ^A	342,387 ^A	5,551,774 ^A	
Wages and salaries	373,671 ^A	998,579 ^A	1,469,434 ^A	313,522 ^A	5,121,037 ^A	
Net off-farm self-employment income	40,474 ^B	73,785 ^B	131,523 ^B	28,865 ^B	430,738 ^A	
Investment income	40,957 ^A	113,676 ^A	216,669 ^A	67,868 ^B	706,632 ^A	
Pension income	76,451 ^A	241,071 ^A	230,525 ^A	59,439 ^A	1,025,576 ^A	
Government social transfers	31,826 ^A	66,143 ^A	74,870 ^A	21,478 ^A	344,968 ^A	
Other off-farm income	34,599 ^A	104,619 ^A	69,470 ^B	14,736 ^B	338,092 ^A	
Net operating income	322,315	651,241	758,650	78,085	2,846,823	
Net program payments	53,425 ^A	306,506 ^A	417,438 ^A	12,085 ^A	1,197,006 ^A	
Net market income	268,890	344,735	341,212	66,000	1,649,817	
Adjustment for capital cost allowance (CCA)	200,665 ^A	387,462 ^A	460,177 ^A	65,796 ^A	1,786,564 ^A	
Net market income adjusted for CCA	68,225	-42,728	-118,965	204	-136,747	
Total income adjusted for CCA	719,629	1,861,653	2,490,964	518,196	9,027,302	

Table 3-2

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

	2002					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	50,480^A	850^B	1,780^B	3,550^A	2,160^B	12,390^A
Distribution by farm type (%)	35.0	0.6	1.2	2.5	1.5	8.6
Number of farms	50,560^A	780^B	1,700^B	3,390^A	2,030^B	12,150^A
Distribution by farm type (%)	35.3	0.5	1.2	2.4	1.4	8.5
	thousands of dollars					
Total income	4,217,809	78,943	110,105	252,325	155,951	890,264
Off-farm income	2,998,793^A	39,865^C	77,843^B	218,141^B	116,895^B	724,163^A
Off-farm employment income	1,990,605 ^A	23,171 ^C	50,431 ^C	140,094 ^B	78,918 ^C	491,892 ^B
Wages and salaries	1,849,235 ^A	22,032 ^C	46,708 ^C	128,829 ^B	74,218 ^C	454,414 ^B
Net off-farm self-employment income	141,370 ^A	F	3,723 ^D	11,265 ^C	4,700 ^C	37,478 ^C
Investment income	290,190 ^A	4,154 ^E	7,153 ^C	25,900 ^C	12,211 ^D	79,648 ^C
Pension income	457,216 ^A	5,667 ^D	9,709 ^D	31,982 ^B	14,115 ^C	93,215 ^B
Government social transfers	91,409 ^A	3,126 ^C	6,054 ^B	10,340 ^B	5,254 ^B	32,996 ^B
Other off-farm income	169,374 ^A	3,747 ^D	4,496 ^B	9,824 ^C	6,398 ^B	26,413 ^B
Net operating income	1,219,015	39,078	32,262	34,184	39,056	166,100
Net program payments	589,187 ^A	7,738 ^A	10,305 ^B	13,635 ^B	5,703 ^D	67,463 ^B
Net market income	629,829	31,340	21,958	20,549	33,354	98,638
Adjustment for capital cost allowance (CCA)	687,303 ^A	21,320 ^A	15,930 ^B	21,723 ^A	19,179 ^A	117,483 ^A
Net market income adjusted for CCA	-57,475	10,020	6,028	-1,174	14,175	-18,845
Total income adjusted for CCA	3,530,505	57,623	94,175	230,602	136,772	772,781
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	47,780^A	11,220^A	3,240^A	1,920^A	8,980^A	144,350^A
Distribution by farm type (%)	33.1	7.8	2.2	1.3	6.2	100.0
Number of farms	48,440^A	10,020^A	3,190^A	1,930^B	8,830^A	143,030^A
Distribution by farm type (%)	33.9	7.0	2.2	1.3	6.2	100.0
	thousands of dollars					
Total income	3,182,506	879,483	224,146	164,245	657,947	10,813,866
Off-farm income	2,621,113^A	290,441^A	134,135^B	88,316^B	657,357^B	7,967,042^A
Off-farm employment income	1,915,534 ^A	188,964 ^B	96,558 ^B	65,069 ^B	510,588 ^B	5,551,774 ^A
Wages and salaries	1,771,604 ^A	177,848 ^B	82,580 ^B	60,202 ^B	453,406 ^B	5,121,037 ^A
Net off-farm self-employment income	143,930 ^B	11,116 ^B	13,979 ^E	4,867 ^D	57,182 ^D	430,738 ^A
Investment income	194,223 ^A	24,836 ^B	9,930 ^D	8,443 ^C	49,938 ^D	706,632 ^A
Pension income	316,121 ^A	27,849 ^B	6,196 ^C	7,246 ^C	56,239 ^B	1,025,576 ^A
Government social transfers	119,519 ^A	37,369 ^A	11,140 ^A	4,790 ^B	22,973 ^B	344,968 ^A
Other off-farm income	75,715 ^A	11,424 ^B	10,310 ^C	2,769 ^D	17,620 ^C	338,092 ^A
Net operating income	561,393	589,042	90,012	75,929	590	2,846,823
Net program payments	341,784 ^A	65,280 ^A	44,507 ^A	9,048 ^C	42,329 ^C	1,197,006 ^A
Net market income	219,609	523,762	45,504	66,880	-41,739	1,649,817
Adjustment for capital cost allowance (CCA)	475,357 ^A	261,022 ^A	68,216 ^A	36,668 ^A	62,314 ^B	1,786,564 ^A
Net market income adjusted for CCA	-255,748	262,739	-22,712	30,213	-104,053	-136,747
Total income adjusted for CCA	2,707,149	618,461	155,931	127,577	595,633	9,027,302

Table 3-3

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

	2002							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	10,560^A	16,770^A	38,530^A	4,260^A	36,550^A	27,410^A	10,270^A	144,350^A
Distribution by farm typology group (%)	7.3	11.6	26.7	3.0	25.3	19.0	7.1	100.0
Number of farms	10,430^A	16,980^A	38,020^A	3,680^A	36,540^A	27,060^A	10,310^A	143,030^A
Distribution by farm typology group (%)	7.3	11.9	26.6	2.6	25.5	18.9	7.2	100.0
	thousands of dollars							
Total income	409,085	1,328,188	3,305,830	632,452	2,297,451	2,670,519	170,518	10,813,866
Off-farm income	369,603^A	1,100,870^A	1,589,100^A	195,460^A	1,793,023^A	2,756,133^A	162,736^A	7,967,042^A
Off-farm employment income	274,526 ^A	919,432 ^A	1,206,581 ^A	140,456 ^A	492,401 ^B	2,425,402 ^A	93,075 ^A	5,551,774 ^A
Wages and salaries	250,003 ^A	844,636 ^A	1,095,172 ^A	125,510 ^A	460,325 ^B	2,266,025 ^A	79,455 ^A	5,121,037 ^A
Net off-farm self-employment income	24,524 ^C	74,796 ^C	111,409 ^A	14,947 ^B	32,076 ^D	159,377 ^B	13,620 ^C	430,738 ^A
Investment income	21,178 ^C	68,187 ^B	120,384 ^A	18,263 ^B	328,727 ^A	134,957 ^B	14,884 ^C	706,632 ^A
Pension income	24,514 ^C	28,345 ^B	33,807 ^A	2,525 ^B	844,203 ^A	78,666 ^B	13,349 ^B	1,025,576 ^A
Government social transfers	39,238 ^A	50,929 ^A	114,321 ^A	13,777 ^A	28,127 ^B	66,115 ^A	32,476 ^A	344,968 ^A
Other off-farm income	10,147 ^B	33,976 ^B	114,008 ^A	20,438 ^A	99,564 ^B	50,994 ^B	8,952 ^B	338,092 ^A
Net operating income	39,482	227,318	1,716,729	436,992	504,428	-85,614	7,783	2,846,823
Net program payments	22,037 ^B	121,500 ^A	601,825 ^A	142,575 ^A	217,610 ^A	51,858 ^A	39,674 ^B	1,197,006 ^A
Net market income	17,445	105,818	1,114,904	294,417	286,818	-137,472	-31,891	1,649,817
Adjustment for capital cost allowance (CCA)	37,672 ^B	153,690 ^A	871,151 ^A	239,169 ^A	299,731 ^A	125,993 ^A	59,283 ^A	1,786,564 ^A
Net market income adjusted for CCA	-20,227	-47,872	243,754	55,248	-12,913	-263,465	-91,174	-136,747
Total income adjusted for CCA	371,412	1,174,498	2,434,679	393,283	1,997,720	2,544,526	111,235	9,027,302
	percent							
Families with positive family income and:								
Loss from farming	32.1	20.5	7.8	4.9	24.6	52.0	25.7	24.9
Gain from farming less than 25%	40.8	37.1	11.3	5.4	35.5	45.9	15.2	29.3
Gain from farming between 25% and 49%	18.6	23.8	20.9	10.8	23.5	1.9	17.3	17.6
Gain from farming between 50% and 74%	5.2	12.3	28.3	21.8	11.4	0.0	14.4	13.9
Gain from farming equal to or more than 75%	F	5.1	28.3	50.5	3.6	0.0	15.9	11.8
Families with negative total income	1.5	1.1	3.2	6.6	1.4	F	11.5	2.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 4-1

