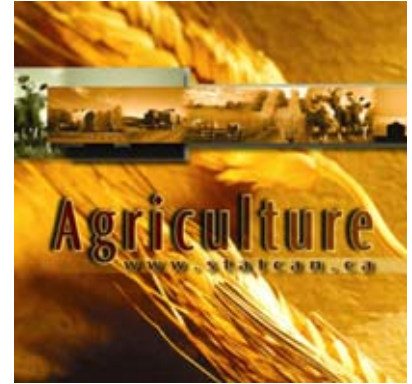




Catalogue no. 21-208-XIE

# Statistics on revenues and expenses of farms

2002



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# Statistics on revenues and expenses of farms

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February 2006

Catalogue no. 21-208-XIE

ISSN 1712-4794

Frequency: Annual

Ottawa

La version française de cette publication est disponible sur demande (n° 21-208-XIF au catalogue).

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# User information

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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<sup>s</sup> 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.

## Acknowledgements

This publication was prepared by the Agriculture Division, Statistics Canada under the general direction of **Denis Chartrand**, Director and **Paul Paradis**, Chief, Whole Farm Data Projects Section. Lina Di Piéto and Sylvana Beaulieu co-ordinated the production process of the publication and oversaw its realization. Lina Di Piéto and Sylvana Beaulieu prepared the Highlights, Annual review, Methodology, Data accuracy and Glossary. Sylvana Beaulieu prepared the statistical tables, provided word processing services and prepared the charts. Technical assistance was provided by Michelle Desjardins and Sylvana Beaulieu. Data edits were made by Réjeanne Pelletier and Diane Matte. Mélanie Lefebvre did the text editing.

The following persons also contributed to the preparation of this publication: Joe Cleyn, Louise Demers and her team, Monique Deschambault, Jacinthe Dionne, Cameron Ferguson, André La Chapelle, Sonia Lumadi, Marc Pelchat and his team, Joseph Prince, Cheryl Sarazin, Gerry Savage and Suzanne Voyer, all from Dissemination Division.

Special thanks are extended to Agriculture and Agri-Food Canada for its contribution to the realization of this publication.

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## Highlights

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- Average net market income grew 6.0% from 2001 to \$18,149 in 2002, according to taxation records. Once **adjusted for** capital cost allowance (CCA), average net market income showed a deficit (-\$229) for a second year in a row.
- Average net market income was mainly supported by higher crop revenues, as higher prices for major grains and oilseeds across the country more than offset lower deliveries for these crops. Deliveries were reduced in the first part of 2002 as farm stocks of major grains and oilseeds had dwindled to extremely low levels by the end of 2001, primarily as a result of the drought that summer. 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 paid salaries, custom work and machine rental, seed, machine repairs, licenses and insurance, and rent moderated the advance in average net market income. Tight supplies of grains put upward pressure on prices, and boosted feed costs.
- Average net farm operating income **adjusted for** CCA grew a mere 1.2% to \$11,871 in 2002, as the 1.9% rise in average net program payments offset the 49.7% drop in average net market **adjusted for** CCA. Supported by record average net program payments in 2001 and 2002, average net farm operating income **adjusted for** CCA reached record highs in 2001 and 2002.
- The growth rate in average net program payments in 2002 was much smaller than in 2001 due largely to the expiry of one-time emergency assistance payments implemented in 2001.
- Excluding CCA, average net farm operating income reached a record high for a third year in a row, to \$30,250 in 2002. However, average net farm operating income advanced at a much slower pace in 2002 (+4.3%) than in the two previous years.
- With potato market prices soaring, average net farm operating income of potato farms rose a sharp 34.8% from 2001 to reach \$119,845 in 2002. This was, by far, the highest level since this data series started in 1990. Poultry and egg farms were a distant second at \$81,163.
- New Brunswick's farms still earned the highest average net farm operating income, followed by those in Quebec.
- In 2002, average net operating income of small farms fell 38.0% to \$1,424, its lowest level since this data series started in 1990.
- In 2002, the average operating profit margin for all farms was 14.93% in Canada, down only 0.07 percentage points from 2001, but up 0.72 percentage points from 2000. The average operating profit margin **adjusted for** CCA was 5.86%.
- In 2002, the operating profit margin of small farms fell 3.39 percentage points to 5.68%, the lowest operating profit margin of all revenue classes. When taking CCA into account, small farms reported a negative operating profit margin (-9.83%).

## Notes to users

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**Statistics on revenues and expenses of farms** is a new Statistics Canada (STC) publication that puts into perspective the financial data derived from the Net Income Stabilization Account and Taxation Data Program (NISA/TDP). This new publication, along with the publication **Statistics on income of farm operators** (Catalogue no. 21-206-X) and the publication **Statistics on income of farm families** (Catalogue no. 21-207-X), replace the former STC publication **Farm and off-farm income statistics** (Catalogue no. 21-019-X), which was terminated with the 2001 taxation year for the series on farm operations.<sup>1</sup>

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

This issue of **Statistics on revenues and expenses of farms** covers the 2002 reference year but it also provides some historical perspective by displaying farm-level data back to 1993.

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

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income **adjusted for** capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables, 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net farm income – Agriculture economic statistics** (AES) (Catalogue no. 21-010-X).<sup>2</sup> 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%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Since the 1993 taxation year, communal farming organizations have been in-scope for the Net Income Stabilization Account and Taxation Data Program and the estimates on farm operations include these organizations.
- 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. Animal aquaculture farms are not included in the NISA/TDP estimates.

1. In the publication **Farm and off-farm income statistics**, the series on farm operators were also terminated with the 2001 taxation year, while the series on farm families were terminated with the 2000 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.

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

## Introduction

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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.<sup>1</sup>

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 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.<sup>2</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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

This issue of **Statistics on revenues and expenses of farms** covers the 2002 reference year but it also provides some historical perspective by displaying farm-level data back to 1993.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over.

It must be understood that the data published in the **Agriculture economic statistics** publications do not directly compare with the data published in this publication due mainly to differences in coverage and concepts. The reader is encouraged to read Other concepts in the Concepts and variables measured section for a description of the major conceptual differences.

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

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

# Revenues and expenses of farms — Annual review, 2002

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Unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over.<sup>1</sup>

## Historical estimates

### Number of farms

The number of farms in Canada declined 7.1% from 1993 to 2002, according to taxation records. In 2002, there were 218,570 farms with revenues of \$10,000 and over, down 2.7% from 2001, the second largest annual drop in the number of farms during the 1993 to 2002 period.

### **From 1993 to 2002, the number of farms specialized in animal production decreased at a faster pace than the number of farms specialized in crop production**

In 1993, the number of farms in the animal production sub-sector (120,320 farms) was greater than the number of farms primarily engaged in the crop production sub-sector (114,645 farms). However, from 1993 to 2002, the number of farms specialized in animal production (-10.0%) decreased at a faster pace than the number of farms in crop production (-3.8%). As a result, in 2002, there were slightly fewer farms specialized in animal production (108,255 farms) than farms specialized in crop production (110,315 farms).

The decline in the animal production sub-sector from 1993 to 2002 can be mostly explained by decreases in the number of farms specializing in dairy cattle and milk production, and in hog and pig farming. During this period, the number of farms primarily engaged in dairy cattle and milk production (-33.9%), and in hog and pig farming (-40.5%) decreased significantly as restructuring in both industries resulted in fewer but larger farms. The pork industry became more vertically integrated in the 1990s and extensive structural changes also took place in the dairy industry as some producers expanded their operations to remain competitive while others exited the industry.

In the crop production sub-sector, the decline was mainly due to the significant drop in the number of oilseed and grain farms (-13.6% or -12,670 farms) from 1993 to 2002. The number of farms specialized in other crop farming almost doubled (+84.5% or +7,930 farms) during the same period but that increase could not offset the decline in the number of oilseed and grain farms.

Farms primarily engaged in other crop farming were not the only farm type to record an increase in their numbers. Farms specialized in greenhouse, nursery and floriculture production, in potato farming, in poultry and egg production, and in other animal production also grew in number over the period.

### **British Columbia recorded the only increase in the number of farms during the ten-year period**

According to taxation records, all provinces reported a drop in the total number of farms during the ten-year period, with the exception of British Columbia (+5.0%). The increase in that province was mainly attributed to the greater number of farms specialized in other animal production and in other crop farming.

Saskatchewan (-7,255 farms), Ontario (-4,230 farms) and Manitoba (-3,660 farms) posted the largest absolute declines in farm numbers. In Saskatchewan and Manitoba, the decreases were largely due to farms specialized

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1. Includes communal farming organizations.

in oilseed and grain farming. In Ontario, the drop was mainly due to farms primarily engaged in dairy cattle and milk production, in beef cattle ranching and farming, including feedlots, and in hog and pig farming.

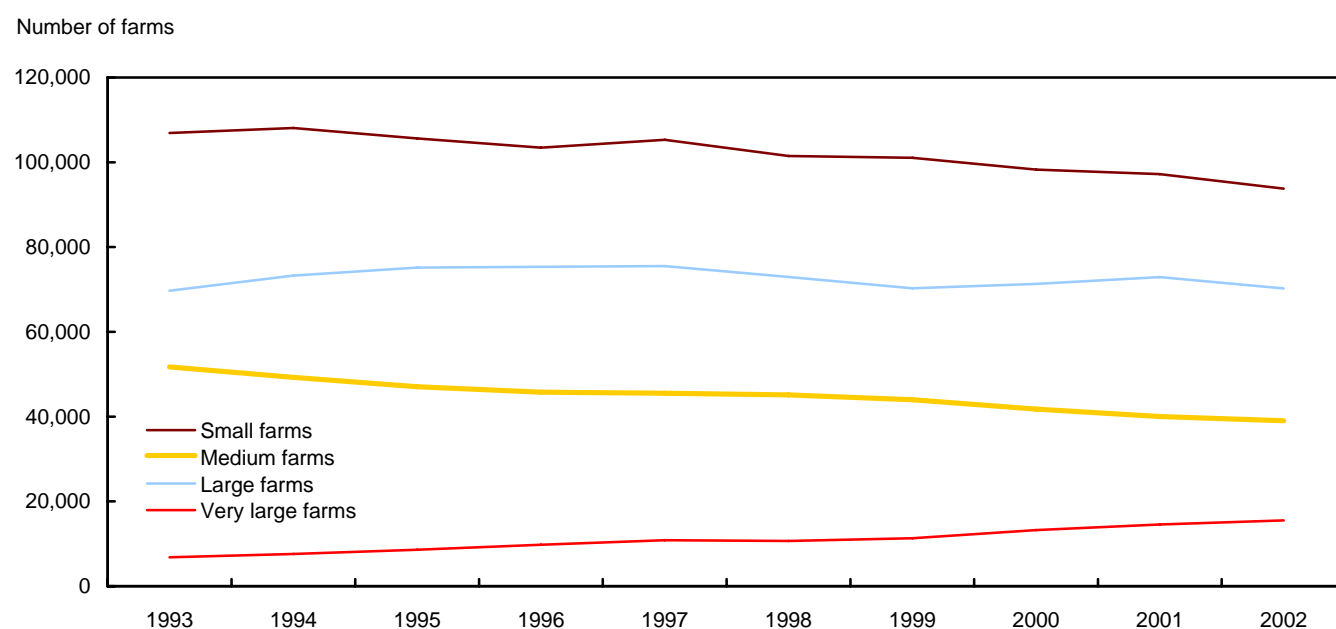
**The number of very large farms more than doubled from 1993 to 2002**

In the years from 1993 to 2002, the number of small- and medium-size farms combined declined 16.3%, while the number of commercial farms increased 12.0%—with very large farms more than doubling in number (+127.3%) and large farms increasing by only 0.8%.

The growth in commercial-size farms during this period follows the long-term trend toward larger farms in Canada (Chart 1). In 2002, over 39% of farms were commercial size compared with about 33% in 1993.

**Chart 1**

**Number of farms in the various size categories, Canada, 1993 to 2002**



Source: Statistics Canada, Whole Farm Database.

**Text table 1**

**Size category as defined by revenue class**

Size category	Revenue class
Small	\$10,000 to \$49,999
Medium	\$50,000 to \$99,999
<b>Commercial</b>	<b>\$100,000 and over</b>
Large	\$100,000 to \$249,999
Large	\$250,000 to \$499,999
Very large	\$500,000 and over

### Average operating revenues and expenses

**In the years from 1993 to 2002, average operating revenues and expenses have grown by over two-thirds**

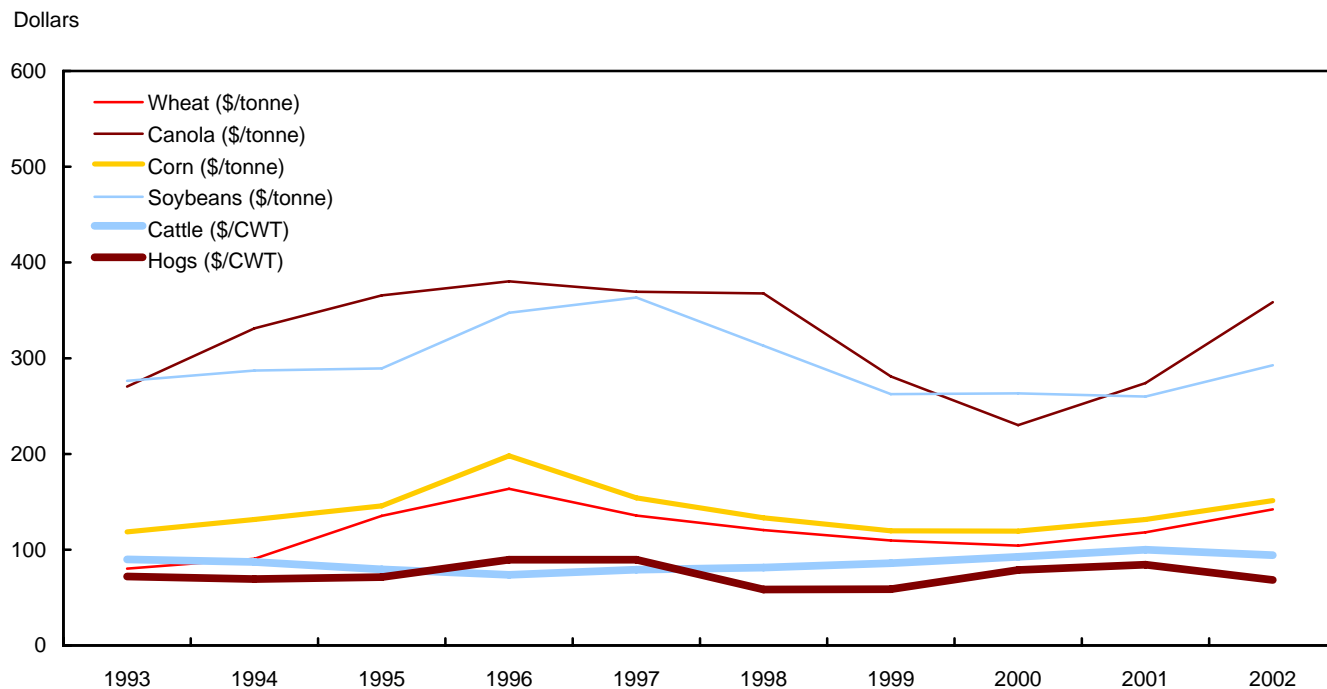
In the years from 1993 to 2002, average total operating revenues and expenses have grown steadily in Canada, increasing 68.5% and 72.8% respectively.

The continued increase in farm size along with improved prices and/or marketings of some major agricultural commodities largely explained the rise in average operating revenues. Higher average revenues from livestock (+66.3 %) and crops (+77.6 %) contributed the most to this rise. During that period, average program payments and insurance proceeds rose 34.0%. About 52% of the rise in average operating revenues was due to higher livestock revenues.

After reaching new peaks in 2001, prices<sup>2</sup> for cattle decreased 6.0% in 2002 from 2001 (Chart 2). This was the first annual decline in cattle prices since 1996. However, cattle prices remained 4.3% higher in 2002 than in 1993.

**Chart 2**

#### Major commodity prices<sup>1</sup>, Canada, 1993 to 2002



1. Farm gate prices are on a calendar year basis.

Source: Statistics Canada, Farm Cash Receipts Unit Data Base.

Cattle marketings<sup>3</sup> have been rising continuously since 1995 (Chart 3). They grew 50.4% from 1993 to 2002, contributing significantly to the growth in cattle revenues.

2. Price refers to the average price received by farmers for the sales of agriculture commodities, at the first transaction point. This price includes bonuses and premiums which can be attributed to specific commodities and excludes fees deducted before the farmer is paid (e.g., storage, transport, marketing and administrative costs, etc.). For wheat (excluding durum), durum wheat and barley purchased by the Canadian Wheat Board and for wheat purchased by the Ontario Wheat Producers Marketing Board, the price includes initial, adjusted initial, interim and final payments. Data on prices are derived from the Farm Cash Receipts Unit Data Base and are as of November 25, 2005.

3. Marketed production refers to total quantity of a particular commodity sold (or of grains delivered to be sold) on the domestic or the international market. Inter-farm sales within a province are excluded. Data on marketings are derived from the Farm Cash Receipts Unit Data Base and are as of November 25, 2005.



Prices for hogs fell to a dramatic level in 1998 before beginning a recovery. In 1998, improved efficiency and competitiveness in large-scale operations had continued to boost hog production, exceeding hog slaughter capacity and pushing down prices to their lowest levels since 1980. A weaker Asian market had resulted in lower exports and growing red meat stocks in North America. The oversupply of pork had also contributed to drive down hog prices paid to hog producers. In 2001, prices for hogs had almost completely recovered from the low of 1998. But in 2002, prices for hogs fell 19.0% from 2001 and were 23.7% below the peak of 1996. From 1993 to 2002, hog prices declined 5.0%. However, in spite of declining hog prices, increased hog marketings (+69.4%) pushed up average hog revenues, which doubled during that same period.

After peaking in 1996 or 1997, prices for a number of major grains and oilseeds, namely wheat, canola, corn, barley and soybeans, fell as world stocks increased. Prices for wheat, canola and corn continued their downward trend until 2000, before rising in 2001 and 2002. Soybeans showed a positive price movement in 2000 and 2002, while prices for barley have been increasing since 2000, reaching even a new peak in 2002.

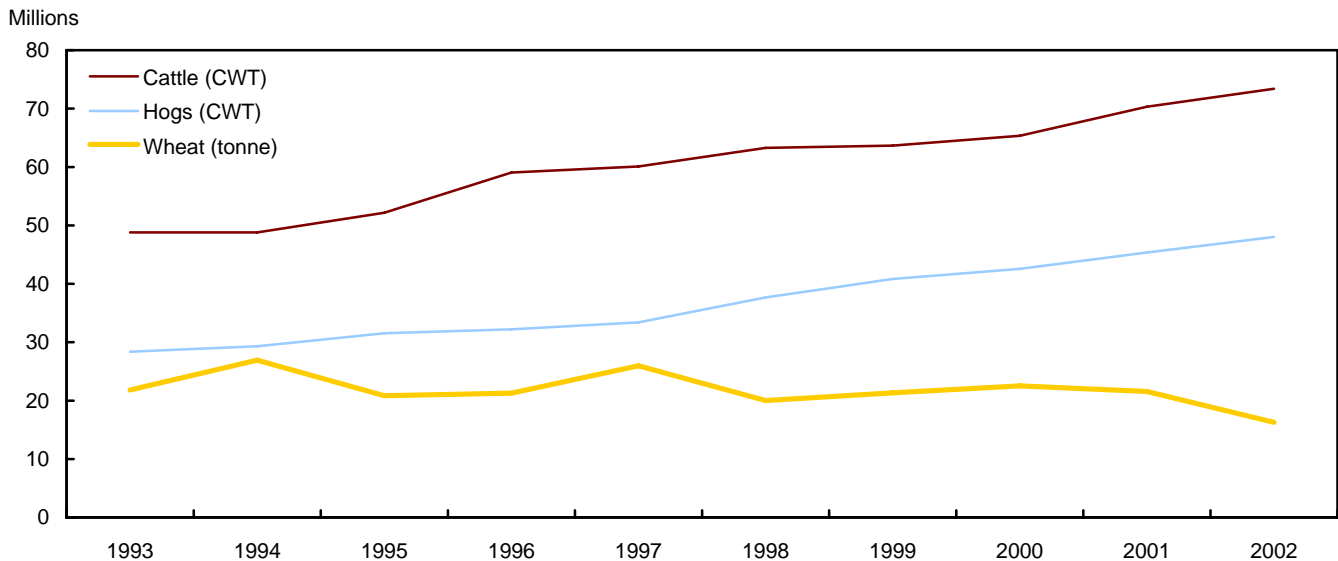
In 2002, prices were significantly up from 2001 for canola (+30.9%), wheat (+21.3%), barley (+20.9%), corn (+13.6%) and soybeans (+13.0%). That year, barley prices were 3.5% above their previous peak of 1996, while prices for corn (-24.8%), soybeans (-19.2%), wheat (-12.4%) and canola (-5.7%) remained below their peak.

Prices and marketings in 2002 were above the 1993 level for all these commodities, except marketings of barley and wheat. However, soaring prices for barley, which almost doubled (+90.6%) from 1993 to 2002, and for wheat (+78.5%), pushed up revenues for barley and wheat. Revenues also grew for corn, canola and soybeans during that period.

Average operating expenses grew 72.8% from 1993 to 2002 in conjunction with average revenue increases. Livestock expenses, driven by feed costs and cattle purchases, rose 89.1%. Crop expenses (+93.1%), general expenses (+64.8%) and machinery expenses (+31.0%) also contributed to this rise. Expenses for seed and plants, and pesticides more than doubled over the period, and those for fertilizer went up 62.8%.

**Chart 3**

**Marketings<sup>1</sup> of cattle, hogs and wheat, Canada, 1993 to 2002**



1. Quantities are on a calendar year basis.  
 Source: Statistics Canada, Farm Cash Receipts Unit Data Base.

## Average net operating income

### From 1993 to 2002, average net operating income rose by almost half

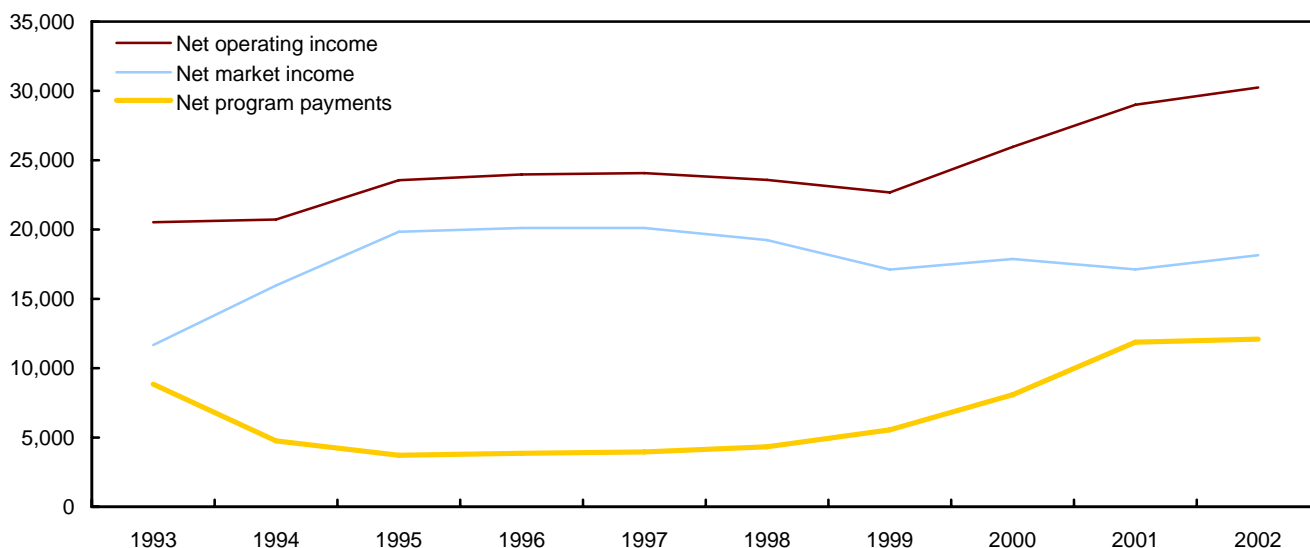
From 1993 to 2002, average net farm operating income rose by almost half (+47.4%) to \$30,250. In 2002, average net farm operating income increased for the third straight year, rebounding from the annual declines reported in 1998 and 1999. However, average net farm operating income advanced at a much slower pace in 2002 (+4.3%) than in the two previous years (Chart 4).

Average net market income<sup>4</sup> of farms rose 55.5% during the ten-year period, but in 2002, it was almost 10% below the peak of \$20,116 reached in 1997. From 1993 to 1997, average net market income increased significantly (+72.3%) but edged down from 1997 to 2002. From 1993 to 2002, average net program payments<sup>5</sup> grew over one-third (+36.8%).

#### Chart 4

### Average net operating income and its components, Canada, 1993 to 2002

Average per farm (\$)



Source: Statistics Canada, Whole Farm Database.

When taking into account the capital cost allowance (CCA)—an amount deducted from income, for tax purposes, to account for annual depreciation costs—average net farm operating income increased 42.0% from 1993 to 2002 (Chart 5). Average net farm operating income **adjusted for CCA** was \$11,871 in 2002, the highest average of the last decade.

However, average net farm operating income **adjusted for CCA** did not increase steadily throughout the ten-year period. After growing 24.5% from 1993 to 1995, average net operating income **adjusted for CCA** fell 38.7% from 1995 to 1999. The 49.2% growth in average net program payments from 1995 to 1999 could not offset the 87.6% plunge in average net market income **adjusted for CCA** during the five-year period.

4. 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.

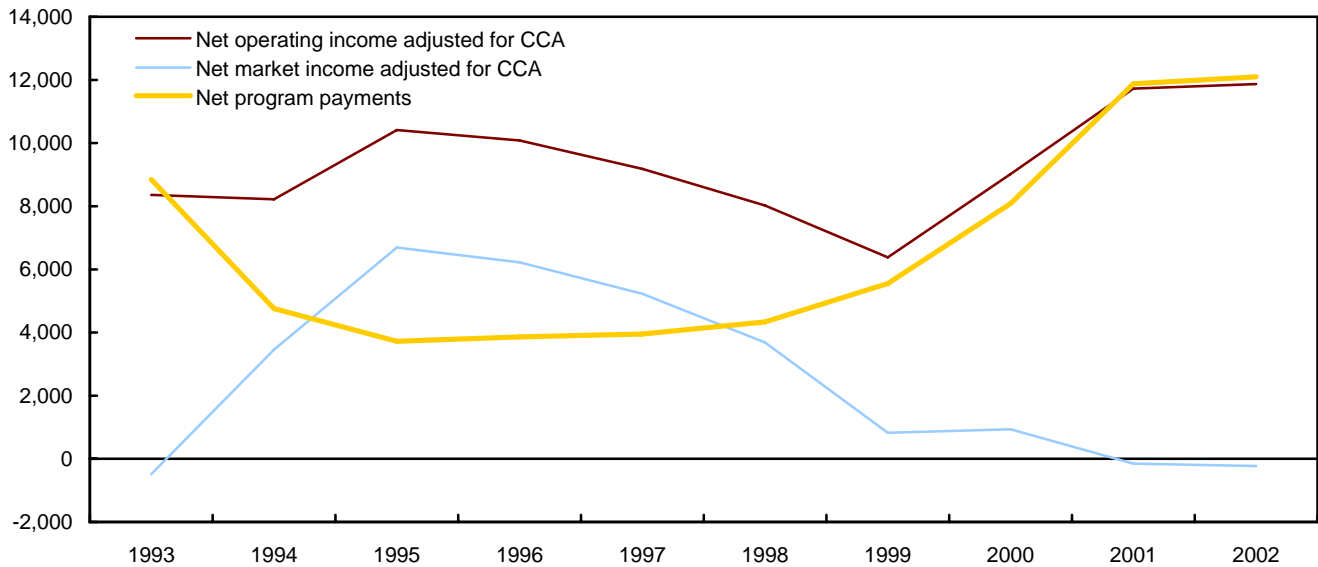
5. Net program payments refers to program payments—excluding dairy subsidies and Net Income Stabilization Account withdrawals for unincorporated farms—and insurance proceeds after deducting stabilization levies or fees (government levies).

After dropping from 1995 to 1999, average net operating income **adjusted for CCA** resumed its upward trend in 2000. From 1999 to 2002, average net operating income **adjusted for CCA** rose a sharp 86.1%, helped mostly by average net program payments, which more than doubled during the same period. Average net market income **adjusted for CCA** continued its downward trend from 1999 to 2002 and posted deficits in 2001 and 2002. Supported by record average net program payments in 2001 and 2002, average net operating income **adjusted for CCA** reached record highs in 2001 and 2002.

**Chart 5**

**Average net operating income adjusted for CCA and its components, Canada, 1993 to 2002**

Average per farm (\$)



Source: Statistics Canada, Whole Farm Database.

**Current estimates**

**Number of farms**

**In 2002, the number of other crop farms grew the most**

The majority of farms in Canada are primarily engaged in either oilseed and grain farming or in beef cattle ranching and farming.

In 2002, the number of farms declined for both farm types, which accounted for around 68% of all farms in Canada, down 2 percentage points from 2001, according to taxation records. The number of oilseed and grain farms dropped by 4,205 farms (-5.0%) and the number of farms primarily engaged in beef cattle ranching and farming decreased by 2,425 farms (-3.4%). The number of other crop farms increased significantly (+9.7% or +1,530 farms). The number of farms also grew for farms engaged in poultry and egg production (+6.2%), potato farming (+3.4%), other animal production (+3.0%) and fruit and tree nut farming (+0.1%) (Text table 2).

**Text table 2**

**Distribution of farms by farm type, Canada, 2002**

	Number of farms	Share	2001 to 2002
		%	% change
Oilseed and grain farming	80,390	36.8	-5.0
Beef cattle ranching and farming, including feedlots	68,070	31.1	-3.4
Other crop farming	17,310	7.9	9.7
Dairy cattle and milk production	17,065	7.8	-5.4
Other animal production	12,485	5.7	3.0
Hog and pig farming	6,165	2.8	-7.4
Fruit and tree nut farming	4,690	2.1	0.1
Poultry and egg production	4,465	2.0	6.2
Greenhouse, nursery and floriculture production	3,815	1.7	-2.1
Other vegetable (except potato) and melon farming	2,595	1.2	-4.1
Potato farming	1,525	0.7	3.4

**The number of farms declined in all provinces in 2002**

In 2002, the number of commercial farms declined in all provinces, except in British Columbia (+0.8%), Nova Scotia (+0.6%), Ontario (+0.2%) and New Brunswick where it remained unchanged. Newfoundland and Labrador posted the largest decrease at 15.0%.

The total number of farms decreased in all provinces in 2002. Saskatchewan (-5.7%), Newfoundland and Labrador (-4.3%) and Manitoba (-3.9%) posted the largest declines in the number of farms (Text table 3).

**Text table 3**

**Distribution of farms by province, 2002**

	Number of farms	Share	2001 to 2002
		%	% change
Saskatchewan	53,940	24.7	-5.7
Alberta	53,235	24.4	-2.3
Ontario	47,280	21.6	-1.0
Quebec	27,730	12.7	-0.2
Manitoba	20,305	9.3	-3.9
British Columbia	10,430	4.8	-0.7
Nova Scotia	2,185	1.0	-2.7
New Brunswick	1,765	0.8	-1.4
Prince Edward Island	1,470	0.7	-1.7
Newfoundland and Labrador	225	0.1	-4.3

Of the 218,570 farms in Canada in 2002, almost half were located in two provinces, namely Saskatchewan (24.7%) and Alberta (24.4%).

**Only the number of very large farms increased from 2001 to 2002**

In 2002, the number of very large farms increased 6.7% from 2001. This growth was not sufficient to compensate for declines in the number of large farms (-3.7%), small farms (-3.5%) and medium farms (-2.4%). Overall, the number of farms in 2002 dropped 2.7% from 2001 (Text table 4).

Text table 4

**Distribution of farms by size category, Canada, 2002**

	Number of farms	Share	2001 to 2002
		%	% change
<b>All farms</b>	<b>218,570</b>	<b>100.0</b>	<b>-2.7</b>
Small farms	93,775	42.9	-3.5
Medium farms	39,035	17.9	-2.4
Large farms (Commercial)	70,240	32.1	-3.7
Very large farms (Commercial)	15,515	7.1	6.7

**Average operating revenues and expenses**
**In 2002, average operating revenues rose at a slightly slower pace than average operating expenses**

In 2002, average total operating revenues rose at a slightly slower pace than average total operating expenses. Average total operating revenues grew 4.8% to \$202,654 while average total operating expenses grew 4.9% to \$172,405. Average net operating income of all farms in Canada increased 4.3% in 2002, to \$30,250.

A substantial growth in average crop revenues (+9.2%) combined with a rise in average livestock and product revenues (+2.9%) accounted for over 90% of the increase in average operating revenues. Rises in average program payments and insurance proceeds (+3.3%) and in average other revenues (+2.3%) explained the rest of the increase.

Livestock revenues still accounted for over half (52.5%) of operating revenues in 2002 while crop revenues accounted for almost one-third (32.4%) (Text table 5).

Text table 5

**Share of average operating revenues from major revenue items, Canada, 2002**

	Revenues	Share	2001 to 2002
	\$	%	% change
<b>Total operating revenues</b>	<b>202,654</b>	<b>100.0</b>	<b>4.8</b>
Total crop revenues	65,678	32.4	9.2
Total livestock and product revenues	106,476	52.5	2.9
Program payments and insurance proceeds	13,743	6.8	3.3
Total other revenues	16,757	8.3	2.3

Average crop revenues were mostly supported by higher revenues from grains and oilseeds, greenhouse, nursery and floriculture products, forage crops and potatoes.

Average revenues from grains and oilseeds increased 6.3%, helped by higher prices across the country, which more than offset lower deliveries for the major grains and oilseeds. Deliveries were reduced in the first part of 2002 as farm stocks of major grains and oilseeds had dwindled to extremely low levels by the end of 2001, primarily as a result of the drought that summer. 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.

Average revenues from potatoes posted a sound rise of 24.4%, in the wake of export demand for fresh and processed potato products. Prices soared in 2002, largely the result of a large decline in production of table potatoes in 2001,

which tightened available supplies in the first half of 2002. This in turn placed strong upward pressure on growers' prices in 2002.

Average revenues from the sale of greenhouse, nursery and floriculture products rose 9.3% in the wake of soaring flower sales and the booming construction market for new housing.

The increase in average livestock and product revenues was tapered off by a 2.0% decrease in average hog revenues. Slumping slaughter hog prices largely explained the drop in hog revenues. 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.

Average operating revenues from cattle and calf sales rose 2.7%. This trend does not reflect the trend observed for the total operating revenues from the sale of these commodities (-0.1%) partly because the decrease in the number of farms with revenues below \$500,000 outstripped the increase in the number of very large farms (\$500,000 and over). Lower revenues for slaughter cattle and calves sold interprovincially, as prices dipped for both, largely explained the drop in cattle and calf revenues. 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, average program payments and insurance proceeds rose a mere 3.3% to \$13,743. The growth rate in 2002 was much smaller than in 2001 (+41.1%) due largely to the expiry of one-time emergency assistance payments implemented in 2001.

Average total operating expenses increased mainly because of higher livestock expenses, general expenses and crop expenses. Livestock expenses (38.5%) and general expenses (37.7%) represented the largest shares of total operating expenses (Text table 6).

A 16.5% increase in feed, supplements, straw and bedding expenses explained most of the 6.3% rise in average livestock expenses. 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.

Average general expenses climbed 5.2% largely due to increases in paid salaries, custom work and machine rental expenses, rent expenses and miscellaneous expenses. The drought resulted in some lower expenses, in particular expenses for machinery fuel and pesticides.

**Text table 6**

**Share of average operating expenses from major expense items, Canada, 2002**

	Expenses	Share	2001 to 2002
	\$	%	% change
<b>Total operating expenses</b>	<b>172,405</b>	<b>100.0</b>	<b>4.9</b>
Total crop expenses	24,958	14.5	3.3
Total livestock expenses	66,354	38.5	6.3
Total machinery expenses	16,166	9.4	0.7
Total general expenses	64,927	37.7	5.2

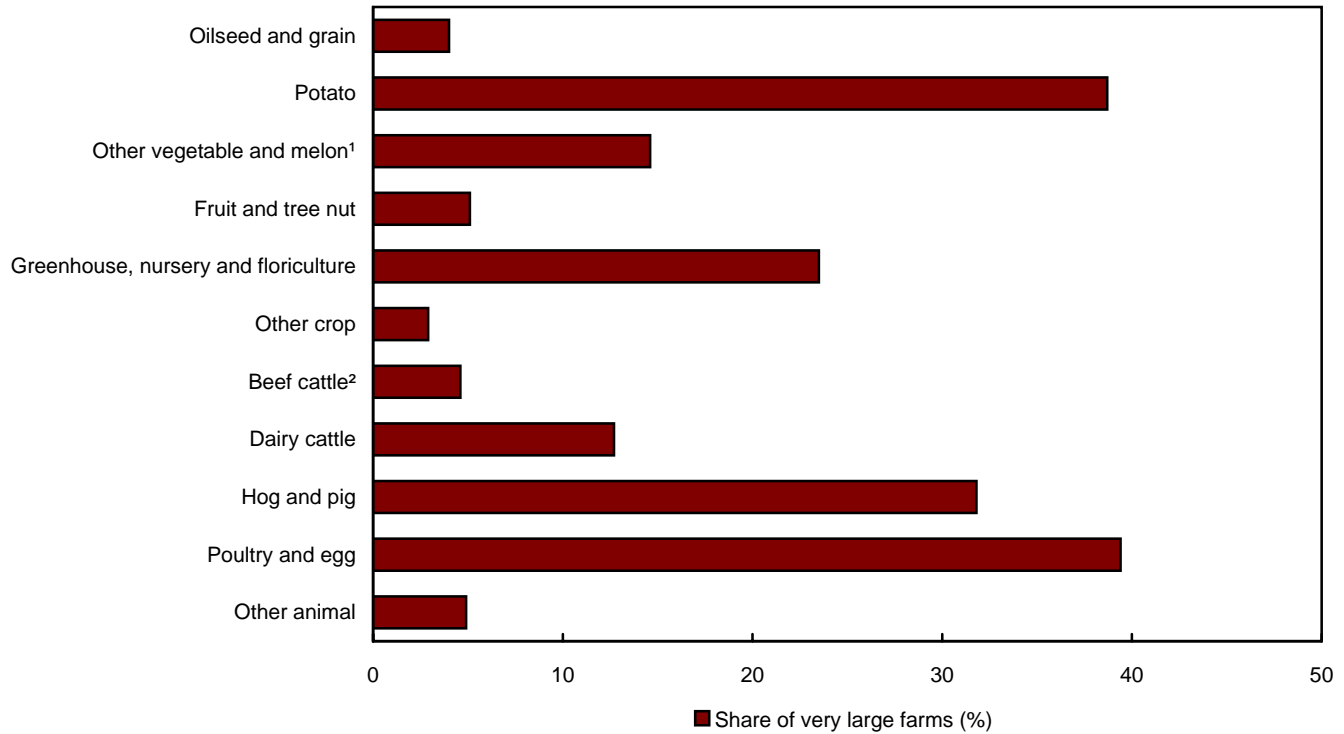
**Only poultry and egg farms posted declines in average operating revenues and average operating expenses in 2002**

In 2002, the average operating revenues of poultry and egg farms declined 1.4% but these farms still registered the highest average operating revenues at \$722,630. They were followed closely by hog and pig farms (\$720,330).

Greenhouse, nursery and floriculture farms remained in third place, with \$683,518. Average operating revenues of potato farms increased 14.5% from 2001 to 2002, to \$620,995, marking the largest gain among all farm types. These four farm types have higher proportions of very large farms (Chart 6) and they have typically shown higher average operating revenues (Chart 7).

**Chart 6**

**Share of very large farms by farm type, Canada, 2002**



1. Except potato.  
 2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Average operating expenses of poultry and egg farms fell a slight 1.7% to \$641,468 and ranked second to those of hog and pig farms, which rose 7.0% to \$666,444 in 2002. Average operating expenses grew the most for other vegetable (except potato) and melon farming (+10.9%) and for potato farming (+10.5%).

**Farms in Newfoundland and Labrador ranked first in average operating revenues**

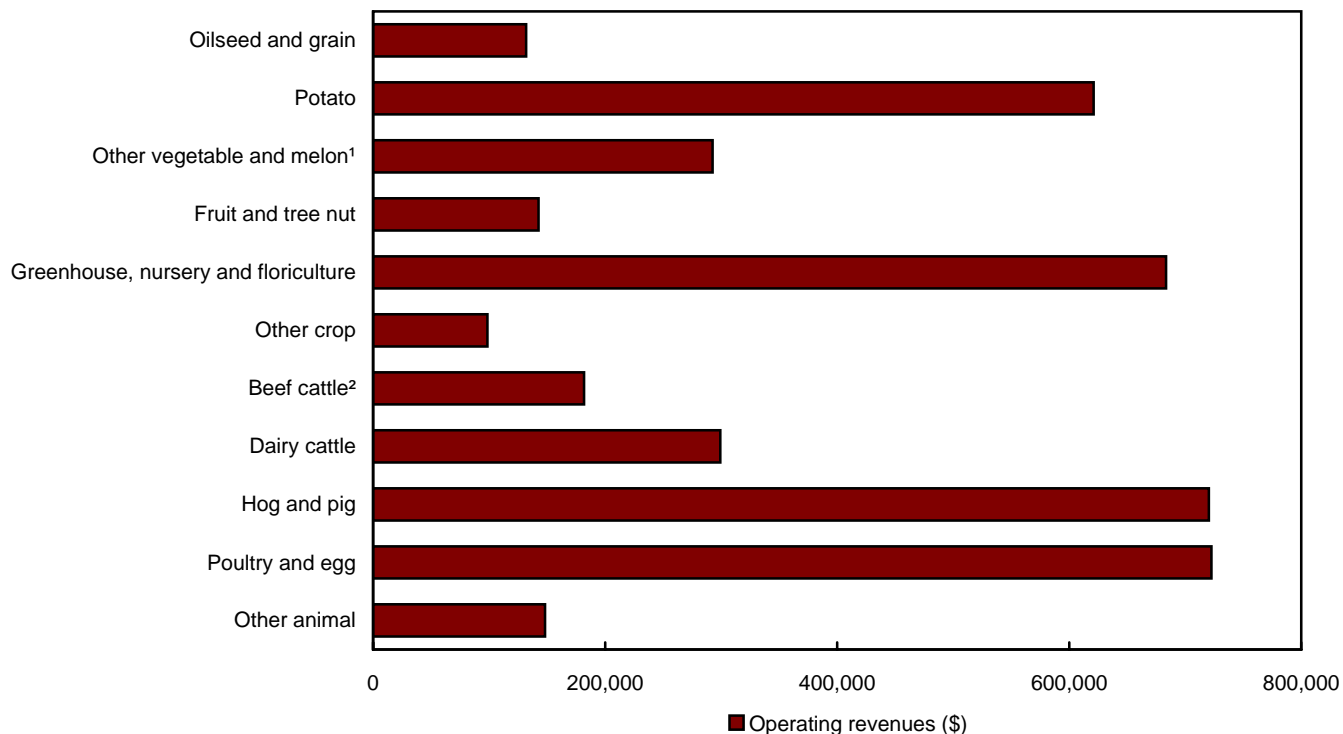
In 2002, the average operating revenues of farms from Newfoundland and Labrador ranked first at \$322,771, followed by those of New Brunswick (\$280,226) and Prince Edward Island (\$275,372).

All provinces saw growths in both average operating revenues and expenses. Farmers in Newfoundland and Labrador recorded the largest growth in average operating revenues in 2002, up 9.5% from 2001, followed by farmers in Manitoba (+7.8%). In Newfoundland and Labrador, a 27.7% jump in revenues from the sale of poultry and eggs accounted for most of the hike in average operating revenues. In Manitoba, higher grain and oilseed revenues (+21.9%), specifically canola and wheat revenues, largely accounted for the rise.

Farmers in Newfoundland and Labrador also reported the largest increase in average operating expenses, up 13.2% in 2002 to reach \$309,648. The growth was largely the result of increased feed, supplements, straw and bedding expenses, and poultry and egg purchases.

Chart 7

Average operating revenues by farm type, Canada, 2002



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

**Only large farms saw an increase in their average operating revenues**

In 2002, average operating revenues increased for large-size farms only. They increased 0.8% for farms with operating revenues between \$100,000 and \$249,999 and 0.4% for farms with operating revenues between \$250,000 and \$499,999. Average operating expenses increased 1.3% and 0.2% respectively.

Average operating revenues and expenses were both down for very large farms. Average operating revenues decreased a slight 0.05% to \$1,518,850 in 2002, while average operating expenses dropped 0.8% to \$1,342,550.

Average operating revenues of small- and medium-size farms dipped 0.9% and 0.4% respectively, while average operating expenses grew 2.8% and 0.1% respectively.