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

	2002					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,140 ^A	1,680 ^A	1,310 ^A	18,690 ^A	34,050 ^A
Distribution by province (%)	0.1	0.8	1.2	0.9	12.9	23.6
Number of farms	140 ^A	1,030 ^A	1,580 ^A	1,250 ^A	17,090 ^A	33,330 ^A
Distribution by province (%)	0.1	0.7	1.1	0.9	11.9	23.3
	Average per family (\$)					
Total income	65,699	66,806	62,282	63,937	61,682	78,754
Off-farm income	51,963 ^A	48,808 ^A	45,241 ^A	43,435 ^A	38,412 ^A	63,374 ^A
Off-farm employment income	34,033 ^A	30,961 ^A	29,663 ^B	28,966 ^A	26,273 ^A	44,118 ^A
Wages and salaries	32,321 ^A	29,252 ^A	26,285 ^B	27,237 ^A	24,689 ^A	40,702 ^A
Net off-farm self-employment income	1,712 ^B	1,709 ^C	3,378 ^D	1,729 ^C	1,583 ^B	3,416 ^C
Investment income	2,008 ^B	3,285 ^B	3,504 ^D	2,094 ^B	3,124 ^B	5,766 ^B
Pension income	8,312 ^A	6,503 ^A	6,972 ^B	6,889 ^B	4,208 ^B	9,103 ^A
Government social transfers	5,523 ^A	4,693 ^A	3,055 ^B	3,458 ^B	3,717 ^A	1,920 ^A
Other off-farm income	2,088 ^A	3,366 ^B	2,047 ^B	2,027 ^C	1,090 ^B	2,468 ^A
Net operating income	13,736	17,997	17,042	20,502	23,270	15,379
Net program payments	4,818	5,247	2,752	3,392	9,280	6,414
Net market income	8,918	12,751	14,289	17,110	13,990	8,965
Adjustment for capital cost allowance (CCA)	10,017	13,628	9,006	12,822	13,237	11,048
Net market income adjusted for CCA	-1,100	-878	5,283	4,289	753	-2,083
Total income adjusted for CCA	55,682	53,177	53,276	51,115	48,445	67,705
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	13,490 ^A	31,110 ^A	35,160 ^A	7,560 ^A	144,350 ^A	
Distribution by province (%)	9.3	21.6	24.4	5.2	100.0	
Number of farms	13,660 ^A	31,890 ^A	35,880 ^A	7,180 ^A	143,030 ^A	
Distribution by province (%)	9.6	22.3	25.1	5.0	100.0	
	Average per family (\$)					
Total income	68,220	72,296	83,935	77,248	74,914	
Off-farm income	44,328 ^A	51,362 ^A	62,358 ^A	66,919 ^A	55,193 ^A	
Off-farm employment income	30,700 ^A	34,470 ^A	45,533 ^A	45,289 ^A	38,461 ^A	
Wages and salaries	27,700 ^A	32,098 ^A	41,793 ^A	41,471 ^A	35,477 ^A	
Net off-farm self-employment income	3,000 ^B	2,372 ^B	3,741 ^B	3,818 ^B	2,984 ^A	
Investment income	3,036 ^A	3,654 ^A	6,162 ^A	8,977 ^B	4,895 ^A	
Pension income	5,667 ^A	7,749 ^A	6,556 ^A	7,862 ^A	7,105 ^A	
Government social transfers	2,359 ^A	2,126 ^A	2,129 ^A	2,841 ^A	2,390 ^A	
Other off-farm income	2,565 ^A	3,363 ^A	1,976 ^B	1,949 ^B	2,342 ^A	
Net operating income	23,893	20,933	21,577	10,329	19,722	
Net program payments	3,960	9,852	11,873	1,599	8,292	
Net market income	19,933	11,081	9,705	8,730	11,429	
Adjustment for capital cost allowance (CCA)	14,875	12,455	13,088	8,703	12,377	
Net market income adjusted for CCA	5,057	-1,373	-3,384	27	-947	
Total income adjusted for CCA	53,345	59,841	70,847	68,544	62,538	

Table 4-2

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

	2002					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	50,480^A	850^B	1,780^B	3,550^A	2,160^B	12,390^A
Distribution by farm type (%)	35.0	0.6	1.2	2.5	1.5	8.6
Number of farms	50,560^A	780^B	1,700^B	3,390^A	2,030^B	12,150^A
Distribution by farm type (%)	35.3	0.5	1.2	2.4	1.4	8.5
	Average per family (\$)					
Total income	83,554	92,874	61,857	71,077	72,200	71,853
Off-farm income	59,406^A	46,900^B	43,732^B	61,448^A	54,118^B	58,447^A
Off-farm employment income	39,434 ^A	27,260 ^B	28,332 ^B	39,463 ^A	36,536 ^B	39,701 ^A
Wages and salaries	36,633 ^A	25,920 ^B	26,240 ^B	36,290 ^A	34,360 ^B	36,676 ^A
Net off-farm self-employment income	2,801 ^A	F	2,092 ^D	3,173 ^C	2,176 ^D	3,025 ^C
Investment income	5,749 ^A	4,888 ^E	4,019 ^C	7,296 ^C	5,653 ^D	6,428 ^C
Pension income	9,057 ^A	6,667 ^D	5,454 ^D	9,009 ^B	6,535 ^C	7,523 ^B
Government social transfers	1,811 ^A	3,678 ^C	3,401 ^B	2,913 ^B	2,432 ^B	2,663 ^B
Other off-farm income	3,355 ^A	4,408 ^D	2,526 ^C	2,767 ^C	2,962 ^B	2,132 ^B
Net operating income	24,148	45,974	18,125	9,629	18,082	13,406
Net program payments	11,672	9,103	5,789	3,841	2,640	5,445
Net market income	12,477	36,870	12,336	5,788	15,442	7,961
Adjustment for capital cost allowance (CCA)	13,615	25,082	8,950	6,119	8,879	9,482
Net market income adjusted for CCA	-1,139	11,788	3,386	-331	6,562	-1,521
Total income adjusted for CCA	69,939	67,792	52,907	64,958	63,320	62,371
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	47,780^A	11,220^A	3,240^A	1,920^A	8,980^A	144,350^A
Distribution by farm type (%)	33.1	7.8	2.2	1.3	6.2	100.0
Number of farms	48,440^A	10,020^A	3,190^A	1,930^B	8,830^A	143,030^A
Distribution by farm type (%)	33.9	7.0	2.2	1.3	6.2	100.0
	Average per family (\$)					
Total income	66,607	78,385	69,181	85,544	73,268	74,914
Off-farm income	54,858^A	25,886^A	41,400^A	45,998^A	73,202^A	55,193^A
Off-farm employment income	40,091 ^A	16,842 ^A	29,802 ^B	33,890 ^B	56,858 ^B	38,461 ^A
Wages and salaries	37,078 ^A	15,851 ^B	25,488 ^B	31,355 ^B	50,491 ^B	35,477 ^A
Net off-farm self-employment income	3,012 ^B	991 ^B	4,314 ^E	2,535 ^D	6,368 ^D	2,984 ^A
Investment income	4,065 ^A	2,214 ^B	3,065 ^D	4,397 ^B	5,561 ^D	4,895 ^A
Pension income	6,616 ^A	2,482 ^B	1,912 ^C	3,774 ^C	6,263 ^B	7,105 ^A
Government social transfers	2,501 ^A	3,331 ^A	3,438 ^A	2,495 ^B	2,558 ^B	2,390 ^A
Other off-farm income	1,585 ^A	1,018 ^B	3,182 ^C	1,442 ^D	1,962 ^C	2,342 ^A
Net operating income	11,750	52,499	27,781	39,546	66	19,722
Net program payments	7,153	5,818	13,737	4,713	4,714	8,292
Net market income	4,596	46,681	14,044	34,834	-4,648	11,429
Adjustment for capital cost allowance (CCA)	9,949	23,264	21,054	19,098	6,939	12,377
Net market income adjusted for CCA	-5,353	23,417	-7,010	15,736	-11,587	-947
Total income adjusted for CCA	56,659	55,121	48,127	66,446	66,329	62,538