**Average net operating income**

Farmers saw a 4.3% increase in their average net farm operating income in 2002, which grew at a much slower pace than in the two previous years. On average, they earned \$30,250, in net farm operating income.

**Potato farms jumped to first place in average net operating income**

With potato market prices soaring, average net farm operating income of potato farms rose a sharp 34.8% from 2001 to 2002 to reach \$119,845. This was, by far, the highest level observed since this data series started

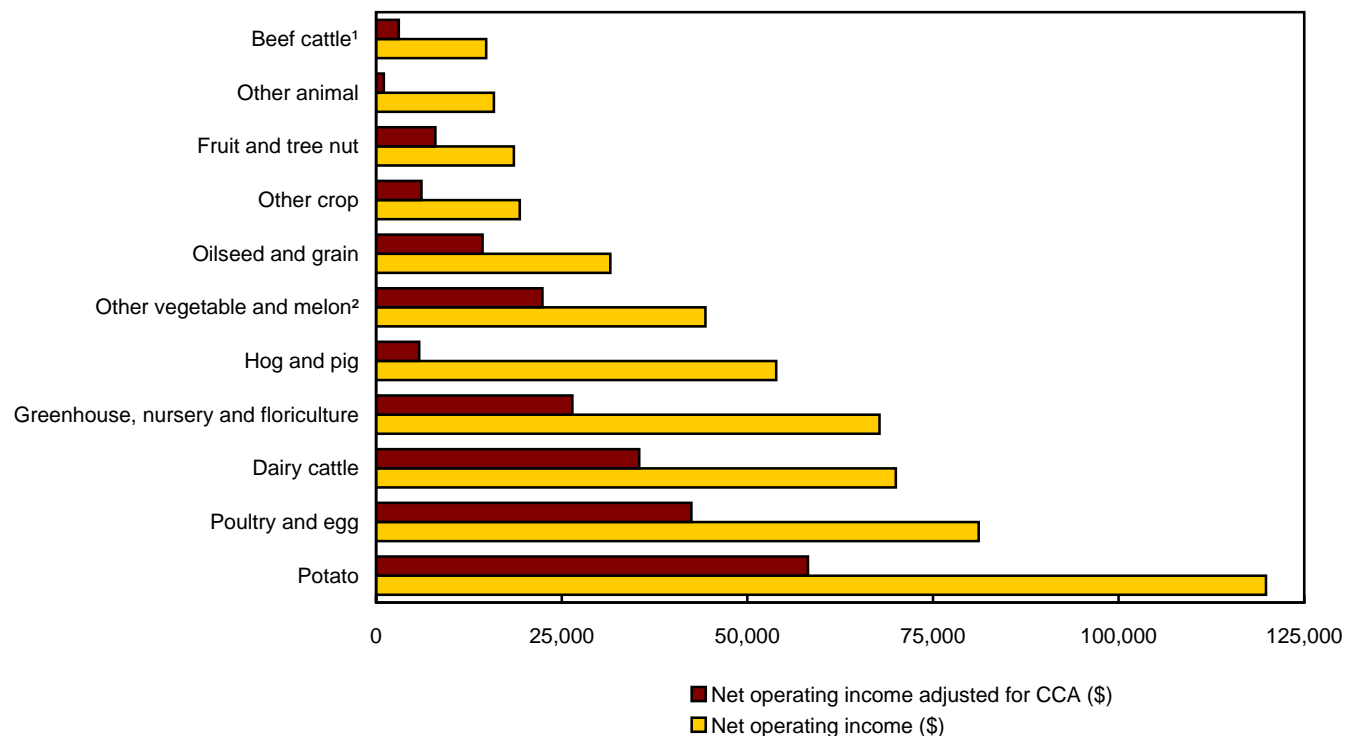


in 1990.<sup>6</sup> Poultry and egg farms were a distant second at \$81,163 (Chart 8). These farms, along with farms involved in oilseed and grain farming, in other vegetable (except potato) and melon farming, and in dairy cattle and milk production also reported their highest average net operating income since 1990.

After recording the largest decline in average net operating income in 2001, greenhouse, nursery and floriculture producers posted the second largest increase in 2002. Their average net operating income grew 58.6% to \$67,791. Only farms primarily engaged in other animal production reported a larger growth (+65.2%); however, their average net operating income of \$15,863 remained well below the average for all farms (\$30,250).

Chart 8

Average net operating income adjusted or not for CCA by farm type, Canada, 2002



1. Including feedlots.

2. Except potato.

Source: Statistics Canada, Whole Farm Database.

With slaughter hog prices slumping and feed grain costs increasing, average net operating income of hog and pig farms dropped sharply in 2002, down 44.0% to \$53,886. They slipped from first place in average net operating income in 2001 to fifth place in 2002. Only beef cattle farms also posted a decline (-0.7%) in average net operating income in 2002. Beef cattle farms ranked last in net operating income in 2002, with only \$14,827 on average.

Supported by higher market prices, oilseed and grain farms earned \$31,553 in average net operating income in 2002, reaching just above the average of all farms for the first time since 1998. Their average net operating income grew 11.7% from 2001 to 2002.

Hog and pig farms largely used capital cost allowance to lower their average net operating income. Deducting capital cost allowance (CCA) reduced their average net operating income by 89.2%. The average net operating income **adjusted for CCA** of hog and pig farms was only \$5,806 in 2002, down 88.4% from 2001 (Chart 8).

6. The data series on operating revenues and expenses of farms for the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) started in 1990. Data prior to 1993 did not include communal farming organizations.

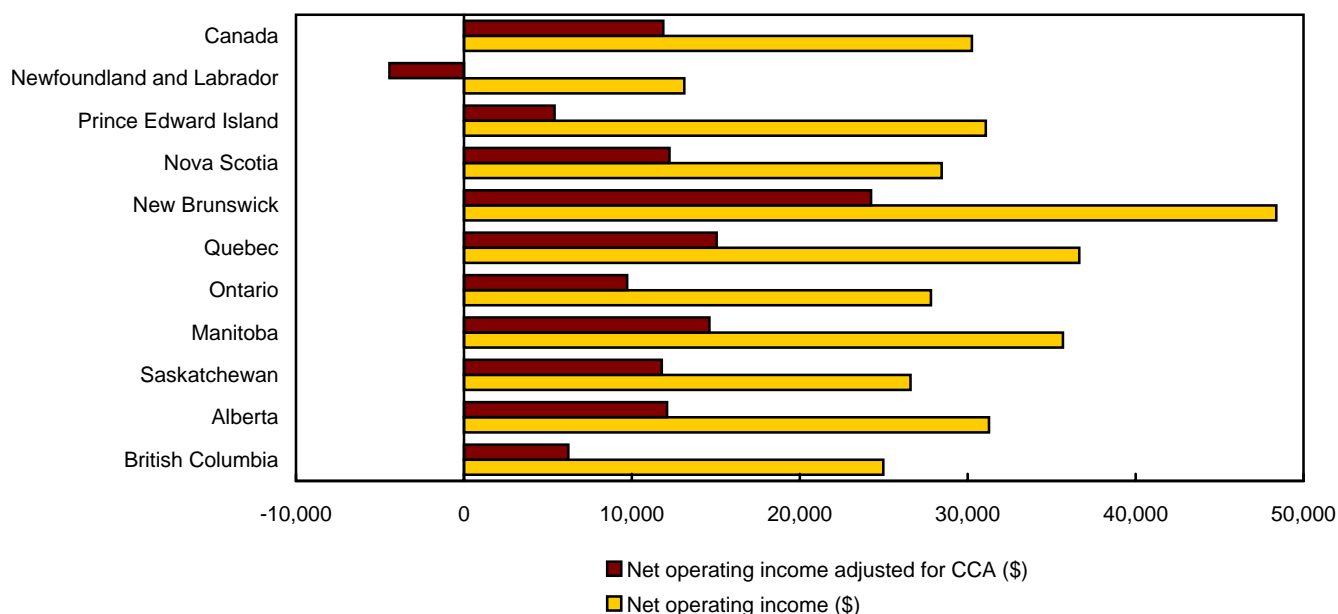
In 2002, claimed capital cost allowance by potato farms reduced average net operating income by 51.5%, but potato farms ranked first in average net operating income **adjusted for CCA**. These farms obtained \$58,170 in average net operating income **adjusted for CCA**, almost five times the average of all farms.

**In 2002, average net operating income rose significantly in New Brunswick**

Farms in New Brunswick reported a solid 15.8% growth in average net farm operating income in 2002, largely due to higher revenues from potato sales. They remained in first place in average net farm operating income with \$48,379, the highest level since 1990 (Chart 9). Farms in Ontario and in the three Prairie provinces also reported their highest average net operating income since 1990.

Chart 9

Average net operating income adjusted or not for CCA by province, 2002



Source: Statistics Canada, Whole Farm Database.

Farms in Quebec earned \$36,646 in average net operating income and stayed in second place. Quebec usually reports one of the highest average net operating incomes by province, due to the high concentration of dairy farms in that province.

Farms in British Columbia posted the largest increase (+20.0%) in average net operating income. However, at \$24,977, their average net operating income was still below the national average. Typically, British Columbia reports one of the lowest average net operating incomes because of the high share of small farms in the province.

In 2002, only farms in Newfoundland and Labrador earned less than those in British Columbia. They had an average net operating income of only \$13,123 in 2002, down 38.4% from 2001, largely due to higher farm operating expenses, namely poultry purchases and feed costs. This was their lowest level observed since 1990. Average net operating income also dropped in Prince Edward Island (-14.7%), Quebec (-7.1%) and Nova Scotia (-6.1%).

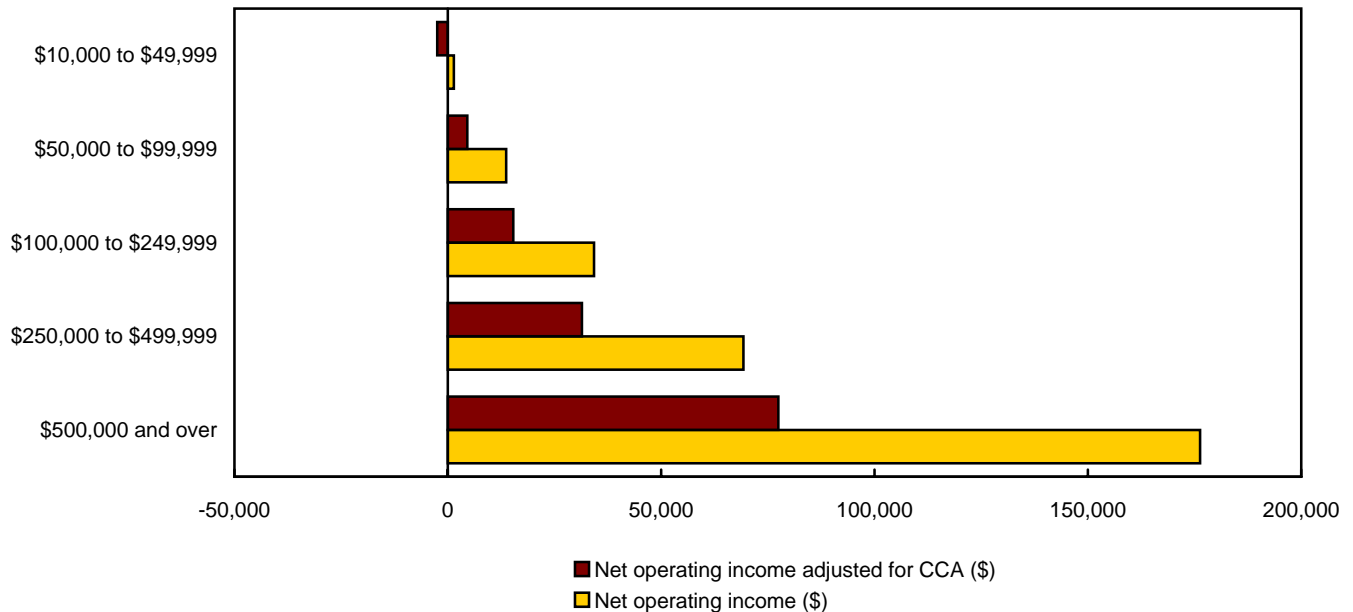
When taking CCA into account, farms in Newfoundland and Labrador showed a deficit of \$4,435, on average, in net farm operating income. New Brunswick’s farmers used capital cost allowance the least (-49.9%) to lower their average net operating income. They had the highest net operating income **adjusted for CCA** of all provinces, at \$24,247.

**Average net operating income only increased for farms in the two largest size categories in 2002**

In 2002, average net operating income of small farms fell 38.0% to \$1,424, its lowest level since this data series started in 1990. When taking CCA into account, average net operating income of small farms showed a deficit of \$2,466, also the lowest level since 1990 (Chart 10).

Chart 10

**Average net operating income adjusted or not for CCA by revenue class, Canada, 2002**



Source: Statistics Canada, Whole Farm Database.

In 2002, average net operating income of very large farms advanced 6.4% to a record high of \$176,300 since 1990. However, their average net operating income **adjusted for CCA** was \$77,447 in 2002, slightly below the peak of \$78,895 reported in 1996.

Large farms with revenues between \$250,000 and \$499,999 also reported a rise (+1.1%) in average net operating income and reached a new high.

**Average net market income**

Average net market income grew 6.0% from 2001 to \$18,149 in 2002. When taking CCA into account, farms recorded a deficit (-\$229) in average net market income for a second year in a row. Average net market income **adjusted for CCA** dropped by almost half (-49.7%) from 2001 to 2002.

**In 2002, potato farms posted a jump in average net market income**

Potato farms recorded a 57.0% jump in their average net market income in 2002. They earned \$93,538 in average net market income, surpassing farms involved in poultry and egg production (\$74,887) (Chart 11). In 2002, these two farm types, as well as dairy cattle farms, posted their highest average net market income in 13 years.

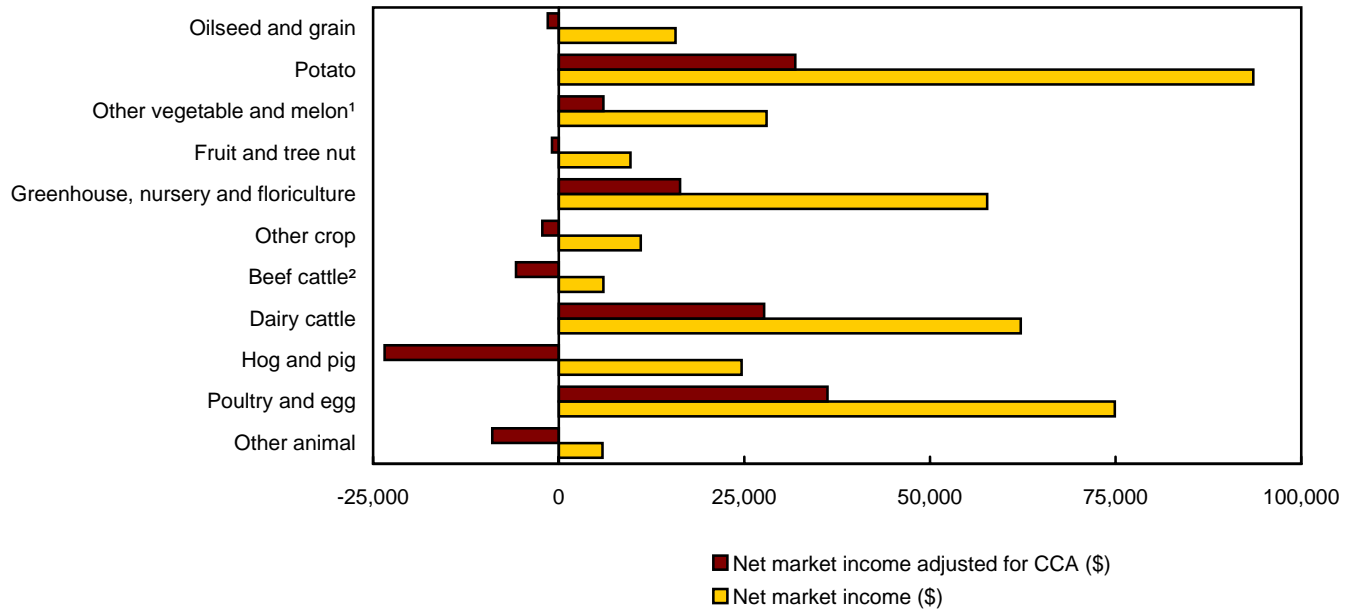
In 2002, the average net market income of farms involved in greenhouse, nursery and floriculture production grew the most, up 79.1% to \$57,698.

The average net market income of hog and pig farms dropped 65.6% to \$24,629 in 2002. When taking CCA into account, hog and pig farms posted a deficit of \$23,451 in average net market income. Beef cattle farms also posted a decline in average net market income, down 23.7% from 2001 to \$6,008 in 2002. They reported a deficit in their average net market income **adjusted for CCA** (-\$5,765), as they have every year since 1990.

In 2002, average net market income **adjusted for CCA** was positive only for potato farms, other vegetable (except potato) and melon farms, greenhouse, nursery and floriculture farms, dairy cattle farms, and poultry and egg farms.<sup>7</sup>

Chart 11

**Average net market income adjusted or not for CCA by farm type, Canada, 2002**



1. Except potato.  
 2. Including feedlots.  
 Source: Statistics Canada, Whole Farm Database.

**Farms in New Brunswick led in average net market income for a second year in a row**

Average net market income was highest for farms in New Brunswick for a second consecutive year. On average, they earned \$42,551 in net market income in 2002, up 14.2% from 2001. Manitoba (+40.9%), Ontario (+25.9%) and British Columbia (+25.0%) also reported increases in average net market income. In the other provinces, decreases ranged from 60.3% in Newfoundland and Labrador to 1.7% in Quebec.

Farms in New Brunswick and Manitoba reported their highest average net market income since 1990 and those in Newfoundland and Labrador, their lowest.

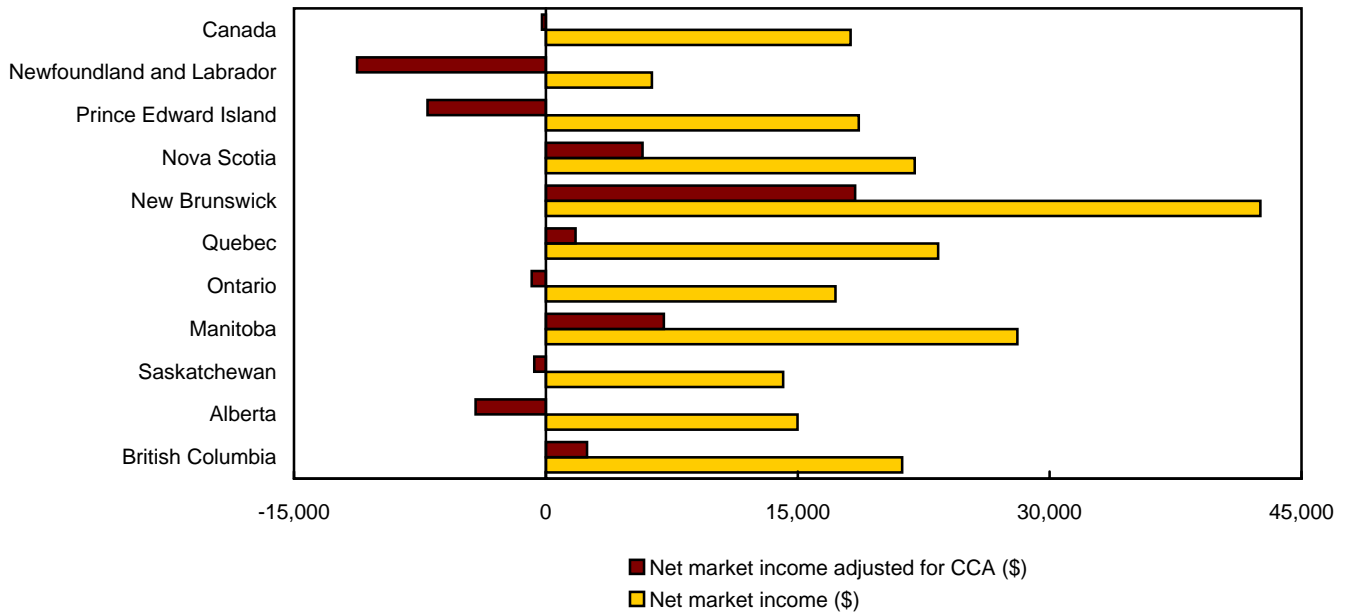
The average net market income of farms in Newfoundland and Labrador (\$6,313), Saskatchewan (\$14,130), Alberta (\$14,985) and Ontario (\$17,250) was below the national average (Chart 12). Farms in these four provinces reported a deficit in their average net market income once capital cost allowance was deducted. Prince Edward Island's farms also reported a deficit in average net market income **adjusted for CCA**.

Average net market income **adjusted for CCA** ranged from a deficit of \$11,245 for farms in Newfoundland and Labrador to a profit of \$18,419 in New Brunswick.

7. Since the data series started in 1990, on average, only farms in the supply-managed sector (dairy production and poultry and egg production) and farms primarily engaged in other vegetable (except potato) and melon farming reported a positive net market income **adjusted for CCA** every year.

Chart 12

Average net market income adjusted or not for CCA by province, 2002



Source: Statistics Canada, Whole Farm Database.

Only small farms recorded a deficit in average net market income

In 2002, small farms registered a deficit of \$672 in average net market income. On average, farms in all other revenue classes reported a positive net market income, ranging from \$6,506 for medium farms to \$117,608 for very large farms (Chart 13).

When taking CCA into account, small farms reported a deficit of \$4,562 in average net market income, while medium farms reported a deficit of \$2,587. Average net market income **adjusted for CCA** of very large farms was up a solid 23.6% from 2001 to \$18,755 in 2002. However, average net market income **adjusted for CCA** for these farms stayed well below the peak of \$57,910 reached in 1996.

On average, very large farms in the bottom quintile had the largest deficit in net market income

In 2002, average net market income of farms in the top one-fifth of the income distribution (the 20% of farms with highest net market incomes) was \$113,021 compared with a deficit of \$49,467 for farms in the bottom quintile.

On average, farms in all revenue classes in the bottom quintile of the income distribution had deficits in net market income. The deficit in the bottom quintile grew with revenue class. It varied from \$23,651 for small farms to \$220,113 for very large farms.

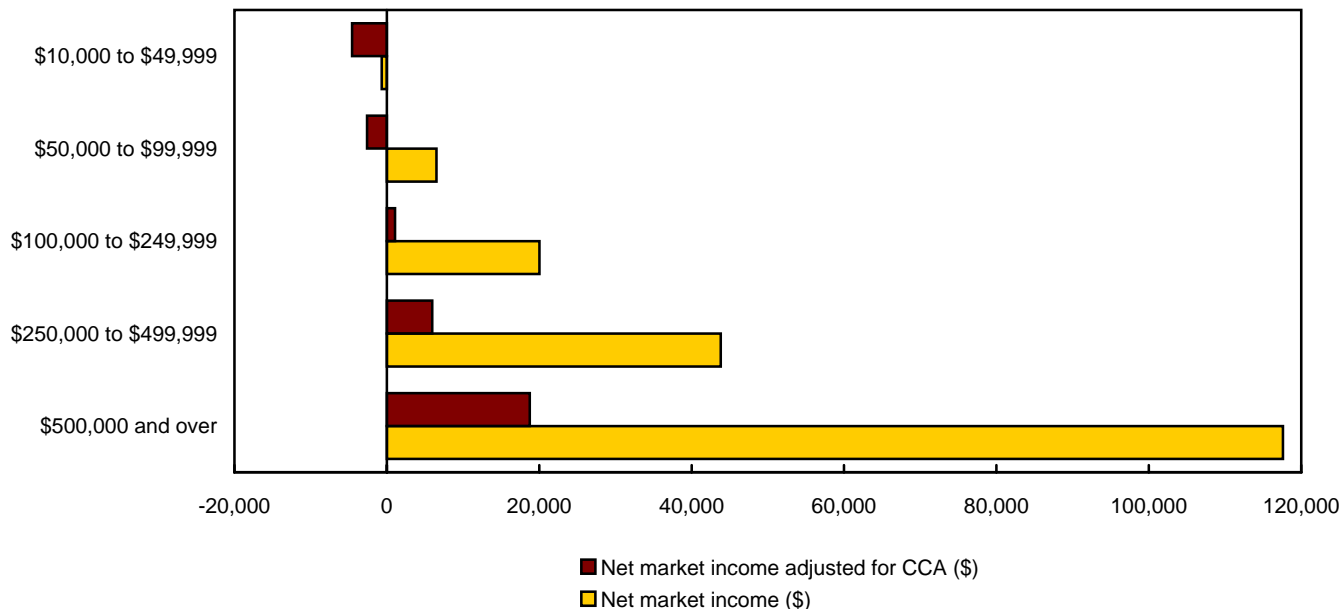
Average net market income of farms at the top of the income scale was highest for very large farms (\$516,725) and lowest for small farms (\$17,282).

Average net market income of farms in the top quintile of the income distribution was highest for potato farms (\$412,151) and lowest for other crop farms (\$69,929). For all farm types, farms in the bottom quintile registered deficits in average net market income; dairy cattle farms had the smallest deficit (-\$11,247), and hog and pig farms, the highest (-\$156,129).

Provincially, average net market income in the bottom 20% of farms ranged from -\$38,389 in Manitoba to -\$89,089 in Newfoundland and Labrador. In the top 20% of farms, it varied from \$82,318 in Saskatchewan to \$211,041 in New Brunswick.

Chart 13

**Average net market income adjusted or not for CCA by revenue class, Canada, 2002**



Source: Statistics Canada, Whole Farm Database.

**Distribution of farms by net operating income**

The distribution of net operating income provides an indication of the degree to which farms are experiencing income stress. It also provides an indication of whether farms are expanding or contracting in size.<sup>8</sup>

In 2002, 25.0% of farms (or 54,615 farms) in Canada operated with a deficit. This share was up 1.8 percentage points from the previous year, indicating that a greater number of farms reported losses in 2002. Of the farms reporting operating losses, 48.5% (or 26,485 farms) reported losses over \$10,000, up 2.4 percentage points from 2001.

In comparison, 19.8% of farms (or 43,265 farms) reported an average net farm operating income of \$50,000 and over. Of these farms, 41.3% earned income of \$100,000 and over.

**Over two-fifths of farms involved in other animal production reported operating losses in 2002**

Over two-fifths of farms involved in other animal production (44.9%) reported operating losses in 2002, down 5.3 percentage points from 2001. About one-third of beef cattle farms (35.4%) and fruit and tree nut farms (32.2%), and slightly over one-quarter of hog and pig farms (25.8%) reported operating losses (Chart 14).

At the same time, a significantly lower share of dairy farms (6.2%) incurred operating losses in 2002. However, this was up from 2001, when only 5.1% of dairy farms reported operating losses. Less than one-fifth of farms primarily engaged in other vegetable (except potato) and melon farming, oilseed and grain farming, potato farming, and poultry and egg production reported nil or negative income.

8. For expanding operations, expenses such as livestock purchases and interest expenses increase, resulting in lower net operating incomes. For contracting operations, revenues may increase due to the sale of livestock while operating expenses fall, resulting in higher net operating incomes.

Of farms reporting operating losses over \$10,000, 44.4% were beef cattle farms and 21.9% were oilseed and grain farms.

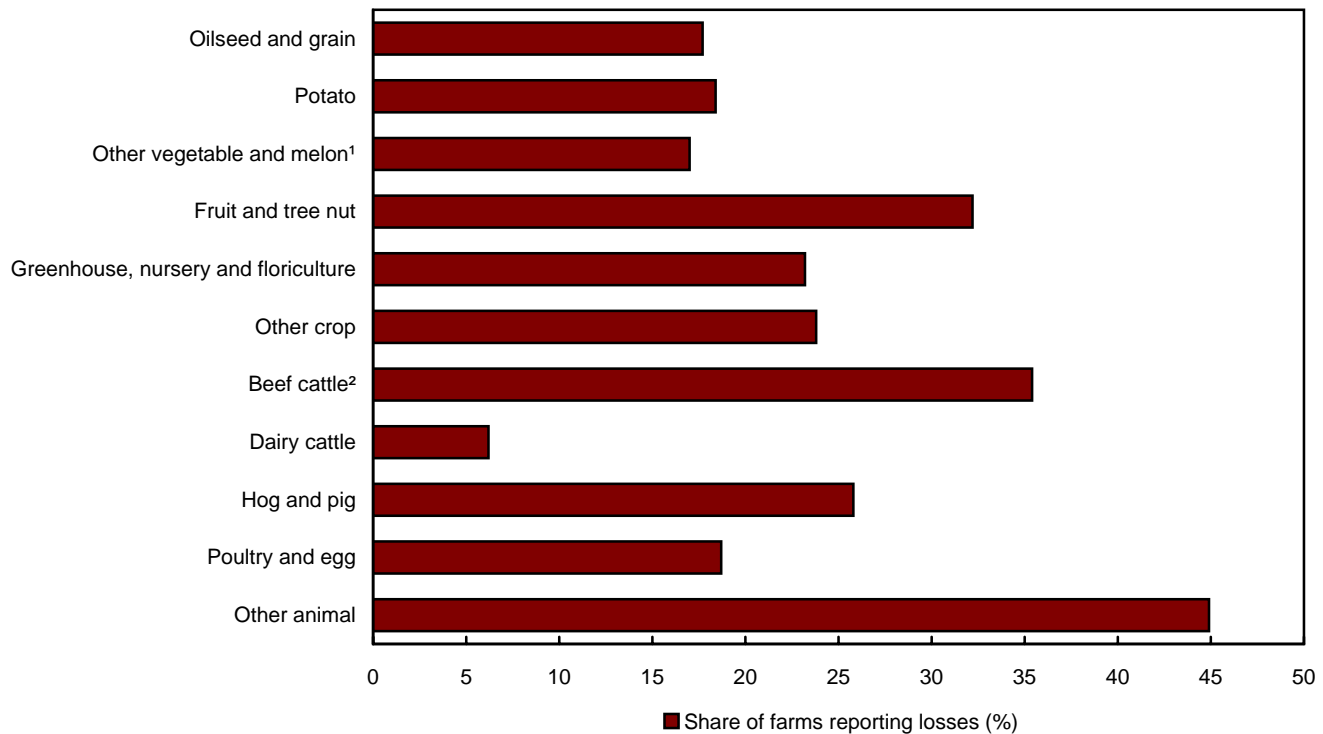
Operating losses over \$10,000 were incurred by 26.9% of farms primarily engaged in other animal production, down from 28.7% in 2001. Farms in the hog and beef cattle sectors recorded the second and third highest proportions of farms with such operating losses, at 17.5% and 17.3% of farms, respectively. These were up from 10.7% and 14.4%, respectively, in 2001.

From 2001 to 2002, the number of hog farms reporting losses over \$10,000 increased from 715 to 1,080—up 51.0%. Vegetable (except potato) and melon farming, fruit and tree nut farming, greenhouse, nursery and floriculture production, and other animal production were the only farm types for which fewer farms reported such losses.

In comparison, 54.7% of dairy farms, 49.2% of potato farms, 45.2% of poultry and egg farms, and 33.1% of hog farms reported an average net farm operating income of \$50,000 and over.

**Chart 14**

**Share of farms reporting operating losses by farm type, Canada, 2002**



1. Except potato.  
2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

**Under one-fifth of farms in Quebec and Saskatchewan incurred operating losses**

In 2002, only 19.3% of farms in Quebec incurred operating losses, mainly due to the high concentration of dairy cattle farms. In Saskatchewan, where there is a high concentration of oilseed and grain farms, only 19.8% of farms operated with a deficit (Chart 15). In British Columbia, the share of farms operating with a deficit fell 0.8 percentage points to 35.7%, but it remained the highest share of all provinces.

All provinces, except British Columbia, reported a higher share of farms with nil or negative income in 2002. The increases varied from 1.2 percentage points in Ontario to 5.9 percentage points in Prince Edward Island.

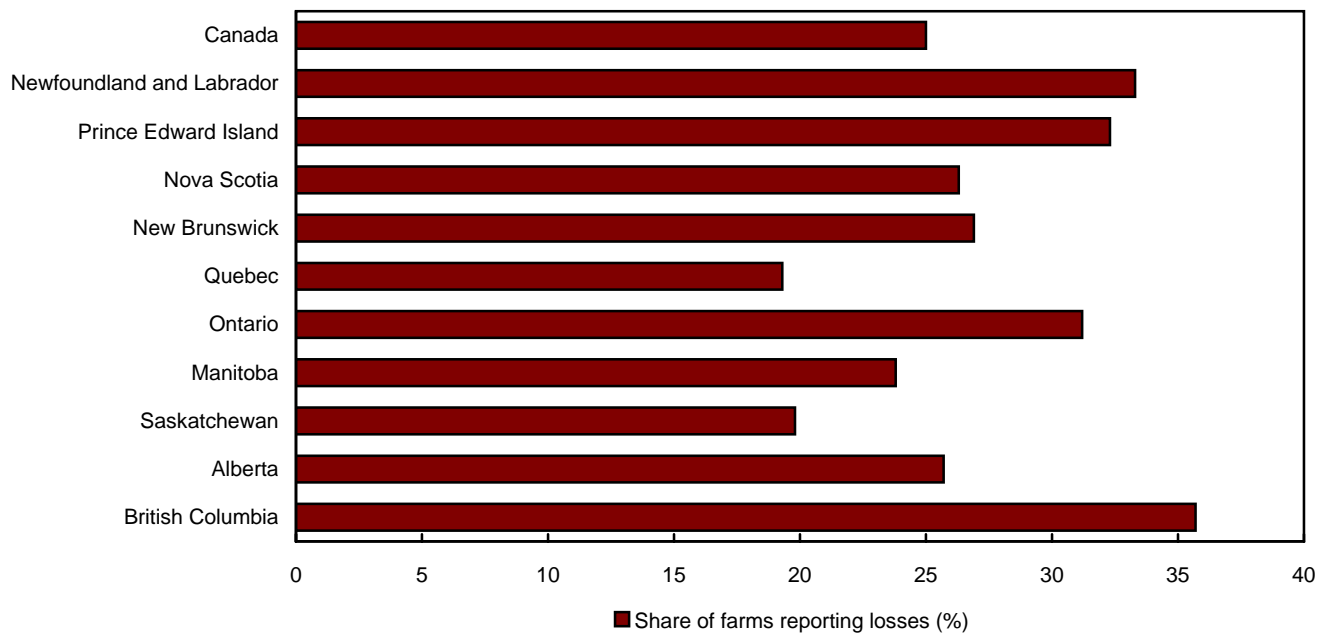
Of farms reporting operating losses over \$10,000, more than half were located in Ontario (26.7%) and Alberta (26.4%). British Columbia had the highest percentage of farms reporting losses over \$10,000 (19.5%) in 2002, followed by Prince Edward Island (18.0%) and Ontario (14.9%). Saskatchewan was lowest with 8.7% of farms and Quebec was second lowest with 9.9% of farms.

From 2001 to 2002, all provinces<sup>9</sup> reported a higher number of farms with operating losses over \$10,000. The increase in the number of farms reporting such losses ranged from 3.2% in Manitoba to 32.5% in Prince Edward Island.

Quebec reported the highest percentage of farms (27.4%) with average net farm operating income of \$50,000 and over, followed by New Brunswick (24.9%) and Prince Edward Island (23.8%).

Chart 15

Share of farms reporting operating losses by province, 2002



Source: Statistics Canada, Whole Farm Database.

About 10% of farms in the \$250,000 to \$499,999 revenue class operated with a deficit

The proportion of farms operating with a deficit varied widely across revenue class. Only 10.6% of farms in the \$250,000 to \$499,999 revenue class operated with a deficit in 2002, the smallest percentage of all revenue classes (Chart 16). Small farms with revenues between \$10,000 and \$49,999 had the highest percentage with 38.2% of farms with nil or negative net farm operating income. From 2001 to 2002, the share of farms reporting operating losses was up in each of the revenue classes.

In 2002, the bulk of farms reporting operating losses over \$10,000 (51.9%) were small farms. The number of farms reporting the same losses increased in each of the revenue classes in 2002. Increases ranged from 7.7% for farms with revenues of \$10,000 to \$49,999 to 20.3% for farms with revenues of \$500,000 and over.

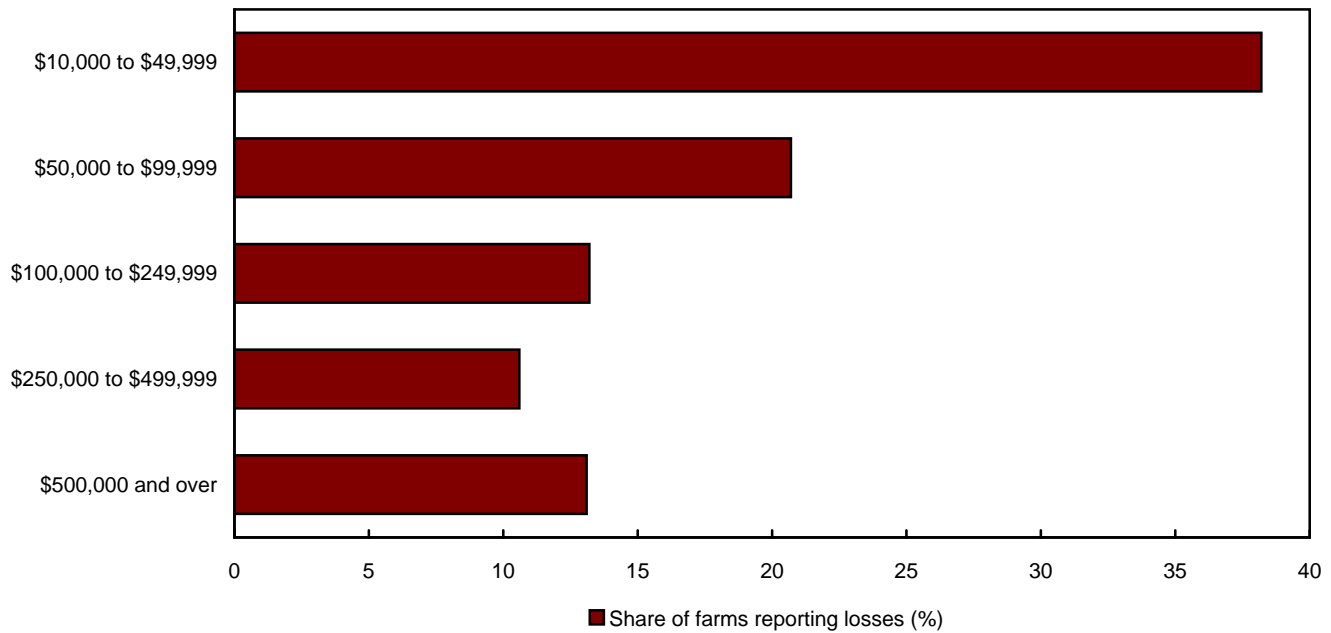
The share of farms with operating losses over \$10,000 varied from 8.4% for farms in the \$250,000 to \$499,999 revenue class to 14.7% for farms with revenues in the \$10,000 to \$49,999 revenue class.

9. These data are confidential for Newfoundland and Labrador.



Chart 16

Share of farms reporting operating losses by revenue class, Canada, 2002



Source: Statistics Canada, Whole Farm Database.

Degree of specialization

The degree of specialization measures how much a farm’s sales are derived from any one particular commodity. The degree of specialization influences a farm’s ability to respond to changing market conditions and prices. Increased specialization increases the cost efficiency in producing that commodity. However, the more specialized a farm is, the more vulnerable it is to declines in prices and marketings.

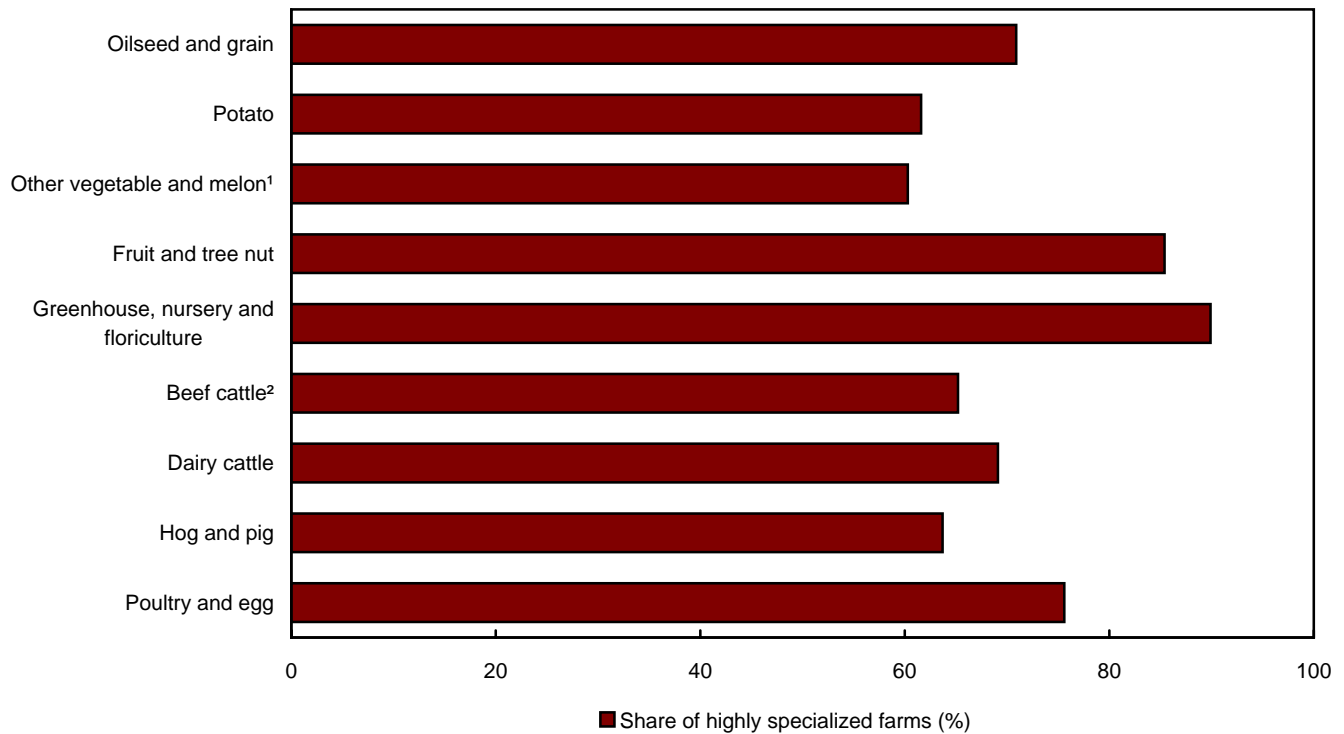
A farm is considered “highly specialized” in one commodity or commodity group when 90% or more of its agricultural sales are derived from that commodity or commodity group. In 2002, almost 90% of greenhouse, nursery and floriculture operations (89.8%) and fruit and tree nut farms (85.4%) were highly specialized (Chart 17). Greenhouse, nursery and floriculture production is capital-intensive, reducing entry of non-specialized products. Fruit production is fairly seasonal with peak-harvesting occurring during the summer and in early fall. Therefore, ‘secondary activity’ during this period is very difficult. Many fruit growers earn a large share of their total income from off-farm sources, implying that they also tend to be part-time farmers who would not have time for a ‘secondary activity’.

In contrast, only 60.5% of other vegetable (except potato) and melon farms were highly specialized in 2002. These farms tend to be diversified in grains and oilseeds, particularly in corn and soybeans, in potatoes or in fruits.

Potato farms, hog and pig farms, and beef cattle farms also tend to be more diversified.

Chart 17

Share of highly specialized farms by farm type, Canada, 2002



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

Source: Statistics Canada, Whole Farm Database.

Financial performance indicators of farms

Operating profit margins measure profitability and the rate of return to the farm. They reflect to some degree the efficiency of the farm operation when comparing farms producing similar commodities. In 2002, the average operating profit margin for all farms was 14.93% in Canada, down only 0.07 percentage points from 2001, but up 0.72 percentage points from 2000. The average operating profit margin **adjusted for CCA** was 5.86%. Excluding interest expenses, operating profit margin decreased from 20.54% in 2001 to 19.87% in 2002.

Oilseed and grain farms ranked first in operating profit margin

Oilseed and grain farms led in operating profit margin in 2002. Their operating profit margin grew 1.08 percentage points to 23.92% in 2002, up from 22.84% in 2001. Oilseed and grain farms just surpassed dairy cattle farms, which reported an operating profit margin of 23.39%, down 0.83 percentage points from the previous year.<sup>10</sup> When taking CCA into account, operating profit margin of oilseed and grain farms was 10.88%, slightly below the operating profit margin **adjusted for CCA** of dairy cattle farms (11.84%) (Chart 18).

After experiencing the greatest declines in operating profit margin from 2000 to 2001, farms specializing in other animal production (+3.41 percentage points) and those specializing in greenhouse, nursery and floriculture production (+3.16 percentage points) saw the largest increases from 2001 to 2002. On the other hand, hog and pig farms experienced the most significant decline in operating profit margin over that period. Their operating

<sup>10</sup> A comparison of the operating profit margins over the period 1993 to 2002 shows that oilseed and grain farms and dairy cattle farms enjoyed higher operating profit margins than other farm types.

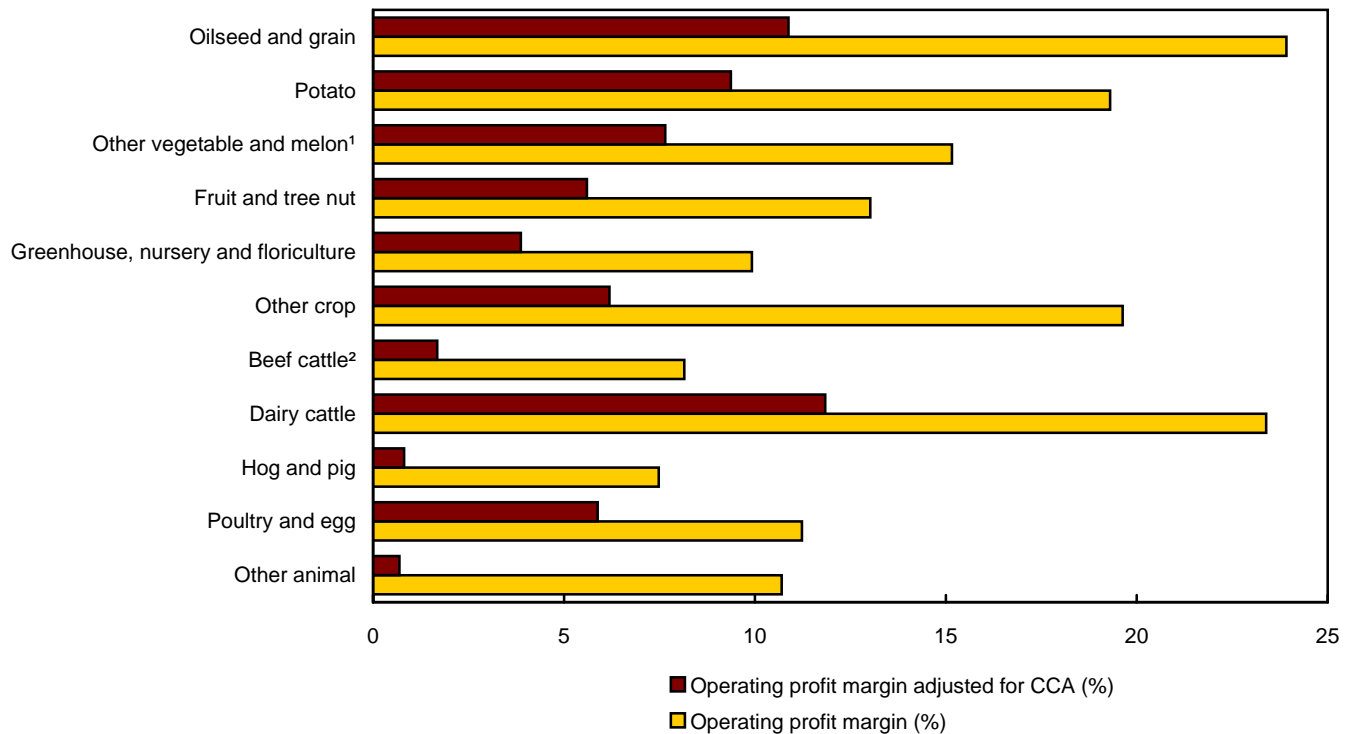
profit margin edged down 5.90 percentage points to only 7.48% in 2002, the lowest operating profit margin of all farm types.

The median operating profit margin was lower than average operating profit margin for farms involved in other animal production and for fruit and tree nut farms. However, farms involved in other animal production showed a positive median operating margin of 6.02% in 2002 compared with -0.02% in 2001.

All farm types posted an average interest coverage ratio greater than the desirable threshold of 3, with the exception of hog and pig farms (2.68), and fruit and tree nut farms (2.99). (As a general rule, the net income should cover at least three times the total of annual interest expenses in each of the last five fiscal years.)<sup>11</sup> The interest coverage ratio for all farms combined was 4.02 in 2002, up for a third consecutive year.

Chart 18

Operating profit margin adjusted or not for CCA by farm type, Canada, 2002



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

New Brunswick reported the largest growth in average operating profit margin in 2002

Operating profit margin grew 1.34 percentage points to 17.26% in New Brunswick, the largest growth registered in 2002. Other provinces to report an improvement in their operating profit margin were British Columbia, Ontario, Alberta and Manitoba (Chart 19).

Saskatchewan reported the highest operating profit margin (20.84%) in 2002 as a result of the high concentration of oilseed and grain farms. Saskatchewan was still the only province to post an operating profit margin over 20%. Newfoundland and Labrador (4.07%) and British Columbia (10.37%) had the smallest operating profit margins.

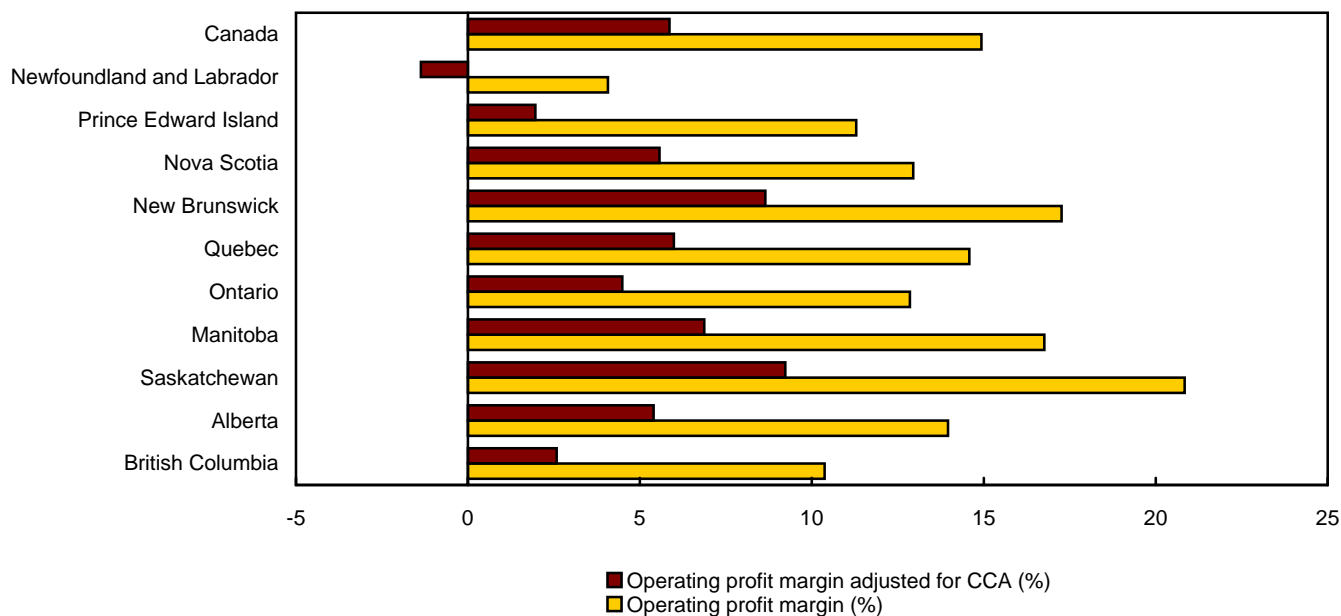
11. From 1998 to 2002, the average interest coverage ratio of fruit and tree nut farms, and beef cattle farms has been smaller than 3 in four of the five years. During the same five-year period, average interest coverage ratio was below 3 at least once for hog and pig farms (three times), for farms involved in other animal production (twice), and for greenhouse, nursery and floriculture farms (once).

Newfoundland and Labrador also posted the largest drop in operating profit margin (-3.16 percentage points). Once **adjusted for CCA**, operating profit margin in this province was negative (-1.37%).

The average interest coverage ratio was lower than 3 in Newfoundland and Labrador (2.10), Prince Edward Island (2.74) and British Columbia (2.90). From 1998 to 2002, farms in Newfoundland and Labrador, and in British Columbia had an average interest coverage ratio below 3 every single year.

Chart 19

**Operating profit margin adjusted or not for CCA by province, 2002**



Source: Statistics Canada, Whole Farm Database.

**Operating profit margin fell significantly for small farms**

Farms generally become more efficient as they become larger, up to a point. In 2002, operating profit margins increased along with revenue, up to 21.18% for large farms with revenues of \$100,000 to \$249,999. The very largest farms (\$500,000 and over), on the other hand, reported the second lowest rate of return after the smallest farms (\$10,000 to \$49,999) (Chart 20).

In 2002, the operating profit margin of small farms fell 3.39 percentage points to 5.68%. When taking CCA into account, small farms reported a negative operating profit margin (-9.83%). The operating profit margin of very large farms was up 0.70 percentage points to 11.61%. Large farms with revenues of \$250,000 to \$499,999 also had a better rate of return in 2002 than in 2001.

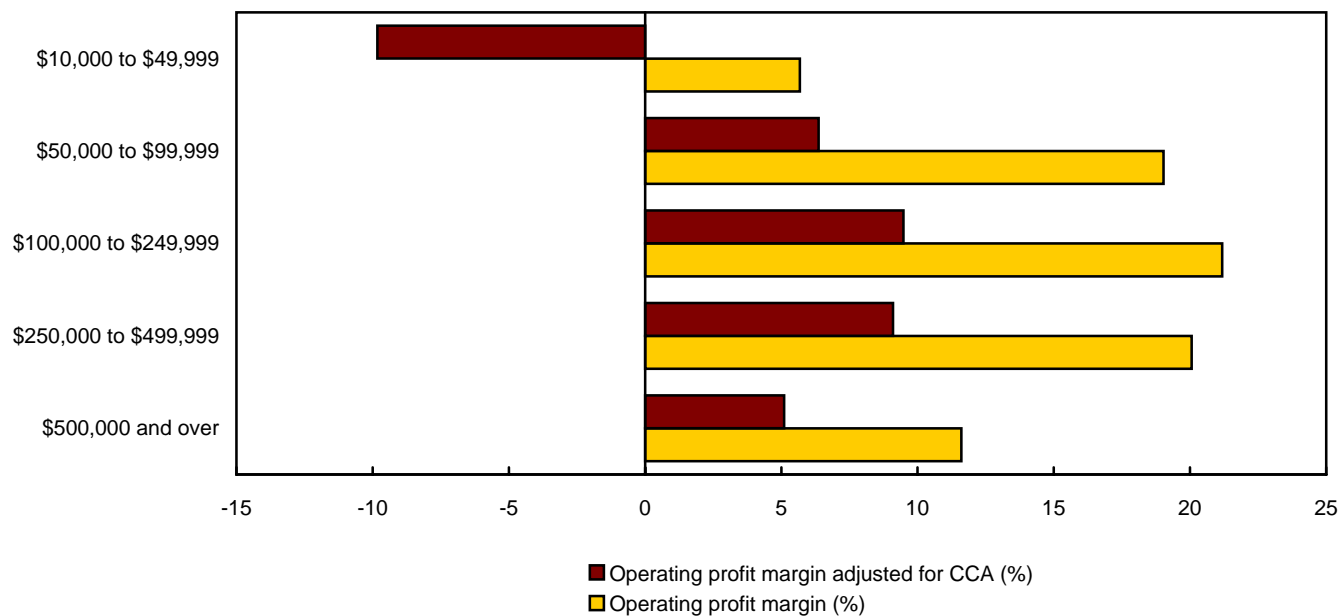
The variation in operating margins reflects to some extent the distribution of farm types within the size category (or revenue class) and their ability to achieve economies of size.<sup>12</sup> The smallest farms tend to be less able to achieve economies of size. This is, in part, due to expenses that are largely fixed, such as insurance and rent, which cannot be spread over a larger revenue base.

In 2002, the average interest coverage ratio was below 3 for small farms only. It varied from 1.83 for small farms to 4.50 for farms in the \$100,000 to \$249,999 revenue class.

<sup>12</sup> For example, in the very large category, there is a higher proportion of beef cattle farms. Beef cattle farms tend to have lower operating margins than other farm types, pulling the average down for the size category. Large farms with revenues of \$100,000 to \$249,999 have a higher proportion of oilseed and grain farms. Oilseed and grain farms have higher operating margins, pulling the average up.

Chart 20

Operating profit margin adjusted or not for CCA by revenue class, Canada, 2002



Source: Statistics Canada, Whole Farm Database.

## Related products

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### Selected publications from Statistics Canada

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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
21-207-X	Statistics on income of farm families
21-522-X	Farming facts
21-525-X	Understanding measurements of farm income
21-601-M	Agriculture and rural working paper series
21F0003G	People, products and services, Agriculture Division
21F0005G	Whole farm database reference manual
21F0008X	Farm Financial Survey
22-002-X	Field crop reporting series
22-003-X	Fruit and vegetable production

22-007-X	Cereals and oilseeds review
22-008-X	Canadian potato production
22-202-X	Greenhouse, sod and nursery industries
23-001-X	The dairy review
23-003-X	Production of eggs
23-009-X	Stocks of frozen and chilled meats
23-010-X	Hog statistics
23-011-X	Sheep statistics
23-012-X	Cattle statistics
23-015-X	Poultry and egg statistics
23-202-X	Production of poultry and eggs
23-221-X	Production and value of honey and maple products
23-222-X	Aquaculture statistics
23-502-X	Alternative livestock on Canadian farms
95F0301X	Farm data for the 2001 Census of Agriculture (Initial release)
95F0303X	Agriculture-Population Linkage data for the 2001 Census
95F0355X	Farm operator data for the 2001 Census of Agriculture (Initial release)

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### **Selected CANSIM tables from Statistics Canada**

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002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector
002-0027	Average total income of farm families by farm type, unincorporated sector
002-0028	Average family income by source and family total income group, unincorporated sector
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector

002-0031	Distribution of farm families by income group and family size, unincorporated sector
002-0032	Average total income of farm families by income quintile, unincorporated sector
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector
002-0041	Average total income of farm operators by income quintile, unincorporated sector
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada
002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces



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

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**Selected surveys from Statistics Canada**

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3447	Taxation Data Program
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# Statistical tables

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Table 1-1

## Selected financial statistics by province — Canada

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	235,165 <sup>A</sup>	238,255 <sup>A</sup>	236,415 <sup>A</sup>	234,370 <sup>A</sup>	237,155 <sup>A</sup>	230,230 <sup>A</sup>	226,645 <sup>A</sup>	224,630 <sup>A</sup>	224,670 <sup>A</sup>	218,570 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	120,269 <sup>A</sup>	128,087 <sup>A</sup>	138,781 <sup>A</sup>	143,369 <sup>A</sup>	149,550 <sup>A</sup>	153,962 <sup>A</sup>	161,911 <sup>A</sup>	182,747 <sup>A</sup>	193,329 <sup>A</sup>	202,654 <sup>A</sup>
Total operating expenses	99,747 <sup>A</sup>	107,360 <sup>A</sup>	115,220 <sup>A</sup>	119,395 <sup>A</sup>	125,480 <sup>A</sup>	130,384 <sup>A</sup>	139,240 <sup>A</sup>	156,785 <sup>A</sup>	164,331 <sup>A</sup>	172,405 <sup>A</sup>
<b>Net operating income</b>	<b>20,522</b>	<b>20,728</b>	<b>23,561</b>	<b>23,974</b>	<b>24,070</b>	<b>23,579</b>	<b>22,671</b>	<b>25,962</b>	<b>28,998</b>	<b>30,250</b>
Net program payments	8,847 <sup>A</sup>	4,758 <sup>A</sup>	3,722 <sup>A</sup>	3,861 <sup>A</sup>	3,954 <sup>A</sup>	4,335 <sup>A</sup>	5,553 <sup>A</sup>	8,086 <sup>A</sup>	11,878 <sup>A</sup>	12,100 <sup>A</sup>
Net market income	11,675	15,969	19,839	20,113	20,116	19,244	17,118	17,876	17,120	18,149
Adjustment for capital cost allowance (CCA)	12,163 <sup>A</sup>	12,510 <sup>A</sup>	13,149 <sup>A</sup>	13,891 <sup>A</sup>	14,890 <sup>A</sup>	15,558 <sup>A</sup>	16,291 <sup>A</sup>	16,941 <sup>A</sup>	17,273 <sup>A</sup>	18,379 <sup>A</sup>
Net market income adjusted for CCA	-488	3,460	6,690	6,223	5,226	3,686	827	935	-153	-229
<b>Net operating income adjusted for CCA</b>	<b>8,360</b>	<b>8,218</b>	<b>10,412</b>	<b>10,083</b>	<b>9,180</b>	<b>8,021</b>	<b>6,380</b>	<b>9,021</b>	<b>11,725</b>	<b>11,871</b>

Table 1-2

## Selected financial statistics by province — Newfoundland and Labrador

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	250 <sup>A</sup>	235 <sup>A</sup>	270 <sup>A</sup>	250 <sup>A</sup>	285 <sup>A</sup>	270 <sup>A</sup>	250 <sup>A</sup>	255 <sup>A</sup>	235 <sup>A</sup>	225 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	239,578 <sup>A</sup>	258,336 <sup>A</sup>	278,164 <sup>A</sup>	251,626 <sup>A</sup>	231,752 <sup>A</sup>	247,968 <sup>A</sup>	274,053 <sup>A</sup>	266,013 <sup>A</sup>	294,773 <sup>A</sup>	322,771 <sup>A</sup>
Total operating expenses	210,738 <sup>A</sup>	235,062 <sup>A</sup>	251,375 <sup>A</sup>	231,917 <sup>A</sup>	211,351 <sup>A</sup>	231,991 <sup>A</sup>	255,590 <sup>A</sup>	242,250 <sup>A</sup>	273,453 <sup>A</sup>	309,648 <sup>A</sup>
<b>Net operating income</b>	<b>28,840</b>	<b>23,273</b>	<b>26,789</b>	<b>19,710</b>	<b>20,401</b>	<b>15,978</b>	<b>18,463</b>	<b>23,762</b>	<b>21,320</b>	<b>13,123</b>
Net program payments	7,162 <sup>D</sup>	6,381 <sup>D</sup>	1,701 <sup>D</sup>	4,325 <sup>D</sup>	4,991 <sup>A</sup>	5,107 <sup>A</sup>	4,750 <sup>A</sup>	5,381 <sup>B</sup>	5,416 <sup>B</sup>	6,810 <sup>A</sup>
Net market income	21,678	16,892	25,088	15,384	15,410	10,870	13,713	18,381	15,904	6,313
Adjustment for capital cost allowance (CCA)	13,398 <sup>A</sup>	13,055 <sup>A</sup>	14,061 <sup>A</sup>	12,391 <sup>A</sup>	11,678 <sup>A</sup>	12,134 <sup>A</sup>	15,851 <sup>A</sup>	17,879 <sup>A</sup>	16,106 <sup>A</sup>	17,558 <sup>A</sup>
Net market income adjusted for CCA	8,280	3,837	11,027	2,994	3,732	-1,264	-2,138	503	-202	-11,245
<b>Net operating income adjusted for CCA</b>	<b>15,442</b>	<b>10,219</b>	<b>12,728</b>	<b>7,319</b>	<b>8,723</b>	<b>3,843</b>	<b>2,612</b>	<b>5,884</b>	<b>5,214</b>	<b>-4,435</b>

Table 1-3

## Selected financial statistics by province — Prince Edward Island

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	1,730 <sup>A</sup>	1,765 <sup>A</sup>	1,775 <sup>A</sup>	1,670 <sup>A</sup>	1,680 <sup>A</sup>	1,600 <sup>A</sup>	1,565 <sup>A</sup>	1,515 <sup>A</sup>	1,495 <sup>A</sup>	1,470 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	154,316 <sup>A</sup>	176,194 <sup>A</sup>	193,368 <sup>A</sup>	196,802 <sup>A</sup>	194,809 <sup>A</sup>	210,394 <sup>A</sup>	238,330 <sup>A</sup>	260,523 <sup>A</sup>	262,990 <sup>A</sup>	275,372 <sup>A</sup>
Total operating expenses	131,525 <sup>A</sup>	142,749 <sup>A</sup>	158,365 <sup>A</sup>	167,826 <sup>A</sup>	173,838 <sup>A</sup>	181,501 <sup>A</sup>	201,440 <sup>A</sup>	223,343 <sup>A</sup>	226,541 <sup>A</sup>	244,288 <sup>A</sup>
<b>Net operating income</b>	<b>22,791</b>	<b>33,445</b>	<b>35,003</b>	<b>28,976</b>	<b>20,971</b>	<b>28,893</b>	<b>36,890</b>	<b>37,180</b>	<b>36,450</b>	<b>31,084</b>
Net program payments	3,733 <sup>A</sup>	4,995 <sup>A</sup>	7,671 <sup>A</sup>	4,396 <sup>A</sup>	4,209 <sup>A</sup>	3,591 <sup>A</sup>	8,099 <sup>A</sup>	9,631 <sup>A</sup>	16,429 <sup>A</sup>	12,451 <sup>A</sup>
Net market income	19,058	28,450	27,332	24,580	16,762	25,302	28,791	27,549	20,021	18,633
Adjustment for capital cost allowance (CCA)	15,009 <sup>A</sup>	16,661 <sup>A</sup>	18,388 <sup>A</sup>	18,838 <sup>A</sup>	19,545 <sup>A</sup>	20,266 <sup>A</sup>	22,607 <sup>A</sup>	24,751 <sup>A</sup>	24,415 <sup>A</sup>	25,686 <sup>A</sup>
Net market income adjusted for CCA	4,049	11,789	8,945	5,742	-2,783	5,036	6,183	2,798	-4,394	-7,053
<b>Net operating income adjusted for CCA</b>	<b>7,782</b>	<b>16,784</b>	<b>16,615</b>	<b>10,139</b>	<b>1,426</b>	<b>8,627</b>	<b>14,282</b>	<b>12,429</b>	<b>12,035</b>	<b>5,398</b>

Table 1-4

## Selected financial statistics by province — Nova Scotia

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	2,225 <sup>A</sup>	2,260 <sup>A</sup>	2,265 <sup>A</sup>	2,305 <sup>A</sup>	2,310 <sup>A</sup>	2,310 <sup>A</sup>	2,395 <sup>A</sup>	2,390 <sup>A</sup>	2,245 <sup>A</sup>	2,185 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	145,711 <sup>A</sup>	150,205 <sup>A</sup>	163,134 <sup>A</sup>	167,186 <sup>A</sup>	172,244 <sup>A</sup>	166,791 <sup>A</sup>	180,664 <sup>A</sup>	194,419 <sup>A</sup>	208,134 <sup>A</sup>	219,701 <sup>A</sup>
Total operating expenses	123,375 <sup>A</sup>	129,963 <sup>A</sup>	140,681 <sup>A</sup>	143,209 <sup>A</sup>	150,971 <sup>A</sup>	143,809 <sup>A</sup>	150,775 <sup>A</sup>	163,206 <sup>A</sup>	177,827 <sup>A</sup>	191,251 <sup>A</sup>
<b>Net operating income</b>	<b>22,335</b>	<b>20,242</b>	<b>22,453</b>	<b>23,977</b>	<b>21,272</b>	<b>22,982</b>	<b>29,889</b>	<b>31,214</b>	<b>30,307</b>	<b>28,449</b>
Net program payments	4,552 <sup>A</sup>	4,010 <sup>A</sup>	2,641 <sup>A</sup>	2,869 <sup>A</sup>	3,229 <sup>A</sup>	3,405 <sup>A</sup>	5,308 <sup>A</sup>	6,590 <sup>A</sup>	6,900 <sup>A</sup>	6,487 <sup>A</sup>
Net market income	17,783	16,232	19,812	21,108	18,044	19,577	24,582	24,624	23,407	21,962
Adjustment for capital cost allowance (CCA)	11,871 <sup>A</sup>	11,790 <sup>A</sup>	11,994 <sup>A</sup>	11,784 <sup>A</sup>	12,434 <sup>A</sup>	12,527 <sup>A</sup>	13,691 <sup>A</sup>	14,937 <sup>A</sup>	16,068 <sup>A</sup>	16,204 <sup>A</sup>
Net market income adjusted for CCA	5,912	4,442	7,817	9,324	5,610	7,050	10,891	9,687	7,339	5,758
<b>Net operating income adjusted for CCA</b>	<b>10,464</b>	<b>8,452</b>	<b>10,458</b>	<b>12,193</b>	<b>8,839</b>	<b>10,455</b>	<b>16,198</b>	<b>16,276</b>	<b>14,239</b>	<b>12,245</b>

Table 1-5

## Selected financial statistics by province — New Brunswick

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	1,825 <sup>A</sup>	1,855 <sup>A</sup>	1,835 <sup>A</sup>	1,840 <sup>A</sup>	1,920 <sup>A</sup>	1,865 <sup>A</sup>	1,895 <sup>A</sup>	1,850 <sup>A</sup>	1,790 <sup>A</sup>	1,765 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	144,380 <sup>A</sup>	160,795 <sup>A</sup>	170,100 <sup>A</sup>	173,414 <sup>A</sup>	173,174 <sup>A</sup>	188,595 <sup>A</sup>	208,656 <sup>A</sup>	226,582 <sup>A</sup>	262,399 <sup>A</sup>	280,226 <sup>A</sup>
Total operating expenses	125,273 <sup>A</sup>	137,840 <sup>A</sup>	149,506 <sup>A</sup>	149,973 <sup>A</sup>	151,998 <sup>A</sup>	160,949 <sup>A</sup>	174,216 <sup>A</sup>	195,577 <sup>A</sup>	220,618 <sup>A</sup>	231,847 <sup>A</sup>
<b>Net operating income</b>	<b>19,107</b>	<b>22,955</b>	<b>20,594</b>	<b>23,441</b>	<b>21,176</b>	<b>27,646</b>	<b>34,441</b>	<b>31,005</b>	<b>41,781</b>	<b>48,379</b>
Net program payments	4,801 <sup>A</sup>	2,853 <sup>A</sup>	3,088 <sup>A</sup>	4,411 <sup>A</sup>	3,791 <sup>A</sup>	3,951 <sup>A</sup>	3,691 <sup>A</sup>	4,171 <sup>A</sup>	4,520 <sup>A</sup>	5,828 <sup>A</sup>
Net market income	14,306	20,102	17,507	19,029	17,385	23,695	30,750	26,834	37,261	42,551
Adjustment for capital cost allowance (CCA)	13,916 <sup>A</sup>	14,734 <sup>A</sup>	14,586 <sup>A</sup>	15,332 <sup>A</sup>	14,808 <sup>A</sup>	16,180 <sup>A</sup>	17,731 <sup>A</sup>	20,420 <sup>A</sup>	23,114 <sup>A</sup>	24,133 <sup>A</sup>
Net market income adjusted for CCA	390	5,367	2,921	3,698	2,576	7,515	13,018	6,414	14,147	18,419
<b>Net operating income adjusted for CCA</b>	<b>5,191</b>	<b>8,221</b>	<b>6,009</b>	<b>8,109</b>	<b>6,367</b>	<b>11,466</b>	<b>16,709</b>	<b>10,585</b>	<b>18,667</b>	<b>24,247</b>

Table 1-6

## Selected financial statistics by province — Quebec

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	27,915 <sup>A</sup>	28,365 <sup>A</sup>	28,840 <sup>A</sup>	29,375 <sup>A</sup>	29,395 <sup>A</sup>	28,355 <sup>A</sup>	27,640 <sup>A</sup>	27,460 <sup>A</sup>	27,795 <sup>A</sup>	27,730 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	145,725 <sup>A</sup>	151,404 <sup>A</sup>	166,288 <sup>A</sup>	172,815 <sup>A</sup>	175,506 <sup>A</sup>	186,887 <sup>A</sup>	204,388 <sup>A</sup>	236,501 <sup>A</sup>	245,732 <sup>A</sup>	251,368 <sup>A</sup>
Total operating expenses	118,985 <sup>A</sup>	123,798 <sup>A</sup>	137,453 <sup>A</sup>	145,674 <sup>A</sup>	147,026 <sup>A</sup>	154,314 <sup>A</sup>	168,785 <sup>A</sup>	197,646 <sup>A</sup>	206,270 <sup>A</sup>	214,722 <sup>A</sup>
<b>Net operating income</b>	<b>26,741</b>	<b>27,606</b>	<b>28,835</b>	<b>27,142</b>	<b>28,480</b>	<b>32,573</b>	<b>35,603</b>	<b>38,856</b>	<b>39,462</b>	<b>36,646</b>
Net program payments	11,074 <sup>A</sup>	10,045 <sup>A</sup>	11,058 <sup>A</sup>	8,995 <sup>A</sup>	6,625 <sup>A</sup>	11,998 <sup>A</sup>	16,214 <sup>A</sup>	15,484 <sup>A</sup>	15,694 <sup>A</sup>	13,285 <sup>A</sup>
Net market income	15,667	17,561	17,777	18,147	21,856	20,575	19,389	23,372	23,768	23,362
Adjustment for capital cost allowance (CCA)	12,786 <sup>A</sup>	13,370 <sup>A</sup>	14,195 <sup>A</sup>	14,394 <sup>A</sup>	15,069 <sup>A</sup>	16,409 <sup>A</sup>	17,589 <sup>A</sup>	19,418 <sup>A</sup>	20,168 <sup>A</sup>	21,593 <sup>A</sup>
Net market income adjusted for CCA	2,881	4,191	3,582	3,753	6,787	4,166	1,799	3,954	3,601	1,768
<b>Net operating income adjusted for CCA</b>	<b>13,955</b>	<b>14,236</b>	<b>14,640</b>	<b>12,748</b>	<b>13,411</b>	<b>16,164</b>	<b>18,014</b>	<b>19,438</b>	<b>19,295</b>	<b>15,053</b>

Table 1-7

## Selected financial statistics by province — Ontario

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	51,510 <sup>A</sup>	51,145 <sup>A</sup>	50,875 <sup>A</sup>	48,685 <sup>A</sup>	51,540 <sup>A</sup>	49,535 <sup>A</sup>	49,130 <sup>A</sup>	47,840 <sup>A</sup>	47,750 <sup>A</sup>	47,280 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	136,076 <sup>A</sup>	141,060 <sup>A</sup>	152,965 <sup>A</sup>	154,879 <sup>A</sup>	159,017 <sup>A</sup>	167,289 <sup>A</sup>	177,095 <sup>A</sup>	198,539 <sup>A</sup>	208,748 <sup>A</sup>	216,352 <sup>A</sup>
Total operating expenses	116,102 <sup>A</sup>	122,728 <sup>A</sup>	129,339 <sup>A</sup>	130,414 <sup>A</sup>	135,405 <sup>A</sup>	143,550 <sup>A</sup>	153,106 <sup>A</sup>	171,871 <sup>A</sup>	183,156 <sup>A</sup>	188,540 <sup>A</sup>
<b>Net operating income</b>	<b>19,975</b>	<b>18,332</b>	<b>23,626</b>	<b>24,464</b>	<b>23,612</b>	<b>23,738</b>	<b>23,989</b>	<b>26,668</b>	<b>25,592</b>	<b>27,812</b>
Net program payments	5,828 <sup>A</sup>	1,719 <sup>A</sup>	1,535 <sup>A</sup>	2,833 <sup>A</sup>	3,343 <sup>A</sup>	2,748 <sup>A</sup>	4,633 <sup>A</sup>	6,547 <sup>A</sup>	11,892 <sup>A</sup>	10,562 <sup>A</sup>
Net market income	14,146	16,613	22,091	21,631	20,269	20,991	19,356	20,122	13,700	17,250
Adjustment for capital cost allowance (CCA)	11,880 <sup>A</sup>	12,099 <sup>A</sup>	12,604 <sup>A</sup>	13,080 <sup>A</sup>	13,648 <sup>A</sup>	14,530 <sup>A</sup>	15,716 <sup>A</sup>	16,796 <sup>A</sup>	17,122 <sup>A</sup>	18,091 <sup>A</sup>
Net market income adjusted for CCA	2,266	4,514	9,487	8,551	6,620	6,461	3,639	3,326	-3,423	-841
<b>Net operating income adjusted for CCA</b>	<b>8,095</b>	<b>6,233</b>	<b>11,023</b>	<b>11,384</b>	<b>9,964</b>	<b>9,208</b>	<b>8,273</b>	<b>9,873</b>	<b>8,469</b>	<b>9,721</b>

Table 1-8

## Selected financial statistics by province — Manitoba

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	23,965 <sup>A</sup>	23,665 <sup>A</sup>	22,715 <sup>A</sup>	22,485 <sup>A</sup>	22,700 <sup>A</sup>	22,110 <sup>A</sup>	21,680 <sup>A</sup>	21,320 <sup>A</sup>	21,140 <sup>A</sup>	20,305 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	113,057 <sup>A</sup>	123,043 <sup>A</sup>	131,620 <sup>A</sup>	140,614 <sup>A</sup>	158,952 <sup>A</sup>	152,531 <sup>A</sup>	157,410 <sup>A</sup>	173,137 <sup>A</sup>	197,469 <sup>A</sup>	212,784 <sup>A</sup>
Total operating expenses	89,541 <sup>A</sup>	101,548 <sup>A</sup>	109,896 <sup>A</sup>	119,718 <sup>A</sup>	130,531 <sup>A</sup>	130,456 <sup>A</sup>	136,143 <sup>A</sup>	149,006 <sup>A</sup>	164,648 <sup>A</sup>	177,113 <sup>A</sup>
<b>Net operating income</b>	<b>23,515</b>	<b>21,495</b>	<b>21,725</b>	<b>20,896</b>	<b>28,421</b>	<b>22,075</b>	<b>21,267</b>	<b>24,131</b>	<b>32,820</b>	<b>35,671</b>
Net program payments	11,650 <sup>A</sup>	8,975 <sup>A</sup>	3,843 <sup>A</sup>	1,685 <sup>A</sup>	4,716 <sup>A</sup>	3,698 <sup>A</sup>	6,004 <sup>A</sup>	7,638 <sup>A</sup>	12,886 <sup>A</sup>	7,588 <sup>A</sup>
Net market income	11,865	12,520	17,881	19,211	23,705	18,377	15,263	16,493	19,934	28,083
Adjustment for capital cost allowance (CCA)	12,840 <sup>A</sup>	13,433 <sup>A</sup>	14,009 <sup>A</sup>	14,784 <sup>A</sup>	16,066 <sup>A</sup>	16,421 <sup>A</sup>	17,324 <sup>A</sup>	18,265 <sup>A</sup>	19,121 <sup>A</sup>	21,054 <sup>A</sup>
Net market income adjusted for CCA	-976	-913	3,873	4,426	7,639	1,955	-2,061	-1,772	813	7,029
<b>Net operating income adjusted for CCA</b>	<b>10,675</b>	<b>8,061</b>	<b>7,716</b>	<b>6,112</b>	<b>12,355</b>	<b>5,654</b>	<b>3,943</b>	<b>5,866</b>	<b>13,699</b>	<b>14,617</b>

Table 1-9

## Selected financial statistics by province — Saskatchewan

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	61,195 <sup>A</sup>	62,550 <sup>A</sup>	61,885 <sup>A</sup>	61,880 <sup>A</sup>	60,735 <sup>A</sup>	59,185 <sup>A</sup>	56,970 <sup>A</sup>	57,215 <sup>A</sup>	57,205 <sup>A</sup>	53,940 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	82,976 <sup>A</sup>	87,565 <sup>A</sup>	95,658 <sup>A</sup>	105,097 <sup>A</sup>	106,343 <sup>A</sup>	104,762 <sup>A</sup>	103,508 <sup>A</sup>	113,530 <sup>A</sup>	123,249 <sup>A</sup>	127,625 <sup>A</sup>
Total operating expenses	64,147 <sup>A</sup>	67,150 <sup>A</sup>	71,893 <sup>A</sup>	81,613 <sup>A</sup>	81,690 <sup>A</sup>	82,794 <sup>A</sup>	86,287 <sup>A</sup>	93,768 <sup>A</sup>	96,881 <sup>A</sup>	101,025 <sup>A</sup>
<b>Net operating income</b>	<b>18,829</b>	<b>20,414</b>	<b>23,765</b>	<b>23,484</b>	<b>24,653</b>	<b>21,968</b>	<b>17,222</b>	<b>19,761</b>	<b>26,368</b>	<b>26,600</b>
Net program payments	10,762 <sup>A</sup>	3,689 <sup>A</sup>	3,542 <sup>A</sup>	4,801 <sup>A</sup>	3,348 <sup>A</sup>	3,134 <sup>A</sup>	3,863 <sup>A</sup>	6,736 <sup>A</sup>	11,632 <sup>A</sup>	12,470 <sup>A</sup>
Net market income	8,067	16,725	20,223	18,683	21,305	18,834	13,359	13,025	14,736	14,130
Adjustment for capital cost allowance (CCA)	10,316 <sup>A</sup>	10,450 <sup>A</sup>	11,315 <sup>A</sup>	12,500 <sup>A</sup>	13,476 <sup>A</sup>	13,858 <sup>A</sup>	13,759 <sup>A</sup>	13,704 <sup>A</sup>	13,885 <sup>A</sup>	14,821 <sup>A</sup>
Net market income adjusted for CCA	-2,249	6,275	8,909	6,183	7,829	4,976	-400	-678	851	-691
<b>Net operating income adjusted for CCA</b>	<b>8,513</b>	<b>9,964</b>	<b>12,450</b>	<b>10,984</b>	<b>11,177</b>	<b>8,110</b>	<b>3,463</b>	<b>6,058</b>	<b>12,483</b>	<b>11,779</b>

Table 1-10

## Selected financial statistics by province — Alberta

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	54,630 <sup>A</sup>	56,225 <sup>A</sup>	55,235 <sup>A</sup>	55,425 <sup>A</sup>	55,570 <sup>A</sup>	54,440 <sup>A</sup>	54,340 <sup>A</sup>	54,360 <sup>A</sup>	54,505 <sup>A</sup>	53,235 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	127,885 <sup>A</sup>	141,029 <sup>A</sup>	151,134 <sup>A</sup>	151,563 <sup>A</sup>	161,511 <sup>A</sup>	165,637 <sup>A</sup>	176,090 <sup>A</sup>	204,663 <sup>A</sup>	213,774 <sup>A</sup>	224,003 <sup>A</sup>
Total operating expenses	109,460 <sup>A</sup>	121,720 <sup>A</sup>	129,623 <sup>A</sup>	126,846 <sup>A</sup>	139,843 <sup>A</sup>	143,796 <sup>A</sup>	155,689 <sup>A</sup>	179,608 <sup>A</sup>	184,916 <sup>A</sup>	192,736 <sup>A</sup>
<b>Net operating income</b>	<b>18,426</b>	<b>19,310</b>	<b>21,511</b>	<b>24,717</b>	<b>21,667</b>	<b>21,841</b>	<b>20,401</b>	<b>25,055</b>	<b>28,858</b>	<b>31,267</b>
Net program payments	8,770 <sup>A</sup>	4,800 <sup>A</sup>	2,384 <sup>A</sup>	2,290 <sup>A</sup>	3,638 <sup>A</sup>	3,652 <sup>A</sup>	3,014 <sup>A</sup>	8,340 <sup>A</sup>	11,687 <sup>A</sup>	16,283 <sup>A</sup>
Net market income	9,655	14,510	19,127	22,427	18,030	18,188	17,388	16,716	17,171	14,985
Adjustment for capital cost allowance (CCA)	13,613 <sup>A</sup>	14,015 <sup>A</sup>	14,534 <sup>A</sup>	15,316 <sup>A</sup>	16,848 <sup>A</sup>	17,320 <sup>A</sup>	18,079 <sup>A</sup>	17,973 <sup>A</sup>	18,160 <sup>A</sup>	19,168 <sup>A</sup>
Net market income adjusted for CCA	-3,958	495	4,593	7,111	1,181	868	-691	-1,258	-989	-4,183
<b>Net operating income adjusted for CCA</b>	<b>4,812</b>	<b>5,295</b>	<b>6,977</b>	<b>9,401</b>	<b>4,819</b>	<b>4,520</b>	<b>2,323</b>	<b>7,082</b>	<b>10,697</b>	<b>12,099</b>

Table 1-11

## Selected financial statistics by province — British Columbia

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	9,930 <sup>A</sup>	10,195 <sup>A</sup>	10,725 <sup>A</sup>	10,445 <sup>A</sup>	11,035 <sup>A</sup>	10,560 <sup>A</sup>	10,775 <sup>A</sup>	10,425 <sup>A</sup>	10,505 <sup>A</sup>	10,430 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	153,036 <sup>A</sup>	164,872 <sup>A</sup>	174,873 <sup>A</sup>	174,450 <sup>A</sup>	176,578 <sup>A</sup>	201,765 <sup>A</sup>	203,877 <sup>A</sup>	230,081 <sup>A</sup>	224,703 <sup>A</sup>	240,747 <sup>A</sup>
Total operating expenses	133,149 <sup>A</sup>	145,870 <sup>A</sup>	153,761 <sup>A</sup>	156,687 <sup>A</sup>	160,527 <sup>A</sup>	183,153 <sup>A</sup>	182,964 <sup>A</sup>	202,504 <sup>A</sup>	203,893 <sup>A</sup>	215,771 <sup>A</sup>
<b>Net operating income</b>	<b>19,887</b>	<b>19,002</b>	<b>21,113</b>	<b>17,763</b>	<b>16,051</b>	<b>18,612</b>	<b>20,912</b>	<b>27,577</b>	<b>20,810</b>	<b>24,977</b>
Net program payments	2,745 <sup>A</sup>	2,267 <sup>A</sup>	1,770 <sup>A</sup>	1,680 <sup>A</sup>	3,157 <sup>A</sup>	3,143 <sup>B</sup>	3,257 <sup>A</sup>	3,541 <sup>A</sup>	3,839 <sup>A</sup>	3,759 <sup>A</sup>
Net market income	17,142	16,736	19,342	16,083	12,893	15,469	17,656	24,036	16,971	21,218
Adjustment for capital cost allowance (CCA)	12,864 <sup>A</sup>	13,384 <sup>A</sup>	13,674 <sup>A</sup>	14,463 <sup>A</sup>	15,623 <sup>A</sup>	16,655 <sup>A</sup>	17,291 <sup>A</sup>	19,437 <sup>A</sup>	18,700 <sup>A</sup>	18,762 <sup>A</sup>
Net market income adjusted for CCA	4,277	3,352	5,669	1,620	-2,730	-1,186	365	4,599	-1,730	2,456
<b>Net operating income adjusted for CCA</b>	<b>7,023</b>	<b>5,618</b>	<b>7,439</b>	<b>3,300</b>	<b>427</b>	<b>1,957</b>	<b>3,622</b>	<b>8,140</b>	<b>2,109</b>	<b>6,215</b>

Table 2-1

## Selected financial statistics by farm type, Canada — Crop production

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	114,645 <sup>A</sup>	121,260 <sup>A</sup>	126,665 <sup>A</sup>	131,220 <sup>A</sup>	125,990 <sup>A</sup>	123,445 <sup>A</sup>	115,310 <sup>A</sup>	111,895 <sup>A</sup>	113,160 <sup>A</sup>	110,315 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	95,285 <sup>A</sup>	102,302 <sup>A</sup>	111,734 <sup>A</sup>	120,380 <sup>A</sup>	122,976 <sup>A</sup>	125,882 <sup>A</sup>	129,915 <sup>A</sup>	142,116 <sup>A</sup>	146,375 <sup>A</sup>	156,738 <sup>A</sup>
Total operating expenses	75,448 <sup>A</sup>	80,485 <sup>A</sup>	86,646 <sup>A</sup>	94,553 <sup>A</sup>	97,009 <sup>A</sup>	100,497 <sup>A</sup>	106,855 <sup>A</sup>	117,441 <sup>A</sup>	118,814 <sup>A</sup>	124,875 <sup>A</sup>
<b>Net operating income</b>	<b>19,836</b>	<b>21,817</b>	<b>25,088</b>	<b>25,827</b>	<b>25,967</b>	<b>25,385</b>	<b>23,061</b>	<b>24,675</b>	<b>27,561</b>	<b>31,863</b>
Net program payments	11,892 <sup>A</sup>	5,558 <sup>A</sup>	3,522 <sup>A</sup>	3,746 <sup>A</sup>	4,303 <sup>A</sup>	4,184 <sup>A</sup>	5,199 <sup>A</sup>	9,432 <sup>A</sup>	14,929 <sup>A</sup>	14,312 <sup>A</sup>
Net market income	7,945	16,259	21,566	22,081	21,664	21,201	17,861	15,243	12,632	17,550
Adjustment for capital cost allowance (CCA)	11,766 <sup>A</sup>	12,259 <sup>A</sup>	13,020 <sup>A</sup>	13,976 <sup>A</sup>	15,184 <sup>A</sup>	15,739 <sup>A</sup>	16,482 <sup>A</sup>	16,789 <sup>A</sup>	16,523 <sup>A</sup>	17,868 <sup>A</sup>
Net market income adjusted for CCA	-3,821	4,000	8,547	8,105	6,479	5,462	1,379	-1,546	-3,891	-317
<b>Net operating income adjusted for CCA</b>	<b>8,070</b>	<b>9,558</b>	<b>12,068</b>	<b>11,851</b>	<b>10,782</b>	<b>9,646</b>	<b>6,578</b>	<b>7,886</b>	<b>11,038</b>	<b>13,995</b>