Table 4-3

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

	2002							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	10,560^A	16,770^A	38,530^A	4,260^A	36,550^A	27,410^A	10,270^A	144,350^A
Distribution by farm typology group (%)	7.3	11.6	26.7	3.0	25.3	19.0	7.1	100.0
Number of farms	10,430^A	16,980^A	38,020^A	3,680^A	36,540^A	27,060^A	10,310^A	143,030^A
Distribution by farm typology group (%)	7.3	11.9	26.6	2.6	25.5	18.9	7.2	100.0
	Average per family (\$)							
Total income	38,739	79,200	85,799	148,463	62,858	97,429	16,604	74,914
Off-farm income	35,000^A	65,645^A	41,243^A	45,883^A	49,057^A	100,552^A	15,846^A	55,193^A
Off-farm employment income	25,997 ^A	54,826 ^A	31,315 ^A	32,971 ^A	13,472 ^A	88,486 ^A	9,063 ^A	38,461 ^A
Wages and salaries	23,674 ^A	50,366 ^A	28,424 ^A	29,462 ^A	12,594 ^A	82,671 ^A	7,737 ^A	35,477 ^A
Net off-farm self-employment income	2,322 ^C	4,460 ^C	2,891 ^A	3,509 ^B	878 ^D	5,815 ^B	1,326 ^C	2,984 ^A
Investment income	2,005 ^C	4,066 ^B	3,124 ^A	4,287 ^B	8,994 ^A	4,924 ^B	1,449 ^C	4,895 ^A
Pension income	2,321 ^C	1,690 ^B	877 ^A	593 ^B	23,097 ^A	2,870 ^B	1,300 ^B	7,105 ^A
Government social transfers	3,716 ^A	3,037 ^A	2,967 ^A	3,234 ^A	770 ^B	2,412 ^A	3,162 ^A	2,390 ^A
Other off-farm income	961 ^B	2,026 ^B	2,959 ^A	4,798 ^A	2,724 ^B	1,860 ^B	872 ^B	2,342 ^A
Net operating income	3,739	13,555	44,556	102,580	13,801	-3,123	758	19,722
Net program payments	2,087	7,245	15,620	33,468	5,954	1,892	3,863	8,292
Net market income	1,652	6,310	28,936	69,112	7,847	-5,015	-3,105	11,429
Adjustment for capital cost allowance (CCA)	3,567	9,165	22,610	56,143	8,201	4,597	5,772	12,377
Net market income adjusted for CCA	-1,915	-2,855	6,326	12,969	-353	-9,612	-8,878	-947
Total income adjusted for CCA	35,172	70,036	63,189	92,320	54,657	92,832	10,831	62,538
	percent							
Families with positive family income and:								
Loss from farming	32.1	20.5	7.8	4.9	24.6	52.0	25.7	24.9
Gain from farming less than 25%	40.8	37.1	11.3	5.4	35.5	45.9	15.2	29.3
Gain from farming between 25% and 49%	18.6	23.8	20.9	10.8	23.5	1.9	17.3	17.6
Gain from farming between 50% and 74%	5.2	12.3	28.3	21.8	11.4	0.0	14.4	13.9
Gain from farming equal to or more than 75%	F	5.1	28.3	50.5	3.6	0.0	15.9	11.8
Families with negative total income	1.5	1.1	3.2	6.6	1.4	F	11.5	2.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 5-1

Average total income of farm families by farm type and province, unincorporated sector — Canada

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	71,210^A	-2.0	58,640^A	4.1	21,482	3.6	80,122	4.0	67,723
Oilseed and grain farming	50,480 ^A	-4.4	59,406 ^A	4.4	24,148	2.2	83,554	3.8	69,939
Potato farming	850 ^B	4.9	46,900 ^B	-1.2	45,974	13.7	92,874	5.7	67,792
Other vegetable (except potato) and melon farming	1,780 ^B	-9.6	43,732 ^B	2.6	18,125	10.4	61,857	4.8	52,907
Fruit and tree nut farming	3,550 ^A	0.0	61,448 ^A	2.3	9,629	38.9	71,077	6.1	64,958
Greenhouse, nursery and floriculture production	2,160 ^B	-0.9	54,118 ^B	13.6	18,082	4.4	72,200	11.1	63,320
Other crop farming	12,390 ^A	9.4	58,447 ^A	2.2	13,406	15.4	71,853	4.4	62,371
Animal production	73,130^A	-3.7	51,836^A	6.2	18,008	-8.4	69,843	2.0	57,489
Beef cattle ranching and farming, including feedlots	47,780 ^A	-3.6	54,858 ^A	6.9	11,750	-9.5	66,607	3.6	56,659
Dairy cattle and milk production	11,220 ^A	-8.5	25,886 ^A	2.5	52,499	-0.9	78,385	0.2	55,121
Hog and pig farming	3,240 ^A	-12.0	41,400 ^A	10.2	27,781	-34.7	69,181	-13.6	48,127
Poultry and egg production	1,920 ^A	7.9	45,998 ^A	-4.4	39,546	-11.9	85,544	-8.0	66,446
Other animal production	8,980 ^A	3.9	73,202 ^A	0.6	66	..	73,268	7.0	66,329
Total	144,350^A	-2.8	55,193^A	5.2	19,722	-2.3	74,914	3.1	62,538

Table 5-2

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

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	80^A	-11.1	56,616^A	8.3	6,516	55.2	63,132	11.8	56,554
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^A	-25.0	41,062 ^A	-6.7	8,333	8.7	49,395	-4.4	42,712
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
Animal production	60^A	-14.3	46,723^A	20.7	25,330	2.8	72,053	13.7	55,900
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	30 ^A	0.0	38,908 ^A	5.6	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
Total	140^A	-6.7	51,963^A	11.0	13,736	5.7	65,699	9.9	55,682

Table 5-3

Average total income of farm families by farm type and province, unincorporated sector — Prince Edward Island

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	400^A	0.0	51,167^A	3.7	31,009	21.9	82,176	9.9	62,821
Oilseed and grain farming	50 ^C	-16.7	50,199 ^B	0.7	12,034	..	62,233	12.6	52,118
Potato farming	240 ^A	0.0	47,154 ^A	-1.9	47,292	29.7	94,446	11.7	68,059
Other vegetable (except potato) and melon farming	40 ^D	33.3	57,072 ^A	34.3	1,482	-92.7	58,554	-6.8	44,898 ^E
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	50 ^C	66.7	58,718 ^D	14.3	9,944	-47.5	68,662	-2.4	61,910
Animal production	730^A	-3.9	47,506^A	8.5	11,181	-38.0	58,687	-5.1	47,973
Beef cattle ranching and farming, including feedlots	370 ^A	-2.6	53,859 ^A	10.4	503	-87.9	54,363	2.7	48,022
Dairy cattle and milk production	210 ^A	-4.5	38,785 ^A	9.9	33,993	-14.6	72,778	-3.1	54,278
Hog and pig farming	60 ^B	-14.3	40,173 ^A	14.0	-2,567	..	37,606	-42.5	20,607
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	70 ^C	40.0	48,977 ^B	-10.3	4,677	-58.7	53,655	-18.6	48,507
Total	1,140^A	-2.6	48,808^A	6.8	17,997	-12.0	66,806	1.0	53,177