Table 2-2

## Selected financial statistics by farm type, Canada — Oilseed and grain farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	93,060 <sup>A</sup>	99,310 <sup>A</sup>	101,865 <sup>A</sup>	106,225 <sup>A</sup>	98,720 <sup>A</sup>	96,015 <sup>A</sup>	88,900 <sup>A</sup>	85,265 <sup>A</sup>	84,595 <sup>A</sup>	80,390 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	82,139 <sup>A</sup>	89,058 <sup>A</sup>	98,448 <sup>A</sup>	109,634 <sup>A</sup>	111,829 <sup>A</sup>	109,444 <sup>A</sup>	108,590 <sup>A</sup>	115,557 <sup>A</sup>	123,614 <sup>A</sup>	131,891 <sup>A</sup>
Total operating expenses	62,556 <sup>A</sup>	67,411 <sup>A</sup>	73,648 <sup>A</sup>	83,447 <sup>A</sup>	84,918 <sup>A</sup>	84,862 <sup>A</sup>	87,647 <sup>A</sup>	93,024 <sup>A</sup>	95,375 <sup>A</sup>	100,338 <sup>A</sup>
<b>Net operating income</b>	<b>19,583</b>	<b>21,647</b>	<b>24,801</b>	<b>26,187</b>	<b>26,911</b>	<b>24,583</b>	<b>20,943</b>	<b>22,533</b>	<b>28,239</b>	<b>31,553</b>
Net program payments	13,197 <sup>A</sup>	5,868 <sup>A</sup>	3,475 <sup>A</sup>	3,837 <sup>A</sup>	4,296 <sup>A</sup>	4,135 <sup>A</sup>	5,256 <sup>A</sup>	10,196 <sup>A</sup>	16,491 <sup>A</sup>	15,828 <sup>A</sup>
Net market income	6,386	15,778	21,326	22,350	22,616	20,447	15,688	12,337	11,748	15,726
Adjustment for capital cost allowance (CCA)	11,419 <sup>A</sup>	11,991 <sup>A</sup>	12,901 <sup>A</sup>	13,970 <sup>A</sup>	15,350 <sup>A</sup>	15,680 <sup>A</sup>	16,107 <sup>A</sup>	15,953 <sup>A</sup>	15,845 <sup>A</sup>	17,208 <sup>A</sup>
Net market income adjusted for CCA	-5,033	3,788	8,425	8,380	7,266	4,768	-420	-3,616	-4,097	-1,483
<b>Net operating income adjusted for CCA</b>	<b>8,164</b>	<b>9,656</b>	<b>11,900</b>	<b>12,217</b>	<b>11,562</b>	<b>8,903</b>	<b>4,836</b>	<b>6,580</b>	<b>12,394</b>	<b>14,345</b>

Table 2-3

## Selected financial statistics by farm type, Canada — Potato farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	1,515 <sup>A</sup>	1,635 <sup>A</sup>	1,605 <sup>A</sup>	1,455 <sup>A</sup>	1,565 <sup>A</sup>	1,540 <sup>A</sup>	1,490 <sup>A</sup>	1,520 <sup>B</sup>	1,475 <sup>B</sup>	1,525 <sup>B</sup>
	Average per farm (\$)									
Total operating revenues	272,755 <sup>A</sup>	320,618 <sup>A</sup>	352,205 <sup>A</sup>	390,741 <sup>A</sup>	381,947 <sup>A</sup>	449,411 <sup>A</sup>	490,195 <sup>A</sup>	542,328 <sup>B</sup>	542,408 <sup>B</sup>	620,995 <sup>A</sup>
Total operating expenses	232,474 <sup>A</sup>	261,024 <sup>A</sup>	293,771 <sup>A</sup>	332,206 <sup>A</sup>	331,937 <sup>A</sup>	379,558 <sup>A</sup>	410,473 <sup>A</sup>	457,197 <sup>B</sup>	453,513 <sup>B</sup>	501,150 <sup>A</sup>
<b>Net operating income</b>	<b>40,282</b>	<b>59,594</b>	<b>58,433</b>	<b>58,535</b>	<b>50,010</b>	<b>69,853</b>	<b>79,722</b>	<b>85,131</b>	<b>88,895</b>	<b>119,845</b>
Net program payments	21,067 <sup>B</sup>	11,476 <sup>B</sup>	13,310 <sup>A</sup>	10,578 <sup>A</sup>	14,288 <sup>B</sup>	10,659 <sup>B</sup>	13,474 <sup>B</sup>	21,092 <sup>B</sup>	29,307 <sup>B</sup>	26,307 <sup>B</sup>
Net market income	19,215	48,118	45,123	47,957	35,721	59,195	66,248	64,039	59,588	93,538
Adjustment for capital cost allowance (CCA)	29,033 <sup>A</sup>	32,344 <sup>A</sup>	34,772 <sup>A</sup>	38,692 <sup>A</sup>	40,709 <sup>A</sup>	44,588 <sup>A</sup>	49,204 <sup>A</sup>	54,384 <sup>B</sup>	55,690 <sup>B</sup>	61,675 <sup>A</sup>
Net market income adjusted for CCA	-9,818	15,774	10,351	9,265	-4,988	14,607	17,044	9,655	3,898	31,863
<b>Net operating income adjusted for CCA</b>	<b>11,249</b>	<b>27,251</b>	<b>23,661</b>	<b>19,843</b>	<b>9,300</b>	<b>25,266</b>	<b>30,518</b>	<b>30,747</b>	<b>33,205</b>	<b>58,170</b>

Table 2-4

## Selected financial statistics by farm type, Canada — Other vegetable (except potato) and melon farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	2,805 <sup>B</sup>	3,175 <sup>B</sup>	2,780 <sup>A</sup>	2,780 <sup>B</sup>	3,345 <sup>B</sup>	3,060 <sup>B</sup>	2,625 <sup>B</sup>	2,715 <sup>B</sup>	2,705 <sup>A</sup>	2,595 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	170,633 <sup>A</sup>	170,186 <sup>A</sup>	200,786 <sup>A</sup>	192,728 <sup>A</sup>	180,020 <sup>B</sup>	209,360 <sup>B</sup>	237,857 <sup>B</sup>	258,435 <sup>A</sup>	263,605 <sup>A</sup>	292,599 <sup>A</sup>
Total operating expenses	141,953 <sup>A</sup>	141,653 <sup>A</sup>	169,456 <sup>A</sup>	164,404 <sup>A</sup>	155,488 <sup>B</sup>	173,271 <sup>B</sup>	199,698 <sup>B</sup>	221,064 <sup>A</sup>	223,918 <sup>A</sup>	248,236 <sup>A</sup>
<b>Net operating income</b>	<b>28,680</b>	<b>28,534</b>	<b>31,330</b>	<b>28,325</b>	<b>24,532</b>	<b>36,089</b>	<b>38,159</b>	<b>37,370</b>	<b>39,687</b>	<b>44,363</b>
Net program payments	6,248 <sup>B</sup>	3,405 <sup>C</sup>	3,778 <sup>B</sup>	4,364 <sup>B</sup>	4,734 <sup>B</sup>	4,831 <sup>B</sup>	9,240 <sup>B</sup>	9,719 <sup>B</sup>	13,726 <sup>B</sup>	16,368 <sup>B</sup>
Net market income	22,432	25,129	27,552	23,960	19,799	31,258	28,919	27,652	25,961	27,995
Adjustment for capital cost allowance (CCA)	14,282 <sup>B</sup>	13,403 <sup>A</sup>	15,740 <sup>A</sup>	15,070 <sup>B</sup>	14,958 <sup>B</sup>	16,232 <sup>B</sup>	18,607 <sup>B</sup>	20,103 <sup>B</sup>	19,371 <sup>A</sup>	21,971 <sup>A</sup>
Net market income adjusted for CCA	8,150	11,725	11,812	8,891	4,841	15,026	10,312	7,549	6,590	6,024
<b>Net operating income adjusted for CCA</b>	<b>14,398</b>	<b>15,130</b>	<b>15,589</b>	<b>13,255</b>	<b>9,574</b>	<b>19,857</b>	<b>19,552</b>	<b>17,268</b>	<b>20,316</b>	<b>22,392</b>

Table 2-5

## Selected financial statistics by farm type, Canada — Fruit and tree nut farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	4,800 <sup>A</sup>	4,535 <sup>A</sup>	4,855 <sup>A</sup>	4,815 <sup>A</sup>	5,235 <sup>A</sup>	4,870 <sup>A</sup>	4,615 <sup>A</sup>	4,920 <sup>A</sup>	4,685 <sup>A</sup>	4,690 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	89,764 <sup>A</sup>	96,322 <sup>A</sup>	109,092 <sup>A</sup>	111,243 <sup>A</sup>	111,291 <sup>A</sup>	118,885 <sup>A</sup>	132,723 <sup>A</sup>	129,472 <sup>A</sup>	135,017 <sup>A</sup>	142,574 <sup>A</sup>
Total operating expenses	81,622 <sup>A</sup>	87,037 <sup>A</sup>	93,231 <sup>A</sup>	96,101 <sup>A</sup>	96,695 <sup>A</sup>	105,355 <sup>A</sup>	113,358 <sup>A</sup>	115,656 <sup>A</sup>	120,499 <sup>A</sup>	124,016 <sup>A</sup>
<b>Net operating income</b>	<b>8,142</b>	<b>9,285</b>	<b>15,861</b>	<b>15,142</b>	<b>14,596</b>	<b>13,530</b>	<b>19,365</b>	<b>13,816</b>	<b>14,518</b>	<b>18,558</b>
Net program payments	6,080 <sup>B</sup>	5,403 <sup>B</sup>	4,221 <sup>B</sup>	2,946 <sup>B</sup>	4,511 <sup>B</sup>	5,337 <sup>B</sup>	6,153 <sup>B</sup>	5,933 <sup>B</sup>	8,618 <sup>B</sup>	8,897 <sup>B</sup>
Net market income	2,062	3,882	11,640	12,196	10,085	8,193	13,212	7,883	5,900	9,661
Adjustment for capital cost allowance (CCA)	6,836 <sup>A</sup>	7,002 <sup>A</sup>	7,422 <sup>A</sup>	7,781 <sup>A</sup>	8,558 <sup>A</sup>	8,184 <sup>A</sup>	9,750 <sup>A</sup>	9,739 <sup>A</sup>	10,013 <sup>A</sup>	10,577 <sup>A</sup>
Net market income adjusted for CCA	-4,774	-3,121	4,219	4,415	1,527	8	3,462	-1,857	-4,114	-916
<b>Net operating income adjusted for CCA</b>	<b>1,306</b>	<b>2,283</b>	<b>8,440</b>	<b>7,361</b>	<b>6,039</b>	<b>5,345</b>	<b>9,615</b>	<b>4,077</b>	<b>4,505</b>	<b>7,981</b>

Table 2-6

## Selected financial statistics by farm type, Canada — Greenhouse, nursery and floriculture production

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	3,080 <sup>A</sup>	3,210 <sup>A</sup>	3,140 <sup>A</sup>	3,630 <sup>A</sup>	3,765 <sup>B</sup>	4,210 <sup>A</sup>	4,080 <sup>A</sup>	3,685 <sup>A</sup>	3,895 <sup>A</sup>	3,815 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	365,807 <sup>A</sup>	375,158 <sup>A</sup>	433,409 <sup>A</sup>	383,317 <sup>A</sup>	401,962 <sup>A</sup>	429,802 <sup>A</sup>	515,768 <sup>A</sup>	673,436 <sup>A</sup>	632,348 <sup>A</sup>	683,518 <sup>A</sup>
Total operating expenses	334,411 <sup>A</sup>	339,261 <sup>A</sup>	387,047 <sup>A</sup>	343,881 <sup>A</sup>	362,031 <sup>A</sup>	376,787 <sup>A</sup>	451,658 <sup>A</sup>	594,025 <sup>A</sup>	589,607 <sup>A</sup>	615,728 <sup>A</sup>
<b>Net operating income</b>	<b>31,396</b>	<b>35,897</b>	<b>46,362</b>	<b>39,436</b>	<b>39,931</b>	<b>53,015</b>	<b>64,110</b>	<b>79,411</b>	<b>42,740</b>	<b>67,791</b>
Net program payments	2,865 <sup>B</sup>	1,608 <sup>B</sup>	2,104 <sup>B</sup>	3,994 <sup>C</sup>	4,023 <sup>B</sup>	3,769 <sup>B</sup>	4,240 <sup>B</sup>	8,087 <sup>B</sup>	10,524 <sup>B</sup>	10,092 <sup>A</sup>
Net market income	28,531	34,290	44,258	35,442	35,908	49,246	59,870	71,324	32,216	57,698
Adjustment for capital cost allowance (CCA)	23,710 <sup>A</sup>	23,114 <sup>A</sup>	25,602 <sup>A</sup>	24,397 <sup>A</sup>	26,644 <sup>A</sup>	27,784 <sup>A</sup>	34,297 <sup>A</sup>	43,628 <sup>A</sup>	39,355 <sup>A</sup>	41,364 <sup>A</sup>
Net market income adjusted for CCA	4,821	11,176	18,655	11,045	9,263	21,461	25,572	27,696	-7,139	16,334
<b>Net operating income adjusted for CCA</b>	<b>7,686</b>	<b>12,783</b>	<b>20,760</b>	<b>15,039</b>	<b>13,287</b>	<b>25,230</b>	<b>29,813</b>	<b>35,784</b>	<b>3,385</b>	<b>26,427</b>

Table 2-7

## Selected financial statistics by farm type, Canada — Other crop farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	9,380 <sup>A</sup>	9,395 <sup>A</sup>	12,420 <sup>A</sup>	12,305 <sup>A</sup>	13,350 <sup>A</sup>	13,750 <sup>A</sup>	13,600 <sup>A</sup>	13,790 <sup>A</sup>	15,780 <sup>A</sup>	17,310 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	88,479 <sup>A</sup>	91,158 <sup>A</sup>	89,487 <sup>A</sup>	90,777 <sup>A</sup>	86,557 <sup>A</sup>	95,202 <sup>A</sup>	92,474 <sup>A</sup>	101,914 <sup>A</sup>	94,405 <sup>A</sup>	98,543 <sup>A</sup>
Total operating expenses	69,890 <sup>A</sup>	75,135 <sup>A</sup>	69,508 <sup>A</sup>	72,333 <sup>A</sup>	69,522 <sup>A</sup>	75,850 <sup>A</sup>	75,734 <sup>A</sup>	83,900 <sup>A</sup>	78,184 <sup>A</sup>	79,197 <sup>A</sup>
<b>Net operating income</b>	<b>18,588</b>	<b>16,023</b>	<b>19,979</b>	<b>18,444</b>	<b>17,036</b>	<b>19,353</b>	<b>16,740</b>	<b>18,014</b>	<b>16,221</b>	<b>19,346</b>
Net program payments	5,086 <sup>A</sup>	3,396 <sup>B</sup>	2,670 <sup>B</sup>	2,252 <sup>B</sup>	3,075 <sup>B</sup>	3,373 <sup>B</sup>	3,109 <sup>B</sup>	4,976 <sup>A</sup>	8,385 <sup>A</sup>	8,303 <sup>A</sup>
Net market income	13,502	12,627	17,309	16,193	13,961	15,980	13,631	13,038	7,836	11,043
Adjustment for capital cost allowance (CCA)	10,268 <sup>A</sup>	10,042 <sup>A</sup>	9,591 <sup>A</sup>	10,203 <sup>A</sup>	10,385 <sup>A</sup>	11,792 <sup>A</sup>	11,890 <sup>A</sup>	12,514 <sup>A</sup>	12,290 <sup>A</sup>	13,246 <sup>A</sup>
Net market income adjusted for CCA	3,234	2,585	7,718	5,990	3,576	4,188	1,741	524	-4,454	-2,203
<b>Net operating income adjusted for CCA</b>	<b>8,320</b>	<b>5,981</b>	<b>10,388</b>	<b>8,242</b>	<b>6,651</b>	<b>7,561</b>	<b>4,850</b>	<b>5,500</b>	<b>3,931</b>	<b>6,100</b>

Table 2-8

## Selected financial statistics by farm type, Canada — Animal production

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	120,320 <sup>A</sup>	116,720 <sup>A</sup>	109,700 <sup>A</sup>	103,105 <sup>A</sup>	111,170 <sup>A</sup>	106,735 <sup>A</sup>	110,965 <sup>A</sup>	112,730 <sup>A</sup>	111,505 <sup>A</sup>	108,255 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	144,225 <sup>A</sup>	155,111 <sup>A</sup>	170,063 <sup>A</sup>	172,673 <sup>A</sup>	179,665 <sup>A</sup>	186,491 <sup>A</sup>	195,615 <sup>A</sup>	223,080 <sup>A</sup>	240,977 <sup>A</sup>	249,445 <sup>A</sup>
Total operating expenses	123,030 <sup>A</sup>	135,505 <sup>A</sup>	148,251 <sup>A</sup>	151,042 <sup>A</sup>	157,744 <sup>A</sup>	164,991 <sup>A</sup>	173,275 <sup>A</sup>	195,840 <sup>A</sup>	210,520 <sup>A</sup>	220,840 <sup>A</sup>
<b>Net operating income</b>	<b>21,194</b>	<b>19,607</b>	<b>21,812</b>	<b>21,631</b>	<b>21,921</b>	<b>21,500</b>	<b>22,340</b>	<b>27,239</b>	<b>30,457</b>	<b>28,606</b>
Net program payments	5,946 <sup>A</sup>	3,934 <sup>A</sup>	3,951 <sup>A</sup>	4,008 <sup>A</sup>	3,558 <sup>A</sup>	4,509 <sup>A</sup>	5,927 <sup>A</sup>	6,750 <sup>A</sup>	8,782 <sup>A</sup>	9,846 <sup>A</sup>
Net market income	15,249	15,673	17,861	17,623	18,363	16,991	16,413	20,490	21,675	18,760
Adjustment for capital cost allowance (CCA)	12,557 <sup>A</sup>	12,788 <sup>A</sup>	13,304 <sup>A</sup>	13,785 <sup>A</sup>	14,557 <sup>A</sup>	15,351 <sup>A</sup>	16,143 <sup>A</sup>	17,091 <sup>A</sup>	18,034 <sup>A</sup>	18,899 <sup>A</sup>
Net market income adjusted for CCA	2,691	2,885	4,557	3,837	3,806	1,640	270	3,399	3,641	-139
<b>Net operating income adjusted for CCA</b>	<b>8,637</b>	<b>6,819</b>	<b>8,508</b>	<b>7,846</b>	<b>7,364</b>	<b>6,149</b>	<b>6,198</b>	<b>10,148</b>	<b>12,422</b>	<b>9,707</b>

Table 2-9

## Selected financial statistics by farm type, Canada — Beef cattle ranching and farming, including feedlots

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	71,430 <sup>A</sup>	67,840 <sup>A</sup>	61,290 <sup>A</sup>	56,485 <sup>A</sup>	65,880 <sup>A</sup>	64,150 <sup>A</sup>	69,645 <sup>A</sup>	71,050 <sup>A</sup>	70,495 <sup>A</sup>	68,070 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	112,904 <sup>A</sup>	121,974 <sup>A</sup>	129,108 <sup>A</sup>	119,807 <sup>A</sup>	124,189 <sup>A</sup>	134,407 <sup>A</sup>	144,042 <sup>A</sup>	165,843 <sup>A</sup>	173,753 <sup>A</sup>	181,816 <sup>A</sup>
Total operating expenses	101,976 <sup>A</sup>	112,959 <sup>A</sup>	120,264 <sup>A</sup>	111,729 <sup>A</sup>	117,041 <sup>A</sup>	125,460 <sup>A</sup>	134,452 <sup>A</sup>	154,575 <sup>A</sup>	158,825 <sup>A</sup>	166,989 <sup>A</sup>
<b>Net operating income</b>	<b>10,927</b>	<b>9,014</b>	<b>8,845</b>	<b>8,078</b>	<b>7,148</b>	<b>8,947</b>	<b>9,589</b>	<b>11,268</b>	<b>14,928</b>	<b>14,827</b>
Net program payments	5,105 <sup>A</sup>	3,152 <sup>A</sup>	2,572 <sup>A</sup>	3,006 <sup>A</sup>	3,066 <sup>A</sup>	3,048 <sup>A</sup>	3,040 <sup>A</sup>	4,468 <sup>A</sup>	7,052 <sup>A</sup>	8,818 <sup>A</sup>
Net market income	5,822	5,863	6,273	5,072	4,082	5,900	6,549	6,799	7,875	6,008
Adjustment for capital cost allowance (CCA)	8,925 <sup>A</sup>	8,837 <sup>A</sup>	8,554 <sup>A</sup>	8,458 <sup>A</sup>	8,803 <sup>A</sup>	9,592 <sup>A</sup>	10,270 <sup>A</sup>	10,672 <sup>A</sup>	11,233 <sup>A</sup>	11,774 <sup>A</sup>
Net market income adjusted for CCA	-3,102	-2,975	-2,281	-3,385	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765
<b>Net operating income adjusted for CCA</b>	<b>2,003</b>	<b>177</b>	<b>291</b>	<b>-379</b>	<b>-1,655</b>	<b>-645</b>	<b>-681</b>	<b>595</b>	<b>3,694</b>	<b>3,053</b>

Table 2-10

## Selected financial statistics by farm type, Canada — Dairy cattle and milk production

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	25,825 <sup>A</sup>	24,895 <sup>A</sup>	23,805 <sup>A</sup>	22,435 <sup>A</sup>	21,730 <sup>A</sup>	20,275 <sup>A</sup>	18,995 <sup>A</sup>	18,520 <sup>A</sup>	18,040 <sup>A</sup>	17,065 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	166,524 <sup>A</sup>	177,981 <sup>A</sup>	193,754 <sup>A</sup>	200,621 <sup>A</sup>	215,732 <sup>A</sup>	225,277 <sup>A</sup>	246,728 <sup>A</sup>	264,850 <sup>A</sup>	286,049 <sup>A</sup>	299,244 <sup>A</sup>
Total operating expenses	123,466 <sup>A</sup>	133,165 <sup>A</sup>	145,161 <sup>A</sup>	154,521 <sup>A</sup>	166,047 <sup>A</sup>	169,305 <sup>A</sup>	183,394 <sup>A</sup>	197,518 <sup>A</sup>	216,758 <sup>A</sup>	229,245 <sup>A</sup>
<b>Net operating income</b>	<b>43,058</b>	<b>44,816</b>	<b>48,593</b>	<b>46,100</b>	<b>49,685</b>	<b>55,972</b>	<b>63,334</b>	<b>67,332</b>	<b>69,291</b>	<b>69,999</b>
Net program payments	5,671 <sup>A</sup>	4,388 <sup>A</sup>	4,455 <sup>A</sup>	4,128 <sup>A</sup>	4,663 <sup>A</sup>	5,170 <sup>A</sup>	6,969 <sup>A</sup>	8,620 <sup>A</sup>	10,822 <sup>A</sup>	7,769 <sup>A</sup>
Net market income	37,386	40,428	44,138	41,972	45,022	50,802	56,365	58,713	58,469	62,231
Adjustment for capital cost allowance (CCA)	18,988 <sup>A</sup>	19,730 <sup>A</sup>	21,595 <sup>A</sup>	22,037 <sup>A</sup>	24,689 <sup>A</sup>	25,995 <sup>A</sup>	28,354 <sup>A</sup>	30,875 <sup>A</sup>	32,658 <sup>A</sup>	34,569 <sup>A</sup>
Net market income adjusted for CCA	18,398	20,698	22,543	19,935	20,333	24,807	28,011	27,838	25,811	27,662
<b>Net operating income adjusted for CCA</b>	<b>24,070</b>	<b>25,086</b>	<b>26,998</b>	<b>24,063</b>	<b>24,996</b>	<b>29,977</b>	<b>34,980</b>	<b>36,457</b>	<b>36,633</b>	<b>35,431</b>

Table 2-11

## Selected financial statistics by farm type, Canada — Hog and pig farming

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	10,360 <sup>A</sup>	10,120 <sup>A</sup>	9,670 <sup>A</sup>	8,820 <sup>A</sup>	8,005 <sup>A</sup>	7,235 <sup>A</sup>	6,625 <sup>A</sup>	6,740 <sup>A</sup>	6,655 <sup>A</sup>	6,165 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	231,259 <sup>A</sup>	246,804 <sup>A</sup>	291,961 <sup>A</sup>	364,197 <sup>A</sup>	423,415 <sup>A</sup>	409,120 <sup>A</sup>	451,837 <sup>A</sup>	628,590 <sup>A</sup>	718,761 <sup>A</sup>	720,330 <sup>A</sup>
Total operating expenses	201,846 <sup>A</sup>	221,676 <sup>A</sup>	263,953 <sup>A</sup>	323,248 <sup>A</sup>	369,945 <sup>A</sup>	390,354 <sup>A</sup>	426,141 <sup>A</sup>	552,150 <sup>A</sup>	622,608 <sup>A</sup>	666,444 <sup>A</sup>
<b>Net operating income</b>	<b>29,413</b>	<b>25,128</b>	<b>28,008</b>	<b>40,949</b>	<b>53,469</b>	<b>18,766</b>	<b>25,696</b>	<b>76,441</b>	<b>96,153</b>	<b>53,886</b>
Net program payments	14,106 <sup>A</sup>	9,815 <sup>A</sup>	13,833 <sup>A</sup>	12,270 <sup>A</sup>	5,510 <sup>B</sup>	18,634 <sup>A</sup>	37,608 <sup>A</sup>	27,533 <sup>A</sup>	24,628 <sup>A</sup>	29,257 <sup>A</sup>
Net market income	15,307	15,313	14,175	28,679	47,959	132	-11,912	48,907	71,525	24,629
Adjustment for capital cost allowance (CCA)	17,117 <sup>A</sup>	17,446 <sup>A</sup>	19,130 <sup>A</sup>	23,734 <sup>A</sup>	27,832 <sup>A</sup>	28,919 <sup>A</sup>	33,522 <sup>A</sup>	40,461 <sup>A</sup>	46,173 <sup>A</sup>	48,080 <sup>A</sup>
Net market income adjusted for CCA	-1,810	-2,133	-4,955	4,945	20,128	-28,787	-45,434	8,446	25,352	-23,451
<b>Net operating income adjusted for CCA</b>	<b>12,295</b>	<b>7,682</b>	<b>8,878</b>	<b>17,215</b>	<b>25,638</b>	<b>-10,153</b>	<b>-7,826</b>	<b>35,979</b>	<b>49,980</b>	<b>5,806</b>

Table 2-12

**Selected financial statistics by farm type, Canada — Poultry and egg production**

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	4,055 <sup>A</sup>	4,225 <sup>A</sup>	4,570 <sup>A</sup>	4,485 <sup>A</sup>	4,420 <sup>A</sup>	4,215 <sup>A</sup>	4,110 <sup>A</sup>	4,275 <sup>A</sup>	4,205 <sup>A</sup>	4,465 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	377,876 <sup>A</sup>	414,439 <sup>A</sup>	452,161 <sup>A</sup>	444,880 <sup>A</sup>	503,103 <sup>A</sup>	540,457 <sup>A</sup>	577,010 <sup>A</sup>	610,370 <sup>A</sup>	733,133 <sup>A</sup>	722,630 <sup>A</sup>
Total operating expenses	329,076 <sup>A</sup>	369,003 <sup>A</sup>	401,609 <sup>A</sup>	399,508 <sup>A</sup>	445,970 <sup>A</sup>	471,494 <sup>A</sup>	503,912 <sup>A</sup>	535,723 <sup>A</sup>	652,817 <sup>A</sup>	641,468 <sup>A</sup>
<b>Net operating income</b>	<b>48,800</b>	<b>45,436</b>	<b>50,552</b>	<b>45,372</b>	<b>57,133</b>	<b>68,964</b>	<b>73,098</b>	<b>74,647</b>	<b>80,316</b>	<b>81,163</b>
Net program payments	3,879 <sup>B</sup>	2,774 <sup>B</sup>	1,808 <sup>B</sup>	3,447 <sup>C</sup>	3,673 <sup>B</sup>	3,598 <sup>C</sup>	4,326 <sup>A</sup>	5,449 <sup>B</sup>	7,527 <sup>A</sup>	6,275 <sup>A</sup>
Net market income	44,920	42,662	48,744	41,925	53,460	65,366	68,771	69,198	72,789	74,887
Adjustment for capital cost allowance (CCA)	22,253 <sup>A</sup>	23,824 <sup>A</sup>	24,579 <sup>A</sup>	24,222 <sup>A</sup>	27,517 <sup>A</sup>	30,452 <sup>A</sup>	32,459 <sup>A</sup>	35,758 <sup>A</sup>	39,791 <sup>A</sup>	38,693 <sup>A</sup>
Net market income adjusted for CCA	22,667	18,838	24,165	17,703	25,943	34,914	36,312	33,440	32,998	36,194
<b>Net operating income adjusted for CCA</b>	<b>26,546</b>	<b>21,612</b>	<b>25,972</b>	<b>21,150</b>	<b>29,616</b>	<b>38,512</b>	<b>40,639</b>	<b>38,889</b>	<b>40,525</b>	<b>42,469</b>

Table 2-13

**Selected financial statistics by farm type, Canada — Other animal production**

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	8,650 <sup>A</sup>	9,640 <sup>A</sup>	10,380 <sup>A</sup>	10,880 <sup>A</sup>	11,135 <sup>A</sup>	10,860 <sup>A</sup>	11,590 <sup>A</sup>	12,145 <sup>A</sup>	12,120 <sup>A</sup>	12,485 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	122,467 <sup>A</sup>	119,247 <sup>A</sup>	119,929 <sup>A</sup>	122,042 <sup>A</sup>	133,805 <sup>A</sup>	135,838 <sup>A</sup>	139,850 <sup>A</sup>	133,023 <sup>A</sup>	131,673 <sup>A</sup>	148,217 <sup>A</sup>
Total operating expenses	104,559 <sup>A</sup>	107,333 <sup>A</sup>	101,395 <sup>A</sup>	105,963 <sup>A</sup>	115,337 <sup>A</sup>	121,174 <sup>A</sup>	127,998 <sup>A</sup>	117,452 <sup>A</sup>	122,067 <sup>A</sup>	132,354 <sup>A</sup>
<b>Net operating income</b>	<b>17,907</b>	<b>11,914</b>	<b>18,533</b>	<b>16,079</b>	<b>18,468</b>	<b>14,664</b>	<b>11,853</b>	<b>15,571</b>	<b>9,605</b>	<b>15,863</b>
Net program payments	4,906 <sup>A</sup>	2,601 <sup>B</sup>	2,682 <sup>B</sup>	2,504 <sup>B</sup>	2,859 <sup>B</sup>	2,848 <sup>B</sup>	4,016 <sup>B</sup>	6,178 <sup>A</sup>	7,539 <sup>A</sup>	9,978 <sup>A</sup>
Net market income	13,002	9,312	15,851	13,576	15,609	11,815	7,837	9,393	2,066	5,885
Adjustment for capital cost allowance (CCA)	13,342 <sup>A</sup>	12,933 <sup>A</sup>	11,943 <sup>A</sup>	12,061 <sup>A</sup>	14,134 <sup>A</sup>	14,588 <sup>A</sup>	15,688 <sup>A</sup>	14,093 <sup>A</sup>	12,826 <sup>A</sup>	14,834 <sup>A</sup>
Net market income adjusted for CCA	-340	-3,620	3,908	1,515	1,475	-2,772	-7,851	-4,700	-10,760	-8,949
<b>Net operating income adjusted for CCA</b>	<b>4,566</b>	<b>-1,019</b>	<b>6,590</b>	<b>4,019</b>	<b>4,334</b>	<b>76</b>	<b>-3,835</b>	<b>1,478</b>	<b>-3,221</b>	<b>1,029</b>

Table 3-1

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	106,910 <sup>A</sup>	108,090 <sup>A</sup>	105,620 <sup>A</sup>	103,450 <sup>A</sup>	105,295 <sup>A</sup>	101,475 <sup>A</sup>	101,050 <sup>A</sup>	98,290 <sup>A</sup>	97,220 <sup>A</sup>	93,775 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	25,254 <sup>A</sup>	25,301 <sup>A</sup>	25,485 <sup>A</sup>	25,033 <sup>A</sup>	25,112 <sup>A</sup>	25,142 <sup>A</sup>	25,191 <sup>A</sup>	25,271 <sup>A</sup>	25,322 <sup>A</sup>	25,091 <sup>A</sup>
Total operating expenses	22,380 <sup>A</sup>	22,967 <sup>A</sup>	23,059 <sup>A</sup>	23,493 <sup>A</sup>	23,366 <sup>A</sup>	23,411 <sup>A</sup>	23,639 <sup>A</sup>	23,624 <sup>A</sup>	23,025 <sup>A</sup>	23,667 <sup>A</sup>
<b>Net operating income</b>	<b>2,874</b>	<b>2,333</b>	<b>2,426</b>	<b>1,541</b>	<b>1,746</b>	<b>1,731</b>	<b>1,552</b>	<b>1,646</b>	<b>2,297</b>	<b>1,424</b>
Net program payments	2,240 <sup>A</sup>	1,171 <sup>A</sup>	1,074 <sup>A</sup>	1,268 <sup>A</sup>	1,386 <sup>A</sup>	1,208 <sup>A</sup>	1,158 <sup>A</sup>	1,704 <sup>A</sup>	2,441 <sup>A</sup>	2,096 <sup>A</sup>
Net market income	635	1,162	1,352	273	360	522	394	-58	-145	-672
Adjustment for capital cost allowance (CCA)	3,811 <sup>A</sup>	3,684 <sup>A</sup>	3,659 <sup>A</sup>	3,484 <sup>A</sup>	3,462 <sup>A</sup>	3,742 <sup>A</sup>	3,801 <sup>A</sup>	3,685 <sup>A</sup>	3,734 <sup>A</sup>	3,890 <sup>A</sup>
Net market income adjusted for CCA	-3,176	-2,522	-2,307	-3,212	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562
<b>Net operating income adjusted for CCA</b>	<b>-936</b>	<b>-1,351</b>	<b>-1,232</b>	<b>-1,944</b>	<b>-1,716</b>	<b>-2,011</b>	<b>-2,249</b>	<b>-2,039</b>	<b>-1,438</b>	<b>-2,466</b>

Table 3-2

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	51,725 <sup>A</sup>	49,270 <sup>A</sup>	47,045 <sup>A</sup>	45,770 <sup>A</sup>	45,505 <sup>A</sup>	45,140 <sup>A</sup>	43,995 <sup>A</sup>	41,760 <sup>A</sup>	40,010 <sup>A</sup>	39,035 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	72,360 <sup>A</sup>	72,050 <sup>A</sup>	72,268 <sup>A</sup>	72,330 <sup>A</sup>	72,232 <sup>A</sup>	71,982 <sup>A</sup>	72,361 <sup>A</sup>	71,919 <sup>A</sup>	72,167 <sup>A</sup>	71,858 <sup>A</sup>
Total operating expenses	56,212 <sup>A</sup>	56,704 <sup>A</sup>	56,695 <sup>A</sup>	58,512 <sup>A</sup>	57,641 <sup>A</sup>	57,841 <sup>A</sup>	60,819 <sup>A</sup>	58,729 <sup>A</sup>	58,124 <sup>A</sup>	58,186 <sup>A</sup>
<b>Net operating income</b>	<b>16,148</b>	<b>15,346</b>	<b>15,573</b>	<b>13,818</b>	<b>14,591</b>	<b>14,142</b>	<b>11,541</b>	<b>13,190</b>	<b>14,043</b>	<b>13,672</b>
Net program payments	7,859 <sup>A</sup>	3,575 <sup>A</sup>	2,633 <sup>A</sup>	2,943 <sup>A</sup>	3,145 <sup>A</sup>	2,906 <sup>A</sup>	3,390 <sup>A</sup>	5,147 <sup>A</sup>	7,564 <sup>A</sup>	7,166 <sup>A</sup>
Net market income	8,289	11,771	12,940	10,875	11,446	11,235	8,151	8,043	6,479	6,506
Adjustment for capital cost allowance (CCA)	9,428 <sup>A</sup>	9,002 <sup>A</sup>	8,636 <sup>A</sup>	8,578 <sup>A</sup>	9,135 <sup>A</sup>	9,268 <sup>A</sup>	9,835 <sup>A</sup>	9,157 <sup>A</sup>	8,946 <sup>A</sup>	9,093 <sup>A</sup>
Net market income adjusted for CCA	-1,139	2,769	4,304	2,298	2,311	1,968	-1,684	-1,114	-2,466	-2,587
<b>Net operating income adjusted for CCA</b>	<b>6,720</b>	<b>6,343</b>	<b>6,937</b>	<b>5,241</b>	<b>5,456</b>	<b>4,874</b>	<b>1,706</b>	<b>4,033</b>	<b>5,097</b>	<b>4,579</b>

Table 3-3

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	54,580 <sup>A</sup>	56,300 <sup>A</sup>	56,110 <sup>A</sup>	55,045 <sup>A</sup>	54,790 <sup>A</sup>	52,645 <sup>A</sup>	49,995 <sup>A</sup>	49,705 <sup>A</sup>	49,590 <sup>A</sup>	47,340 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	154,625 <sup>A</sup>	156,687 <sup>A</sup>	157,447 <sup>A</sup>	158,704 <sup>A</sup>	159,558 <sup>A</sup>	159,942 <sup>A</sup>	159,403 <sup>A</sup>	160,091 <sup>A</sup>	160,633 <sup>A</sup>	161,875 <sup>A</sup>
Total operating expenses	119,885 <sup>A</sup>	122,360 <sup>A</sup>	121,688 <sup>A</sup>	124,673 <sup>A</sup>	124,674 <sup>A</sup>	126,038 <sup>A</sup>	127,527 <sup>A</sup>	127,341 <sup>A</sup>	125,921 <sup>A</sup>	127,591 <sup>A</sup>
<b>Net operating income</b>	<b>34,740</b>	<b>34,328</b>	<b>35,759</b>	<b>34,031</b>	<b>34,883</b>	<b>33,904</b>	<b>31,876</b>	<b>32,749</b>	<b>34,713</b>	<b>34,284</b>
Net program payments	14,421 <sup>A</sup>	7,052 <sup>A</sup>	4,872 <sup>A</sup>	4,660 <sup>A</sup>	4,979 <sup>A</sup>	5,349 <sup>A</sup>	6,119 <sup>A</sup>	9,834 <sup>A</sup>	14,423 <sup>A</sup>	14,260 <sup>A</sup>
Net market income	20,319	27,275	30,887	29,371	29,904	28,555	25,757	22,916	20,289	20,024
Adjustment for capital cost allowance (CCA)	17,740 <sup>A</sup>	17,721 <sup>A</sup>	17,728 <sup>A</sup>	17,631 <sup>A</sup>	18,726 <sup>A</sup>	19,046 <sup>A</sup>	19,692 <sup>A</sup>	19,035 <sup>A</sup>	18,431 <sup>A</sup>	18,942 <sup>A</sup>
Net market income adjusted for CCA	2,580	9,554	13,159	11,740	11,177	9,509	6,065	3,881	1,858	1,082
<b>Net operating income adjusted for CCA</b>	<b>17,001</b>	<b>16,607</b>	<b>18,031</b>	<b>16,400</b>	<b>16,157</b>	<b>14,858</b>	<b>12,184</b>	<b>13,715</b>	<b>16,282</b>	<b>15,343</b>

Table 3-4

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	15,130 <sup>A</sup>	16,985 <sup>A</sup>	19,055 <sup>A</sup>	20,310 <sup>A</sup>	20,735 <sup>A</sup>	20,305 <sup>A</sup>	20,295 <sup>A</sup>	21,620 <sup>A</sup>	23,310 <sup>A</sup>	22,900 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	336,999 <sup>A</sup>	337,985 <sup>A</sup>	338,315 <sup>A</sup>	341,451 <sup>A</sup>	340,622 <sup>A</sup>	342,207 <sup>A</sup>	342,063 <sup>A</sup>	343,028 <sup>A</sup>	344,071 <sup>A</sup>	345,434 <sup>A</sup>
Total operating expenses	274,080 <sup>A</sup>	276,676 <sup>A</sup>	271,672 <sup>A</sup>	273,616 <sup>A</sup>	276,094 <sup>A</sup>	276,650 <sup>A</sup>	280,508 <sup>A</sup>	279,734 <sup>A</sup>	275,527 <sup>A</sup>	276,155 <sup>A</sup>
<b>Net operating income</b>	<b>62,919</b>	<b>61,309</b>	<b>66,643</b>	<b>67,835</b>	<b>64,528</b>	<b>65,557</b>	<b>61,554</b>	<b>63,294</b>	<b>68,544</b>	<b>69,279</b>
Net program payments	25,856 <sup>A</sup>	14,024 <sup>A</sup>	9,877 <sup>A</sup>	8,718 <sup>A</sup>	9,062 <sup>A</sup>	10,653 <sup>A</sup>	13,880 <sup>A</sup>	17,894 <sup>A</sup>	26,316 <sup>A</sup>	25,454 <sup>A</sup>
Net market income	37,063	47,285	56,766	59,117	55,466	54,904	47,675	45,400	42,228	43,825
Adjustment for capital cost allowance (CCA)	33,213 <sup>A</sup>	33,393 <sup>A</sup>	34,162 <sup>A</sup>	35,847 <sup>A</sup>	37,041 <sup>A</sup>	39,087 <sup>A</sup>	38,356 <sup>A</sup>	37,276 <sup>A</sup>	36,712 <sup>A</sup>	37,861 <sup>A</sup>
Net market income adjusted for CCA	3,850	13,891	22,604	23,270	18,425	15,817	9,319	8,124	5,516	5,964
<b>Net operating income adjusted for CCA</b>	<b>29,706</b>	<b>27,916</b>	<b>32,482</b>	<b>31,988</b>	<b>27,487</b>	<b>26,470</b>	<b>23,199</b>	<b>26,018</b>	<b>31,832</b>	<b>31,417</b>



Table 3-5

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of farms	6,825 <sup>A</sup>	7,615 <sup>A</sup>	8,590 <sup>A</sup>	9,785 <sup>A</sup>	10,830 <sup>A</sup>	10,660 <sup>A</sup>	11,310 <sup>A</sup>	13,245 <sup>A</sup>	14,545 <sup>A</sup>	15,515 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	1,216,268 <sup>A</sup>	1,269,727 <sup>A</sup>	1,332,262 <sup>A</sup>	1,229,522 <sup>A</sup>	1,267,766 <sup>A</sup>	1,339,327 <sup>A</sup>	1,420,164 <sup>A</sup>	1,524,177 <sup>A</sup>	1,519,559 <sup>A</sup>	1,518,850 <sup>A</sup>
Total operating expenses	1,093,861 <sup>A</sup>	1,144,187 <sup>A</sup>	1,180,256 <sup>A</sup>	1,068,468 <sup>A</sup>	1,118,990 <sup>A</sup>	1,198,772 <sup>A</sup>	1,275,930 <sup>A</sup>	1,363,911 <sup>A</sup>	1,353,808 <sup>A</sup>	1,342,550 <sup>A</sup>
<b>Net operating income</b>	<b>122,407</b>	<b>125,540</b>	<b>152,006</b>	<b>161,054</b>	<b>148,776</b>	<b>140,555</b>	<b>144,233</b>	<b>160,266</b>	<b>165,751</b>	<b>176,300</b>
Net program payments	37,553 <sup>A</sup>	25,689 <sup>A</sup>	21,080 <sup>A</sup>	20,985 <sup>A</sup>	17,343 <sup>A</sup>	23,098 <sup>A</sup>	35,790 <sup>A</sup>	42,141 <sup>A</sup>	55,006 <sup>A</sup>	58,692 <sup>A</sup>
Net market income	84,854	99,851	130,926	140,069	131,433	117,457	108,443	118,125	110,745	117,608
Adjustment for capital cost allowance (CCA)	72,448 <sup>A</sup>	75,345 <sup>A</sup>	78,083 <sup>A</sup>	82,159 <sup>A</sup>	88,366 <sup>A</sup>	92,628 <sup>A</sup>	98,407 <sup>A</sup>	98,799 <sup>A</sup>	95,575 <sup>A</sup>	98,853 <sup>A</sup>
Net market income adjusted for CCA	12,406	24,506	52,843	57,910	43,066	24,829	10,036	19,326	15,170	18,755
<b>Net operating income adjusted for CCA</b>	<b>49,959</b>	<b>50,195</b>	<b>73,923</b>	<b>78,895</b>	<b>60,410</b>	<b>47,927</b>	<b>45,826</b>	<b>61,467</b>	<b>70,177</b>	<b>77,447</b>

**Table 4**  
**Average operating revenues and expenses by province**

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	225 <sup>A</sup>	1,470 <sup>A</sup>	2,185 <sup>A</sup>	1,765 <sup>A</sup>	27,730 <sup>A</sup>	47,280 <sup>A</sup>	20,305 <sup>A</sup>	53,940 <sup>A</sup>	53,235 <sup>A</sup>	10,430 <sup>A</sup>	218,570 <sup>A</sup>
<b>Distribution by province (%)</b>	0.1	0.7	1.0	0.8	12.7	21.6	9.3	24.7	24.4	4.8	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	322,771 <sup>A</sup>	275,372 <sup>A</sup>	219,701 <sup>A</sup>	280,226 <sup>A</sup>	251,368 <sup>A</sup>	216,352 <sup>A</sup>	212,784 <sup>A</sup>	127,625 <sup>A</sup>	224,003 <sup>A</sup>	240,747 <sup>A</sup>	202,654 <sup>A</sup>
<b>Total crop revenues</b>	51,155 <sup>A</sup>	140,102 <sup>A</sup>	52,466 <sup>A</sup>	121,205 <sup>A</sup>	54,439 <sup>A</sup>	78,251 <sup>A</sup>	86,911 <sup>A</sup>	59,473 <sup>A</sup>	48,688 <sup>A</sup>	99,259 <sup>A</sup>	65,678 <sup>A</sup>
Total grains and oilseeds	x	8,708 <sup>A</sup>	1,879 <sup>A</sup>	5,031 <sup>B</sup>	19,092 <sup>A</sup>	27,767 <sup>A</sup>	72,749 <sup>A</sup>	55,866 <sup>A</sup>	35,635 <sup>A</sup>	4,732 <sup>A</sup>	37,996 <sup>A</sup>
Total other crops	x	131,394 <sup>A</sup>	50,587 <sup>A</sup>	116,175 <sup>A</sup>	35,348 <sup>A</sup>	50,484 <sup>A</sup>	14,163 <sup>A</sup>	3,606 <sup>A</sup>	13,054 <sup>A</sup>	94,527 <sup>A</sup>	27,682 <sup>A</sup>
Potatoes	2,087 <sup>A</sup>	120,546 <sup>A</sup>	2,523 <sup>A</sup>	75,204 <sup>A</sup>	4,704 <sup>A</sup>	2,178 <sup>B</sup>	6,134 <sup>A</sup>	234 <sup>A</sup>	1,913 <sup>A</sup>	3,228 <sup>A</sup>	3,760 <sup>A</sup>
Fruits	3,782 <sup>B</sup>	2,232 <sup>A</sup>	17,816 <sup>A</sup>	6,295 <sup>B</sup>	3,604 <sup>B</sup>	4,138 <sup>B</sup>	54 <sup>E</sup>	29 <sup>E</sup>	9 <sup>B</sup>	22,384 <sup>A</sup>	2,683 <sup>A</sup>
Vegetables	12,122 <sup>A</sup>	3,556 <sup>A</sup>	6,414 <sup>A</sup>	3,964 <sup>B</sup>	9,621 <sup>A</sup>	6,298 <sup>A</sup>	757 <sup>B</sup>	77 <sup>D</sup>	460 <sup>B</sup>	6,299 <sup>A</sup>	3,218 <sup>A</sup>
Tobacco	x	x	0	0	450 <sup>D</sup>	5,468 <sup>A</sup>	0	x	0	0	1,240 <sup>A</sup>
Greenhouse, nursery and floriculture products	32,029 <sup>A</sup>	1,951 <sup>B</sup>	21,915 <sup>A</sup>	24,400 <sup>B</sup>	10,628 <sup>A</sup>	28,808 <sup>A</sup>	2,172 <sup>A</sup>	404 <sup>B</sup>	2,277 <sup>A</sup>	54,679 <sup>A</sup>	11,509 <sup>A</sup>
Forage crops (including seeds)	1,092 <sup>B</sup>	3,108 <sup>A</sup>	1,548 <sup>B</sup>	3,166 <sup>B</sup>	1,495 <sup>B</sup>	2,050 <sup>A</sup>	5,006 <sup>A</sup>	2,862 <sup>A</sup>	7,989 <sup>A</sup>	4,677 <sup>A</sup>	4,036 <sup>A</sup>
Other crops	0	x	371 <sup>D</sup>	3,146 <sup>B</sup>	4,847 <sup>A</sup>	1,544 <sup>B</sup>	41 <sup>E</sup>	x	406 <sup>C</sup>	3,260 <sup>A</sup>	1,237 <sup>A</sup>
<b>Total livestock and product revenues</b>	260,406 <sup>A</sup>	109,625 <sup>A</sup>	142,577 <sup>A</sup>	139,626 <sup>A</sup>	168,556 <sup>A</sup>	113,035 <sup>A</sup>	100,985 <sup>A</sup>	36,633 <sup>A</sup>	134,565 <sup>A</sup>	123,151 <sup>A</sup>	106,476 <sup>A</sup>
Cattle	x	38,840 <sup>A</sup>	20,289 <sup>B</sup>	18,970 <sup>B</sup>	29,560 <sup>A</sup>	36,536 <sup>A</sup>	35,986 <sup>A</sup>	25,550 <sup>A</sup>	110,005 <sup>A</sup>	32,570 <sup>A</sup>	50,280 <sup>A</sup>
Hogs	x	24,172 <sup>A</sup>	16,313 <sup>A</sup>	23,325 <sup>A</sup>	47,200 <sup>A</sup>	20,688 <sup>A</sup>	41,720 <sup>A</sup>	5,846 <sup>A</sup>	9,737 <sup>A</sup>	5,172 <sup>A</sup>	18,916 <sup>A</sup>
Poultry and eggs	155,032 <sup>A</sup>	6,704 <sup>A</sup>	45,850 <sup>A</sup>	50,550 <sup>A</sup>	29,619 <sup>A</sup>	23,287 <sup>A</sup>	10,337 <sup>A</sup>	1,561 <sup>B</sup>	5,203 <sup>A</sup>	44,659 <sup>A</sup>	14,615 <sup>A</sup>
Dairy products and subsidies	89,276 <sup>A</sup>	37,175 <sup>A</sup>	42,656 <sup>A</sup>	44,082 <sup>A</sup>	58,870 <sup>A</sup>	28,545 <sup>A</sup>	7,421 <sup>A</sup>	1,845 <sup>B</sup>	6,721 <sup>A</sup>	35,044 <sup>A</sup>	19,224 <sup>A</sup>
Other livestock and products	1,721 <sup>B</sup>	2,735 <sup>B</sup>	17,470 <sup>A</sup>	2,700 <sup>B</sup>	3,307 <sup>B</sup>	3,978 <sup>B</sup>	5,521 <sup>A</sup>	1,831 <sup>B</sup>	2,899 <sup>B</sup>	5,708 <sup>A</sup>	3,440 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	6,999 <sup>A</sup>	13,326 <sup>A</sup>	6,655 <sup>A</sup>	6,058 <sup>A</sup>	15,542 <sup>A</sup>	11,388 <sup>A</sup>	9,728 <sup>A</sup>	14,759 <sup>A</sup>	17,868 <sup>A</sup>	4,138 <sup>A</sup>	13,743 <sup>A</sup>
<b>Total other revenues</b>	4,211 <sup>B</sup>	12,319 <sup>A</sup>	18,003 <sup>A</sup>	13,337 <sup>A</sup>	12,830 <sup>A</sup>	13,679 <sup>A</sup>	15,159 <sup>A</sup>	16,760 <sup>A</sup>	22,882 <sup>A</sup>	14,199 <sup>A</sup>	16,757 <sup>A</sup>
Custom work and machine rental	2,948 <sup>B</sup>	8,174 <sup>A</sup>	8,722 <sup>A</sup>	6,676 <sup>B</sup>	6,870 <sup>A</sup>	9,103 <sup>A</sup>	6,135 <sup>A</sup>	4,992 <sup>A</sup>	13,266 <sup>A</sup>	8,541 <sup>A</sup>	8,481 <sup>A</sup>
Rental income	144 <sup>B</sup>	1,443 <sup>A</sup>	861 <sup>A</sup>	874 <sup>A</sup>	1,482 <sup>A</sup>	1,880 <sup>A</sup>	1,312 <sup>A</sup>	1,879 <sup>A</sup>	4,578 <sup>A</sup>	2,439 <sup>A</sup>	2,437 <sup>A</sup>
Miscellaneous revenues	1,119 <sup>B</sup>	2,702 <sup>A</sup>	8,419 <sup>B</sup>	5,787 <sup>B</sup>	4,479 <sup>A</sup>	2,696 <sup>A</sup>	7,713 <sup>A</sup>	9,890 <sup>A</sup>	5,038 <sup>A</sup>	3,219 <sup>A</sup>	5,839 <sup>A</sup>
<b>Total operating expenses</b>	309,648 <sup>A</sup>	244,288 <sup>A</sup>	191,251 <sup>A</sup>	231,847 <sup>A</sup>	214,722 <sup>A</sup>	188,540 <sup>A</sup>	177,113 <sup>A</sup>	101,025 <sup>A</sup>	192,736 <sup>A</sup>	215,771 <sup>A</sup>	172,405 <sup>A</sup>
<b>Total crop expenses</b>	17,329 <sup>A</sup>	62,069 <sup>A</sup>	17,719 <sup>A</sup>	36,419 <sup>A</sup>	20,166 <sup>A</sup>	28,112 <sup>A</sup>	36,372 <sup>A</sup>	24,447 <sup>A</sup>	19,128 <sup>A</sup>	28,102 <sup>A</sup>	24,958 <sup>A</sup>
Fertilizer and lime	3,838 <sup>A</sup>	24,522 <sup>A</sup>	4,656 <sup>A</sup>	12,308 <sup>A</sup>	7,153 <sup>A</sup>	8,719 <sup>A</sup>	16,727 <sup>A</sup>	10,317 <sup>A</sup>	9,767 <sup>A</sup>	6,109 <sup>A</sup>	9,879 <sup>A</sup>
Pesticides	1,187 <sup>A</sup>	16,710 <sup>A</sup>	3,167 <sup>A</sup>	8,170 <sup>A</sup>	2,651 <sup>A</sup>	4,619 <sup>A</sup>	10,919 <sup>A</sup>	9,529 <sup>A</sup>	4,862 <sup>A</sup>	2,753 <sup>A</sup>	6,228 <sup>A</sup>
Seed and plants	8,653 <sup>A</sup>	16,977 <sup>A</sup>	6,399 <sup>A</sup>	12,508 <sup>A</sup>	7,552 <sup>A</sup>	11,245 <sup>A</sup>	8,158 <sup>A</sup>	4,458 <sup>A</sup>	4,091 <sup>A</sup>	13,155 <sup>A</sup>	7,161 <sup>A</sup>
Other crop expenses	3,651 <sup>A</sup>	3,860 <sup>A</sup>	3,496 <sup>A</sup>	3,432 <sup>A</sup>	2,809 <sup>A</sup>	3,528 <sup>A</sup>	567 <sup>A</sup>	144 <sup>A</sup>	408 <sup>A</sup>	6,085 <sup>A</sup>	1,690 <sup>A</sup>
<b>Total livestock expenses</b>	150,751 <sup>A</sup>	59,462 <sup>A</sup>	70,195 <sup>A</sup>	70,744 <sup>A</sup>	88,180 <sup>A</sup>	64,621 <sup>A</sup>	58,778 <sup>A</sup>	22,537 <sup>A</sup>	103,506 <sup>A</sup>	65,443 <sup>A</sup>	66,354 <sup>A</sup>
Cattle purchases	x	24,746 <sup>A</sup>	9,748 <sup>B</sup>	9,259 <sup>C</sup>	14,370 <sup>A</sup>	23,085 <sup>A</sup>	13,777 <sup>A</sup>	10,984 <sup>B</sup>	61,730 <sup>A</sup>	13,265 <sup>A</sup>	26,824 <sup>A</sup>
Hog purchases	x	4,348 <sup>A</sup>	2,898 <sup>A</sup>	5,042 <sup>B</sup>	12,143 <sup>A</sup>	4,487 <sup>A</sup>	10,696 <sup>A</sup>	1,043 <sup>A</sup>	1,472 <sup>A</sup>	737 <sup>A</sup>	4,255 <sup>A</sup>
Poultry and egg purchases	35,565 <sup>A</sup>	937 <sup>A</sup>	9,486 <sup>A</sup>	10,760 <sup>A</sup>	7,242 <sup>A</sup>	5,161 <sup>A</sup>	2,653 <sup>A</sup>	2,171 <sup>B</sup>	1,429 <sup>A</sup>	11,504 <sup>A</sup>	3,471 <sup>A</sup>
Other livestock purchases	147 <sup>D</sup>	490 <sup>B</sup>	1,707 <sup>C</sup>	372 <sup>C</sup>	830 <sup>B</sup>	1,488 <sup>B</sup>	1,404 <sup>C</sup>	627 <sup>C</sup>	886 <sup>B</sup>	1,621 <sup>B</sup>	1,029 <sup>A</sup>
Feed, supplements, straw and bedding	101,933 <sup>A</sup>	25,784 <sup>A</sup>	43,110 <sup>A</sup>	41,932 <sup>A</sup>	48,064 <sup>A</sup>	26,697 <sup>A</sup>	27,687 <sup>A</sup>	8,556 <sup>A</sup>	35,470 <sup>A</sup>	35,177 <sup>A</sup>	27,925 <sup>A</sup>
Veterinary fees, medicine and breeding fees	2,427 <sup>A</sup>	3,123 <sup>A</sup>	3,142 <sup>A</sup>	3,285 <sup>A</sup>	5,209 <sup>A</sup>	3,514 <sup>A</sup>	2,543 <sup>A</sup>	1,047 <sup>A</sup>	2,473 <sup>A</sup>	3,053 <sup>A</sup>	2,745 <sup>A</sup>
Other livestock expenses	847 <sup>B</sup>	35 <sup>A</sup>	104 <sup>A</sup>	94 <sup>A</sup>	323 <sup>A</sup>	189 <sup>A</sup>	18 <sup>C</sup>	8 <sup>B</sup>	46 <sup>B</sup>	87 <sup>B</sup>	104 <sup>A</sup>
<b>Total machinery expenses</b>	15,882 <sup>A</sup>	26,336 <sup>A</sup>	14,704 <sup>A</sup>	24,071 <sup>A</sup>	16,388 <sup>A</sup>	14,824 <sup>A</sup>	20,405 <sup>A</sup>	15,483 <sup>A</sup>	16,180 <sup>A</sup>	14,409 <sup>A</sup>	16,166 <sup>A</sup>
Small tools	236 <sup>A</sup>	309 <sup>A</sup>	390 <sup>A</sup>	305 <sup>A</sup>	381 <sup>A</sup>	526 <sup>A</sup>	511 <sup>A</sup>	570 <sup>A</sup>	621 <sup>A</sup>	413 <sup>A</sup>	530 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,334 <sup>A</sup>	10,209 <sup>A</sup>	5,524 <sup>A</sup>	8,346 <sup>A</sup>	5,177 <sup>A</sup>	5,739 <sup>A</sup>	9,104 <sup>A</sup>	6,876 <sup>A</sup>	6,571 <sup>A</sup>	5,132 <sup>A</sup>	6,484 <sup>A</sup>
Repairs, licenses and insurance	9,313 <sup>A</sup>	15,818 <sup>A</sup>	8,791 <sup>A</sup>	15,420 <sup>A</sup>	10,830 <sup>A</sup>	8,559 <sup>A</sup>	10,789 <sup>A</sup>	8,037 <sup>A</sup>	8,989 <sup>A</sup>	8,864 <sup>A</sup>	9,152 <sup>A</sup>
<b>Total general expenses</b>	125,686 <sup>A</sup>	96,421 <sup>A</sup>	88,634 <sup>A</sup>	100,613 <sup>A</sup>	89,988 <sup>A</sup>	80,983 <sup>A</sup>	61,558 <sup>A</sup>	38,558 <sup>A</sup>	53,922 <sup>A</sup>	107,816 <sup>A</sup>	64,927 <sup>A</sup>
Salaries (including CPP, QPP, EI)	49,097 <sup>A</sup>	32,052 <sup>A</sup>	36,945 <sup>A</sup>	43,018 <sup>A</sup>	22,688 <sup>A</sup>	24,960 <sup>A</sup>	12,582 <sup>A</sup>	5,529 <sup>A</sup>	9,854 <sup>A</sup>	42,429 <sup>A</sup>	16,220 <sup>A</sup>
Rent	3,136 <sup>A</sup>	8,343 <sup>A</sup>	2,074 <sup>A</sup>	3,494 <sup>A</sup>	3,953 <sup>A</sup>	5,747 <sup>A</sup>	7,272 <sup>A</sup>	3,768 <sup>A</sup>	4,715 <sup>A</sup>	4,809 <sup>A</sup>	4,836 <sup>A</sup>
Insurance	3,878 <sup>A</sup>	3,829 <sup>A</sup>	2,798 <sup>A</sup>	3,918 <sup>A</sup>	4,653 <sup>A</sup>	3,241 <sup>A</sup>	2,914 <sup>A</sup>	1,526 <sup>A</sup>	2,462 <sup>A</sup>	2,735 <sup>A</sup>	2,758 <sup>A</sup>
Utilities	10,620 <sup>A</sup>	4,110 <sup>A</sup>	5,981 <sup>A</sup>	5,945 <sup>A</sup>	6,314 <sup>A</sup>	7,423 <sup>A</sup>	3,950 <sup>A</sup>	2,484 <sup>A</sup>	3,857 <sup>A</sup>	8,027 <sup>A</sup>	4,856 <sup>A</sup>
Custom work and machine rental	8,617 <sup>A</sup>	11,089 <sup>A</sup>	8,942 <sup>A</sup>	7,522 <sup>A</sup>	10,549 <sup>A</sup>	10,410 <sup>A</sup>	8,899 <sup>A</sup>	6,517 <sup>A</sup>	10,207 <sup>A</sup>	11,919 <sup>A</sup>	9,314 <sup>A</sup>
Net interest expenses	11,889 <sup>A</sup>	17,880 <sup>A</sup>	11,330 <sup>A</sup>	14,582 <sup>A</sup>	16,260 <sup>A</sup>	10,844 <sup>A</sup>	9,306 <sup>A</sup>	6,225 <sup>A</sup>	9,142 <sup>A</sup>	13,155 <sup>A</sup>	10,027 <sup>A</sup>
Net property taxes	1,018 <sup>A</sup>	2,111 <sup>A</sup>	1,233 <sup>A</sup>	1,307 <sup>A</sup>	3,125 <sup>A</sup>	2,093 <sup>A</sup>	3,563 <sup>A</sup>	3,701 <sup>A</sup>	1,848 <sup>A</sup>	1,992 <sup>A</sup>	2,677 <sup>A</sup>
Building and fence repairs	5,440 <sup>A</sup>	3,360 <sup>A</sup>	2,756 <sup>A</sup>	3,703 <sup>A</sup>	4,303 <sup>A</sup>	3,201 <sup>A</sup>	3,086 <sup>A</sup>	1,288 <sup>A</sup>	2,183 <sup>A</sup>	3,416 <sup>A</sup>	2,623 <sup>A</sup>
Marketing expenses	15,599 <sup>A</sup>	5,118 <sup>A</sup>	7,681 <sup>A</sup>	7,987 <sup>A</sup>	7,043 <sup>A</sup>	4,007 <sup>A</sup>	2,663 <sup>A</sup>	1,448 <sup>A</sup>	2,372 <sup>A</sup>	7,675 <sup>A</sup>	3,501 <sup>A</sup>
Miscellaneous expenses	16,392 <sup>A</sup>	8,529 <sup>A</sup>	8,894 <sup>A</sup>	9,138 <sup>A</sup>	11,100 <sup>A</sup>	9,056 <sup>A</sup>	7,325 <sup>A</sup>	6,073 <sup>A</sup>	7,281 <sup>A</sup>	11,659 <sup>A</sup>	8,113 <sup>A</sup>
<b>Net operating income</b>	13,123	31,084	28,449	48,379	36,646	27,812	35,671	26,600	31,267	24,977	30,250
Adjustment for capital cost allowance (CCA)	17,558 <sup>A</sup>	25,686 <sup>A</sup>	16,204 <sup>A</sup>	24,133 <sup>A</sup>	21,593 <sup>A</sup>	18,091 <sup>A</sup>	21,054 <sup>A</sup>	14,821 <sup>A</sup>	19,168 <sup>A</sup>	18,762 <sup>A</sup>	18,379 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	-4,435	5,398	12,245	24,247	15,053	9,721	14,617	11,779	12,099	6,215	11,871
	Operating margins per dollar of revenue										
Operating margin	0.04	0.11	0.13	0.17	0.15	0.13	0.17	0.21	0.14	0.10	0.15
Operating margin adjusted for CCA	-0.01	0.02	0.06	0.09	0.06	0.04	0.07	0.09	0.05	0.03	0.06

Table 5-1

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

	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	Crop production
<b>Number of farms</b>	<b>80,390<sup>A</sup></b>	<b>1,525<sup>B</sup></b>	<b>2,595<sup>A</sup></b>	<b>4,690<sup>A</sup></b>	<b>3,815<sup>A</sup></b>	<b>17,310<sup>A</sup></b>	<b>110,315<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>72.9</b>	<b>1.4</b>	<b>2.4</b>	<b>4.3</b>	<b>3.5</b>	<b>15.7</b>	<b>100.0</b>
	Average per farm (\$)						
<b>Total operating revenues</b>	<b>131,891<sup>A</sup></b>	<b>620,995<sup>A</sup></b>	<b>292,599<sup>A</sup></b>	<b>142,574<sup>A</sup></b>	<b>683,518<sup>A</sup></b>	<b>98,543<sup>A</sup></b>	<b>156,738<sup>A</sup></b>
<b>Total crop revenues</b>	<b>87,690<sup>A</sup></b>	<b>548,138<sup>A</sup></b>	<b>260,636<sup>A</sup></b>	<b>121,544<sup>A</sup></b>	<b>656,199<sup>A</sup></b>	<b>66,650<sup>A</sup></b>	<b>115,927<sup>A</sup></b>
Total grains and oilseeds	84,448 <sup>A</sup>	34,283 <sup>B</sup>	14,936 <sup>B</sup>	734 <sup>D</sup>	1,363 <sup>B</sup>	10,620 <sup>A</sup>	64,106 <sup>A</sup>
Total other crops	3,243 <sup>A</sup>	513,856 <sup>A</sup>	245,700 <sup>A</sup>	120,810 <sup>A</sup>	654,836 <sup>A</sup>	56,030 <sup>A</sup>	51,821 <sup>A</sup>
Potatoes	107 <sup>B</sup>	500,425 <sup>A</sup>	5,497 <sup>C</sup>	F	87 <sup>E</sup>	1,094 <sup>A</sup>	7,317 <sup>A</sup>
Fruits	F	633 <sup>D</sup>	4,134 <sup>C</sup>	116,867 <sup>A</sup>	1,524 <sup>C</sup>	683 <sup>C</sup>	5,244 <sup>A</sup>
Vegetables	300 <sup>B</sup>	6,750 <sup>B</sup>	231,630 <sup>A</sup>	2,419 <sup>C</sup>	2,638 <sup>B</sup>	1,597 <sup>B</sup>	6,209 <sup>A</sup>
Tobacco	33 <sup>E</sup>	x	x	0	x	15,261 <sup>B</sup>	2,435 <sup>A</sup>
Greenhouse, nursery and floriculture products	72 <sup>A</sup>	x	2,497 <sup>B</sup>	857 <sup>D</sup>	650,182 <sup>A</sup>	680 <sup>D</sup>	22,738 <sup>A</sup>
Forage crops (including seeds)	2,570 <sup>A</sup>	4,601 <sup>B</sup>	456 <sup>D</sup>	207 <sup>E</sup>	184 <sup>D</sup>	23,552 <sup>A</sup>	5,658 <sup>A</sup>
Other crops	141 <sup>C</sup>	915 <sup>D</sup>	x	279 <sup>D</sup>	x	13,163 <sup>A</sup>	2,221 <sup>A</sup>
<b>Total livestock and product revenues</b>	<b>7,745<sup>A</sup></b>	<b>18,489<sup>B</sup></b>	<b>1,595<sup>C</sup></b>	<b>741<sup>C</sup></b>	<b>1,152<sup>B</sup></b>	<b>9,808<sup>A</sup></b>	<b>7,547<sup>A</sup></b>
Cattle	6,350 <sup>A</sup>	13,808 <sup>B</sup>	963 <sup>D</sup>	254 <sup>D</sup>	657 <sup>B</sup>	7,247 <sup>A</sup>	6,011 <sup>A</sup>
Hogs	609 <sup>A</sup>	1,555 <sup>B</sup>	x	x	x	898 <sup>A</sup>	609 <sup>A</sup>
Poultry and eggs	221 <sup>C</sup>	F	427 <sup>C</sup>	229 <sup>B</sup>	274 <sup>C</sup>	420 <sup>D</sup>	263 <sup>B</sup>
Dairy products and subsidies	341 <sup>B</sup>	2,542 <sup>B</sup>	x	x	x	565 <sup>C</sup>	382 <sup>B</sup>
Other livestock and products	224 <sup>B</sup>	59 <sup>B</sup>	F	134 <sup>D</sup>	84 <sup>D</sup>	679 <sup>B</sup>	281 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	<b>18,682<sup>A</sup></b>	<b>29,919<sup>B</sup></b>	<b>17,545<sup>B</sup></b>	<b>10,169<sup>B</sup></b>	<b>10,423<sup>A</sup></b>	<b>9,178<sup>A</sup></b>	<b>16,673<sup>A</sup></b>
<b>Total other revenues</b>	<b>17,774<sup>A</sup></b>	<b>24,448<sup>B</sup></b>	<b>12,824<sup>B</sup></b>	<b>10,121<sup>A</sup></b>	<b>15,744<sup>A</sup></b>	<b>12,906<sup>A</sup></b>	<b>16,591<sup>A</sup></b>
Custom work and machine rental	6,176 <sup>A</sup>	14,986 <sup>B</sup>	8,271 <sup>B</sup>	5,235 <sup>B</sup>	8,896 <sup>B</sup>	6,226 <sup>B</sup>	6,409 <sup>A</sup>
Rental income	2,303 <sup>A</sup>	4,184 <sup>B</sup>	2,046 <sup>B</sup>	1,468 <sup>C</sup>	2,572 <sup>B</sup>	2,727 <sup>B</sup>	2,363 <sup>A</sup>
Miscellaneous revenues	9,295 <sup>A</sup>	5,278 <sup>B</sup>	2,507 <sup>C</sup>	3,417 <sup>B</sup>	4,275 <sup>B</sup>	3,953 <sup>A</sup>	7,819 <sup>A</sup>
<b>Total operating expenses</b>	<b>100,338<sup>A</sup></b>	<b>501,150<sup>A</sup></b>	<b>248,236<sup>A</sup></b>	<b>124,016<sup>A</sup></b>	<b>615,728<sup>A</sup></b>	<b>79,197<sup>A</sup></b>	<b>124,875<sup>A</sup></b>
<b>Total crop expenses</b>	<b>34,603<sup>A</sup></b>	<b>184,209<sup>A</sup></b>	<b>73,047<sup>A</sup></b>	<b>22,643<sup>A</sup></b>	<b>202,105<sup>A</sup></b>	<b>13,079<sup>A</sup></b>	<b>39,485<sup>A</sup></b>
Fertilizer and lime	15,800 <sup>A</sup>	62,785 <sup>A</sup>	17,845 <sup>A</sup>	4,686 <sup>A</sup>	28,124 <sup>A</sup>	5,951 <sup>A</sup>	14,908 <sup>A</sup>
Pesticides	11,255 <sup>A</sup>	51,523 <sup>A</sup>	12,514 <sup>A</sup>	6,354 <sup>A</sup>	10,189 <sup>A</sup>	3,163 <sup>A</sup>	10,327 <sup>A</sup>
Seed and plants	7,430 <sup>A</sup>	56,481 <sup>A</sup>	20,777 <sup>A</sup>	4,384 <sup>B</sup>	116,812 <sup>A</sup>	3,289 <sup>A</sup>	11,425 <sup>A</sup>
Other crop expenses	119 <sup>B</sup>	13,420 <sup>B</sup>	21,911 <sup>A</sup>	7,218 <sup>A</sup>	46,980 <sup>A</sup>	676 <sup>B</sup>	2,825 <sup>A</sup>
<b>Total livestock expenses</b>	<b>5,277<sup>A</sup></b>	<b>13,261<sup>B</sup></b>	<b>1,891<sup>B</sup></b>	<b>631<sup>B</sup></b>	<b>799<sup>B</sup></b>	<b>8,309<sup>A</sup></b>	<b>5,432<sup>A</sup></b>
Cattle purchases	2,520 <sup>A</sup>	8,894 <sup>B</sup>	764 <sup>C</sup>	92 <sup>E</sup>	289 <sup>B</sup>	3,611 <sup>B</sup>	2,558 <sup>A</sup>
Hog purchases	151 <sup>B</sup>	x	12 <sup>C</sup>	x	x	236 <sup>B</sup>	150 <sup>B</sup>
Poultry and egg purchases	44 <sup>D</sup>	100 <sup>E</sup>	37 <sup>D</sup>	x	x	71 <sup>D</sup>	50 <sup>C</sup>
Other livestock purchases	118 <sup>C</sup>	F	62 <sup>E</sup>	74 <sup>D</sup>	x	223 <sup>C</sup>	127 <sup>B</sup>
Feed, supplements, straw and bedding	2,078 <sup>A</sup>	3,460 <sup>B</sup>	896 <sup>C</sup>	357 <sup>C</sup>	365 <sup>B</sup>	3,654 <sup>A</sup>	2,184 <sup>A</sup>
Veterinary fees, medicine and breeding fees	364 <sup>A</sup>	510 <sup>B</sup>	121 <sup>D</sup>	54 <sup>C</sup>	47 <sup>B</sup>	508 <sup>A</sup>	359 <sup>A</sup>
Other livestock expenses	4 <sup>D</sup>	x	0	0	x	5 <sup>E</sup>	4 <sup>C</sup>
<b>Total machinery expenses</b>	<b>16,218<sup>A</sup></b>	<b>61,082<sup>A</sup></b>	<b>24,573<sup>A</sup></b>	<b>11,647<sup>A</sup></b>	<b>26,737<sup>A</sup></b>	<b>13,507<sup>A</sup></b>	<b>16,780<sup>A</sup></b>
Small tools	502 <sup>A</sup>	340 <sup>B</sup>	399 <sup>B</sup>	421 <sup>B</sup>	423 <sup>B</sup>	484 <sup>A</sup>	489 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,952 <sup>A</sup>	21,394 <sup>A</sup>	8,679 <sup>A</sup>	4,067 <sup>A</sup>	8,522 <sup>A</sup>	5,469 <sup>A</sup>	6,892 <sup>A</sup>
Repairs, licenses and insurance	8,764 <sup>A</sup>	39,348 <sup>A</sup>	15,495 <sup>A</sup>	7,159 <sup>A</sup>	17,791 <sup>A</sup>	7,554 <sup>A</sup>	9,400 <sup>A</sup>
<b>Total general expenses</b>	<b>44,240<sup>A</sup></b>	<b>242,597<sup>A</sup></b>	<b>148,726<sup>A</sup></b>	<b>89,095<sup>A</sup></b>	<b>386,087<sup>A</sup></b>	<b>44,302<sup>A</sup></b>	<b>63,179<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	6,527 <sup>A</sup>	89,131 <sup>B</sup>	69,994 <sup>A</sup>	38,175 <sup>A</sup>	200,613 <sup>A</sup>	12,402 <sup>A</sup>	18,140 <sup>A</sup>
Rent	5,944 <sup>A</sup>	27,386 <sup>B</sup>	13,204 <sup>B</sup>	2,959 <sup>B</sup>	9,443 <sup>A</sup>	3,156 <sup>A</sup>	5,968 <sup>A</sup>
Insurance	2,108 <sup>A</sup>	9,429 <sup>A</sup>	4,313 <sup>A</sup>	2,415 <sup>A</sup>	6,545 <sup>A</sup>	2,184 <sup>A</sup>	2,439 <sup>A</sup>
Utilities	2,351 <sup>A</sup>	9,782 <sup>A</sup>	7,177 <sup>A</sup>	2,938 <sup>A</sup>	56,196 <sup>A</sup>	3,512 <sup>A</sup>	4,636 <sup>A</sup>
Custom work and machine rental	7,680 <sup>A</sup>	34,424 <sup>B</sup>	15,999 <sup>B</sup>	13,173 <sup>A</sup>	19,187 <sup>A</sup>	6,340 <sup>A</sup>	8,667 <sup>A</sup>
Net interest expenses	6,825 <sup>A</sup>	31,121 <sup>A</sup>	11,344 <sup>B</sup>	9,323 <sup>B</sup>	25,453 <sup>A</sup>	6,048 <sup>A</sup>	7,896 <sup>A</sup>
Net property taxes	3,363 <sup>A</sup>	3,795 <sup>A</sup>	2,869 <sup>A</sup>	1,916 <sup>A</sup>	3,052 <sup>A</sup>	1,947 <sup>A</sup>	3,063 <sup>A</sup>
Building and fence repairs	1,372 <sup>A</sup>	6,459 <sup>B</sup>	4,126 <sup>A</sup>	2,078 <sup>A</sup>	10,663 <sup>A</sup>	1,683 <sup>A</sup>	1,907 <sup>A</sup>
Marketing expenses	1,313 <sup>A</sup>	10,765 <sup>B</sup>	7,752 <sup>B</sup>	4,305 <sup>A</sup>	22,634 <sup>A</sup>	1,305 <sup>B</sup>	2,458 <sup>A</sup>
Miscellaneous expenses	6,756 <sup>A</sup>	20,305 <sup>A</sup>	11,947 <sup>A</sup>	11,814 <sup>A</sup>	32,301 <sup>A</sup>	5,725 <sup>A</sup>	8,002 <sup>A</sup>
<b>Net operating income</b>	<b>31,553</b>	<b>119,845</b>	<b>44,363</b>	<b>18,558</b>	<b>67,791</b>	<b>19,346</b>	<b>31,863</b>
Adjustment for capital cost allowance (CCA)	17,208 <sup>A</sup>	61,675 <sup>A</sup>	21,971 <sup>A</sup>	10,577 <sup>A</sup>	41,364 <sup>A</sup>	13,246 <sup>A</sup>	17,868 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>14,345</b>	<b>58,170</b>	<b>22,392</b>	<b>7,981</b>	<b>26,427</b>	<b>6,100</b>	<b>13,995</b>
	Operating margins per dollar of revenue						
Operating margin	0.24	0.19	0.15	0.13	0.10	0.20	0.20
Operating margin adjusted for CCA	0.11	0.09	0.08	0.06	0.04	0.06	0.09

Table 5-2

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

	2002					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Number of farms</b>	<b>68,070<sup>A</sup></b>	<b>17,065<sup>A</sup></b>	<b>6,165<sup>A</sup></b>	<b>4,465<sup>A</sup></b>	<b>12,485<sup>A</sup></b>	<b>108,255<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>62.9</b>	<b>15.8</b>	<b>5.7</b>	<b>4.1</b>	<b>11.5</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>181,816<sup>A</sup></b>	<b>299,244<sup>A</sup></b>	<b>720,330<sup>A</sup></b>	<b>722,630<sup>A</sup></b>	<b>148,217<sup>A</sup></b>	<b>249,445<sup>A</sup></b>
<b>Total crop revenues</b>	<b>10,910<sup>A</sup></b>	<b>16,115<sup>A</sup></b>	<b>35,368<sup>A</sup></b>	<b>18,402<sup>A</sup></b>	<b>19,915<sup>A</sup></b>	<b>14,472<sup>A</sup></b>
Total grains and oilseeds	7,880 <sup>A</sup>	13,003 <sup>A</sup>	31,448 <sup>A</sup>	14,880 <sup>A</sup>	17,153 <sup>A</sup>	11,389 <sup>A</sup>
Total other crops	3,030 <sup>A</sup>	3,112 <sup>A</sup>	3,919 <sup>A</sup>	3,522 <sup>B</sup>	2,761 <sup>B</sup>	3,083 <sup>A</sup>
Potatoes	x	x	x	x	209 <sup>B</sup>	135 <sup>A</sup>
Fruits	30 <sup>B</sup>	116 <sup>D</sup>	161 <sup>D</sup>	550 <sup>C</sup>	39 <sup>B</sup>	74 <sup>B</sup>
Vegetables	57 <sup>B</sup>	163 <sup>C</sup>	743 <sup>B</sup>	514 <sup>C</sup>	380 <sup>B</sup>	169 <sup>A</sup>
Tobacco	x	x	297 <sup>B</sup>	x	0	22 <sup>C</sup>
Greenhouse, nursery and floriculture products	20 <sup>D</sup>	104 <sup>D</sup>	x	643 <sup>B</sup>	F	66 <sup>C</sup>
Forage crops (including seeds)	2,713 <sup>A</sup>	1,816 <sup>A</sup>	1,967 <sup>B</sup>	1,435 <sup>B</sup>	1,911 <sup>B</sup>	2,384 <sup>A</sup>
Other crops	93 <sup>C</sup>	836 <sup>B</sup>	331 <sup>D</sup>	141 <sup>E</sup>	163 <sup>E</sup>	234 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>143,686<sup>A</sup></b>	<b>263,885<sup>A</sup></b>	<b>629,954<sup>A</sup></b>	<b>679,292<sup>A</sup></b>	<b>99,067<sup>A</sup></b>	<b>207,290<sup>A</sup></b>
Cattle	140,890 <sup>A</sup>	29,434 <sup>A</sup>	9,656 <sup>A</sup>	6,154 <sup>B</sup>	11,765 <sup>A</sup>	95,392 <sup>A</sup>
Hogs	1,230 <sup>A</sup>	1,683 <sup>B</sup>	599,433 <sup>A</sup>	6,745 <sup>A</sup>	18,258 <sup>A</sup>	37,572 <sup>A</sup>
Poultry and eggs	278 <sup>B</sup>	613 <sup>B</sup>	13,534 <sup>A</sup>	662,298 <sup>A</sup>	7,536 <sup>A</sup>	29,241 <sup>A</sup>
Dairy products and subsidies	800 <sup>A</sup>	231,874 <sup>A</sup>	6,360 <sup>B</sup>	3,389 <sup>C</sup>	7,546 <sup>A</sup>	38,426 <sup>A</sup>
Other livestock and products	488 <sup>B</sup>	281 <sup>C</sup>	971 <sup>B</sup>	706 <sup>B</sup>	53,962 <sup>A</sup>	6,660 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>9,669<sup>A</sup></b>	<b>8,647<sup>A</sup></b>	<b>32,089<sup>A</sup></b>	<b>6,819<sup>A</sup></b>	<b>10,444<sup>A</sup></b>	<b>10,757<sup>A</sup></b>
<b>Total other revenues</b>	<b>17,550<sup>A</sup></b>	<b>10,597<sup>A</sup></b>	<b>22,919<sup>A</sup></b>	<b>18,117<sup>A</sup></b>	<b>18,791<sup>A</sup></b>	<b>16,926<sup>A</sup></b>
Custom work and machine rental	11,512 <sup>A</sup>	4,369 <sup>A</sup>	13,577 <sup>A</sup>	8,709 <sup>A</sup>	13,272 <sup>B</sup>	10,591 <sup>A</sup>
Rental income	2,623 <sup>A</sup>	1,277 <sup>A</sup>	4,346 <sup>A</sup>	4,989 <sup>A</sup>	1,805 <sup>B</sup>	2,512 <sup>A</sup>
Miscellaneous revenues	3,414 <sup>A</sup>	4,951 <sup>A</sup>	4,996 <sup>A</sup>	4,419 <sup>A</sup>	3,715 <sup>A</sup>	3,823 <sup>A</sup>
<b>Total operating expenses</b>	<b>166,989<sup>A</sup></b>	<b>229,245<sup>A</sup></b>	<b>666,444<sup>A</sup></b>	<b>641,468<sup>A</sup></b>	<b>132,354<sup>A</sup></b>	<b>220,840<sup>A</sup></b>
<b>Total crop expenses</b>	<b>7,226<sup>A</sup></b>	<b>17,320<sup>A</sup></b>	<b>22,127<sup>A</sup></b>	<b>12,290<sup>A</sup></b>	<b>9,645<sup>A</sup></b>	<b>10,154<sup>A</sup></b>
Fertilizer and lime	3,574 <sup>A</sup>	7,941 <sup>A</sup>	10,191 <sup>A</sup>	3,213 <sup>A</sup>	4,695 <sup>A</sup>	4,754 <sup>A</sup>
Pesticides	1,480 <sup>A</sup>	2,599 <sup>A</sup>	5,463 <sup>A</sup>	1,829 <sup>A</sup>	2,805 <sup>A</sup>	2,051 <sup>A</sup>
Seed and plants	1,912 <sup>A</sup>	5,964 <sup>A</sup>	6,275 <sup>A</sup>	2,729 <sup>A</sup>	1,760 <sup>A</sup>	2,815 <sup>A</sup>
Other crop expenses	259 <sup>A</sup>	816 <sup>A</sup>	198 <sup>B</sup>	4,519 <sup>A</sup>	385 <sup>B</sup>	534 <sup>A</sup>
<b>Total livestock expenses</b>	<b>109,932<sup>A</sup></b>	<b>72,609<sup>A</sup></b>	<b>428,516<sup>A</sup></b>	<b>405,285<sup>A</sup></b>	<b>58,357<sup>A</sup></b>	<b>128,437<sup>A</sup></b>
Cattle purchases	77,652 <sup>A</sup>	11,712 <sup>A</sup>	4,323 <sup>A</sup>	3,042 <sup>C</sup>	4,402 <sup>B</sup>	51,553 <sup>A</sup>
Hog purchases	233 <sup>A</sup>	344 <sup>C</sup>	138,877 <sup>A</sup>	1,985 <sup>A</sup>	2,111 <sup>A</sup>	8,438 <sup>A</sup>
Poultry and egg purchases	68 <sup>B</sup>	102 <sup>D</sup>	2,871 <sup>A</sup>	159,879 <sup>A</sup>	1,196 <sup>B</sup>	6,958 <sup>A</sup>
Other livestock purchases	217 <sup>C</sup>	52 <sup>D</sup>	217 <sup>D</sup>	169 <sup>B</sup>	15,476 <sup>B</sup>	1,949 <sup>A</sup>
Feed, supplements, straw and bedding	29,052 <sup>A</sup>	48,077 <sup>A</sup>	265,316 <sup>A</sup>	235,643 <sup>A</sup>	30,107 <sup>A</sup>	54,157 <sup>A</sup>
Veterinary fees, medicine and breeding fees	2,693 <sup>A</sup>	11,300 <sup>A</sup>	16,634 <sup>A</sup>	4,290 <sup>A</sup>	5,009 <sup>B</sup>	5,177 <sup>A</sup>
Other livestock expenses	16 <sup>B</sup>	1,022 <sup>A</sup>	278 <sup>B</sup>	277 <sup>B</sup>	56 <sup>C</sup>	205 <sup>A</sup>
<b>Total machinery expenses</b>	<b>12,895<sup>A</sup></b>	<b>22,394<sup>A</sup></b>	<b>26,225<sup>A</sup></b>	<b>20,553<sup>A</sup></b>	<b>13,529<sup>A</sup></b>	<b>15,541<sup>A</sup></b>
Small tools	567 <sup>A</sup>	700 <sup>A</sup>	508 <sup>A</sup>	432 <sup>A</sup>	508 <sup>A</sup>	572 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	5,492 <sup>A</sup>	7,262 <sup>A</sup>	10,138 <sup>A</sup>	6,399 <sup>A</sup>	5,451 <sup>A</sup>	6,068 <sup>A</sup>
Repairs, licenses and insurance	6,835 <sup>A</sup>	14,431 <sup>A</sup>	15,580 <sup>A</sup>	13,722 <sup>A</sup>	7,570 <sup>A</sup>	8,900 <sup>A</sup>
<b>Total general expenses</b>	<b>36,936<sup>A</sup></b>	<b>116,922<sup>A</sup></b>	<b>189,575<sup>A</sup></b>	<b>203,340<sup>A</sup></b>	<b>50,822<sup>A</sup></b>	<b>66,708<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	5,470 <sup>A</sup>	25,848 <sup>A</sup>	47,256 <sup>A</sup>	69,078 <sup>A</sup>	10,465 <sup>B</sup>	14,264 <sup>A</sup>
Rent	2,743 <sup>A</sup>	4,154 <sup>A</sup>	11,024 <sup>A</sup>	8,509 <sup>A</sup>	2,805 <sup>B</sup>	3,682 <sup>A</sup>
Insurance	1,707 <sup>A</sup>	5,794 <sup>A</sup>	8,700 <sup>A</sup>	6,866 <sup>A</sup>	2,755 <sup>A</sup>	3,083 <sup>A</sup>
Utilities	2,406 <sup>A</sup>	6,856 <sup>A</sup>	17,938 <sup>A</sup>	23,081 <sup>A</sup>	4,437 <sup>A</sup>	5,080 <sup>A</sup>
Custom work and machine rental	7,510 <sup>A</sup>	12,962 <sup>A</sup>	24,966 <sup>A</sup>	19,752 <sup>A</sup>	8,410 <sup>A</sup>	9,973 <sup>A</sup>
Net interest expenses	6,885 <sup>A</sup>	27,139 <sup>A</sup>	32,038 <sup>A</sup>	25,766 <sup>A</sup>	6,101 <sup>A</sup>	12,199 <sup>A</sup>
Net property taxes	1,844 <sup>A</sup>	3,281 <sup>A</sup>	4,574 <sup>A</sup>	3,381 <sup>A</sup>	1,786 <sup>A</sup>	2,283 <sup>A</sup>
Building and fence repairs	1,786 <sup>A</sup>	5,240 <sup>A</sup>	11,548 <sup>A</sup>	9,494 <sup>A</sup>	3,070 <sup>A</sup>	3,353 <sup>A</sup>
Marketing expenses	1,525 <sup>A</sup>	11,858 <sup>A</sup>	11,254 <sup>A</sup>	19,429 <sup>A</sup>	2,542 <sup>A</sup>	4,564 <sup>A</sup>
Miscellaneous expenses	5,060 <sup>A</sup>	13,790 <sup>A</sup>	20,279 <sup>A</sup>	17,984 <sup>A</sup>	8,451 <sup>A</sup>	8,227 <sup>A</sup>
<b>Net operating income</b>	<b>14,827</b>	<b>69,999</b>	<b>53,886</b>	<b>81,163</b>	<b>15,863</b>	<b>28,606</b>
Adjustment for capital cost allowance (CCA)	11,774 <sup>A</sup>	34,569 <sup>A</sup>	48,080 <sup>A</sup>	38,693 <sup>A</sup>	14,834 <sup>A</sup>	18,899 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>3,053</b>	<b>35,431</b>	<b>5,806</b>	<b>42,469</b>	<b>1,029</b>	<b>9,707</b>
	Operating margins per dollar of revenue					
Operating margin	0.08	0.23	0.07	0.11	0.11	0.11
Operating margin adjusted for CCA	0.02	0.12	0.01	0.06	0.01	0.04