Table 5-4

Average total income of farm families by farm type and province, unincorporated sector — Nova Scotia

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	640^B	-3.0	49,816^B	5.2	13,868	-4.4	63,684	2.9	57,386
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	60 ^E	0.0	23,877 ^D	-29.2	10,973	-37.4	34,850	-32.0	29,433
Fruit and tree nut farming	280 ^B	-12.5	53,109 ^B	-1.1	13,348	-6.6	66,457	-2.3	59,889
Greenhouse, nursery and floriculture production	190 ^D	26.7	55,023 ^D	25.8	17,198	7.1	72,221 ^E	20.8	67,194 ^E
Other crop farming	80 ^D	-33.3	49,485 ^C	10.1	6,937	-40.2	56,423	-0.2	47,409
Animal production	1,040^A	-8.8	42,435^A	3.5	19,004	-19.0	61,439	-4.7	50,759
Beef cattle ranching and farming, including feedlots	520 ^B	-1.9	46,380 ^A	0.7	3,696	-42.1	50,076	-4.5	43,890
Dairy cattle and milk production	240 ^A	-14.3	30,482 ^A	6.9	50,784	-9.1	81,265	-3.7	59,674
Hog and pig farming	50 ^B	0.0	47,130 ^D	81.1	15,086	-65.7	62,216	-11.1	47,688
Poultry and egg production	50 ^C	-28.6	39,482 ^B	2.2	40,541	5.2	80,023	3.7	66,018
Other animal production	180 ^C	-14.3	46,440 ^C	-7.3	15,642	42.4	62,082	1.7	55,104
Total	1,680^A	-6.7	45,241^A	4.4	17,042	-16.1	62,282	-2.1	53,276

Table 5-5

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

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	550^A	1.9	44,325^B	1.3	25,213	1.2	69,539	1.3	53,935
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	150 ^B	-6.3	31,101 ^B	-9.7	71,487	23.3	102,588	11.0	68,889
Other vegetable (except potato) and melon farming	60 ^D	20.0	38,689 ^C	19.2	11,679	-35.8	50,369	-0.6	45,109
Fruit and tree nut farming	120 ^C	20.0	50,604 ^C	11.3	1,291	-70.9	51,895	4.0	46,934
Greenhouse, nursery and floriculture production	100 ^D	25.0	63,717 ^C	9.5	9,723	-15.3	73,440	5.4	66,909
Other crop farming	120 ^C	0.0	40,141 ^B	-17.9	3,695	-63.7	43,836	-25.8	33,307
Animal production	750^A	-6.3	42,782^A	5.3	17,678	-7.7	60,459	1.1	49,286
Beef cattle ranching and farming, including feedlots	410 ^B	-18.0	46,504 ^A	4.2	2,302	-51.5	48,807	-1.2	42,576
Dairy cattle and milk production	180 ^A	5.9	31,877 ^A	2.9	56,842	-18.4	88,718	-11.9	63,819
Hog and pig farming	60 ^C	20.0	34,721 ^B	3.1	15,529	-44.0	50,251	-18.2	40,955
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	90 ^D	50.0	53,024 ^B	33.7	3,948	..	56,972	57.2	52,276
Total	1,310^A	-1.5	43,435^A	3.8	20,502	-5.3	63,937	0.7	51,115

Table 5-6

Average total income of farm families by farm type and province, unincorporated sector — Quebec

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	7,110^A	5.5	45,638^A	-2.5	15,013	16.6	60,651	1.6	51,090
Oilseed and grain farming	2,380 ^A	0.0	46,522 ^A	-4.5	16,813	21.4	63,335	1.3	49,970
Potato farming	180 ^D	20.0	45,735 ^C	2.9	34,951	36.1	80,686 ^E	15.1	69,961 ^E
Other vegetable (except potato) and melon farming	600 ^B	-9.1	34,103 ^B	3.0	22,962	14.9	57,065	7.5	47,044
Fruit and tree nut farming	520 ^C	-3.7	52,021 ^B	0.3	12,974	48.4	64,995	7.2	57,501
Greenhouse, nursery and floriculture production	430 ^C	0.0	38,729 ^C	-0.8	22,670	-5.5	61,399	-2.6	53,253
Other crop farming	3,000 ^B	15.8	47,141 ^A	-3.7	10,045	21.1	57,186	-0.1	50,238
Animal production	11,570^A	-5.7	33,972^A	7.8	28,363	-9.8	62,335	-1.0	46,828
Beef cattle ranching and farming, including feedlots	3,880 ^A	-6.1	42,951 ^A	6.3	8,650	-25.2	51,600	-0.7	43,353
Dairy cattle and milk production	5,380 ^A	-9.3	22,794 ^A	8.4	45,895	-3.6	68,689	0.1	47,749
Hog and pig farming	770 ^B	-12.5	38,108 ^D	26.3	42,608	-11.0	80,716	3.5	50,184
Poultry and egg production	290 ^C	20.8	46,043 ^B	3.8	26,782	-24.7	72,825	-8.9	60,673
Other animal production	1,240 ^B	13.8	48,959 ^B	-7.9	5,721	30.8	54,680	-5.0	48,437
Total	18,690^A	-1.8	38,412^A	4.0	23,270	-6.3	61,682	-0.2	48,445

Table 5-7

Average total income of farm families by farm type and province, unincorporated sector — Ontario

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	15,380^A	4.3	70,953^A	8.7	13,542	-3.6	84,495	6.5	75,110
Oilseed and grain farming	10,350 ^A	6.8	74,510 ^A	9.6	13,540	-10.1	88,051	6.0	78,476
Potato farming	170 ^E	F	58,752 ^C	F	10,441	F	F	F	F
Other vegetable (except potato) and melon farming	550 ^D	-27.6	51,230 ^C	0.0	19,752	29.1	70,982	6.7	61,054
Fruit and tree nut farming	970 ^C	4.3	64,394 ^B	0.3	4,611	27.2	69,005	1.7	62,415
Greenhouse, nursery and floriculture production	700 ^C	-11.4	58,215 ^B	15.8	19,835	36.8	78,050	20.5	67,495
Other crop farming	2,640 ^B	10.5	67,663 ^B	5.2	14,055	16.2	81,718	6.9	72,703
Animal production	18,680^A	-4.1	57,131^A	3.4	16,893	-8.3	74,023	0.4	61,606
Beef cattle ranching and farming, including feedlots	9,320 ^A	-5.6	61,879 ^A	6.3	3,530	-36.8	65,409	2.5	57,463
Dairy cattle and milk production	4,080 ^A	-7.3	29,149 ^B	-2.1	57,137	2.6	86,286	1.0	62,517
Hog and pig farming	1,270 ^B	-15.3	47,182 ^B	10.0	24,259	-41.1	71,441	-15.1	52,554
Poultry and egg production	860 ^B	7.5	44,705 ^B	-12.9	46,079	-12.9	90,784	-12.9	69,612
Other animal production	3,140 ^B	7.5	86,798 ^B	-5.0	-6,625	57.7	80,174	5.9	74,198
Total	34,050^A	-0.5	63,374^A	6.4	15,379	-7.0	78,754	3.5	67,705

Table 5-8

Average total income of farm families by farm type and province, unincorporated sector — Manitoba

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	6,970^A	-3.7	47,472^A	2.1	28,678	15.8	76,150	6.9	59,128
Oilseed and grain farming	6,070 ^A	-4.4	47,493 ^A	2.3	30,422	14.9	77,915	6.9	60,159
Potato farming	30 ^D	x	66,855 ^C	x	79,749	x	146,605 ^E	x	89,900 ^E
Other vegetable (except potato) and melon farming	40 ^E	0.0	52,658 ^E	21.9	11,449 ^E	F	F	F	F
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	40 ^E	-20.0	52,750 ^C	-4.9	13,738	-8.1	F	F	F
Other crop farming	760 ^B	1.3	46,220 ^A	-2.3	15,180	42.4	61,400	6.0	50,086
Animal production	6,530^A	-5.4	40,965^A	4.4	18,751	3.8	59,715	4.2	47,153
Beef cattle ranching and farming, including feedlots	4,980 ^A	-4.6	43,274 ^A	6.2	13,565	19.1	56,839	9.0	46,210
Dairy cattle and milk production	340 ^B	-12.8	18,932 ^B	-2.4	66,426	7.3	85,358	5.0	54,713
Hog and pig farming	430 ^B	-14.0	35,747 ^B	0.6	29,815	-40.6	65,562	-23.5	48,203
Poultry and egg production	150 ^C	-6.3	25,241 ^B	-25.2	55,332	23.1	80,573	2.4	57,759
Other animal production	630 ^B	0.0	41,896 ^B	-3.6	17,466	18.9	59,362	2.1	47,084
Total	13,490^A	-4.6	44,328^A	3.2	23,893	11.1	68,220	5.8	53,345

Table 5-9

Average total income of farm families by farm type and province, unincorporated sector — Saskatchewan

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	21,970^A	-6.8	53,721^A	5.6	24,621	-0.8	78,341	3.5	64,937
Oilseed and grain farming	20,440 ^A	-8.2	53,802 ^A	4.9	25,352	-0.3	79,154	3.2	65,366
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	F	F	F	F	F	F	F
Other crop farming	1,420 ^C	19.3	52,198 ^B	19.6	14,947	7.5	67,144	16.7	58,686
Animal production	9,150^A	-6.8	45,693^A	3.0	12,039	-26.3	57,732	-4.9	47,583
Beef cattle ranching and farming, including feedlots	8,160 ^A	-4.8	45,810 ^A	3.0	10,189	-35.0	55,999	-6.9	46,475
Dairy cattle and milk production	180 ^D	-21.7	19,914 ^B	-18.2	60,906	18.5	80,820	6.7	53,887
Hog and pig farming	140 ^D	-26.3	36,980 ^A	-19.2	21,696	24.0	58,676	-7.3	45,628
Poultry and egg production	70 ^D	40.0	34,154 ^C	12.8	42,067	-10.5	76,221 ^E	-1.4	47,492 ^E
Other animal production	600 ^C	-25.0	55,362 ^C	11.3	17,443	60.2	72,805	20.1	61,679
Total	31,110^A	-6.8	51,362^A	4.9	20,933	-6.2	72,296	1.4	59,841

Table 5-10

Average total income of farm families by farm type and province, unincorporated sector — Alberta

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	14,480^A	-4.5	64,699^A	-0.2	26,925	8.3	91,624	2.1	77,120
Oilseed and grain farming	10,680 ^A	-7.7	65,000 ^A	-0.1	30,520	8.8	95,520	2.6	80,480
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	F	x	F	x	F	x	F	x	F
Greenhouse, nursery and floriculture production	210 ^E	5.0	45,254 ^C	-11.1	8,323	-21.1	53,577 ^E	-12.9	43,195 ^E
Other crop farming	3,510 ^B	4.8	65,255 ^B	0.4	16,416	11.9	81,671	2.5	69,346
Animal production	20,690^A	0.0	60,722^A	8.2	17,824	1.1	78,546	6.5	66,455
Beef cattle ranching and farming, including feedlots	17,670 ^A	-0.8	60,812 ^A	10.2	18,905	3.7	79,717	8.6	67,973
Dairy cattle and milk production	270 ^B	-3.6	20,293 ^B	-28.5	85,732	-6.4	106,025	-11.6	54,375
Hog and pig farming	430 ^C	7.5	35,880 ^B	5.8	20,302	-50.7	56,181	-25.1	36,808
Poultry and egg production	170 ^B	-5.6	36,240 ^B	-13.5	47,673	10.0	83,913	-1.6	59,095
Other animal production	2,170 ^B	8.5	71,805 ^B	-3.5	-2,516	52.9	69,288	0.3	61,873
Total	35,160^A	-1.9	62,358^A	4.3	21,577	4.3	83,935	4.3	70,847

Table 5-11

Average total income of farm families by farm type and province, unincorporated sector — British Columbia

Farm type	2002								
	Average family income								
	Number of farm families	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	3,620^A	3.1	63,674^A	3.3	13,479	25.7	77,152	6.6	69,720
Oilseed and grain farming	470 ^B	-2.1	64,892 ^B	-15.8	18,663	2.3	83,555	-12.3	72,819
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	380 ^C	31.0	50,382 ^C	15.6	13,794	-9.4	64,176	9.1	57,835
Fruit and tree nut farming	1,570 ^A	-1.3	65,546 ^A	3.5	12,076	80.6	77,622	10.9	72,138
Greenhouse, nursery and floriculture production	390 ^B	8.3	61,879 ^C	38.5	19,983	-12.5	81,862	21.2	72,311
Other crop farming	810 ^B	5.2	66,718 ^B	5.7	8,790	53.3	75,509	9.7	67,205
Animal production	3,940^A	-1.5	69,896^A	7.6	7,405	-26.8	77,302	2.9	67,454
Beef cattle ranching and farming, including feedlots	2,470 ^A	-2.0	61,065 ^A	-3.5	2,805	-52.4	63,869	-7.7	54,602
Dairy cattle and milk production	300 ^A	-6.3	36,285 ^A	10.9	72,393	3.8	108,678	6.1	81,975
Hog and pig farming	50 ^D	25.0	55,271 ^B	10.9	8,930	-82.3	64,200	-36.0	46,534
Poultry and egg production	280 ^B	21.7	71,822 ^A	11.5	20,549	-36.5	92,371	-4.5	77,980
Other animal production	860 ^B	-3.4	107,541 ^B	31.1	-6,074	16.0	101,467	35.7	97,728
Total	7,560^A	0.7	66,919^A	5.5	10,329	-0.6	77,248	4.6	68,544