Table 6

## Average operating revenues and expenses by revenue class, Canada

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>	<b>93,775<sup>A</sup></b>	<b>39,035<sup>A</sup></b>	<b>47,340<sup>A</sup></b>	<b>22,900<sup>A</sup></b>	<b>15,515<sup>A</sup></b>	<b>218,570<sup>A</sup></b>
<b>Distribution by revenue class (%)</b>	<b>42.9</b>	<b>17.9</b>	<b>21.7</b>	<b>10.5</b>	<b>7.1</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>25,091<sup>A</sup></b>	<b>71,858<sup>A</sup></b>	<b>161,875<sup>A</sup></b>	<b>345,434<sup>A</sup></b>	<b>1,518,850<sup>A</sup></b>	<b>202,654<sup>A</sup></b>
<b>Total crop revenues</b>	<b>9,443<sup>A</sup></b>	<b>28,265<sup>A</sup></b>	<b>61,992<sup>A</sup></b>	<b>123,573<sup>A</sup></b>	<b>425,567<sup>A</sup></b>	<b>65,678<sup>A</sup></b>
Total grains and oilseeds	6,442 <sup>A</sup>	21,084 <sup>A</sup>	47,697 <sup>A</sup>	89,516 <sup>A</sup>	165,664 <sup>A</sup>	37,996 <sup>A</sup>
Total other crops	3,002 <sup>A</sup>	7,181 <sup>A</sup>	14,295 <sup>A</sup>	34,057 <sup>A</sup>	259,904 <sup>A</sup>	27,682 <sup>A</sup>
Potatoes	81 <sup>D</sup>	355 <sup>D</sup>	719 <sup>B</sup>	3,506 <sup>B</sup>	44,222 <sup>A</sup>	3,760 <sup>A</sup>
Fruits	506 <sup>B</sup>	1,486 <sup>B</sup>	2,512 <sup>A</sup>	4,643 <sup>B</sup>	16,485 <sup>A</sup>	2,683 <sup>A</sup>
Vegetables	248 <sup>C</sup>	846 <sup>C</sup>	1,587 <sup>B</sup>	4,355 <sup>B</sup>	30,431 <sup>A</sup>	3,218 <sup>A</sup>
Tobacco	10 <sup>C</sup>	197 <sup>E</sup>	1,434 <sup>B</sup>	4,975 <sup>B</sup>	5,191 <sup>B</sup>	1,240 <sup>A</sup>
Greenhouse, nursery and floriculture products	311 <sup>C</sup>	787 <sup>B</sup>	2,355 <sup>B</sup>	6,759 <sup>B</sup>	141,118 <sup>A</sup>	11,509 <sup>A</sup>
Forage crops (including seeds)	1,354 <sup>A</sup>	2,652 <sup>A</sup>	4,646 <sup>A</sup>	7,874 <sup>A</sup>	16,210 <sup>A</sup>	4,036 <sup>A</sup>
Other crops	492 <sup>B</sup>	857 <sup>C</sup>	1,041 <sup>B</sup>	1,945 <sup>C</sup>	6,247 <sup>A</sup>	1,237 <sup>A</sup>
<b>Total livestock and product revenues</b>	<b>8,834<sup>A</sup></b>	<b>24,872<sup>A</sup></b>	<b>65,573<sup>A</sup></b>	<b>164,305<sup>A</sup></b>	<b>941,525<sup>A</sup></b>	<b>106,476<sup>A</sup></b>
Cattle	7,048 <sup>A</sup>	19,352 <sup>A</sup>	34,748 <sup>A</sup>	57,768 <sup>A</sup>	425,783 <sup>A</sup>	50,280 <sup>A</sup>
Hogs	236 <sup>C</sup>	988 <sup>B</sup>	4,193 <sup>A</sup>	19,194 <sup>A</sup>	221,461 <sup>A</sup>	18,916 <sup>A</sup>
Poultry and eggs	176 <sup>C</sup>	484 <sup>D</sup>	2,139 <sup>B</sup>	16,983 <sup>A</sup>	172,036 <sup>A</sup>	14,615 <sup>A</sup>
Dairy products and subsidies	213 <sup>C</sup>	2,272 <sup>B</sup>	21,342 <sup>A</sup>	64,633 <sup>A</sup>	103,332 <sup>A</sup>	19,224 <sup>A</sup>
Other livestock and products	1,162 <sup>B</sup>	1,776 <sup>B</sup>	3,150 <sup>B</sup>	5,726 <sup>B</sup>	18,912 <sup>A</sup>	3,440 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>2,375<sup>A</sup></b>	<b>8,074<sup>A</sup></b>	<b>16,487<sup>A</sup></b>	<b>29,348<sup>A</sup></b>	<b>65,321<sup>A</sup></b>	<b>13,743<sup>A</sup></b>
<b>Total other revenues</b>	<b>4,439<sup>A</sup></b>	<b>10,647<sup>A</sup></b>	<b>17,825<sup>A</sup></b>	<b>28,208<sup>A</sup></b>	<b>86,437<sup>A</sup></b>	<b>16,757<sup>A</sup></b>
Custom work and machine rental	1,672 <sup>A</sup>	4,594 <sup>A</sup>	7,186 <sup>A</sup>	12,261 <sup>A</sup>	57,789 <sup>A</sup>	8,481 <sup>A</sup>
Rental income	881 <sup>B</sup>	1,842 <sup>B</sup>	2,610 <sup>A</sup>	3,922 <sup>A</sup>	10,622 <sup>A</sup>	2,437 <sup>A</sup>
Miscellaneous revenues	1,886 <sup>A</sup>	4,212 <sup>A</sup>	8,028 <sup>A</sup>	12,025 <sup>A</sup>	18,026 <sup>A</sup>	5,839 <sup>A</sup>
<b>Total operating expenses</b>	<b>23,667<sup>A</sup></b>	<b>58,186<sup>A</sup></b>	<b>127,591<sup>A</sup></b>	<b>276,155<sup>A</sup></b>	<b>1,342,550<sup>A</sup></b>	<b>172,405<sup>A</sup></b>
<b>Total crop expenses</b>	<b>2,885<sup>A</sup></b>	<b>10,212<sup>A</sup></b>	<b>25,572<sup>A</sup></b>	<b>52,104<sup>A</sup></b>	<b>153,555<sup>A</sup></b>	<b>24,958<sup>A</sup></b>
Fertilizer and lime	1,259 <sup>A</sup>	4,552 <sup>A</sup>	11,735 <sup>A</sup>	23,025 <sup>A</sup>	50,322 <sup>A</sup>	9,879 <sup>A</sup>
Pesticides	689 <sup>A</sup>	2,741 <sup>A</sup>	7,113 <sup>A</sup>	14,486 <sup>A</sup>	33,597 <sup>A</sup>	6,228 <sup>A</sup>
Seed and plants	807 <sup>A</sup>	2,586 <sup>A</sup>	5,991 <sup>A</sup>	12,921 <sup>A</sup>	52,153 <sup>A</sup>	7,161 <sup>A</sup>
Other crop expenses	130 <sup>A</sup>	333 <sup>B</sup>	734 <sup>A</sup>	1,671 <sup>A</sup>	17,483 <sup>A</sup>	1,690 <sup>A</sup>
<b>Total livestock expenses</b>	<b>4,891<sup>A</sup></b>	<b>11,580<sup>A</sup></b>	<b>28,122<sup>A</sup></b>	<b>75,573<sup>A</sup></b>	<b>678,780<sup>A</sup></b>	<b>66,354<sup>A</sup></b>
Cattle purchases	1,965 <sup>A</sup>	5,086 <sup>A</sup>	11,288 <sup>A</sup>	23,969 <sup>A</sup>	283,413 <sup>A</sup>	26,824 <sup>A</sup>
Hog purchases	x	123 <sup>B</sup>	707 <sup>B</sup>	3,396 <sup>A</sup>	52,292 <sup>A</sup>	4,255 <sup>A</sup>
Poultry and egg purchases	33 <sup>D</sup>	x	338 <sup>C</sup>	3,306 <sup>A</sup>	42,615 <sup>A</sup>	3,471 <sup>A</sup>
Other livestock purchases	346 <sup>C</sup>	626 <sup>D</sup>	840 <sup>C</sup>	1,818 <sup>D</sup>	5,594 <sup>B</sup>	1,029 <sup>A</sup>
Feed, supplements, straw and bedding	2,032 <sup>A</sup>	4,723 <sup>A</sup>	12,390 <sup>A</sup>	37,202 <sup>A</sup>	276,549 <sup>A</sup>	27,925 <sup>A</sup>
Veterinary fees, medicine and breeding fees	486 <sup>A</sup>	950 <sup>A</sup>	2,504 <sup>A</sup>	5,579 <sup>A</sup>	17,474 <sup>A</sup>	2,745 <sup>A</sup>
Other livestock expenses	x	x	55 <sup>B</sup>	303 <sup>A</sup>	843 <sup>A</sup>	104 <sup>A</sup>
<b>Total machinery expenses</b>	<b>5,348<sup>A</sup></b>	<b>11,168<sup>A</sup></b>	<b>19,034<sup>A</sup></b>	<b>29,410<sup>A</sup></b>	<b>65,842<sup>A</sup></b>	<b>16,166<sup>A</sup></b>
Small tools	355 <sup>A</sup>	570 <sup>A</sup>	720 <sup>A</sup>	732 <sup>A</sup>	609 <sup>A</sup>	530 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	2,278 <sup>A</sup>	4,769 <sup>A</sup>	7,855 <sup>A</sup>	11,545 <sup>A</sup>	24,574 <sup>A</sup>	6,484 <sup>A</sup>
Repairs, licenses and insurance	2,715 <sup>A</sup>	5,830 <sup>A</sup>	10,460 <sup>A</sup>	17,133 <sup>A</sup>	40,659 <sup>A</sup>	9,152 <sup>A</sup>
<b>Total general expenses</b>	<b>10,544<sup>A</sup></b>	<b>25,226<sup>A</sup></b>	<b>54,863<sup>A</sup></b>	<b>119,069<sup>A</sup></b>	<b>444,373<sup>A</sup></b>	<b>64,927<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	759 <sup>A</sup>	2,952 <sup>A</sup>	8,872 <sup>A</sup>	27,100 <sup>A</sup>	149,436 <sup>A</sup>	16,220 <sup>A</sup>
Rent	526 <sup>A</sup>	1,710 <sup>A</sup>	4,386 <sup>A</sup>	10,204 <sup>A</sup>	32,211 <sup>A</sup>	4,836 <sup>A</sup>
Insurance	719 <sup>A</sup>	1,372 <sup>A</sup>	2,639 <sup>A</sup>	5,423 <sup>A</sup>	15,005 <sup>A</sup>	2,758 <sup>A</sup>
Utilities	1,086 <sup>A</sup>	2,049 <sup>A</sup>	3,675 <sup>A</sup>	7,529 <sup>A</sup>	34,369 <sup>A</sup>	4,856 <sup>A</sup>
Custom work and machine rental	1,622 <sup>A</sup>	4,322 <sup>A</sup>	8,702 <sup>A</sup>	16,961 <sup>A</sup>	58,952 <sup>A</sup>	9,314 <sup>A</sup>
Net interest expenses	1,724 <sup>A</sup>	4,436 <sup>A</sup>	9,795 <sup>A</sup>	20,865 <sup>A</sup>	59,006 <sup>A</sup>	10,027 <sup>A</sup>
Net property taxes	1,231 <sup>A</sup>	2,121 <sup>A</sup>	3,223 <sup>A</sup>	4,502 <sup>A</sup>	8,450 <sup>A</sup>	2,677 <sup>A</sup>
Building and fence repairs	625 <sup>A</sup>	1,246 <sup>A</sup>	2,321 <sup>A</sup>	4,662 <sup>A</sup>	16,084 <sup>A</sup>	2,623 <sup>A</sup>
Marketing expenses	165 <sup>B</sup>	661 <sup>A</sup>	2,372 <sup>A</sup>	6,261 <sup>A</sup>	30,191 <sup>A</sup>	3,501 <sup>A</sup>
Miscellaneous expenses	2,087 <sup>A</sup>	4,357 <sup>A</sup>	8,877 <sup>A</sup>	15,564 <sup>A</sup>	40,668 <sup>A</sup>	8,113 <sup>A</sup>
<b>Net operating income</b>	<b>1,424</b>	<b>13,672</b>	<b>34,284</b>	<b>69,279</b>	<b>176,300</b>	<b>30,250</b>
Adjustment for capital cost allowance (CCA)	3,890 <sup>A</sup>	9,093 <sup>A</sup>	18,942 <sup>A</sup>	37,861 <sup>A</sup>	98,853 <sup>A</sup>	18,379 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-2,466</b>	<b>4,579</b>	<b>15,343</b>	<b>31,417</b>	<b>77,447</b>	<b>11,871</b>
	Operating margins per dollar of revenue					
Operating margin	0.06	0.19	0.21	0.20	0.12	0.15
Operating margin adjusted for CCA	-0.10	0.06	0.09	0.09	0.05	0.06

Table 7-1

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>110,315<sup>A</sup></b>	<b>156,738<sup>A</sup></b>	<b>7.1</b>	<b>124,875<sup>A</sup></b>	<b>5.1</b>	<b>31,863</b>	<b>15.6</b>	<b>13,995</b>
Oilseed and grain farming	80,390 <sup>A</sup>	131,891 <sup>A</sup>	6.7	100,338 <sup>A</sup>	5.2	31,553	11.7	14,345
Potato farming	1,525 <sup>B</sup>	620,995 <sup>A</sup>	14.5	501,150 <sup>A</sup>	10.5	119,845	34.8	58,170
Other vegetable (except potato) and melon farming	2,595 <sup>A</sup>	292,599 <sup>A</sup>	11.0	248,236 <sup>A</sup>	10.9	44,363	11.8	22,392
Fruit and tree nut farming	4,690 <sup>A</sup>	142,574 <sup>A</sup>	5.6	124,016 <sup>A</sup>	2.9	18,558	27.8	7,981
Greenhouse, nursery and floriculture production	3,815 <sup>A</sup>	683,518 <sup>A</sup>	8.1	615,728 <sup>A</sup>	4.4	67,791	58.6	26,427
Other crop farming	17,310 <sup>A</sup>	98,543 <sup>A</sup>	4.4	79,197 <sup>A</sup>	1.3	19,346	19.3	6,100
<b>Animal production</b>	<b>108,255<sup>A</sup></b>	<b>249,445<sup>A</sup></b>	<b>3.5</b>	<b>220,840<sup>A</sup></b>	<b>4.9</b>	<b>28,606</b>	<b>-6.1</b>	<b>9,707</b>
Beef cattle ranching and farming, including feedlots	68,070 <sup>A</sup>	181,816 <sup>A</sup>	4.6	166,989 <sup>A</sup>	5.1	14,827	-0.7	3,053
Dairy cattle and milk production	17,065 <sup>A</sup>	299,244 <sup>A</sup>	4.6	229,245 <sup>A</sup>	5.8	69,999	1.0	35,431
Hog and pig farming	6,165 <sup>A</sup>	720,330 <sup>A</sup>	0.2	666,444 <sup>A</sup>	7.0	53,886	-44.0	5,806
Poultry and egg production	4,465 <sup>A</sup>	722,630 <sup>A</sup>	-1.4	641,468 <sup>A</sup>	-1.7	81,163	1.1	42,469
Other animal production	12,485 <sup>A</sup>	148,217 <sup>A</sup>	12.6	132,354 <sup>A</sup>	8.4	15,863	65.2	1,029
<b>Total</b>	<b>218,570<sup>A</sup></b>	<b>202,654<sup>A</sup></b>	<b>4.8</b>	<b>172,405<sup>A</sup></b>	<b>4.9</b>	<b>30,250</b>	<b>4.3</b>	<b>11,871</b>

Table 7-2

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>125<sup>A</sup></b>	<b>101,671<sup>A</sup></b>	<b>-6.8</b>	<b>94,224<sup>A</sup></b>	<b>-3.5</b>	<b>7,447</b>	<b>-35.0</b>	<b>-1,294</b>
Oilseed and grain farming	0	0	..	0	..	0	..	0
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	55 <sup>A</sup>	62,606 <sup>A</sup>	1.1	55,338 <sup>A</sup>	11.1	7,269	-39.9	1,010
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	40 <sup>A</sup>	197,907 <sup>A</sup>	-12.1	184,181 <sup>A</sup>	-12.0	13,726	-13.2	34
Other crop farming	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>100<sup>A</sup></b>	<b>616,365<sup>A</sup></b>	<b>15.6</b>	<b>595,655<sup>A</sup></b>	<b>19.3</b>	<b>20,710</b>	<b>-39.1</b>	<b>-8,604</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 <sup>A</sup>	570,820 <sup>A</sup>	5.6	483,979 <sup>A</sup>	3.3	86,841	21.2	48,807
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	..	x	..	x	..	x
Other animal production	x	x	x	x	x	x	x	x
<b>Total</b>	<b>225<sup>A</sup></b>	<b>322,771<sup>A</sup></b>	<b>9.5</b>	<b>309,648<sup>A</sup></b>	<b>13.2</b>	<b>13,123</b>	<b>-38.4</b>	<b>-4,435</b>

Table 7-3

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>590<sup>A</sup></b>	<b>403,820<sup>A</sup></b>	<b>7.6</b>	<b>357,805<sup>A</sup></b>	<b>10.2</b>	<b>46,016</b>	<b>-9.4</b>	<b>7,732</b>
Oilseed and grain farming	65 <sup>C</sup>	58,425 <sup>B</sup>	-2.1	52,374 <sup>B</sup>	-4.3	6,051	22.7	-2,017
Potato farming	385 <sup>A</sup>	566,775 <sup>A</sup>	6.7	499,856 <sup>A</sup>	9.1	66,919	-8.2	14,013
Other vegetable (except potato) and melon farming	35 <sup>C</sup>	165,799 <sup>C</sup>	-2.8	164,603 <sup>B</sup>	6.9	1,195	-92.8	-17,899
Fruit and tree nut farming	40 <sup>C</sup>	96,677 <sup>C</sup>	60.5	98,838 <sup>C</sup>	73.8	-2,160	..	-10,665
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	55 <sup>C</sup>	x	..	x	..	14,384	-10.5	4,470
<b>Animal production</b>	<b>875<sup>A</sup></b>	<b>188,269<sup>A</sup></b>	<b>-1.7</b>	<b>167,310<sup>A</sup></b>	<b>1.9</b>	<b>20,959</b>	<b>-23.3</b>	<b>3,816</b>
Beef cattle ranching and farming, including feedlots	410 <sup>A</sup>	111,416 <sup>A</sup>	-13.4	109,764 <sup>A</sup>	-9.4	1,652	-78.0	-5,981
Dairy cattle and milk production	255 <sup>A</sup>	237,178 <sup>A</sup>	6.1	183,250 <sup>A</sup>	8.3	53,928	-0.8	28,232
Hog and pig farming	95 <sup>B</sup>	385,765 <sup>B</sup>	-4.7	369,425 <sup>A</sup>	3.8	16,341	-66.7	-21,860
Poultry and egg production	30 <sup>B</sup>	355,005 <sup>B</sup>	70.0	299,904 <sup>B</sup>	63.7	55,101	..	31,963
Other animal production	75 <sup>C</sup>	126,812 <sup>B</sup>	-8.1	120,054 <sup>B</sup>	-1.9	6,757	-56.4	-4,353
<b>Total</b>	<b>1,470<sup>A</sup></b>	<b>275,372<sup>A</sup></b>	<b>4.7</b>	<b>244,288<sup>A</sup></b>	<b>7.8</b>	<b>31,084</b>	<b>-14.7</b>	<b>5,398</b>

Table 7-4

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>875<sup>B</sup></b>	<b>152,797<sup>A</sup></b>	<b>6.3</b>	<b>134,828<sup>A</sup></b>	<b>8.1</b>	<b>17,969</b>	<b>-5.5</b>	<b>6,572</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	80 <sup>D</sup>	165,441 <sup>D</sup>	-5.5	142,497 <sup>D</sup>	0.0	22,944	-29.4	11,047
Fruit and tree nut farming	390 <sup>B</sup>	118,315 <sup>B</sup>	16.6	98,300 <sup>B</sup>	10.8	20,015	57.5	8,853
Greenhouse, nursery and floriculture production	255 <sup>C</sup>	207,031 <sup>C</sup>	-7.8	192,901 <sup>C</sup>	-1.0	14,130	-52.4	3,581
Other crop farming	120 <sup>D</sup>	99,061 <sup>C</sup>	-1.1	86,560 <sup>C</sup>	-1.6	12,500	2.5	1,741
<b>Animal production</b>	<b>1,315<sup>A</sup></b>	<b>264,187<sup>A</sup></b>	<b>6.1</b>	<b>228,764<sup>A</sup></b>	<b>8.2</b>	<b>35,423</b>	<b>-5.5</b>	<b>16,023</b>
Beef cattle ranching and farming, including feedlots	580 <sup>B</sup>	73,807 <sup>B</sup>	4.6	69,009 <sup>B</sup>	5.7	4,798	-9.0	-2,539
Dairy cattle and milk production	310 <sup>A</sup>	354,138 <sup>A</sup>	3.3	273,091 <sup>A</sup>	6.0	81,046	-5.0	42,940
Hog and pig farming	70 <sup>A</sup>	532,247 <sup>A</sup>	-3.4	526,548 <sup>A</sup>	4.4	5,699	-87.7	-20,446
Poultry and egg production	115 <sup>B</sup>	943,694 <sup>B</sup>	12.1	844,350 <sup>B</sup>	11.4	99,345	17.9	60,039
Other animal production	230 <sup>C</sup>	195,643 <sup>B</sup>	18.7	167,546 <sup>B</sup>	20.2	28,097	10.1	15,613
<b>Total</b>	<b>2,185<sup>A</sup></b>	<b>219,701<sup>A</sup></b>	<b>5.6</b>	<b>191,251<sup>A</sup></b>	<b>7.5</b>	<b>28,449</b>	<b>-6.1</b>	<b>12,245</b>

Table 7-5

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>775<sup>A</sup></b>	<b>303,829<sup>A</sup></b>	<b>8.8</b>	<b>241,046<sup>A</sup></b>	<b>4.2</b>	<b>62,783</b>	<b>30.8</b>	<b>32,230</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	255 <sup>A</sup>	596,123 <sup>A</sup>	15.5	450,439 <sup>A</sup>	7.6	145,684	49.8	85,678
Other vegetable (except potato) and melon farming	60 <sup>D</sup>	106,081 <sup>C</sup>	-14.7	84,490 <sup>C</sup>	-19.3	21,591	9.6	13,054
Fruit and tree nut farming	170 <sup>B</sup>	80,886 <sup>B</sup>	4.9	80,929 <sup>B</sup>	12.3	-43	..	-8,887
Greenhouse, nursery and floriculture production	125 <sup>C</sup>	370,646 <sup>C</sup>	-5.2	310,010 <sup>C</sup>	-7.3	60,636	6.8	33,679
Other crop farming	155 <sup>C</sup>	97,959 <sup>B</sup>	27.9	83,204 <sup>B</sup>	32.1	14,755	8.6	-1,551
<b>Animal production</b>	<b>995<sup>A</sup></b>	<b>261,885<sup>A</sup></b>	<b>4.6</b>	<b>224,698<sup>A</sup></b>	<b>5.5</b>	<b>37,186</b>	<b>-0.6</b>	<b>18,043</b>
Beef cattle ranching and farming, including feedlots	465 <sup>A</sup>	61,610 <sup>B</sup>	-0.3	60,028 <sup>B</sup>	5.3	1,582	-67.0	-4,991
Dairy cattle and milk production	280 <sup>A</sup>	313,687 <sup>A</sup>	4.4	243,404 <sup>A</sup>	5.1	70,283	2.1	35,164
Hog and pig farming	75 <sup>B</sup>	605,962 <sup>B</sup>	-7.9	546,217 <sup>B</sup>	-2.8	59,745	-37.6	28,322
Poultry and egg production	70 <sup>B</sup>	1,276,789 <sup>A</sup>	-5.2	1,118,267 <sup>A</sup>	-6.2	158,522	2.4	112,689
Other animal production	105 <sup>C</sup>	71,947 <sup>D</sup>	15.6	65,260 <sup>D</sup>	0.7	6,687	..	1,787
<b>Total</b>	<b>1,765<sup>A</sup></b>	<b>280,226<sup>A</sup></b>	<b>6.8</b>	<b>231,847<sup>A</sup></b>	<b>5.1</b>	<b>48,379</b>	<b>15.8</b>	<b>24,247</b>

Table 7-6

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>10,275<sup>A</sup></b>	<b>155,409<sup>A</sup></b>	<b>3.5</b>	<b>129,221<sup>A</sup></b>	<b>3.2</b>	<b>26,188</b>	<b>5.2</b>	<b>9,128</b>
Oilseed and grain farming	3,575 <sup>A</sup>	147,203 <sup>A</sup>	6.3	127,341 <sup>A</sup>	8.0	19,863	-3.6	-688
Potato farming	345 <sup>C</sup>	415,055 <sup>C</sup>	8.3	305,345 <sup>C</sup>	-3.1	109,710	60.9	74,019
Other vegetable (except potato) and melon farming	910 <sup>B</sup>	315,117 <sup>B</sup>	8.0	265,211 <sup>B</sup>	10.9	49,906	-5.0	26,420
Fruit and tree nut farming	780 <sup>B</sup>	147,868 <sup>B</sup>	8.4	118,444 <sup>B</sup>	8.6	29,424	7.7	17,250
Greenhouse, nursery and floriculture production	820 <sup>B</sup>	371,072 <sup>B</sup>	13.6	325,073 <sup>B</sup>	14.0	45,999	11.3	23,296
Other crop farming	3,845 <sup>A</sup>	57,541 <sup>A</sup>	-0.7	43,420 <sup>A</sup>	-3.6	14,121	9.4	3,705
<b>Animal production</b>	<b>17,455<sup>A</sup></b>	<b>307,853<sup>A</sup></b>	<b>3.7</b>	<b>265,050<sup>A</sup></b>	<b>6.1</b>	<b>42,803</b>	<b>-9.5</b>	<b>18,541</b>
Beef cattle ranching and farming, including feedlots	5,045 <sup>A</sup>	154,299 <sup>A</sup>	7.1	144,462 <sup>A</sup>	9.2	9,837	-16.8	356
Dairy cattle and milk production	8,120 <sup>A</sup>	257,600 <sup>A</sup>	3.5	197,746 <sup>A</sup>	5.6	59,853	-2.8	29,598
Hog and pig farming	1,885 <sup>A</sup>	793,937 <sup>A</sup>	2.0	749,411 <sup>A</sup>	6.8	44,526	-41.8	320
Poultry and egg production	875 <sup>B</sup>	953,753 <sup>A</sup>	-6.6	830,578 <sup>A</sup>	-7.1	123,175	-3.2	86,063
Other animal production	1,525 <sup>B</sup>	112,279 <sup>B</sup>	6.4	99,314 <sup>B</sup>	3.2	12,964	40.8	3,718
<b>Total</b>	<b>27,730<sup>A</sup></b>	<b>251,368<sup>A</sup></b>	<b>2.3</b>	<b>214,722<sup>A</sup></b>	<b>4.1</b>	<b>36,646</b>	<b>-7.1</b>	<b>15,053</b>



Table 7-7

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,695<sup>A</sup></b>	<b>191,408<sup>A</sup></b>	<b>4.5</b>	<b>163,331<sup>A</sup></b>	<b>1.7</b>	<b>28,077</b>	<b>24.5</b>	<b>10,866</b>
Oilseed and grain farming	14,205 <sup>A</sup>	107,983 <sup>A</sup>	3.5	87,271 <sup>A</sup>	3.6	20,712	3.1	7,646
Potato farming	250 <sup>E</sup>	452,093 <sup>D</sup>	57.1	376,172 <sup>D</sup>	54.9	75,921	69.0	37,500
Other vegetable (except potato) and melon farming	890 <sup>B</sup>	380,708 <sup>B</sup>	32.4	324,663 <sup>B</sup>	29.1	56,044	55.3	28,322
Fruit and tree nut farming	1,265 <sup>C</sup>	180,387 <sup>B</sup>	1.4	162,440 <sup>B</sup>	0.8	17,947	7.1	4,692
Greenhouse, nursery and floriculture production	1,315 <sup>B</sup>	1,075,801 <sup>B</sup>	13.2	975,358 <sup>B</sup>	7.0	100,443	..	38,359
Other crop farming	3,775 <sup>B</sup>	139,566 <sup>B</sup>	-1.8	115,287 <sup>B</sup>	-4.4	24,280	12.7	9,629
<b>Animal production</b>	<b>25,585<sup>A</sup></b>	<b>237,507<sup>A</sup></b>	<b>3.7</b>	<b>209,920<sup>A</sup></b>	<b>4.4</b>	<b>27,588</b>	<b>-1.5</b>	<b>8,749</b>
Beef cattle ranching and farming, including feedlots	11,550 <sup>A</sup>	155,307 <sup>A</sup>	10.9	149,707 <sup>A</sup>	11.4	5,600	-2.0	-3,555
Dairy cattle and milk production	5,915 <sup>A</sup>	279,863 <sup>A</sup>	3.6	210,687 <sup>A</sup>	4.5	69,176	1.0	36,933
Hog and pig farming	2,055 <sup>B</sup>	523,767 <sup>A</sup>	5.5	476,929 <sup>A</sup>	12.6	46,838	-35.6	11,073
Poultry and egg production	1,800 <sup>B</sup>	645,689 <sup>A</sup>	-7.3	565,016 <sup>A</sup>	-8.5	80,673	1.9	38,524
Other animal production	4,255 <sup>B</sup>	91,097 <sup>B</sup>	0.4	93,385 <sup>B</sup>	-9.0	-2,288	80.6	-10,746
<b>Total</b>	<b>47,280<sup>A</sup></b>	<b>216,352<sup>A</sup></b>	<b>3.6</b>	<b>188,540<sup>A</sup></b>	<b>2.9</b>	<b>27,812</b>	<b>8.7</b>	<b>9,721</b>

Table 7-8

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>10,885<sup>A</sup></b>	<b>187,256<sup>A</sup></b>	<b>13.0</b>	<b>148,824<sup>A</sup></b>	<b>10.9</b>	<b>38,432</b>	<b>22.4</b>	<b>16,647</b>
Oilseed and grain farming	9,500 <sup>A</sup>	179,698 <sup>A</sup>	13.1	141,518 <sup>A</sup>	10.7	38,180	23.2	17,010
Potato farming	105 <sup>B</sup>	1,349,269 <sup>B</sup>	-0.5	1,107,058 <sup>B</sup>	-2.2	242,210	8.1	96,547
Other vegetable (except potato) and melon farming	55 <sup>E</sup>	348,097 <sup>D</sup>	15.6	278,591 <sup>D</sup>	13.7	69,507	23.7	41,256
Fruit and tree nut farming	F	F	-53.9	F	-34.7	F	-80.8	F
Greenhouse, nursery and floriculture production	90 <sup>D</sup>	483,977 <sup>D</sup>	21.3	456,053 <sup>D</sup>	27.9	27,925	-34.0	3,824
Other crop farming	1,105 <sup>B</sup>	108,532 <sup>B</sup>	20.4	87,908 <sup>B</sup>	16.2	20,623	42.9	5,848
<b>Animal production</b>	<b>9,415<sup>A</sup></b>	<b>242,309<sup>A</sup></b>	<b>3.6</b>	<b>209,831<sup>A</sup></b>	<b>5.2</b>	<b>32,478</b>	<b>-5.7</b>	<b>12,269</b>
Beef cattle ranching and farming, including feedlots	6,825 <sup>A</sup>	110,249 <sup>A</sup>	4.1	94,323 <sup>A</sup>	1.0	15,925	27.4	5,327
Dairy cattle and milk production	540 <sup>B</sup>	340,283 <sup>A</sup>	6.8	258,595 <sup>A</sup>	7.8	81,688	3.7	38,506
Hog and pig farming	815 <sup>A</sup>	1,143,006 <sup>A</sup>	0.6	1,028,519 <sup>A</sup>	7.1	114,487	-34.8	40,093
Poultry and egg production	315 <sup>B</sup>	567,978 <sup>B</sup>	9.2	505,493 <sup>B</sup>	9.5	62,485	7.0	29,140
Other animal production	915 <sup>B</sup>	254,959 <sup>B</sup>	21.0	211,560 <sup>B</sup>	19.7	43,398	27.7	17,870
<b>Total</b>	<b>20,305<sup>A</sup></b>	<b>212,784<sup>A</sup></b>	<b>7.8</b>	<b>177,113<sup>A</sup></b>	<b>7.6</b>	<b>35,671</b>	<b>8.7</b>	<b>14,617</b>

Table 7-9

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>38,155<sup>A</sup></b>	<b>119,869<sup>A</sup></b>	<b>3.1</b>	<b>89,532<sup>A</sup></b>	<b>1.0</b>	<b>30,337</b>	<b>9.8</b>	<b>14,870</b>
Oilseed and grain farming	35,790 <sup>A</sup>	121,542 <sup>A</sup>	3.5	90,605 <sup>A</sup>	1.4	30,937	9.9	15,165
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	F	..	F	..	F	..	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	130 <sup>E</sup>	146,838 <sup>E</sup>	-27.9	128,570 <sup>E</sup>	-25.4	18,268 <sup>E</sup>	-41.3	9,024 <sup>E</sup>
Other crop farming	2,180 <sup>B</sup>	86,662 <sup>B</sup>	5.8	66,755 <sup>B</sup>	2.3	19,907	19.6	9,429
<b>Animal production</b>	<b>15,775<sup>A</sup></b>	<b>146,387<sup>A</sup></b>	<b>4.3</b>	<b>128,820<sup>A</sup></b>	<b>9.9</b>	<b>17,567</b>	<b>-24.4</b>	<b>4,304</b>
Beef cattle ranching and farming, including feedlots	13,860 <sup>A</sup>	113,214 <sup>A</sup>	-0.4	100,670 <sup>A</sup>	4.2	12,544	-26.4	2,436
Dairy cattle and milk production	275 <sup>C</sup>	357,345 <sup>B</sup>	10.2	270,119 <sup>B</sup>	11.0	87,226	7.6	40,675
Hog and pig farming	290 <sup>C</sup>	1,090,687 <sup>C</sup>	27.6	1,025,196 <sup>C</sup>	47.5	65,491	-59.1	-26,418
Poultry and egg production	195 <sup>D</sup>	380,037 <sup>D</sup>	-21.7	339,707 <sup>D</sup>	-20.2	40,330	-32.0	15,970
Other animal production	1,160 <sup>C</sup>	215,805 <sup>B</sup>	35.2	170,655 <sup>B</sup>	38.3	45,150	24.7	23,769
<b>Total</b>	<b>53,940<sup>A</sup></b>	<b>127,625<sup>A</sup></b>	<b>3.6</b>	<b>101,025<sup>A</sup></b>	<b>4.3</b>	<b>26,600</b>	<b>0.9</b>	<b>11,779</b>

Table 7-10

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

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>22,185<sup>A</sup></b>	<b>144,474<sup>A</sup></b>	<b>10.9</b>	<b>106,727<sup>A</sup></b>	<b>9.0</b>	<b>37,746</b>	<b>16.8</b>	<b>17,208</b>
Oilseed and grain farming	16,610 <sup>A</sup>	145,572 <sup>A</sup>	11.8	104,396 <sup>A</sup>	9.4	41,176	18.3	20,175
Potato farming	85 <sup>B</sup>	1,295,147 <sup>B</sup>	-1.8	998,394 <sup>B</sup>	-6.0	296,753	15.8	112,564
Other vegetable (except potato) and melon farming	40 <sup>B</sup>	480,738 <sup>A</sup>	-7.5	423,240 <sup>A</sup>	-8.5	57,498	0.2	381
Fruit and tree nut farming	F	F	43.5	F	..	F	..	F
Greenhouse, nursery and floriculture production	345 <sup>D</sup>	363,063 <sup>D</sup>	3.7	320,742 <sup>D</sup>	5.8	42,321	-10.3	13,021
Other crop farming	5,065 <sup>B</sup>	103,533 <sup>A</sup>	11.0	81,855 <sup>A</sup>	8.7	21,678	20.6	6,372
<b>Animal production</b>	<b>31,050<sup>A</sup></b>	<b>280,843<sup>A</sup></b>	<b>1.6</b>	<b>254,204<sup>A</sup></b>	<b>1.6</b>	<b>26,638</b>	<b>1.4</b>	<b>8,449</b>
Beef cattle ranching and farming, including feedlots	26,240 <sup>A</sup>	267,105 <sup>A</sup>	3.0	244,252 <sup>A</sup>	2.4	22,853	9.3	8,141
Dairy cattle and milk production	640 <sup>B</sup>	568,395 <sup>A</sup>	8.5	446,067 <sup>A</sup>	8.4	122,328	8.5	49,358
Hog and pig farming	780 <sup>C</sup>	568,877 <sup>C</sup>	-23.7	529,274 <sup>C</sup>	-17.1	39,603	-62.7	-13,527
Poultry and egg production	340 <sup>B</sup>	734,495 <sup>A</sup>	29.5	679,934 <sup>A</sup>	31.5	54,561	9.2	9,822
Other animal production	3,045 <sup>B</sup>	215,011 <sup>B</sup>	9.5	182,329 <sup>B</sup>	8.5	32,682	15.0	7,963
<b>Total</b>	<b>53,235<sup>A</sup></b>	<b>224,003<sup>A</sup></b>	<b>4.8</b>	<b>192,736<sup>A</sup></b>	<b>4.2</b>	<b>31,267</b>	<b>8.3</b>	<b>12,099</b>

Table 7-11

## Average operating revenues and expenses per farm by province and farm type — British Columbia

	2002							
	Number of farms	Total operating revenues	Change 2002/2001	Total operating expenses	Change 2002/2001	Net operating income	Change 2002/2001	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>4,740<sup>A</sup></b>	<b>232,430<sup>A</sup></b>	<b>5.9</b>	<b>204,853<sup>A</sup></b>	<b>1.7</b>	<b>27,578</b>	<b>52.8</b>	<b>10,288</b>
Oilseed and grain farming	600 <sup>B</sup>	94,061 <sup>B</sup>	5.2	67,758 <sup>B</sup>	-2.0	26,303	29.8	12,271
Potato farming	55 <sup>B</sup>	708,635 <sup>B</sup>	35.0	596,539 <sup>B</sup>	29.5	112,096	74.0	69,571
Other vegetable (except potato) and melon farming	460 <sup>B</sup>	145,405 <sup>B</sup>	-15.9	123,589 <sup>B</sup>	-16.7	21,816	-11.6	11,803
Fruit and tree nut farming	1,960 <sup>A</sup>	131,528 <sup>A</sup>	3.5	114,637 <sup>A</sup>	-2.1	16,891	69.5	8,410
Greenhouse, nursery and floriculture production	670 <sup>A</sup>	875,443 <sup>A</sup>	4.6	790,301 <sup>A</sup>	1.3	85,141	50.2	29,895
Other crop farming	995 <sup>B</sup>	93,278 <sup>A</sup>	12.6	84,884 <sup>A</sup>	5.8	8,394	..	-4,480
<b>Animal production</b>	<b>5,690<sup>A</sup></b>	<b>247,676<sup>A</sup></b>	<b>8.2</b>	<b>224,866<sup>A</sup></b>	<b>9.3</b>	<b>22,810</b>	<b>-1.0</b>	<b>2,821</b>
Beef cattle ranching and farming, including feedlots	3,085 <sup>A</sup>	115,169 <sup>A</sup>	1.0	112,369 <sup>A</sup>	4.4	2,800	-56.4	-9,803
Dairy cattle and milk production	675 <sup>A</sup>	633,889 <sup>A</sup>	11.9	500,907 <sup>A</sup>	10.0	132,982	19.4	73,161
Hog and pig farming	90 <sup>D</sup>	611,789 <sup>C</sup>	0.6	583,323 <sup>C</sup>	8.1	28,466	-58.3	-3,546
Poultry and egg production	705 <sup>A</sup>	684,162 <sup>A</sup>	1.1	627,033 <sup>A</sup>	1.5	57,129	-2.6	22,471
Other animal production	1,130 <sup>B</sup>	77,211 <sup>A</sup>	17.8	87,460 <sup>A</sup>	17.6	-10,249	-16.0	-16,491
<b>Total</b>	<b>10,430<sup>A</sup></b>	<b>240,747<sup>A</sup></b>	<b>7.1</b>	<b>215,771<sup>A</sup></b>	<b>5.8</b>	<b>24,977</b>	<b>20.0</b>	<b>6,215</b>