Table 6

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

Family total income group ¹	2002							
	Number of farm families	Average family income by source						
		Off-farm ² employment income	Investment income	Pension income	Other ³ off-farm income	Off-farm income	Net operating income	Total income
number	dollars							
All families								
Under \$10,000 ⁴	6,630 ^A	9,564 ^B	2,177 ^C	3,404 ^B	3,972 ^A	19,118 ^A	-45,465	-26,347
\$10,000 to \$19,999	6,360 ^A	7,816 ^B	1,528 ^B	5,443 ^B	3,935 ^A	18,723 ^A	-3,074	15,649
\$20,000 to \$29,999	12,110 ^A	9,693 ^A	2,210 ^B	7,547 ^A	3,504 ^A	22,954 ^A	2,546	25,500
\$30,000 to \$39,999	14,600 ^A	13,668 ^A	2,632 ^B	8,238 ^A	3,599 ^A	28,137 ^A	7,682	35,819
\$40,000 to \$49,999	15,510 ^A	19,227 ^A	2,488 ^B	7,695 ^A	4,470 ^A	33,879 ^A	11,809	45,688
\$50,000 to \$99,999	56,790 ^A	36,583 ^A	4,075 ^A	7,352 ^A	4,550 ^A	52,560 ^A	20,337	72,897
\$100,000 and over	32,330 ^A	84,924 ^A	10,741 ^A	6,795 ^A	6,461 ^A	108,921 ^A	52,185	161,107
Total	144,350^A	38,461^A	4,895^A	7,105^A	4,732^A	55,193^A	19,722	74,914
Families whose farm had operating revenues of less than \$50,000 in 2002								
Under \$10,000 ⁴	2,930 ^B	8,291 ^C	1,557 ^E	4,154 ^C	2,396 ^B	16,398 ^B	-26,568	-10,169
\$10,000 to \$19,999	3,990 ^B	6,839 ^B	1,603 ^C	6,738 ^B	3,532 ^B	18,711 ^A	-2,999	15,713
\$20,000 to \$29,999	8,320 ^A	9,617 ^B	2,272 ^B	9,400 ^A	3,117 ^A	24,406 ^A	921	25,327
\$30,000 to \$39,999	8,290 ^A	15,265 ^A	3,109 ^B	11,209 ^A	3,076 ^A	32,659 ^A	2,558	35,217
\$40,000 to \$49,999	7,880 ^A	24,363 ^A	2,996 ^B	10,746 ^B	4,294 ^B	42,399 ^A	2,551	44,950
\$50,000 to \$99,999	24,290 ^A	49,168 ^A	5,325 ^B	10,578 ^A	3,751 ^A	68,823 ^A	2,005	70,828
\$100,000 and over	11,400 ^A	123,719 ^A	13,072 ^B	9,784 ^B	5,456 ^B	152,030 ^A	214	152,243
Total	67,090^A	45,530^A	5,330^A	9,887^A	3,870^A	64,617^A	155	64,772
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2002								
Under \$10,000 ⁴	1,360 ^B	10,794 ^C	1,793 ^E	3,177 ^D	3,865 ^B	19,630 ^B	-30,972	-11,342
\$10,000 to \$19,999	1,260 ^B	8,082 ^B	1,359 ^D	4,600 ^C	4,228 ^C	18,270 ^A	-2,414	15,856
\$20,000 to \$29,999	1,970 ^A	10,323 ^B	2,300 ^D	4,518 ^B	3,827 ^A	20,968 ^A	4,520	25,488
\$30,000 to \$39,999	3,200 ^A	12,238 ^B	2,261 ^B	5,965 ^B	3,622 ^B	24,086 ^A	11,667	35,753
\$40,000 to \$49,999	3,620 ^A	15,670 ^A	2,496 ^B	6,728 ^B	3,979 ^A	28,872 ^A	17,474	46,346
\$50,000 to \$99,999	11,580 ^A	37,036 ^A	3,979 ^A	7,535 ^A	4,670 ^A	53,220 ^A	18,669	71,889
\$100,000 and over	4,550 ^A	101,674 ^A	12,819 ^B	7,923 ^B	6,247 ^B	128,663 ^A	19,895	148,557
Total	27,550^A	37,497^A	4,698^A	6,745^A	4,598^A	53,537^A	13,468	67,005
Families whose farm had operating revenues of \$100,000 and more in 2002								
Under \$10,000 ⁴	2,340 ^A	10,440 ^D	3,176 ^C	2,599 ^C	6,005 ^B	22,221 ^B	-77,895	-55,674
\$10,000 to \$19,999	1,110 ^B	11,019 ^B	1,454 ^B	1,759 ^C	5,050 ^A	19,283 ^A	-4,096	15,186
\$20,000 to \$29,999	1,830 ^A	9,358 ^A	1,831 ^C	2,356 ^B	4,915 ^A	18,460 ^A	7,780	26,240
\$30,000 to \$39,999	3,100 ^A	10,880 ^B	1,740 ^B	2,644 ^B	4,976 ^A	20,240 ^A	17,324	37,564
\$40,000 to \$49,999	4,020 ^A	12,366 ^A	1,484 ^B	2,588 ^B	5,255 ^A	21,693 ^A	24,771	46,464
\$50,000 to \$99,999	20,930 ^A	21,727 ^A	2,677 ^A	3,507 ^A	5,412 ^A	33,323 ^A	42,534	75,857
\$100,000 and over	16,370 ^A	53,247 ^A	8,539 ^B	4,400 ^A	7,221 ^A	73,406 ^A	97,372	170,778
Total	49,710^A	29,452^A	4,418^A	3,549^A	5,970^A	43,389^A	49,595	92,983

1. Based on family income from all sources: farm (net operating income) and off-farm income.
2. Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".
3. Other off-farm income includes "government social transfers and RRSP".
4. Includes losses.

Table 7-1

Distribution of farm families and average total income, unincorporated sector by farm typology group and province

Province	2002							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Canada	10,560^A	16,770^A	38,530^A	4,260^A	36,550^A	27,410^A	10,270^A	144,350^A
Newfoundland and Labrador	x	x	30 ^A	x	40 ^A	30 ^A	x	140 ^A
Prince Edward Island	100 ^B	100 ^B	340 ^A	90 ^A	250 ^A	160 ^B	80 ^C	1,140 ^A
Nova Scotia	190 ^C	110 ^D	380 ^A	70 ^A	380 ^B	320 ^C	250 ^C	1,680 ^A
New Brunswick	160 ^C	100 ^C	290 ^A	70 ^B	320 ^B	240 ^B	140 ^C	1,310 ^A
Quebec	1,840 ^B	2,170 ^B	6,670 ^A	790 ^A	2,820 ^B	2,670 ^B	1,740 ^B	18,690 ^A
Ontario	1,900 ^B	3,480 ^B	8,370 ^A	1,170 ^A	9,350 ^A	7,920 ^A	1,870 ^B	34,050 ^A
Manitoba	1,460 ^B	1,460 ^A	4,220 ^A	460 ^A	3,000 ^A	1,730 ^A	1,160 ^B	13,490 ^A
Saskatchewan	2,290 ^B	4,120 ^A	8,130 ^A	430 ^A	8,940 ^A	5,000 ^A	2,200 ^B	31,110 ^A
Alberta	1,980 ^B	4,480 ^A	8,770 ^A	960 ^A	9,490 ^A	7,450 ^A	2,040 ^B	35,160 ^A
British Columbia	610 ^B	730 ^A	1,330 ^A	220 ^A	2,000 ^A	1,900 ^A	790 ^B	7,560 ^A
Average total income (\$)								
Canada	38,739	79,200	85,799	148,463	62,858	97,429	16,604	74,914
Newfoundland and Labrador	x	x	79,970	x	53,832	86,453	x	65,699
Prince Edward Island	40,280	67,431	75,249	113,621	59,497	82,989	7,593	66,806
Nova Scotia	40,084	F	81,653	102,234	49,158	84,494	16,112	62,282
New Brunswick	39,900	59,308	82,937	186,211	44,414	85,722	9,465	63,937
Quebec	35,172	62,477	70,282	97,787	49,214	87,908	20,207	61,682
Ontario	38,806	95,763	84,599	142,471	62,341	100,746	9,915	78,754
Manitoba	38,419	65,496	84,909	177,247	56,482	81,638	15,909	68,220
Saskatchewan	42,162	72,479	87,462	146,362	65,232	91,460	17,903	72,296
Alberta	38,175	83,558	98,283	186,876	66,704	105,654	20,347	83,935
British Columbia	38,301	91,510	87,037	167,538	71,066	99,956	14,356	77,248

Table 7-2

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

Farm type	2002							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
	Number of farm families							
Crop production	4,660^A	8,860^A	17,620^A	1,420^A	21,130^A	13,500^A	4,020^A	71,210^A
Oilseed and grain farming	2,750 ^B	6,660 ^A	13,780 ^A	880 ^A	15,560 ^A	8,620 ^A	2,220 ^B	50,480 ^A
Potato farming	F	120 ^E	260 ^B	150 ^B	210 ^E	F	x	850 ^B
Other vegetable (except potato) and melon farming	180 ^D	220 ^D	480 ^B	70 ^C	360 ^D	200 ^D	270 ^D	1,780 ^B
Fruit and tree nut farming	290 ^C	530 ^C	620 ^B	70 ^B	990 ^C	800 ^C	260 ^C	3,550 ^A
Greenhouse, nursery and floriculture production	160 ^D	200 ^C	580 ^B	130 ^C	520 ^D	450 ^D	130 ^D	2,160 ^B
Other crop farming	1,240 ^C	1,120 ^B	1,910 ^A	120 ^B	3,490 ^B	3,390 ^B	1,110 ^C	12,390 ^A
Animal production	5,910^A	7,920^A	20,890^A	2,850^A	15,420^A	13,900^A	6,240^A	73,130^A
Beef cattle ranching and farming, including feedlots	4,320 ^B	5,970 ^A	9,290 ^A	1,160 ^A	12,260 ^A	10,380 ^A	4,410 ^A	47,780 ^A
Dairy cattle and milk production	190 ^E	730 ^C	8,050 ^A	740 ^A	1,130 ^B	70 ^E	320 ^D	11,220 ^A
Hog and pig farming	200 ^E	290 ^C	1,550 ^A	500 ^A	210 ^C	280 ^D	210 ^C	3,240 ^A
Poultry and egg production	70 ^D	100 ^D	810 ^B	300 ^A	240 ^C	240 ^D	150 ^E	1,920 ^A
Other animal production	1,120 ^C	830 ^C	1,190 ^B	150 ^B	1,600 ^C	2,940 ^B	1,160 ^C	8,980 ^A
Total	10,560^A	16,770^A	38,530^A	4,260^A	36,550^A	27,410^A	10,270^A	144,350^A
	Average total income (\$)							
Crop production	41,593	83,983	92,667	174,483	68,092	102,502	16,250	80,122
Oilseed and grain farming	41,665	84,401	95,528	185,650	71,324	106,427	15,220	83,554
Potato farming	F	F	84,694	186,090	F	F	x	92,874
Other vegetable (except potato) and melon farming	45,944	62,023	73,243	129,302	58,849	85,910	18,655 ^E	61,857
Fruit and tree nut farming	39,242	79,694	77,574	102,993	66,292	94,316	11,205	71,077
Greenhouse, nursery and floriculture production	37,437	90,376 ^E	73,447	141,955	53,931	89,606	17,381	72,200
Other crop farming	41,768	90,394	87,926	183,925	56,608	97,039	18,856	71,853
Animal production	36,479	73,832	80,070	135,143	55,696	92,498	16,833	69,843
Beef cattle ranching and farming, including feedlots	36,832	72,337	84,097	132,767	52,881	89,418	18,327	66,607
Dairy cattle and milk production	34,452	64,807 ^E	78,991	144,181	66,087	F	7,832 ^E	78,385
Hog and pig farming	F	84,159	64,871	105,844	52,149	87,713 ^E	12,773	69,181
Poultry and egg production	42,309	64,826 ^E	81,911	146,795	90,395	F	F	85,544
Other animal production	34,669	89,935	74,502	186,750	65,038	104,396	14,984	73,268
Total	38,739	79,200	85,799	148,463	62,858	97,429	16,604	74,914

Table 8

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

Family total income group ¹	2002				
	All families	Family size			
		2	3	4	5 or more
number					
Canada					
Under \$10,000 ²	6,630 A	3,470 B	1,030 B	1,000 B	1,130 B
\$10,000 to \$19,999	6,360 A	3,790 A	960 C	850 B	760 C
\$20,000 to \$29,999	12,110 A	7,460 A	1,810 B	1,530 B	1,310 B
\$30,000 to \$39,999	14,600 A	8,260 A	2,360 B	2,150 B	1,840 B
\$40,000 to \$49,999	15,510 A	7,780 A	2,290 B	2,910 B	2,530 A
\$50,000 to \$99,999	56,790 A	22,110 A	11,330 A	12,060 A	11,290 A
\$100,000 and over	32,330 A	8,550 A	6,970 A	8,110 A	8,700 A
Total	144,350 A	61,420 A	26,760 A	28,600 A	27,560 A
dollars					
Average income	74,914	62,195	81,785	83,437	87,753
Median income	62,064	49,935	69,306	72,122	75,584
number					
Atlantic provinces					
Under \$10,000 ²	220 C	100 D	60 D	30 D	40 D
\$10,000 to \$19,999	270 B	160 C	x	60 E	x
\$20,000 to \$29,999	450 B	280 B	70 D	50 D	50 D
\$30,000 to \$39,999	520 B	240 C	120 C	70 D	100 C
\$40,000 to \$49,999	480 B	180 B	120 D	60 B	110 C
\$50,000 to \$99,999	1,560 A	480 B	330 B	370 B	380 B
\$100,000 and over	760 A	170 B	130 A	200 B	260 B
Total	4,280 A	1,600 A	880 A	850 A	950 A
dollars					
Average income	64,074	51,171	60,833	73,464	80,795
Median income	53,733	41,618	52,407	68,414	69,121
number					
Quebec					
Under \$10,000 ²	980 B	460 C	140 D	150 C	230 C
\$10,000 to \$19,999	1,110 B	640 C	200 D	160 D	120 D
\$20,000 to \$29,999	1,810 B	920 B	330 D	320 D	250 D
\$30,000 to \$39,999	2,180 B	1,000 B	440 C	410 C	330 C
\$40,000 to \$49,999	2,320 B	880 B	440 C	570 C	420 C
\$50,000 to \$99,999	7,610 A	1,880 B	1,780 B	2,020 B	1,920 A
\$100,000 and over	2,680 A	350 C	590 B	760 B	980 B
Total	18,690 A	6,140 A	3,900 A	4,400 A	4,250 A
dollars					
Average income	61,682	46,839	63,419	68,844	74,128
Median income	54,453	40,585	58,222	60,938	69,396

See footnotes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2002				
	All families	Family size			
		2	3	4	5 or more
number					
Ontario					
Under \$10,000 ²	1,720 B	1,030 C	280 D	180 D	230 C
\$10,000 to \$19,999	1,350 C	730 C	270 E	120 D	240 D
\$20,000 to \$29,999	2,540 B	1,510 C	490 D	230 C	300 E
\$30,000 to \$39,999	3,160 B	1,770 B	530 D	510 D	340 C
\$40,000 to \$49,999	3,220 B	1,870 C	410 D	450 C	490 C
\$50,000 to \$99,999	12,900 A	5,190 A	2,650 B	2,590 B	2,480 A
\$100,000 and over	9,200 A	2,060 B	2,000 B	2,220 B	2,900 B
Total	34,050 A	14,140 A	6,640 A	6,290 A	6,980 A
dollars					
Average income	78,754	61,219	83,699	94,755	95,182
Median income	67,252	51,007	74,483	84,736	86,068
number					
Manitoba					
Under \$10,000 ²	800 B	380 B	90 B	150 C	180 C
\$10,000 to \$19,999	680 B	380 B	110 C	80 C	100 D
\$20,000 to \$29,999	1,350 B	830 B	170 D	200 C	150 C
\$30,000 to \$39,999	1,610 A	920 B	220 C	270 C	200 B
\$40,000 to \$49,999	1,620 A	750 B	270 C	290 B	310 B
\$50,000 to \$99,999	5,040 A	1,830 A	1,120 B	1,060 A	1,030 A
\$100,000 and over	2,400 A	610 A	500 B	650 B	650 B
Total	13,490 A	5,690 A	2,480 A	2,710 A	2,610 A
dollars					
Average income	68,220	57,491	77,259	74,061	76,772
Median income	55,089	44,033	65,000	62,209	66,297
number					
Saskatchewan					
Under \$10,000 ²	1,060 B	580 C	100 A	190 C	190 D
\$10,000 to \$19,999	1,270 B	760 B	220 D	190 D	90 B
\$20,000 to \$29,999	2,510 B	1,650 B	310 C	300 D	240 D
\$30,000 to \$39,999	3,170 A	1,840 B	450 D	440 C	430 C
\$40,000 to \$49,999	3,510 A	2,000 B	390 A	610 C	510 C
\$50,000 to \$99,999	13,240 A	5,710 A	2,530 B	2,710 A	2,290 A
\$100,000 and over	6,370 A	2,160 B	1,380 B	1,390 A	1,450 B
Total	31,110 A	14,700 A	5,390 A	5,840 A	5,200 A
dollars					
Average income	72,296	63,993	82,901	74,135	82,598
Median income	61,940	52,937	72,030	68,778	71,946

See footnotes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2002				
	All families	Family size			
		2	3	4	5 or more
number					
Alberta					
Under \$10,000 ²	1,360 B	660 C	270 D	220 C	200 C
\$10,000 to \$19,999	1,300 B	850 C	100 C	180 D	180 E
\$20,000 to \$29,999	2,720 B	1,820 B	370 D	300 D	230 C
\$30,000 to \$39,999	3,210 B	2,070 B	480 D	320 B	350 D
\$40,000 to \$49,999	3,600 B	1,740 B	560 D	760 D	550 C
\$50,000 to \$99,999	13,830 A	5,970 A	2,410 B	2,780 B	2,680 B
\$100,000 and over	9,140 A	2,610 B	2,080 B	2,440 B	2,010 B
Total	35,160 A	15,720 A	6,260 A	6,980 A	6,220 A
dollars					
Average income	83,935	69,648	94,864	94,761	96,821
Median income	67,260	54,436	76,590	79,992	78,477
number					
British Columbia					
Under \$10,000 ²	510 B	270 B	90 C	70 B	80 D
\$10,000 to \$19,999	390 B	280 C	x	60 E	x
\$20,000 to \$29,999	740 B	460 B	70 D	120 D	90 D
\$30,000 to \$39,999	780 B	420 B	120 C	140 D	100 C
\$40,000 to \$49,999	780 B	360 B	110 D	180 C	140 C
\$50,000 to \$99,999	2,600 A	1,060 A	500 B	530 B	510 B
\$100,000 and over	1,770 A	590 B	280 B	460 B	450 B
Total	7,560 A	3,430 A	1,210 A	1,540 A	1,380 A
dollars					
Average income	77,248	64,703	82,218	84,694	95,699
Median income	57,993	47,725	63,223	66,219	74,372