Table 8-1

Average operating revenues and expenses by revenue class and province

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Canada</b>	<b>93,775<sup>A</sup></b>	<b>39,035<sup>A</sup></b>	<b>47,340<sup>A</sup></b>	<b>22,900<sup>A</sup></b>	<b>15,515<sup>A</sup></b>	<b>218,570<sup>A</sup></b>
Newfoundland and Labrador	110 <sup>A</sup>	30 <sup>A</sup>	35 <sup>A</sup>	25 <sup>A</sup>	25 <sup>A</sup>	225 <sup>A</sup>
Prince Edward Island	530 <sup>A</sup>	215 <sup>A</sup>	300 <sup>A</sup>	190 <sup>A</sup>	235 <sup>A</sup>	1,470 <sup>A</sup>
Nova Scotia	1,155 <sup>A</sup>	240 <sup>B</sup>	335 <sup>A</sup>	230 <sup>A</sup>	230 <sup>A</sup>	2,185 <sup>A</sup>
New Brunswick	780 <sup>A</sup>	220 <sup>B</sup>	290 <sup>A</sup>	225 <sup>A</sup>	250 <sup>A</sup>	1,765 <sup>A</sup>
Quebec	9,035 <sup>A</sup>	4,320 <sup>A</sup>	7,130 <sup>A</sup>	4,465 <sup>A</sup>	2,780 <sup>A</sup>	27,730 <sup>A</sup>
Ontario	21,940 <sup>A</sup>	7,155 <sup>A</sup>	8,665 <sup>A</sup>	5,430 <sup>A</sup>	4,100 <sup>A</sup>	47,280 <sup>A</sup>
Manitoba	8,015 <sup>A</sup>	3,640 <sup>A</sup>	4,740 <sup>A</sup>	2,350 <sup>A</sup>	1,565 <sup>A</sup>	20,305 <sup>A</sup>
Saskatchewan	23,385 <sup>A</sup>	11,575 <sup>A</sup>	12,940 <sup>A</sup>	4,325 <sup>A</sup>	1,705 <sup>A</sup>	53,940 <sup>A</sup>
Alberta	23,560 <sup>A</sup>	10,075 <sup>A</sup>	11,325 <sup>A</sup>	4,785 <sup>A</sup>	3,485 <sup>A</sup>	53,235 <sup>A</sup>
British Columbia	5,280 <sup>A</sup>	1,565 <sup>A</sup>	1,590 <sup>A</sup>	865 <sup>A</sup>	1,135 <sup>A</sup>	10,430 <sup>A</sup>
Average per farm (\$)						
<b>Total operating revenues</b>						
<b>Canada</b>	<b>25,091<sup>A</sup></b>	<b>71,858<sup>A</sup></b>	<b>161,875<sup>A</sup></b>	<b>345,434<sup>A</sup></b>	<b>1,518,850<sup>A</sup></b>	<b>202,654<sup>A</sup></b>
Newfoundland and Labrador	21,195 <sup>A</sup>	78,963 <sup>A</sup>	156,928 <sup>A</sup>	350,828 <sup>A</sup>	1,839,303 <sup>A</sup>	322,771 <sup>A</sup>
Prince Edward Island	24,636 <sup>A</sup>	72,103 <sup>A</sup>	162,211 <sup>A</sup>	349,960 <sup>A</sup>	1,100,829 <sup>A</sup>	275,372 <sup>A</sup>
Nova Scotia	24,144 <sup>A</sup>	71,061 <sup>A</sup>	167,195 <sup>A</sup>	361,952 <sup>A</sup>	1,304,494 <sup>A</sup>	219,701 <sup>A</sup>
New Brunswick	23,888 <sup>A</sup>	69,375 <sup>A</sup>	167,319 <sup>A</sup>	350,662 <sup>A</sup>	1,341,411 <sup>A</sup>	280,226 <sup>A</sup>
Quebec	25,711 <sup>A</sup>	72,018 <sup>A</sup>	168,034 <sup>A</sup>	345,875 <sup>A</sup>	1,326,932 <sup>A</sup>	251,368 <sup>A</sup>
Ontario	23,893 <sup>A</sup>	71,560 <sup>A</sup>	166,289 <sup>A</sup>	348,023 <sup>A</sup>	1,430,708 <sup>A</sup>	216,352 <sup>A</sup>
Manitoba	25,264 <sup>A</sup>	72,091 <sup>A</sup>	162,488 <sup>A</sup>	348,505 <sup>A</sup>	1,447,173 <sup>A</sup>	212,784 <sup>A</sup>
Saskatchewan	26,367 <sup>A</sup>	72,289 <sup>A</sup>	158,193 <sup>A</sup>	339,803 <sup>A</sup>	1,120,981 <sup>A</sup>	127,625 <sup>A</sup>
Alberta	25,062 <sup>A</sup>	71,636 <sup>A</sup>	158,707 <sup>A</sup>	342,763 <sup>A</sup>	2,055,568 <sup>A</sup>	224,003 <sup>A</sup>
British Columbia	23,739 <sup>A</sup>	70,784 <sup>A</sup>	158,835 <sup>A</sup>	355,074 <sup>A</sup>	1,513,854 <sup>A</sup>	240,747 <sup>A</sup>
<b>Total operating expenses</b>						
<b>Canada</b>	<b>23,667<sup>A</sup></b>	<b>58,186<sup>A</sup></b>	<b>127,591<sup>A</sup></b>	<b>276,155<sup>A</sup></b>	<b>1,342,550<sup>A</sup></b>	<b>172,405<sup>A</sup></b>
Newfoundland and Labrador	22,112 <sup>A</sup>	72,410 <sup>A</sup>	146,325 <sup>A</sup>	306,061 <sup>A</sup>	1,792,590 <sup>A</sup>	309,648 <sup>A</sup>
Prince Edward Island	26,878 <sup>A</sup>	65,902 <sup>A</sup>	140,447 <sup>A</sup>	298,091 <sup>A</sup>	977,988 <sup>A</sup>	244,288 <sup>A</sup>
Nova Scotia	22,624 <sup>A</sup>	55,762 <sup>A</sup>	134,531 <sup>A</sup>	298,564 <sup>A</sup>	1,166,148 <sup>A</sup>	191,251 <sup>A</sup>
New Brunswick	25,292 <sup>B</sup>	61,562 <sup>A</sup>	135,691 <sup>A</sup>	284,614 <sup>A</sup>	1,097,032 <sup>A</sup>	231,847 <sup>A</sup>
Quebec	23,301 <sup>A</sup>	58,011 <sup>A</sup>	130,003 <sup>A</sup>	280,391 <sup>A</sup>	1,193,624 <sup>A</sup>	214,722 <sup>A</sup>
Ontario	25,822 <sup>A</sup>	61,690 <sup>A</sup>	136,256 <sup>A</sup>	284,785 <sup>A</sup>	1,263,983 <sup>A</sup>	188,540 <sup>A</sup>
Manitoba	23,788 <sup>A</sup>	59,535 <sup>A</sup>	129,488 <sup>A</sup>	274,919 <sup>A</sup>	1,231,690 <sup>A</sup>	177,113 <sup>A</sup>
Saskatchewan	21,477 <sup>A</sup>	55,415 <sup>A</sup>	121,739 <sup>A</sup>	261,324 <sup>A</sup>	937,106 <sup>A</sup>	101,025 <sup>A</sup>
Alberta	23,189 <sup>A</sup>	57,159 <sup>A</sup>	123,317 <sup>A</sup>	269,840 <sup>A</sup>	1,847,973 <sup>A</sup>	192,736 <sup>A</sup>
British Columbia	26,702 <sup>A</sup>	65,159 <sup>A</sup>	136,270 <sup>A</sup>	299,109 <sup>A</sup>	1,352,284 <sup>A</sup>	215,771 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>1,424</b>	<b>13,672</b>	<b>34,284</b>	<b>69,279</b>	<b>176,300</b>	<b>30,250</b>
Newfoundland and Labrador	-917	6,553	10,603	44,768	46,713	13,123
Prince Edward Island	-2,242	6,201	21,764	51,869	122,841	31,084
Nova Scotia	1,520	15,300	32,664	63,388	138,346	28,449
New Brunswick	-1,403	7,813	31,628	66,047	244,379	48,379
Quebec	2,410	14,006	38,031	65,484	133,308	36,646
Ontario	-1,928	9,871	30,032	63,238	166,725	27,812
Manitoba	1,477	12,555	33,000	73,586	215,483	35,671
Saskatchewan	4,890	16,873	36,454	78,479	183,876	26,600
Alberta	1,874	14,477	35,390	72,923	207,595	31,267
British Columbia	-2,963	5,625	22,566	55,964	161,570	24,977
<b>Net operating income adjusted for CCA</b>						
<b>Canada</b>	<b>-2,466</b>	<b>4,579</b>	<b>15,343</b>	<b>31,417</b>	<b>77,447</b>	<b>11,871</b>
Newfoundland and Labrador	-4,516	-1,193	-2,311	19,362	-30,598	-4,435
Prince Edward Island	-5,679	-1,453	6,327	18,131	24,819	5,398
Nova Scotia	-2,460	8,286	16,781	34,513	62,460	12,245
New Brunswick	-5,457	-978	12,687	32,135	146,418	24,247
Quebec	-1,454	4,717	18,017	27,267	57,577	15,053
Ontario	-6,056	1,252	14,346	30,508	71,656	9,721
Manitoba	-2,276	2,947	14,051	34,323	100,294	14,617
Saskatchewan	1,555	7,869	16,239	35,697	83,953	11,779
Alberta	-2,308	5,056	15,471	31,952	91,494	12,099
British Columbia	-7,285	-3,042	6,637	28,672	64,152	6,215

Table 8-2

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

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Crop production</b>	<b>48,545</b> A	<b>21,285</b> A	<b>24,355</b> A	<b>10,290</b> A	<b>5,845</b> A	<b>110,315</b> A
Oilseed and grain farming	33,220 A	16,600 A	19,535 A	7,790 A	3,250 A	80,390 A
Potato farming	245 D	205 D	240 B	250 B	590 A	1,525 B
Other vegetable (except potato) and melon farming	980 B	465 C	480 B	295 B	380 A	2,595 A
Fruit and tree nut farming	2,270 B	960 B	855 B	370 B	240 A	4,690 A
Greenhouse, nursery and floriculture production	1,320 C	440 B	725 B	435 B	895 A	3,815 A
Other crop farming	10,515 A	2,615 B	2,515 A	1,160 A	500 A	17,310 A
<b>Animal production</b>	<b>45,235</b> A	<b>17,755</b> A	<b>22,985</b> A	<b>12,605</b> A	<b>9,670</b> A	<b>108,255</b> A
Beef cattle ranching and farming, including feedlots	34,895 A	13,725 A	12,305 A	3,975 A	3,165 A	68,070 A
Dairy cattle and milk production	820 D	1,445 B	7,195 A	5,440 A	2,170 A	17,065 A
Hog and pig farming	920 C	570 B	1,335 B	1,380 A	1,960 A	6,165 A
Poultry and egg production	690 C	270 D	595 B	1,150 A	1,760 A	4,465 A
Other animal production	7,905 A	1,755 B	1,555 B	655 B	615 A	12,485 A
<b>Total</b>	<b>93,775</b> A	<b>39,035</b> A	<b>47,340</b> A	<b>22,900</b> A	<b>15,515</b> A	<b>218,570</b> A
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Crop production</b>	<b>25,529</b> A	<b>72,016</b> A	<b>160,602</b> A	<b>344,371</b> A	<b>1,208,874</b> A	<b>156,738</b> A
Oilseed and grain farming	26,302 A	72,199 A	160,469 A	342,335 A	840,182 A	131,891 A
Potato farming	30,066 B	71,382 B	160,477 A	369,680 A	1,360,963 A	620,995 A
Other vegetable (except potato) and melon farming	26,439 A	74,854 A	167,825 A	352,597 A	1,359,002 A	292,599 A
Fruit and tree nut farming	24,924 A	72,159 A	156,994 A	340,269 A	1,186,769 A	142,574 A
Greenhouse, nursery and floriculture production	25,945 A	72,085 A	160,210 A	368,903 A	2,527,796 A	683,518 A
Other crop farming	22,974 A	70,317 A	161,668 A	342,989 A	959,126 A	98,543 A
<b>Animal production</b>	<b>24,622</b> A	<b>71,669</b> A	<b>163,225</b> A	<b>346,302</b> A	<b>1,706,132</b> A	<b>249,445</b> A
Beef cattle ranching and farming, including feedlots	24,820 A	71,156 A	155,788 A	340,821 A	2,294,448 A	181,816 A
Dairy cattle and milk production	28,949 B	76,373 A	175,899 A	343,110 A	849,239 A	299,244 A
Hog and pig farming	24,712 B	75,521 A	165,669 A	360,996 A	1,863,806 A	720,330 A
Poultry and egg production	23,005 B	73,146 A	181,865 A	365,273 A	1,511,603 A	722,630 A
Other animal production	23,430 A	70,298 A	154,247 A	341,739 A	1,748,754 A	148,217 A
<b>Total</b>	<b>25,091</b> A	<b>71,858</b> A	<b>161,875</b> A	<b>345,434</b> A	<b>1,518,850</b> A	<b>202,654</b> A
<b>Total operating expenses</b>						
<b>Crop production</b>	<b>20,919</b> A	<b>55,043</b> A	<b>123,341</b> A	<b>267,594</b> A	<b>997,963</b> A	<b>124,875</b> A
Oilseed and grain farming	20,908 A	54,493 A	121,386 A	261,189 A	634,566 A	100,338 A
Potato farming	23,640 C	65,341 C	126,168 A	299,301 A	1,096,805 A	501,150 A
Other vegetable (except potato) and melon farming	22,343 B	58,505 A	138,663 A	288,262 A	1,172,434 A	248,236 A
Fruit and tree nut farming	24,851 A	63,768 A	132,802 A	297,448 A	1,009,449 A	124,016 A
Greenhouse, nursery and floriculture production	23,815 B	63,942 B	139,633 A	323,549 A	2,284,964 A	615,728 A
Other crop farming	19,546 A	52,394 A	127,450 A	268,546 A	798,903 A	79,197 A
<b>Animal production</b>	<b>26,617</b> A	<b>61,953</b> A	<b>132,094</b> A	<b>283,146</b> A	<b>1,550,743</b> A	<b>220,840</b> A
Beef cattle ranching and farming, including feedlots	26,302 A	60,854 A	128,938 A	282,424 A	2,181,706 A	166,989 A
Dairy cattle and milk production	21,235 C	58,404 B	130,587 A	261,730 A	667,637 A	229,245 A
Hog and pig farming	24,705 B	68,164 A	145,507 A	326,073 A	1,734,872 A	666,444 A
Poultry and egg production	24,534 D	62,034 B	150,863 A	317,230 A	1,348,821 A	641,468 A
Other animal production	28,972 A	71,439 A	145,335 A	314,972 A	1,404,269 A	132,354 A
<b>Total</b>	<b>23,667</b> A	<b>58,186</b> A	<b>127,591</b> A	<b>276,155</b> A	<b>1,342,550</b> A	<b>172,405</b> A

Table 8-2 – continued

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

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
<b>Net operating income</b>						
<b>Crop production</b>	<b>4,610</b>	<b>16,973</b>	<b>37,261</b>	<b>76,777</b>	<b>210,911</b>	<b>31,863</b>
Oilseed and grain farming	5,394	17,705	39,083	81,145	205,616	31,553
Potato farming	6,426	6,041	34,309	70,380	264,158	119,845
Other vegetable (except potato) and melon farming	4,096	16,349	29,163	64,334	186,568	44,363
Fruit and tree nut farming	73	8,391	24,192	42,821	177,320	18,558
Greenhouse, nursery and floriculture production	2,130	8,143	20,577	45,354	242,832	67,791
Other crop farming	3,428	17,923	34,218	74,443	160,223	19,346
<b>Animal production</b>	<b>-1,995</b>	<b>9,715</b>	<b>31,131</b>	<b>63,156</b>	<b>155,389</b>	<b>28,606</b>
Beef cattle ranching and farming, including feedlots	-1,482	10,302	26,850	58,397	112,742	14,827
Dairy cattle and milk production	7,714	17,969	45,311	81,380	181,602	69,999
Hog and pig farming	7	7,356	20,162	34,923	128,934	53,886
Poultry and egg production	-1,529	11,112	31,003	48,043	162,782	81,163
Other animal production	-5,542	-1,141	8,911	26,767	344,485	15,863
<b>Total</b>	<b>1,424</b>	<b>13,672</b>	<b>34,284</b>	<b>69,279</b>	<b>176,300</b>	<b>30,250</b>
<b>Net operating income adjusted for CCA</b>						
<b>Crop production</b>	<b>941</b>	<b>7,709</b>	<b>16,862</b>	<b>33,579</b>	<b>98,903</b>	<b>13,995</b>
Oilseed and grain farming	1,924	8,545	17,835	34,875	100,779	14,345
Potato farming	2,306	935	17,348	33,481	129,272	58,170
Other vegetable (except potato) and melon farming	595	9,677	15,538	37,365	91,402	22,392
Fruit and tree nut farming	-3,396	1,607	12,501	19,708	107,278	7,981
Greenhouse, nursery and floriculture production	-972	1,004	8,714	22,126	95,673	26,427
Other crop farming	-989	5,949	13,357	32,607	58,452	6,100
<b>Animal production</b>	<b>-6,122</b>	<b>827</b>	<b>13,733</b>	<b>29,653</b>	<b>64,484</b>	<b>9,707</b>
Beef cattle ranching and farming, including feedlots	-5,830	1,203	10,031	29,345	48,827	3,053
Dairy cattle and milk production	4,749	9,874	26,101	41,703	79,291	35,431
Hog and pig farming	-3,245	-2,717	3,843	4,894	14,494	5,806
Poultry and egg production	-3,622	4,002	16,494	22,426	88,241	42,469
Other animal production	-9,099	-8,920	-6,719	-3,710	183,648	1,029
<b>Total</b>	<b>-2,466</b>	<b>4,579</b>	<b>15,343</b>	<b>31,417</b>	<b>77,447</b>	<b>11,871</b>

Table 9-1

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

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>21,435<sup>A</sup></b>	<b>49,770<sup>A</sup></b>	<b>17,990<sup>A</sup></b>	<b>12,620<sup>A</sup></b>	<b>8,510<sup>A</sup></b>	<b>110,315<sup>A</sup></b>	<b>31,863</b>	<b>19.4</b>
Oilseed and grain farming	14,200 <sup>A</sup>	35,800 <sup>A</sup>	14,280 <sup>A</sup>	10,165 <sup>A</sup>	5,955 <sup>A</sup>	80,390 <sup>A</sup>	31,553	17.7
Potato farming	280 <sup>D</sup>	330 <sup>C</sup>	160 <sup>C</sup>	245 <sup>B</sup>	510 <sup>A</sup>	1,525 <sup>B</sup>	119,845	18.4
Other vegetable (except potato) and melon farming	440 <sup>B</sup>	1,145 <sup>B</sup>	365 <sup>C</sup>	325 <sup>C</sup>	325 <sup>B</sup>	2,595 <sup>A</sup>	44,363	17.0
Fruit and tree nut farming	1,510 <sup>B</sup>	2,065 <sup>B</sup>	530 <sup>B</sup>	315 <sup>B</sup>	265 <sup>B</sup>	4,690 <sup>A</sup>	18,558	32.2
Greenhouse, nursery and floriculture production	885 <sup>B</sup>	1,450 <sup>B</sup>	450 <sup>B</sup>	415 <sup>B</sup>	610 <sup>A</sup>	3,815 <sup>A</sup>	67,791	23.2
Other crop farming	4,125 <sup>B</sup>	8,980 <sup>A</sup>	2,205 <sup>B</sup>	1,145 <sup>A</sup>	850 <sup>A</sup>	17,310 <sup>A</sup>	19,346	23.8
<b>Animal production</b>	<b>33,180<sup>A</sup></b>	<b>37,620<sup>A</sup></b>	<b>15,320<sup>A</sup></b>	<b>12,770<sup>A</sup></b>	<b>9,365<sup>A</sup></b>	<b>108,255<sup>A</sup></b>	<b>28,606</b>	<b>30.6</b>
Beef cattle ranching and farming, including feedlots	24,105 <sup>A</sup>	27,875 <sup>A</sup>	8,530 <sup>A</sup>	4,715 <sup>A</sup>	2,835 <sup>A</sup>	68,070 <sup>A</sup>	14,827	35.4
Dairy cattle and milk production	1,050 <sup>B</sup>	2,700 <sup>B</sup>	3,975 <sup>A</sup>	5,595 <sup>A</sup>	3,735 <sup>A</sup>	17,065 <sup>A</sup>	69,999	6.2
Hog and pig farming	1,590 <sup>B</sup>	1,515 <sup>B</sup>	1,015 <sup>B</sup>	970 <sup>A</sup>	1,075 <sup>A</sup>	6,165 <sup>A</sup>	53,886	25.8
Poultry and egg production	835 <sup>B</sup>	875 <sup>B</sup>	740 <sup>B</sup>	900 <sup>B</sup>	1,120 <sup>A</sup>	4,465 <sup>A</sup>	81,163	18.7
Other animal production	5,600 <sup>B</sup>	4,635 <sup>B</sup>	1,055 <sup>C</sup>	590 <sup>B</sup>	595 <sup>A</sup>	12,485 <sup>A</sup>	15,863	44.9
<b>Total</b>	<b>54,615<sup>A</sup></b>	<b>87,385<sup>A</sup></b>	<b>33,305<sup>A</sup></b>	<b>25,385<sup>A</sup></b>	<b>17,880<sup>A</sup></b>	<b>218,570<sup>A</sup></b>	<b>30,250</b>	<b>25.0</b>

Table 9-2

## Distribution of farms by net operating income, province and farm type — Newfoundland and Labrador

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>45<sup>A</sup></b>	<b>70<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>125<sup>A</sup></b>	<b>7,447</b>	<b>36.0</b>
Oilseed and grain farming	0	0	0	0	0	0	0	0.0
Potato farming	x	x	0	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 <sup>A</sup>	x	x	0	55 <sup>A</sup>	7,269	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	40 <sup>A</sup>	13,726	x
Other crop farming	x	x	0	0	0	x	x	x
<b>Animal production</b>	<b>30<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>100<sup>A</sup></b>	<b>20,710</b>	<b>30.0</b>
Beef cattle ranching and farming, including feedlots	x	x	0	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 <sup>A</sup>	86,841	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	0	x	0	x	x	x
<b>Total</b>	<b>75<sup>A</sup></b>	<b>95<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>225<sup>A</sup></b>	<b>13,123</b>	<b>33.3</b>

Table 9-3

## Distribution of farms by net operating income, province and farm type — Prince Edward Island

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>185<sup>B</sup></b>	<b>145<sup>B</sup></b>	<b>75<sup>B</sup></b>	<b>80<sup>A</sup></b>	<b>100<sup>A</sup></b>	<b>590<sup>A</sup></b>	<b>46,016</b>	<b>31.4</b>
Oilseed and grain farming	30 <sup>D</sup>	25 <sup>D</sup>	x	x	x	65 <sup>C</sup>	6,051	46.2
Potato farming	95 <sup>A</sup>	65 <sup>B</sup>	55 <sup>B</sup>	75 <sup>A</sup>	100 <sup>A</sup>	385 <sup>A</sup>	66,919	24.7
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 <sup>C</sup>	1,195	x
Fruit and tree nut farming	x	x	x	0	x	40 <sup>C</sup>	-2,160	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 <sup>D</sup>	x	x	0	55 <sup>C</sup>	14,384	x
<b>Animal production</b>	<b>285<sup>A</sup></b>	<b>315<sup>A</sup></b>	<b>100<sup>A</sup></b>	<b>95<sup>A</sup></b>	<b>70<sup>A</sup></b>	<b>875<sup>A</sup></b>	<b>20,959</b>	<b>32.6</b>
Beef cattle ranching and farming, including feedlots	185 <sup>B</sup>	190 <sup>B</sup>	x	x	x	410 <sup>A</sup>	1,652	45.1
Dairy cattle and milk production	x	55 <sup>C</sup>	55 <sup>A</sup>	75 <sup>A</sup>	50 <sup>A</sup>	255 <sup>A</sup>	53,928	x
Hog and pig farming	45 <sup>C</sup>	25 <sup>C</sup>	x	x	x	95 <sup>B</sup>	16,341	47.4
Poultry and egg production	x	x	x	0	x	30 <sup>B</sup>	55,101	x
Other animal production	25 <sup>D</sup>	40 <sup>D</sup>	x	x	x	75 <sup>C</sup>	6,757	33.3
<b>Total</b>	<b>475<sup>A</sup></b>	<b>465<sup>A</sup></b>	<b>175<sup>A</sup></b>	<b>180<sup>A</sup></b>	<b>175<sup>A</sup></b>	<b>1,470<sup>A</sup></b>	<b>31,084</b>	<b>32.3</b>

Table 9-4

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>215<sup>C</sup></b>	<b>460<sup>B</sup></b>	<b>100<sup>D</sup></b>	<b>60<sup>B</sup></b>	<b>35<sup>A</sup></b>	<b>875<sup>B</sup></b>	<b>17,969</b>	<b>24.6</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	F	x	x	x	80 <sup>D</sup>	22,944	x
Fruit and tree nut farming	105 <sup>D</sup>	195 <sup>C</sup>	50 <sup>D</sup>	x	x	390 <sup>B</sup>	20,015	26.9
Greenhouse, nursery and floriculture production	40 <sup>E</sup>	155 <sup>D</sup>	35 <sup>E</sup>	x	x	255 <sup>C</sup>	14,130	15.7
Other crop farming	40 <sup>E</sup>	60 <sup>E</sup>	x	x	x	120 <sup>D</sup>	12,500	33.3
<b>Animal production</b>	<b>365<sup>B</sup></b>	<b>485<sup>B</sup></b>	<b>145<sup>B</sup></b>	<b>160<sup>A</sup></b>	<b>155<sup>A</sup></b>	<b>1,315<sup>A</sup></b>	<b>35,423</b>	<b>27.8</b>
Beef cattle ranching and farming, including feedlots	230 <sup>C</sup>	290 <sup>C</sup>	40 <sup>E</sup>	x	x	580 <sup>B</sup>	4,798	39.7
Dairy cattle and milk production	x	45 <sup>B</sup>	70 <sup>B</sup>	90 <sup>B</sup>	85 <sup>A</sup>	310 <sup>A</sup>	81,046	x
Hog and pig farming	25 <sup>B</sup>	x	x	x	x	70 <sup>A</sup>	5,699	35.7
Poultry and egg production	x	x	x	x	40 <sup>A</sup>	115 <sup>B</sup>	99,345	x
Other animal production	65 <sup>D</sup>	110 <sup>D</sup>	x	x	x	230 <sup>C</sup>	28,097	28.3
<b>Total</b>	<b>575<sup>B</sup></b>	<b>945<sup>A</sup></b>	<b>245<sup>B</sup></b>	<b>225<sup>A</sup></b>	<b>185<sup>A</sup></b>	<b>2,185<sup>A</sup></b>	<b>28,449</b>	<b>26.3</b>



Table 9-5

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>195<sup>B</sup></b>	<b>295<sup>B</sup></b>	<b>65<sup>B</sup></b>	<b>70<sup>A</sup></b>	<b>145<sup>A</sup></b>	<b>775<sup>A</sup></b>	<b>62,783</b>	<b>25.2</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	25 <sup>D</sup>	40 <sup>D</sup>	x	40 <sup>B</sup>	125 <sup>A</sup>	255 <sup>A</sup>	145,684	9.8
Other vegetable (except potato) and melon farming	x	35 <sup>E</sup>	x	x	x	60 <sup>D</sup>	21,591	x
Fruit and tree nut farming	75 <sup>D</sup>	70 <sup>B</sup>	x	x	x	170 <sup>B</sup>	-43	44.1
Greenhouse, nursery and floriculture production	35 <sup>E</sup>	70 <sup>D</sup>	x	x	x	125 <sup>C</sup>	60,636	28.0
Other crop farming	40 <sup>D</sup>	70 <sup>D</sup>	x	x	x	155 <sup>C</sup>	14,755	25.8
<b>Animal production</b>	<b>275<sup>B</sup></b>	<b>370<sup>B</sup></b>	<b>130<sup>B</sup></b>	<b>110<sup>A</sup></b>	<b>115<sup>A</sup></b>	<b>995<sup>A</sup></b>	<b>37,186</b>	<b>27.6</b>
Beef cattle ranching and farming, including feedlots	195 <sup>B</sup>	225 <sup>B</sup>	30 <sup>D</sup>	x	x	465 <sup>A</sup>	1,582	41.9
Dairy cattle and milk production	x	55 <sup>B</sup>	65 <sup>B</sup>	85 <sup>A</sup>	60 <sup>A</sup>	280 <sup>A</sup>	70,283	x
Hog and pig farming	x	x	x	x	x	75 <sup>B</sup>	59,745	x
Poultry and egg production	x	x	x	x	35 <sup>A</sup>	70 <sup>B</sup>	158,522	x
Other animal production	40 <sup>D</sup>	50 <sup>D</sup>	x	x	x	105 <sup>C</sup>	6,687	38.1
<b>Total</b>	<b>475<sup>B</sup></b>	<b>665<sup>A</sup></b>	<b>190<sup>B</sup></b>	<b>175<sup>A</sup></b>	<b>255<sup>A</sup></b>	<b>1,765<sup>A</sup></b>	<b>48,379</b>	<b>26.9</b>

Table 9-6

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>2,190<sup>B</sup></b>	<b>5,075<sup>A</sup></b>	<b>1,505<sup>B</sup></b>	<b>850<sup>B</sup></b>	<b>655<sup>A</sup></b>	<b>10,275<sup>A</sup></b>	<b>26,188</b>	<b>21.3</b>
Oilseed and grain farming	975 <sup>B</sup>	1,495 <sup>B</sup>	560 <sup>B</sup>	330 <sup>B</sup>	220 <sup>B</sup>	3,575 <sup>A</sup>	19,863	27.3
Potato farming	F	85 <sup>E</sup>	F	75 <sup>D</sup>	90 <sup>B</sup>	345 <sup>C</sup>	109,710	14.5
Other vegetable (except potato) and melon farming	115 <sup>D</sup>	405 <sup>C</sup>	150 <sup>D</sup>	120 <sup>C</sup>	115 <sup>B</sup>	910 <sup>B</sup>	49,906	12.6
Fruit and tree nut farming	200 <sup>C</sup>	370 <sup>C</sup>	125 <sup>D</sup>	45 <sup>D</sup>	45 <sup>D</sup>	780 <sup>B</sup>	29,424	25.6
Greenhouse, nursery and floriculture production	180 <sup>D</sup>	325 <sup>C</sup>	115 <sup>C</sup>	85 <sup>D</sup>	105 <sup>B</sup>	820 <sup>B</sup>	45,999	22.0
Other crop farming	680 <sup>C</sup>	2,400 <sup>B</sup>	505 <sup>C</sup>	185 <sup>C</sup>	70 <sup>D</sup>	3,845 <sup>A</sup>	14,121	17.7
<b>Animal production</b>	<b>3,170<sup>A</sup></b>	<b>4,745<sup>A</sup></b>	<b>3,440<sup>A</sup></b>	<b>3,955<sup>A</sup></b>	<b>2,135<sup>A</sup></b>	<b>17,455<sup>A</sup></b>	<b>42,803</b>	<b>18.2</b>
Beef cattle ranching and farming, including feedlots	1,560 <sup>B</sup>	2,505 <sup>B</sup>	580 <sup>C</sup>	265 <sup>C</sup>	130 <sup>B</sup>	5,045 <sup>A</sup>	9,837	30.9
Dairy cattle and milk production	485 <sup>B</sup>	1,105 <sup>B</sup>	2,210 <sup>A</sup>	3,015 <sup>A</sup>	1,305 <sup>A</sup>	8,120 <sup>A</sup>	59,853	6.0
Hog and pig farming	350 <sup>B</sup>	365 <sup>B</sup>	395 <sup>B</sup>	425 <sup>B</sup>	355 <sup>A</sup>	1,885 <sup>A</sup>	44,526	18.6
Poultry and egg production	165 <sup>D</sup>	140 <sup>D</sup>	120 <sup>D</sup>	175 <sup>B</sup>	280 <sup>A</sup>	875 <sup>B</sup>	123,175	18.9
Other animal production	610 <sup>C</sup>	635 <sup>C</sup>	140 <sup>D</sup>	75 <sup>D</sup>	70 <sup>D</sup>	1,525 <sup>B</sup>	12,964	40.0
<b>Total</b>	<b>5,360<sup>A</sup></b>	<b>9,820<sup>A</sup></b>	<b>4,950<sup>A</sup></b>	<b>4,810<sup>A</sup></b>	<b>2,790<sup>A</sup></b>	<b>27,730<sup>A</sup></b>	<b>36,646</b>	<b>19.3</b>

Table 9-7

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>5,820</b> A	<b>9,905</b> A	<b>2,375</b> B	<b>1,950</b> A	<b>1,655</b> A	<b>21,695</b> A	<b>28,077</b>	<b>26.8</b>
Oilseed and grain farming	3,750 B	6,905 A	1,605 B	1,210 B	745 B	14,205 A	20,712	26.4
Potato farming	F	F	x	x	55 C	250 E	75,921	32.0
Other vegetable (except potato) and melon farming	160 C	290 D	140 E	155 D	155 B	890 B	56,044	18.0
Fruit and tree nut farming	425 D	540 D	100 D	90 D	100 C	1,265 C	17,947	33.6
Greenhouse, nursery and floriculture production	260 C	475 D	130 E	155 C	290 A	1,315 B	100,443	19.8
Other crop farming	1,140 C	1,605 C	400 C	325 B	310 B	3,775 B	24,280	30.2
<b>Animal production</b>	<b>8,915</b> A	<b>7,910</b> A	<b>3,215</b> A	<b>2,990</b> A	<b>2,555</b> A	<b>25,585</b> A	<b>27,588</b>	<b>34.8</b>
Beef cattle ranching and farming, including feedlots	5,605 A	4,320 B	855 B	455 B	325 B	11,550 A	5,600	48.5
Dairy cattle and milk production	380 C	1,205 C	1,225 B	1,770 A	1,340 A	5,915 A	69,176	6.4
Hog and pig farming	530 C	545 C	360 C	280 B	335 B	2,055 B	46,838	25.8
Poultry and egg production	300 D	340 C	350 C	375 B	440 B	1,800 B	80,673	16.7
Other animal production	2,105 B	1,500 C	435 D	110 D	110 C	4,255 B	-2,288	49.5
<b>Total</b>	<b>14,730</b> A	<b>17,810</b> A	<b>5,600</b> A	<b>4,935</b> A	<b>4,205</b> A	<b>47,280</b> A	<b>27,812</b>	<b>31.2</b>

Table 9-8

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>2,015</b> A	<b>4,425</b> A	<b>1,885</b> A	<b>1,485</b> A	<b>1,065</b> A	<b>10,885</b> A	<b>38,432</b>	<b>18.5</b>
Oilseed and grain farming	1,725 A	3,705 A	1,725 A	1,400 A	945 A	9,500 A	38,180	18.2
Potato farming	x	x	x	x	55 A	105 B	242,210	x
Other vegetable (except potato) and melon farming	x	F	x	x	x	55 E	69,507	x
Fruit and tree nut farming	x	x	x	0	0	F	F	x
Greenhouse, nursery and floriculture production	F	40 E	x	x	x	90 D	27,925	33.3
Other crop farming	235 C	615 B	140 D	60 D	45 B	1,105 B	20,623	21.3
<b>Animal production</b>	<b>2,815</b> A	<b>3,695</b> A	<b>1,255</b> A	<b>880</b> A	<b>770</b> A	<b>9,415</b> A	<b>32,478</b>	<b>29.9</b>
Beef cattle ranching and farming, including feedlots	2,295 A	2,980 A	855 A	415 B	280 A	6,825 A	15,925	33.6
Dairy cattle and milk production	40 E	85 D	110 B	150 B	155 B	540 B	81,688	7.4
Hog and pig farming	195 A	240 C	90 C	100 B	195 A	815 A	114,487	23.9
Poultry and egg production	35 C	60 D	85 D	85 C	60 B	315 B	62,485	11.1
Other animal production	250 C	335 C	115 C	125 B	90 B	915 B	43,398	27.3
<b>Total</b>	<b>4,835</b> A	<b>8,120</b> A	<b>3,135</b> A	<b>2,370</b> A	<b>1,840</b> A	<b>20,305</b> A	<b>35,671</b>	<b>23.8</b>

Table 9-9

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>5,925<sup>A</sup></b>	<b>17,510<sup>A</sup></b>	<b>7,565<sup>A</sup></b>	<b>4,790<sup>A</sup></b>	<b>2,360<sup>A</sup></b>	<b>38,155<sup>A</sup></b>	<b>30,337</b>	<b>15.5</b>
Oilseed and grain farming	5,355 <sup>A</sup>	16,325 <sup>A</sup>	7,190 <sup>A</sup>	4,655 <sup>A</sup>	2,270 <sup>A</sup>	35,790 <sup>A</sup>	30,937	15.0
Potato farming	x	x	x	0	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	0	0	F	F	x
Fruit and tree nut farming	x	x	0	x	x	x	x	x
Greenhouse, nursery and floriculture production	25 <sup>C</sup>	F	x	x	x	130 <sup>E</sup>	18,268 <sup>E</sup>	19.2
Other crop farming	540 <sup>C</sup>	1,080 <sup>C</sup>	360 <sup>D</sup>	120 <sup>C</sup>	80 <sup>C</sup>	2,180 <sup>B</sup>	19,907	24.8
<b>Animal production</b>	<b>4,730<sup>A</sup></b>	<b>7,090<sup>A</sup></b>	<b>2,150<sup>B</sup></b>	<b>1,095<sup>B</sup></b>	<b>720<sup>B</sup></b>	<b>15,775<sup>A</sup></b>	<b>17,567</b>	<b>30.0</b>
Beef cattle ranching and farming, including feedlots	4,260 <sup>A</sup>	6,305 <sup>A</sup>	1,985 <sup>B</sup>	835 <sup>B</sup>	470 <sup>B</sup>	13,860 <sup>A</sup>	12,544	30.7
Dairy cattle and milk production	x	F	F	75 <sup>D</sup>	95 <sup>C</sup>	275 <sup>C</sup>	87,226	x
Hog and pig farming	80 <sup>A</sup>	120 <sup>E</sup>	30 <sup>A</sup>	30 <sup>E</sup>	40 <sup>A</sup>	290 <sup>C</sup>	65,491	27.6
Poultry and egg production	F	F	x	F	x	195 <sup>D</sup>	40,330	15.4
Other animal production	345 <sup>D</sup>	555 <sup>D</sup>	65 <sup>D</sup>	95 <sup>D</sup>	100 <sup>B</sup>	1,160 <sup>C</sup>	45,150	29.7
<b>Total</b>	<b>10,660<sup>A</sup></b>	<b>24,595<sup>A</sup></b>	<b>9,715<sup>A</sup></b>	<b>5,885<sup>A</sup></b>	<b>3,080<sup>A</sup></b>	<b>53,940<sup>A</sup></b>	<b>26,600</b>	<b>19.8</b>

Table 9-10

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

	2002						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>3,560<sup>B</sup></b>	<b>9,715<sup>A</sup></b>	<b>3,825<sup>A</sup></b>	<b>2,945<sup>A</sup></b>	<b>2,135<sup>A</sup></b>	<b>22,185<sup>A</sup></b>	<b>37,746</b>	<b>16.0</b>
Oilseed and grain farming	2,240 <sup>B</sup>	6,995 <sup>A</sup>	3,130 <sup>B</sup>	2,515 <sup>A</sup>	1,730 <sup>A</sup>	16,610 <sup>A</sup>	41,176	13.5
Potato farming	x	x	x	x	55 <sup>B</sup>	85 <sup>B</sup>	296,753	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 <sup>B</sup>	57,498	x
Fruit and tree nut farming	x	x	x	0	0	F	F	x
Greenhouse, nursery and floriculture production	F	110 <sup>E</sup>	25 <sup>D</sup>	35 <sup>D</sup>	55 <sup>C</sup>	345 <sup>D</sup>	42,321	36.2
Other crop farming	1,145 <sup>C</sup>	2,585 <sup>B</sup>	660 <sup>C</sup>	380 <sup>B</sup>	295 <sup>B</sup>	5,065 <sup>B</sup>	21,678	22.6
<b>Animal production</b>	<b>10,145<sup>A</sup></b>	<b>11,340<sup>A</sup></b>	<b>4,360<sup>A</sup></b>	<b>2,990<sup>A</sup></b>	<b>2,225<sup>A</sup></b>	<b>31,050<sup>A</sup></b>	<b>26,638</b>	<b>32.7</b>
Beef cattle ranching and farming, including feedlots	8,235 <sup>A</sup>	10,035 <sup>A</sup>	3,890 <sup>A</sup>	2,535 <sup>A</sup>	1,545 <sup>A</sup>	26,240 <sup>A</sup>	22,853	31.4
Dairy cattle and milk production	25 <sup>D</sup>	50 <sup>E</sup>	100 <sup>D</sup>	155 <sup>C</sup>	310 <sup>B</sup>	640 <sup>B</sup>	122,328	3.9
Hog and pig farming	305 <sup>D</sup>	160 <sup>E</sup>	95 <sup>D</sup>	120 <sup>E</sup>	110 <sup>B</sup>	780 <sup>C</sup>	39,603	39.1
Poultry and egg production	70 <sup>C</sup>	65 <sup>D</sup>	65 <sup>C</sup>	55 <sup>C</sup>	80 <sup>D</sup>	340 <sup>B</sup>	54,561	20.6
Other animal production	1,500 <sup>C</sup>	1,025 <sup>D</sup>	210 <sup>E</sup>	120 <sup>D</sup>	190 <sup>B</sup>	3,045 <sup>B</sup>	32,682	49.3
<b>Total</b>	<b>13,700<sup>A</sup></b>	<b>21,050<sup>A</sup></b>	<b>8,185<sup>A</sup></b>	<b>5,930<sup>A</sup></b>	<b>4,365<sup>A</sup></b>	<b>53,235<sup>A</sup></b>	<b>31,267</b>	<b>25.7</b>

Table 9-11

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

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,280</b> A	<b>2,160</b> A	<b>570</b> A	<b>380</b> A	<b>345</b> A	<b>4,740</b> A	<b>27,578</b>	<b>27.0</b>
Oilseed and grain farming	120 D	325 C	65 C	55 C	40 B	600 B	26,303	20.0
Potato farming	x	x	x	x	x	55 B	112,096	x
Other vegetable (except potato) and melon farming	75 D	280 C	45 D	30 C	25 B	460 B	21,816	16.3
Fruit and tree nut farming	635 B	835 B	235 B	160 B	95 B	1,960 A	16,891	32.4
Greenhouse, nursery and floriculture production	165 B	195 C	110 C	75 B	140 A	670 A	85,141	24.6
Other crop farming	285 B	515 B	110 C	60 C	40 C	995 B	8,394	28.6
<b>Animal production</b>	<b>2,440</b> A	<b>1,650</b> A	<b>510</b> A	<b>480</b> A	<b>605</b> A	<b>5,690</b> A	<b>22,810</b>	<b>42.9</b>
Beef cattle ranching and farming, including feedlots	1,515 A	1,040 B	285 B	165 B	85 B	3,085 A	2,800	49.1
Dairy cattle and milk production	35 C	50 C	90 C	170 B	335 A	675 A	132,982	5.2
Hog and pig farming	40 C	F	x	x	x	90 D	28,466	44.4
Poultry and egg production	205 C	155 B	70 B	115 B	155 A	705 A	57,129	29.1
Other animal production	645 B	385 C	60 D	25 D	x	1,130 B	-10,249	57.1
<b>Total</b>	<b>3,720</b> A	<b>3,810</b> A	<b>1,085</b> A	<b>860</b> A	<b>955</b> A	<b>10,430</b> A	<b>24,977</b>	<b>35.7</b>

Table 10-1

Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$10,000 to \$49,999

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>13,935</b> A	<b>32,285</b> A	<b>2,315</b> B	...	...	<b>48,545</b> A	<b>4,610</b>	<b>28.7</b>
Oilseed and grain farming	9,080 A	22,300 A	1,835 C	...	...	33,220 A	5,394	27.3
Potato farming	F	130 E	x	...	...	245 D	6,426	40.8
Other vegetable (except potato) and melon farming	240 C	690 C	F	...	...	980 B	4,096	24.5
Fruit and tree nut farming	945 B	1,275 B	40 E	...	...	2,270 B	73	41.6
Greenhouse, nursery and floriculture production	450 C	830 C	F	...	...	1,320 C	2,130	34.1
Other crop farming	3,115 B	7,065 A	330 D	...	...	10,515 A	3,428	29.6
<b>Animal production</b>	<b>21,905</b> A	<b>22,465</b> A	<b>865</b> C	...	...	<b>45,235</b> A	<b>-1,995</b>	<b>48.4</b>
Beef cattle ranching and farming, including feedlots	16,705 A	17,540 A	645 D	...	...	34,895 A	-1,482	47.9
Dairy cattle and milk production	135 D	600 D	F	...	...	820 D	7,714	16.5
Hog and pig farming	415 D	465 D	F	...	...	920 C	7	45.1
Poultry and egg production	350 D	335 D	x	...	...	690 C	-1,529	50.7
Other animal production	4,290 B	3,540 B	F	...	...	7,905 A	-5,542	54.3
<b>Total</b>	<b>35,840</b> A	<b>54,755</b> A	<b>3,175</b> B	...	...	<b>93,775</b> A	<b>1,424</b>	<b>38.2</b>

Table 10-2

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$50,000 to \$99,999**

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>3,375</b> A	<b>10,905</b> A	<b>5,840</b> A	<b>1,165</b> B	...	<b>21,285</b> A	<b>16,973</b>	<b>15.9</b>
Oilseed and grain farming	2,485 A	8,580 A	4,540 A	985 C	...	16,600 A	17,705	15.0
Potato farming	F	120 E	x	x	...	205 D	6,041	29.3
Other vegetable (except potato) and melon farming	70 E	285 D	85 D	x	...	465 C	16,349	15.1
Fruit and tree nut farming	260 C	490 C	185 C	25 E	...	960 B	8,391	27.1
Greenhouse, nursery and floriculture production	110 D	225 C	90 E	x	...	440 B	8,143	25.0
Other crop farming	395 C	1,210 B	915 C	105 D	...	2,615 B	17,923	15.1
<b>Animal production</b>	<b>4,715</b> A	<b>8,180</b> A	<b>4,245</b> A	<b>610</b> C	...	<b>17,755</b> A	<b>9,715</b>	<b>26.6</b>
Beef cattle ranching and farming, including feedlots	3,610 A	6,495 A	3,135 B	480 C	...	13,725 A	10,302	26.3
Dairy cattle and milk production	190 D	665 C	530 C	55 E	...	1,445 B	17,969	13.1
Hog and pig farming	165 D	245 B	125 D	x	...	570 B	7,356	28.9
Poultry and egg production	75 E	90 E	F	x	...	270 D	11,112	27.8
Other animal production	675 C	665 C	385 D	F	...	1,755 B	-1,141	38.5
<b>Total</b>	<b>8,095</b> A	<b>19,085</b> A	<b>10,090</b> A	<b>1,770</b> B	...	<b>39,035</b> A	<b>13,672</b>	<b>20.7</b>