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

2. Includes losses.

Table 9-1

Average total income of farm families by quintile, unincorporated sector by province

Province	2002					
	Quintiles 1					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
Canada	12,223	42,973	62,641	88,644	168,048	74,914
Newfoundland and Labrador	21,320	36,434	57,441	82,137	131,330	65,699
Prince Edward Island	5,977	41,631	59,164	80,917	149,833	66,806
Nova Scotia	10,293	33,420	52,395	74,479	139,599	62,282
New Brunswick	10,115	36,100	52,244	76,386	145,828	63,937
Quebec	10,427	38,128	54,891	75,164	129,623	61,682
Ontario	10,186	45,630	67,465	94,171	176,321	78,754
Manitoba	10,254	38,070	55,737	78,992	158,073	68,220
Saskatchewan	15,537	44,347	62,904	86,189	152,492	72,296
Alberta	15,658	46,008	68,156	97,486	192,339	83,935
British Columbia	8,414	37,977	58,176	88,763	192,798	77,248

1. 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 families by quintile, unincorporated sector by farm type, Canada

Farm type	2002					
	Quintiles 1					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
Crop production	20,593	47,685	68,218	93,433	170,704	80,122
Oilseed and grain farming	23,238	50,888	72,009	96,729	174,903	83,554
Potato farming	18,977	57,029 E	F	101,690	211,856	92,874
Other vegetable (except potato) and melon farming	8,042	33,999	53,425	71,517	143,822	61,857
Fruit and tree nut farming	14,346	40,763	61,277	85,901	153,161	71,077
Greenhouse, nursery and floriculture production	14,822 E	36,807	58,640	85,076	163,190	72,200
Other crop farming	17,771	40,949	58,879	84,042	157,554	71,853
Animal production	4,910	38,971	57,100	83,340	164,870	69,843
Beef cattle ranching and farming, including feedlots	3,587	37,238	54,267	79,697	158,222	66,607
Dairy cattle and milk production	18,549	49,046	69,164	93,377	161,310	78,385
Hog and pig farming	-3,679	40,065	59,481	85,312	164,635	69,181
Poultry and egg production	15,469	49,782	66,075	105,063	191,973	85,544
Other animal production	-283	34,236	54,149	83,601	193,762	73,268
Total	12,223	42,973	62,641	88,644	168,048	74,914

1. 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 Net Income Stabilization Account and Taxation Data Program (NISA/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 NISA/TDP.

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the NISA/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 Net Income Stabilization Account. The taxfilers who participate in the Net Income Stabilization Account (NISA) program use the form T1163, Statement A — NISA Account 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 — NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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

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

Sample allocation

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

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2002, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 25% 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 1997 taxation year, a substantial number of joint NISA-CRA tax returns have also been used. When CRA receives an electronic tax return or a joint NISA-CRA tax return, it is classified as "clean" or "unclean" depending on whether it satisfies all the editing rules. "Clean"

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

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

returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for taxation data.

Sample selection of unincorporated farms

Until the 2001 taxation year, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2002.

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

For the 2002 taxation year, the sample included around 193,100 returns of individuals operating unincorporated farms. Of the 171,200 returns classified as farms according to the NAICS, 164,400 were single unincorporated farms.

Data processing

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

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

Detailed edit programs identify errors, inconsistencies, extreme values, etc. in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. As a final check, records of taxfilers that contribute the most for each income and expense item at the provincial level are analysed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the "nearest-neighbor approach" to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a "recipient". A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the "recipient". This record would have reported values in the fields requiring imputation and have a "similar" farm type, geographic region and value of total farm expenses as the "recipient". For this example, the values reported by the donor for the three items specified above are summed and the proportion each represents of the summed value is calculated. This same proportion is then used to split the aggregate value reported by the 'recipient' into the component parts.

Estimation: Total income of farm family

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

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

Identification of farm families

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

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

Exclusions

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

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

Estimation

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

Farm revenues and expenses

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

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

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

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

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

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

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

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

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

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

Off-farm income

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

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

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

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

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

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

$$PN_{ij} = 1.$$

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

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

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

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

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

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

The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items.

For statistical purposes, the estimates presented in the publication cover families operating a single unincorporated farm with total farm operating revenues equal to or greater than \$10,000.

Data for the three territories are excluded.

Data confidentiality

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

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

Reference period

The series on farm families contained in this data product are based on the 2002 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2002 data were collected in 2003.

Revisions

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

Concepts and variables measured

Characteristics

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

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

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

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

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

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

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

Industrial classification

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

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis and the comparability of the three economies. NAICS is based on a production-oriented or supply-based conceptual framework. This means that producing units that use similar production processes are grouped together in NAICS. By grouping businesses that use similar production processes, data classified according to NAICS are more suitable for the analysis of production related issues such as productivity or industrial performance.

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

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C). Consult Appendix II to obtain a complete set of farm types available in the NISA/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 Net Income Stabilization Account and Taxation Data Program (NISA/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 NISA/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix III — Further notes on data limitations.)

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

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

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

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

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

Comparability of data and related sources

Comparisons of the Net Income Stabilization Account and Taxation Data Program (NISA/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 NISA/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 NISA/TDP data from year-to-year.

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

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

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

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

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

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

Glossary

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

Capital cost allowance: 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 families is shown in certain tables of the publication. Net market income **adjusted for** CCA and total income **adjusted for** CCA are also shown in certain tables.

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

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

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

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

- **Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

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

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.

- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. "Under cover" includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.
- **Animal production (NAICS code 112):** This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

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

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

Exclusion(s): Establishments primarily engaged in milking dairy cattle (Dairy cattle and milk production).

- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

Exclusion(s): Establishments primarily engaged in: raising, feeding or fattening cattle (Beef cattle ranching and farming, including feedlots); raising dairy herd replacements (Beef cattle ranching and farming, including feedlots); milking goats (Goat farming).

For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.

- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

Up to taxation year 2000, hatcheries are not included in the Net Income Stabilization Account and Taxation Data Program (NISA/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 NISA/TDP estimates.

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

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

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

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

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

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

Net market income adjusted for capital cost allowance: The sum of total operating revenues less total operating expenses including capital cost allowance minus net program payments.

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

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

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

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

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

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

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

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

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

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

- provincial stabilization programs
- federal and provincial disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, and Prince Edward Island; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, and Prince Edward Island; 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 'Aide en cas de catastrophe liée au revenu agricole (ACRA)' in Quebec
- 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

Dairy subsidies are not included in program payments nor are NISA withdrawals for unincorporated farms.

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.

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

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

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

Appendix I

Farm typology

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

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

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

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

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

Typology definitions

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

Non-business-focused farms

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

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

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

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

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

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

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

Business-focused farms

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

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

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

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

5. Statistics Canada defines the low-income group based on the low-income cutoff for a family of four living in rural Canada. In 2002, this value was \$25,050.

Appendix II

List of farm types

Text table 1

List of farm types available in the Net Income Stabilization Account 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 Net Income Stabilization Account 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	
Animal aquaculture	112510	
Other animal production	1129	x
Apiculture	112910	x
Fur-bearing animal and rabbit production	112930	x
Horse and all other animal production	1129A	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 Net Income Stabilization Account and Taxation Data Program in absence of detailed information on tax returns.
2. Poultry hatcheries are included in NISA/TDP estimates starting with reference year 2001.
3. Not included in NISA/TDP estimates.

Appendix III

Further notes on data limitations

Impact on farm type classification

In the Net Income Stabilization Account and Taxation Data Program (NISA/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 NISA/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 NISA/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 NISA/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 NISA/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 NISA/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 NISA/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 NISA/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 NISA/TDP estimates.

Appendix IV

Other related products

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

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

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

- a complete itemization of operating revenues and expenses
- sources and levels of farm and off-farm income for operators and farm families
- data on assets, liabilities and capital investments for farms
- information on land use and livestock inventories

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

- **Customized requests**

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

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

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

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