Table 10-3

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$100,000 to \$249,999**

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>2,710</b> A	<b>5,505</b> A	<b>8,110</b> A	<b>6,920</b> A	<b>1,100</b> B	<b>24,355</b> A	<b>37,261</b>	<b>11.1</b>
Oilseed and grain farming	1,835 A	4,280 A	6,690 A	5,845 A	880 B	19,535 A	39,083	9.4
Potato farming	35 C	35 C	75 D	85 C	x	240 B	34,309	14.6
Other vegetable (except potato) and melon farming	65 E	130 C	155 C	120 D	x	480 B	29,163	13.5
Fruit and tree nut farming	195 D	235 B	220 B	165 C	45 D	855 B	24,192	22.8
Greenhouse, nursery and floriculture production	145 C	245 C	195 C	120 D	x	725 B	20,577	20.0
Other crop farming	425 C	575 B	775 B	590 B	145 D	2,515 A	34,218	16.9
<b>Animal production</b>	<b>3,515</b> A	<b>5,190</b> A	<b>7,300</b> A	<b>6,130</b> A	<b>850</b> B	<b>22,985</b> A	<b>31,131</b>	<b>15.3</b>
Beef cattle ranching and farming, including feedlots	2,375 A	3,085 A	3,720 A	2,645 A	480 B	12,305 A	26,850	19.3
Dairy cattle and milk production	365 C	1,155 B	2,565 A	2,855 A	255 C	7,195 A	45,311	5.1
Hog and pig farming	320 C	410 B	360 C	225 D	x	1,335 B	20,162	24.0
Poultry and egg production	90 D	170 D	195 D	110 D	35 E	595 B	31,003	15.1
Other animal production	375 C	370 C	455 C	300 C	55 D	1,555 B	8,911	24.1
<b>Total</b>	<b>6,230</b> A	<b>10,705</b> A	<b>15,405</b> A	<b>13,055</b> A	<b>1,945</b> A	<b>47,340</b> A	<b>34,284</b>	<b>13.2</b>

Table 10-4

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

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>930</b> A	<b>865</b> A	<b>1,435</b> A	<b>3,725</b> A	<b>3,340</b> A	<b>10,290</b> A	<b>76,777</b>	<b>9.0</b>
Oilseed and grain farming	605 B	545 A	1,075 A	2,885 A	2,675 A	7,790 A	81,145	7.8
Potato farming	25 B	25 D	x	90 C	80 B	250 B	70,380	10.0
Other vegetable (except potato) and melon farming	35 D	30 D	55 D	120 C	55 D	295 B	64,334	11.9
Fruit and tree nut farming	65 D	60 D	70 D	95 C	80 C	370 B	42,821	17.6
Greenhouse, nursery and floriculture production	65 D	100 D	65 C	140 C	60 D	435 B	45,354	14.9
Other crop farming	130 C	110 D	150 D	390 B	390 B	1,160 A	74,443	11.2
<b>Animal production</b>	<b>1,490</b> A	<b>1,230</b> A	<b>2,245</b> A	<b>4,405</b> A	<b>3,235</b> A	<b>12,605</b> A	<b>63,156</b>	<b>11.8</b>
Beef cattle ranching and farming, including feedlots	635 A	500 B	765 B	1,130 A	955 A	3,975 A	58,397	16.0
Dairy cattle and milk production	250 C	230 C	750 B	2,350 A	1,855 A	5,440 A	81,380	4.6
Hog and pig farming	270 B	255 B	320 B	390 B	145 B	1,380 A	34,923	19.6
Poultry and egg production	155 C	185 C	310 B	355 B	145 C	1,150 A	48,043	13.5
Other animal production	185 D	50 D	105 D	180 C	130 B	655 B	26,767	28.2
<b>Total</b>	<b>2,425</b> A	<b>2,090</b> A	<b>3,680</b> A	<b>8,125</b> A	<b>6,570</b> A	<b>22,900</b> A	<b>69,279</b>	<b>10.6</b>

Table 10-5

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

	2002						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>480</b> A	<b>200</b> B	<b>280</b> A	<b>805</b> A	<b>4,075</b> A	<b>5,845</b> A	<b>210,911</b>	<b>8.2</b>
Oilseed and grain farming	185 B	85 B	130 B	435 A	2,400 A	3,250 A	205,616	5.7
Potato farming	60 B	x	x	65 B	425 A	590 A	264,158	10.2
Other vegetable (except potato) and melon farming	30 C	x	x	60 C	265 B	380 A	186,568	7.9
Fruit and tree nut farming	40 D	x	x	30 C	145 B	240 A	177,320	16.7
Greenhouse, nursery and floriculture production	115 B	40 D	60 C	145 B	530 A	895 A	242,832	12.8
Other crop farming	60 C	30 D	40 D	65 C	310 A	500 A	160,223	12.0
<b>Animal production</b>	<b>1,550</b> A	<b>550</b> A	<b>670</b> A	<b>1,625</b> A	<b>5,285</b> A	<b>9,670</b> A	<b>155,389</b>	<b>16.0</b>
Beef cattle ranching and farming, including feedlots	780 A	255 B	265 B	465 A	1,400 A	3,165 A	112,742	24.6
Dairy cattle and milk production	110 C	50 D	50 C	330 B	1,630 A	2,170 A	181,602	5.1
Hog and pig farming	420 A	135 B	170 B	335 A	905 A	1,960 A	128,934	21.4
Poultry and egg production	155 B	95 C	155 B	405 A	940 A	1,760 A	162,782	8.8
Other animal production	75 B	x	30 D	80 C	410 A	615 A	344,485	12.2
<b>Total</b>	<b>2,025</b> A	<b>755</b> A	<b>945</b> A	<b>2,425</b> A	<b>9,355</b> A	<b>15,515</b> A	<b>176,300</b>	<b>13.1</b>

Table 11-1

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

	2002							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	105 <sup>B</sup>	3,575 <sup>A</sup>	14,205 <sup>A</sup>	9,500 <sup>A</sup>	35,790 <sup>A</sup>	16,610 <sup>A</sup>	600 <sup>B</sup>	80,390 <sup>A</sup>
<b>Distribution by province (%)</b>	0.1	4.4	17.7	11.8	44.5	20.7	0.7	100.0
	Average per farm (\$)							
<b>Total operating revenues</b>	98,286 <sup>B</sup>	147,203 <sup>A</sup>	107,983 <sup>A</sup>	179,698 <sup>A</sup>	121,542 <sup>A</sup>	145,572 <sup>A</sup>	94,061 <sup>B</sup>	131,891 <sup>A</sup>
<b>Total crop revenues</b>	63,605 <sup>B</sup>	99,655 <sup>A</sup>	70,527 <sup>A</sup>	134,449 <sup>A</sup>	79,112 <sup>A</sup>	92,374 <sup>A</sup>	68,571 <sup>B</sup>	87,690 <sup>A</sup>
Total grains and oilseeds	54,628 <sup>B</sup>	96,116 <sup>A</sup>	67,000 <sup>A</sup>	131,014 <sup>A</sup>	77,407 <sup>A</sup>	86,385 <sup>A</sup>	62,105 <sup>B</sup>	84,448 <sup>A</sup>
Total other crops	8,978 <sup>C</sup>	3,538 <sup>B</sup>	3,527 <sup>B</sup>	3,435 <sup>A</sup>	1,705 <sup>A</sup>	5,988 <sup>A</sup>	6,466 <sup>B</sup>	3,243 <sup>A</sup>
Potatoes	x	x	F	681 <sup>B</sup>	x	x	x	107 <sup>B</sup>
Fruits	x	F	F	3 <sup>A</sup>	1 <sup>A</sup>	F	x	F
Vegetables	4,512 <sup>D</sup>	2,020 <sup>C</sup>	986 <sup>C</sup>	35 <sup>B</sup>	16 <sup>B</sup>	83 <sup>C</sup>	224 <sup>E</sup>	300 <sup>B</sup>
Tobacco	0	x	187 <sup>E</sup>	0	0	0	0	33 <sup>E</sup>
Greenhouse, nursery and floriculture products	x	F	45 <sup>D</sup>	24 <sup>A</sup>	84 <sup>A</sup>	x	x	72 <sup>A</sup>
Forage crops (including seeds)	3,046 <sup>B</sup>	976 <sup>C</sup>	1,855 <sup>A</sup>	2,655 <sup>A</sup>	1,592 <sup>A</sup>	5,450 <sup>A</sup>	6,211 <sup>B</sup>	2,570 <sup>A</sup>
Other crops	x	426 <sup>D</sup>	311 <sup>D</sup>	37 <sup>B</sup>	x	301 <sup>C</sup>	0	141 <sup>C</sup>
<b>Total livestock and product revenues</b>	2,978 <sup>C</sup>	6,799 <sup>B</sup>	4,984 <sup>B</sup>	12,411 <sup>A</sup>	6,407 <sup>A</sup>	10,755 <sup>A</sup>	2,165 <sup>D</sup>	7,745 <sup>A</sup>
Cattle	1,616 <sup>E</sup>	2,687 <sup>C</sup>	2,738 <sup>B</sup>	9,854 <sup>A</sup>	5,960 <sup>A</sup>	9,252 <sup>A</sup>	1,996 <sup>D</sup>	6,350 <sup>A</sup>
Hogs	x	971 <sup>D</sup>	795 <sup>B</sup>	1,608 <sup>A</sup>	178 <sup>B</sup>	748 <sup>B</sup>	0	609 <sup>A</sup>
Poultry and eggs	x	567 <sup>E</sup>	607 <sup>D</sup>	283 <sup>B</sup>	44 <sup>B</sup>	167 <sup>B</sup>	x	221 <sup>C</sup>
Dairy products and subsidies	x	2,248 <sup>D</sup>	689 <sup>D</sup>	311 <sup>C</sup>	51 <sup>B</sup>	288 <sup>D</sup>	x	341 <sup>B</sup>
Other livestock and products	x	326 <sup>E</sup>	155 <sup>C</sup>	355 <sup>C</sup>	173 <sup>C</sup>	299 <sup>D</sup>	F	224 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	7,973 <sup>D</sup>	20,393 <sup>A</sup>	18,255 <sup>A</sup>	14,073 <sup>A</sup>	17,509 <sup>A</sup>	24,234 <sup>A</sup>	9,726 <sup>B</sup>	18,682 <sup>A</sup>
<b>Total other revenues</b>	23,730 <sup>B</sup>	20,356 <sup>A</sup>	14,218 <sup>A</sup>	18,765 <sup>A</sup>	18,515 <sup>A</sup>	18,210 <sup>A</sup>	13,599 <sup>B</sup>	17,774 <sup>A</sup>
Custom work and machine rental	15,364 <sup>C</sup>	15,278 <sup>B</sup>	9,881 <sup>A</sup>	5,070 <sup>A</sup>	4,338 <sup>A</sup>	5,601 <sup>A</sup>	5,675 <sup>B</sup>	6,176 <sup>A</sup>
Rental income	4,637 <sup>B</sup>	2,306 <sup>D</sup>	2,147 <sup>B</sup>	1,323 <sup>B</sup>	1,655 <sup>A</sup>	4,321 <sup>A</sup>	3,847 <sup>D</sup>	2,303 <sup>A</sup>
Miscellaneous revenues	3,728 <sup>D</sup>	2,772 <sup>B</sup>	2,190 <sup>B</sup>	12,372 <sup>A</sup>	12,522 <sup>A</sup>	8,287 <sup>A</sup>	4,077 <sup>B</sup>	9,295 <sup>A</sup>
<b>Total operating expenses</b>	83,969 <sup>B</sup>	127,341 <sup>A</sup>	87,271 <sup>A</sup>	141,518 <sup>A</sup>	90,605 <sup>A</sup>	104,396 <sup>A</sup>	67,758 <sup>B</sup>	100,338 <sup>A</sup>
<b>Total crop expenses</b>	21,722 <sup>B</sup>	38,238 <sup>A</sup>	27,523 <sup>A</sup>	56,297 <sup>A</sup>	31,984 <sup>A</sup>	33,621 <sup>A</sup>	22,673 <sup>B</sup>	34,603 <sup>A</sup>
Fertilizer and lime	8,828 <sup>B</sup>	17,779 <sup>A</sup>	11,763 <sup>A</sup>	26,679 <sup>A</sup>	13,589 <sup>A</sup>	17,544 <sup>A</sup>	12,190 <sup>B</sup>	15,800 <sup>A</sup>
Pesticides	4,214 <sup>B</sup>	6,078 <sup>A</sup>	6,240 <sup>A</sup>	17,667 <sup>A</sup>	12,823 <sup>A</sup>	9,852 <sup>A</sup>	5,771 <sup>B</sup>	11,255 <sup>A</sup>
Seed and plants	7,822 <sup>C</sup>	13,928 <sup>A</sup>	9,356 <sup>A</sup>	11,854 <sup>A</sup>	5,506 <sup>A</sup>	6,101 <sup>A</sup>	4,456 <sup>B</sup>	7,430 <sup>A</sup>
Other crop expenses	858 <sup>D</sup>	454 <sup>D</sup>	164 <sup>B</sup>	98 <sup>B</sup>	66 <sup>A</sup>	124 <sup>C</sup>	256 <sup>D</sup>	119 <sup>B</sup>
<b>Total livestock expenses</b>	3,662 <sup>E</sup>	4,400 <sup>C</sup>	4,165 <sup>B</sup>	7,214 <sup>A</sup>	4,279 <sup>A</sup>	7,595 <sup>A</sup>	1,844 <sup>C</sup>	5,277 <sup>A</sup>
Cattle purchases	1,878 <sup>E</sup>	1,526 <sup>D</sup>	1,328 <sup>B</sup>	3,314 <sup>A</sup>	2,262 <sup>A</sup>	3,916 <sup>B</sup>	913 <sup>D</sup>	2,520 <sup>A</sup>
Hog purchases	0	x	292 <sup>E</sup>	382 <sup>A</sup>	44 <sup>C</sup>	150 <sup>C</sup>	0	151 <sup>B</sup>
Poultry and egg purchases	x	82 <sup>E</sup>	145 <sup>E</sup>	x	9 <sup>D</sup>	x	x	44 <sup>D</sup>
Other livestock purchases	0	F	F	178 <sup>E</sup>	71 <sup>B</sup>	145 <sup>D</sup>	x	118 <sup>C</sup>
Feed, supplements, straw and bedding	1,608 <sup>E</sup>	1,977 <sup>C</sup>	2,009 <sup>B</sup>	2,784 <sup>A</sup>	1,556 <sup>A</sup>	2,932 <sup>A</sup>	684 <sup>D</sup>	2,078 <sup>A</sup>
Veterinary fees, medicine and breeding fees	155 <sup>D</sup>	396 <sup>D</sup>	260 <sup>B</sup>	509 <sup>A</sup>	337 <sup>A</sup>	425 <sup>A</sup>	237 <sup>C</sup>	364 <sup>A</sup>
Other livestock expenses	x	x	13 <sup>E</sup>	x	F	x	0	4 <sup>D</sup>
<b>Total machinery expenses</b>	15,001 <sup>B</sup>	17,776 <sup>A</sup>	12,455 <sup>A</sup>	21,710 <sup>A</sup>	15,954 <sup>A</sup>	16,678 <sup>A</sup>	12,297 <sup>B</sup>	16,218 <sup>A</sup>
Small tools	294 <sup>C</sup>	220 <sup>B</sup>	408 <sup>A</sup>	488 <sup>A</sup>	552 <sup>A</sup>	552 <sup>A</sup>	340 <sup>B</sup>	502 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,286 <sup>C</sup>	6,633 <sup>A</sup>	5,112 <sup>A</sup>	9,627 <sup>A</sup>	7,090 <sup>A</sup>	6,833 <sup>A</sup>	5,232 <sup>B</sup>	6,952 <sup>A</sup>
Repairs, licenses and insurance	8,422 <sup>B</sup>	10,923 <sup>A</sup>	6,935 <sup>A</sup>	11,595 <sup>A</sup>	8,312 <sup>A</sup>	9,293 <sup>A</sup>	6,726 <sup>B</sup>	8,764 <sup>A</sup>
<b>Total general expenses</b>	43,584 <sup>B</sup>	66,927 <sup>A</sup>	43,128 <sup>A</sup>	56,296 <sup>A</sup>	38,388 <sup>A</sup>	46,500 <sup>A</sup>	30,943 <sup>B</sup>	44,240 <sup>A</sup>
Salaries (including CPP, QPP, EI)	12,727 <sup>B</sup>	8,647 <sup>B</sup>	5,814 <sup>A</sup>	9,204 <sup>A</sup>	5,184 <sup>A</sup>	8,001 <sup>A</sup>	6,558 <sup>C</sup>	6,527 <sup>A</sup>
Rent	3,428 <sup>B</sup>	7,036 <sup>B</sup>	7,520 <sup>A</sup>	9,926 <sup>A</sup>	4,131 <sup>A</sup>	6,119 <sup>A</sup>	2,800 <sup>C</sup>	5,944 <sup>A</sup>
Insurance	1,958 <sup>B</sup>	3,716 <sup>A</sup>	2,441 <sup>A</sup>	2,493 <sup>A</sup>	1,544 <sup>A</sup>	2,507 <sup>A</sup>	1,135 <sup>B</sup>	2,108 <sup>A</sup>
Utilities	2,157 <sup>B</sup>	4,090 <sup>A</sup>	2,353 <sup>A</sup>	2,389 <sup>A</sup>	2,065 <sup>A</sup>	2,614 <sup>A</sup>	1,184 <sup>B</sup>	2,351 <sup>A</sup>
Custom work and machine rental	8,923 <sup>B</sup>	12,192 <sup>A</sup>	8,119 <sup>A</sup>	9,041 <sup>A</sup>	6,724 <sup>A</sup>	7,603 <sup>A</sup>	7,787 <sup>B</sup>	7,680 <sup>A</sup>
Net interest expenses	5,435 <sup>B</sup>	14,674 <sup>A</sup>	6,882 <sup>A</sup>	7,890 <sup>A</sup>	5,815 <sup>A</sup>	6,787 <sup>A</sup>	3,398 <sup>B</sup>	6,825 <sup>A</sup>
Net property taxes	1,427 <sup>B</sup>	4,438 <sup>A</sup>	2,245 <sup>A</sup>	3,982 <sup>A</sup>	4,132 <sup>A</sup>	2,150 <sup>A</sup>	1,734 <sup>B</sup>	3,363 <sup>A</sup>
Building and fence repairs	1,462 <sup>B</sup>	2,456 <sup>B</sup>	1,666 <sup>A</sup>	1,601 <sup>A</sup>	1,010 <sup>A</sup>	1,559 <sup>A</sup>	757 <sup>B</sup>	1,372 <sup>A</sup>
Marketing expenses	1,418 <sup>C</sup>	1,368 <sup>B</sup>	612 <sup>B</sup>	1,888 <sup>A</sup>	1,353 <sup>A</sup>	1,502 <sup>A</sup>	847 <sup>C</sup>	1,313 <sup>A</sup>
Miscellaneous expenses	4,649 <sup>B</sup>	8,310 <sup>A</sup>	5,476 <sup>A</sup>	7,883 <sup>A</sup>	6,430 <sup>A</sup>	7,659 <sup>A</sup>	4,745 <sup>B</sup>	6,756 <sup>A</sup>
<b>Net operating income</b>	14,317	19,863	20,712	38,180	30,937	41,176	26,303	31,553
Adjustment for capital cost allowance (CCA)	12,926 <sup>B</sup>	20,551 <sup>A</sup>	13,066 <sup>A</sup>	21,169 <sup>A</sup>	15,772 <sup>A</sup>	21,001 <sup>A</sup>	14,032 <sup>B</sup>	17,208 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	1,390	-688	7,646	17,010	15,165	20,175	12,271	14,345
	Operating margins per dollar of revenue							
Operating margin	0.15	0.13	0.19	0.21	0.25	0.28	0.28	0.24
Operating margin adjusted for CCA	0.01	0.00	0.07	0.09	0.12	0.14	0.13	0.11

Table 11-2

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

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	385 <sup>A</sup>	x	255 <sup>A</sup>	345 <sup>C</sup>	250 <sup>E</sup>	105 <sup>B</sup>	x	85 <sup>B</sup>	55 <sup>B</sup>	1,525 <sup>B</sup>
<b>Distribution by province (%)</b>	x	25.2	x	16.7	22.6	16.4	6.9	x	5.6	3.6	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	566,775 <sup>A</sup>	x	596,123 <sup>A</sup>	415,055 <sup>C</sup>	452,093 <sup>D</sup>	1,349,269 <sup>B</sup>	x	1,295,147 <sup>B</sup>	708,635 <sup>B</sup>	620,995 <sup>A</sup>
<b>Total crop revenues</b>	x	470,479 <sup>A</sup>	x	543,965 <sup>A</sup>	379,678 <sup>C</sup>	407,748 <sup>D</sup>	1,210,448 <sup>B</sup>	x	1,149,357 <sup>B</sup>	594,235 <sup>B</sup>	548,138 <sup>A</sup>
Total grains and oilseeds	x	20,247 <sup>A</sup>	x	15,666 <sup>B</sup>	13,019 <sup>C</sup>	11,630 <sup>E</sup>	218,928 <sup>B</sup>	x	90,919 <sup>B</sup>	7,763 <sup>C</sup>	34,283 <sup>B</sup>
Total other crops	x	450,232 <sup>A</sup>	x	528,299 <sup>A</sup>	366,659 <sup>C</sup>	396,119 <sup>D</sup>	991,520 <sup>B</sup>	x	1,058,439 <sup>B</sup>	586,472 <sup>B</sup>	513,856 <sup>A</sup>
Potatoes	x	442,963 <sup>A</sup>	x	516,500 <sup>A</sup>	359,774 <sup>C</sup>	385,199 <sup>D</sup>	985,210 <sup>B</sup>	x	1,007,156 <sup>B</sup>	528,640 <sup>B</sup>	500,425 <sup>A</sup>
Fruits	x	x	x	x	F	0	x	x	0	2,985 <sup>E</sup>	633 <sup>D</sup>
Vegetables	x	1,366 <sup>A</sup>	x	3,416 <sup>B</sup>	5,112 <sup>D</sup>	8,229 <sup>E</sup>	x	x	16,777 <sup>B</sup>	53,707 <sup>B</sup>	6,750 <sup>B</sup>
Tobacco	x	0	x	0	0	x	0	x	x	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	x	x
Forage crops (including seeds)	x	5,572 <sup>A</sup>	x	8,079 <sup>B</sup>	240 <sup>E</sup>	1,473 <sup>E</sup>	3,904 <sup>D</sup>	x	18,381 <sup>B</sup>	1,121 <sup>D</sup>	4,601 <sup>B</sup>
Other crops	x	0	x	x	x	0	x	x	13,365 <sup>D</sup>	x	915 <sup>D</sup>
<b>Total livestock and product revenues</b>	x	37,558 <sup>A</sup>	x	13,152 <sup>A</sup>	F	7,713 <sup>E</sup>	33,833 <sup>C</sup>	x	x	15,264 <sup>E</sup>	18,489 <sup>B</sup>
Cattle	x	29,725 <sup>A</sup>	x	9,395 <sup>A</sup>	F	5,045 <sup>E</sup>	20,368 <sup>D</sup>	x	x	12,868 <sup>E</sup>	13,808 <sup>B</sup>
Hogs	x	1,399 <sup>A</sup>	x	x	0	x	x	x	0	x	1,555 <sup>B</sup>
Poultry and eggs	x	x	x	x	x	x	x	x	x	0	F
Dairy products and subsidies	x	6,079 <sup>A</sup>	x	3,564 <sup>B</sup>	x	0	0	x	0	x	2,542 <sup>B</sup>
Other livestock and products	x	x	x	0	x	x	x	x	x	x	59 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	38,390 <sup>A</sup>	x	17,163 <sup>A</sup>	19,356 <sup>C</sup>	20,122 <sup>E</sup>	56,339 <sup>B</sup>	x	x	24,240 <sup>C</sup>	29,919 <sup>B</sup>
<b>Total other revenues</b>	x	20,348 <sup>A</sup>	x	21,843 <sup>B</sup>	11,847 <sup>D</sup>	16,510 <sup>E</sup>	48,649 <sup>B</sup>	x	51,738 <sup>B</sup>	74,896 <sup>B</sup>	24,448 <sup>B</sup>
Custom work and machine rental	x	15,949 <sup>A</sup>	x	12,844 <sup>B</sup>	6,271 <sup>D</sup>	9,231 <sup>E</sup>	21,905 <sup>B</sup>	x	21,605 <sup>C</sup>	x	14,986 <sup>B</sup>
Rental income	x	1,972 <sup>A</sup>	x	2,320 <sup>B</sup>	1,591 <sup>D</sup>	3,000 <sup>E</sup>	13,670 <sup>B</sup>	x	21,208 <sup>B</sup>	x	4,184 <sup>B</sup>
Miscellaneous revenues	x	2,427 <sup>A</sup>	x	6,679 <sup>A</sup>	3,984 <sup>E</sup>	4,279 <sup>E</sup>	13,074 <sup>B</sup>	x	8,924 <sup>B</sup>	3,482 <sup>D</sup>	5,278 <sup>B</sup>
<b>Total operating expenses</b>	x	499,856 <sup>A</sup>	x	450,439 <sup>A</sup>	305,345 <sup>C</sup>	376,172 <sup>D</sup>	1,107,058 <sup>B</sup>	x	998,394 <sup>B</sup>	596,539 <sup>B</sup>	501,150 <sup>A</sup>
<b>Total crop expenses</b>	x	201,430 <sup>A</sup>	x	164,452 <sup>A</sup>	120,836 <sup>C</sup>	154,109 <sup>D</sup>	374,870 <sup>B</sup>	x	312,820 <sup>B</sup>	152,409 <sup>B</sup>	184,209 <sup>A</sup>
Fertilizer and lime	x	76,909 <sup>A</sup>	x	61,068 <sup>A</sup>	40,960 <sup>C</sup>	47,871 <sup>D</sup>	109,213 <sup>B</sup>	x	105,658 <sup>B</sup>	42,262 <sup>B</sup>	62,785 <sup>A</sup>
Pesticides	x	57,373 <sup>A</sup>	x	47,468 <sup>A</sup>	24,556 <sup>C</sup>	38,500 <sup>D</sup>	137,589 <sup>B</sup>	x	89,080 <sup>B</sup>	38,655 <sup>B</sup>	51,523 <sup>A</sup>
Seed and plants	x	55,733 <sup>A</sup>	x	47,139 <sup>A</sup>	38,944 <sup>C</sup>	53,865 <sup>D</sup>	114,422 <sup>B</sup>	x	104,946 <sup>B</sup>	42,173 <sup>B</sup>	56,481 <sup>A</sup>
Other crop expenses	x	11,415 <sup>A</sup>	x	8,778 <sup>B</sup>	16,376 <sup>C</sup>	13,873 <sup>E</sup>	13,645 <sup>B</sup>	x	13,137 <sup>B</sup>	29,320 <sup>B</sup>	13,420 <sup>B</sup>
<b>Total livestock expenses</b>	x	26,967 <sup>A</sup>	x	7,622 <sup>A</sup>	F	6,048 <sup>E</sup>	30,321 <sup>D</sup>	x	x	6,847 <sup>D</sup>	13,261 <sup>B</sup>
Cattle purchases	x	20,195 <sup>A</sup>	x	5,182 <sup>A</sup>	F	x	16,305 <sup>E</sup>	x	x	3,845 <sup>D</sup>	8,894 <sup>B</sup>
Hog purchases	x	x	x	x	0	0	x	x	0	x	x
Poultry and egg purchases	x	30 <sup>B</sup>	x	x	x	x	x	x	0	0	100 <sup>E</sup>
Other livestock purchases	x	62 <sup>B</sup>	x	0	x	x	0	x	0	x	F
Feed, supplements, straw and bedding	x	5,608 <sup>A</sup>	x	1,978 <sup>B</sup>	F	1,522 <sup>E</sup>	10,238 <sup>B</sup>	x	x	2,220 <sup>E</sup>	3,460 <sup>B</sup>
Veterinary fees, medicine and breeding fees	x	1,024 <sup>A</sup>	x	411 <sup>B</sup>	F	243 <sup>E</sup>	419 <sup>C</sup>	x	x	F	510 <sup>B</sup>
Other livestock expenses	x	x	x	0	x	x	0	x	0	0	x
<b>Total machinery expenses</b>	x	61,332 <sup>A</sup>	x	71,237 <sup>A</sup>	38,595 <sup>C</sup>	40,870 <sup>E</sup>	128,427 <sup>B</sup>	x	x	52,815 <sup>B</sup>	61,082 <sup>A</sup>
Small tools	x	290 <sup>A</sup>	x	229 <sup>B</sup>	307 <sup>E</sup>	389 <sup>E</sup>	607 <sup>C</sup>	x	x	236 <sup>B</sup>	340 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	x	23,522 <sup>A</sup>	x	23,873 <sup>A</sup>	11,485 <sup>C</sup>	14,517 <sup>D</sup>	52,331 <sup>B</sup>	x	30,488 <sup>B</sup>	16,677 <sup>B</sup>	21,394 <sup>A</sup>
Repairs, licenses and insurance	x	37,521 <sup>A</sup>	x	47,135 <sup>A</sup>	26,803 <sup>C</sup>	25,964 <sup>E</sup>	75,489 <sup>B</sup>	x	74,118 <sup>B</sup>	35,901 <sup>B</sup>	39,348 <sup>A</sup>
<b>Total general expenses</b>	x	210,127 <sup>A</sup>	x	207,127 <sup>A</sup>	143,976 <sup>C</sup>	175,145 <sup>D</sup>	573,440 <sup>B</sup>	x	559,466 <sup>B</sup>	384,468 <sup>B</sup>	242,597 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	77,453 <sup>A</sup>	x	92,297 <sup>A</sup>	60,456 <sup>C</sup>	67,074 <sup>E</sup>	187,494 <sup>B</sup>	x	157,026 <sup>B</sup>	138,248 <sup>B</sup>	89,131 <sup>B</sup>
Rent	x	26,074 <sup>A</sup>	x	15,159 <sup>A</sup>	7,347 <sup>C</sup>	24,407 <sup>E</sup>	80,895 <sup>B</sup>	x	87,661 <sup>B</sup>	24,024 <sup>B</sup>	27,386 <sup>B</sup>
Insurance	x	8,091 <sup>A</sup>	x	10,349 <sup>A</sup>	6,492 <sup>C</sup>	5,762 <sup>D</sup>	22,658 <sup>B</sup>	x	21,009 <sup>B</sup>	7,956 <sup>B</sup>	9,429 <sup>A</sup>
Utilities	x	6,777 <sup>A</sup>	x	8,308 <sup>A</sup>	5,643 <sup>C</sup>	6,733 <sup>D</sup>	25,533 <sup>B</sup>	x	31,768 <sup>B</sup>	9,232 <sup>B</sup>	9,782 <sup>A</sup>
Custom work and machine rental	x	25,611 <sup>A</sup>	x	15,812 <sup>A</sup>	16,180 <sup>C</sup>	23,438 <sup>E</sup>	91,100 <sup>B</sup>	x	98,342 <sup>B</sup>	118,449 <sup>C</sup>	34,424 <sup>B</sup>
Net interest expenses	x	35,354 <sup>A</sup>	x	29,073 <sup>A</sup>	16,925 <sup>C</sup>	18,556 <sup>D</sup>	77,210 <sup>B</sup>	x	64,612 <sup>B</sup>	13,905 <sup>B</sup>	31,121 <sup>A</sup>
Net property taxes	x	3,440 <sup>A</sup>	x	2,355 <sup>A</sup>	4,118 <sup>C</sup>	2,557 <sup>C</sup>	9,269 <sup>B</sup>	x	5,372 <sup>B</sup>	4,620 <sup>B</sup>	3,795 <sup>A</sup>
Building and fence repairs	x	5,540 <sup>A</sup>	x	8,035 <sup>A</sup>	5,316 <sup>C</sup>	3,868 <sup>E</sup>	10,435 <sup>B</sup>	x	13,235 <sup>B</sup>	7,155 <sup>B</sup>	6,459 <sup>B</sup>
Marketing expenses	x	6,866 <sup>A</sup>	x	9,737 <sup>A</sup>	6,344 <sup>C</sup>	6,908 <sup>E</sup>	22,966 <sup>B</sup>	x	38,075 <sup>B</sup>	17,008 <sup>B</sup>	10,765 <sup>B</sup>
Miscellaneous expenses	x	14,921 <sup>A</sup>	x	16,004 <sup>A</sup>	15,155 <sup>C</sup>	15,842 <sup>D</sup>	45,881 <sup>B</sup>	x	42,365 <sup>B</sup>	43,871 <sup>B</sup>	20,305 <sup>A</sup>
<b>Net operating income</b>	x	66,919	x	145,684	109,710	75,921	242,210	x	296,753	112,096	119,845
Adjustment for capital cost allowance (CCA)	x	52,907 <sup>A</sup>	x	60,006 <sup>A</sup>	35,691 <sup>C</sup>	38,421 <sup>D</sup>	145,663 <sup>B</sup>	x	184,189 <sup>B</sup>	42,525 <sup>A</sup>	61,675 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	14,013	x	85,678	74,019	37,500	96,547	x	112,564	69,571	58,170
	Operating margins per dollar of revenue										
Operating margin	x	0.12	x	0.24	0.26	0.17	0.18	x	0.23	0.16	0.19
Operating margin adjusted for CCA	x	0.02	x	0.14	0.18	0.08	0.07	x	0.09	0.10	0.09



Table 11-3

**Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming**

	2002					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>215<sup>B</sup></b>	<b>910<sup>B</sup></b>	<b>890<sup>B</sup></b>	<b>120<sup>D</sup></b>	<b>460<sup>B</sup></b>	<b>2,595<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>8.3</b>	<b>35.1</b>	<b>34.3</b>	<b>4.6</b>	<b>17.7</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>125,336<sup>B</sup></b>	<b>315,117<sup>B</sup></b>	<b>380,708<sup>B</sup></b>	<b>330,898<sup>D</sup></b>	<b>145,405<sup>B</sup></b>	<b>292,599<sup>A</sup></b>
<b>Total crop revenues</b>	<b>103,965<sup>B</sup></b>	<b>288,235<sup>B</sup></b>	<b>329,042<sup>B</sup></b>	<b>298,486<sup>D</sup></b>	<b>136,841<sup>B</sup></b>	<b>260,636<sup>A</sup></b>
Total grains and oilseeds	1,053 <sup>D</sup>	6,585 <sup>D</sup>	34,593 <sup>C</sup>	13,202 <sup>D</sup>	x	14,936 <sup>B</sup>
Total other crops	102,912 <sup>B</sup>	281,650 <sup>B</sup>	294,449 <sup>B</sup>	285,284 <sup>D</sup>	x	245,700 <sup>A</sup>
Potatoes	3,359 <sup>C</sup>	4,741 <sup>E</sup>	5,891 <sup>D</sup>	x	5,662 <sup>D</sup>	5,497 <sup>C</sup>
Fruits	2,352 <sup>C</sup>	3,187 <sup>D</sup>	3,952 <sup>E</sup>	3,476 <sup>E</sup>	7,386 <sup>B</sup>	4,134 <sup>C</sup>
Vegetables	95,092 <sup>B</sup>	269,500 <sup>B</sup>	279,091 <sup>B</sup>	259,641 <sup>D</sup>	121,347 <sup>B</sup>	231,630 <sup>A</sup>
Tobacco	0	0	x	0	x	x
Greenhouse, nursery and floriculture products	x	2,241 <sup>D</sup>	2,406 <sup>D</sup>	x	1,822 <sup>D</sup>	2,497 <sup>B</sup>
Forage crops (including seeds)	960 <sup>B</sup>	F	493 <sup>E</sup>	543 <sup>D</sup>	376 <sup>E</sup>	456 <sup>D</sup>
Other crops	x	F	x	0	0	x
<b>Total livestock and product revenues</b>	<b>2,211<sup>B</sup></b>	<b>360<sup>E</sup></b>	<b>3,199<sup>D</sup></b>	<b>477<sup>D</sup></b>	<b>924<sup>E</sup></b>	<b>1,595<sup>C</sup></b>
Cattle	1,354 <sup>C</sup>	F	2,088 <sup>D</sup>	x	381 <sup>E</sup>	963 <sup>D</sup>
Hogs	x	x	79 <sup>B</sup>	x	x	x
Poultry and eggs	x	29 <sup>D</sup>	x	x	235 <sup>E</sup>	427 <sup>C</sup>
Dairy products and subsidies	x	x	x	0	x	x
Other livestock and products	237 <sup>D</sup>	F	39 <sup>E</sup>	x	F	F
<b>Program payments and insurance proceeds</b>	<b>10,391<sup>B</sup></b>	<b>14,243<sup>B</sup></b>	<b>31,228<sup>B</sup></b>	<b>9,294<sup>D</sup></b>	<b>3,029<sup>D</sup></b>	<b>17,545<sup>B</sup></b>
<b>Total other revenues</b>	<b>8,769<sup>C</sup></b>	<b>12,279<sup>B</sup></b>	<b>17,240<sup>C</sup></b>	<b>22,641<sup>D</sup></b>	<b>4,611<sup>C</sup></b>	<b>12,824<sup>B</sup></b>
Custom work and machine rental	5,380 <sup>C</sup>	8,513 <sup>C</sup>	11,039 <sup>C</sup>	15,085 <sup>E</sup>	8,271 <sup>B</sup>	12,824 <sup>B</sup>
Rental income	349 <sup>C</sup>	1,450 <sup>D</sup>	3,030 <sup>C</sup>	3,649 <sup>D</sup>	1,687 <sup>E</sup>	2,046 <sup>B</sup>
Miscellaneous revenues	3,039 <sup>D</sup>	2,315 <sup>B</sup>	3,170 <sup>D</sup>	3,907 <sup>E</sup>	969 <sup>B</sup>	2,507 <sup>C</sup>
<b>Total operating expenses</b>	<b>109,971<sup>B</sup></b>	<b>265,211<sup>B</sup></b>	<b>324,663<sup>B</sup></b>	<b>276,968<sup>D</sup></b>	<b>123,589<sup>B</sup></b>	<b>248,236<sup>A</sup></b>
<b>Total crop expenses</b>	<b>26,668<sup>B</sup></b>	<b>85,523<sup>B</sup></b>	<b>92,980<sup>B</sup></b>	<b>71,778<sup>D</sup></b>	<b>31,801<sup>B</sup></b>	<b>73,047<sup>A</sup></b>
Fertilizer and lime	7,306 <sup>C</sup>	17,460 <sup>B</sup>	26,166 <sup>B</sup>	16,686 <sup>D</sup>	7,703 <sup>B</sup>	17,845 <sup>A</sup>
Pesticides	4,610 <sup>C</sup>	11,538 <sup>B</sup>	18,897 <sup>B</sup>	15,105 <sup>D</sup>	5,069 <sup>B</sup>	12,514 <sup>A</sup>
Seed and plants	7,660 <sup>B</sup>	20,786 <sup>B</sup>	29,661 <sup>B</sup>	24,217 <sup>D</sup>	8,756 <sup>B</sup>	20,777 <sup>A</sup>
Other crop expenses	7,091 <sup>B</sup>	35,739 <sup>B</sup>	18,256 <sup>B</sup>	15,770 <sup>D</sup>	10,274 <sup>B</sup>	21,911 <sup>A</sup>
<b>Total livestock expenses</b>	<b>1,465<sup>B</sup></b>	<b>714<sup>D</sup></b>	<b>3,759<sup>C</sup></b>	<b>F</b>	<b>858<sup>D</sup></b>	<b>1,891<sup>B</sup></b>
Cattle purchases	291 <sup>E</sup>	F	x	684 <sup>E</sup>	76 <sup>D</sup>	764 <sup>C</sup>
Hog purchases	x	0	x	x	0	12 <sup>C</sup>
Poultry and egg purchases	x	x	67 <sup>E</sup>	0	F	37 <sup>D</sup>
Other livestock purchases	x	x	x	0	x	62 <sup>E</sup>
Feed, supplements, straw and bedding	933 <sup>C</sup>	407 <sup>D</sup>	1,533 <sup>D</sup>	F	616 <sup>D</sup>	896 <sup>C</sup>
Veterinary fees, medicine and breeding fees	116 <sup>C</sup>	F	154 <sup>D</sup>	F	103 <sup>D</sup>	121 <sup>D</sup>
Other livestock expenses	0	0	0	x	x	0
<b>Total machinery expenses</b>	<b>15,830<sup>B</sup></b>	<b>25,061<sup>B</sup></b>	<b>32,032<sup>B</sup></b>	<b>31,515<sup>C</sup></b>	<b>11,371<sup>B</sup></b>	<b>24,573<sup>A</sup></b>
Small tools	360 <sup>D</sup>	284 <sup>D</sup>	486 <sup>D</sup>	703 <sup>C</sup>	397 <sup>C</sup>	399 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	6,280 <sup>B</sup>	8,044 <sup>B</sup>	12,172 <sup>B</sup>	9,486 <sup>C</sup>	4,053 <sup>B</sup>	8,679 <sup>A</sup>
Repairs, licenses and insurance	9,190 <sup>B</sup>	16,732 <sup>B</sup>	19,374 <sup>B</sup>	21,326 <sup>D</sup>	6,921 <sup>B</sup>	15,495 <sup>A</sup>
<b>Total general expenses</b>	<b>66,008<sup>B</sup></b>	<b>153,913<sup>B</sup></b>	<b>195,892<sup>B</sup></b>	<b>172,047<sup>D</sup></b>	<b>79,559<sup>B</sup></b>	<b>148,726<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	36,278 <sup>B</sup>	75,121 <sup>B</sup>	84,974 <sup>B</sup>	82,967 <sup>D</sup>	43,176 <sup>B</sup>	69,994 <sup>A</sup>
Rent	2,525 <sup>C</sup>	7,328 <sup>B</sup>	26,619 <sup>B</sup>	6,747 <sup>D</sup>	5,505 <sup>B</sup>	13,204 <sup>B</sup>
Insurance	1,926 <sup>B</sup>	5,386 <sup>B</sup>	5,227 <sup>B</sup>	4,661 <sup>D</sup>	1,446 <sup>B</sup>	4,313 <sup>A</sup>
Utilities	2,993 <sup>B</sup>	7,527 <sup>B</sup>	8,547 <sup>B</sup>	12,378 <sup>D</sup>	4,408 <sup>B</sup>	7,177 <sup>A</sup>
Custom work and machine rental	4,516 <sup>C</sup>	17,135 <sup>B</sup>	21,046 <sup>B</sup>	18,277 <sup>D</sup>	8,750 <sup>B</sup>	15,999 <sup>B</sup>
Net interest expenses	5,958 <sup>C</sup>	13,120 <sup>B</sup>	14,574 <sup>C</sup>	11,241 <sup>D</sup>	4,114 <sup>B</sup>	11,344 <sup>B</sup>
Net property taxes	852 <sup>B</sup>	4,245 <sup>B</sup>	2,923 <sup>B</sup>	2,022 <sup>C</sup>	1,221 <sup>C</sup>	2,869 <sup>A</sup>
Building and fence repairs	1,246 <sup>B</sup>	5,710 <sup>B</sup>	3,881 <sup>C</sup>	6,157 <sup>D</sup>	2,285 <sup>B</sup>	4,126 <sup>A</sup>
Marketing expenses	3,425 <sup>B</sup>	5,979 <sup>B</sup>	12,933 <sup>B</sup>	12,576 <sup>D</sup>	1,941 <sup>D</sup>	7,752 <sup>B</sup>
Miscellaneous expenses	6,288 <sup>B</sup>	12,362 <sup>B</sup>	15,169 <sup>B</sup>	15,020 <sup>C</sup>	6,713 <sup>B</sup>	11,947 <sup>A</sup>
<b>Net operating income</b>	<b>15,365</b>	<b>49,906</b>	<b>56,044</b>	<b>53,930</b>	<b>21,816</b>	<b>44,363</b>
Adjustment for capital cost allowance (CCA)	10,796 <sup>C</sup>	23,486 <sup>B</sup>	27,722 <sup>B</sup>	33,420 <sup>D</sup>	10,013 <sup>B</sup>	21,971 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>4,569</b>	<b>26,420</b>	<b>28,322</b>	<b>20,510</b>	<b>11,803</b>	<b>22,392</b>
	Operating margins per dollar of revenue					
Operating margin	0.12	0.16	0.15	0.16	0.15	0.15
Operating margin adjusted for CCA	0.04	0.08	0.07	0.06	0.08	0.08

Table 11-4

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

	2002					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>610<sup>B</sup></b>	<b>780<sup>B</sup></b>	<b>1,265<sup>C</sup></b>	<b>75<sup>E</sup></b>	<b>1,960<sup>A</sup></b>	<b>4,690<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>13.0</b>	<b>16.6</b>	<b>27.0</b>	<b>1.6</b>	<b>41.8</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>105,957<sup>A</sup></b>	<b>147,868<sup>B</sup></b>	<b>180,387<sup>B</sup></b>	<b>35,539<sup>E</sup></b>	<b>131,528<sup>A</sup></b>	<b>142,574<sup>A</sup></b>
<b>Total crop revenues</b>	<b>82,188<sup>A</sup></b>	<b>121,973<sup>B</sup></b>	<b>151,293<sup>B</sup></b>	<b>27,488<sup>E</sup></b>	<b>117,981<sup>A</sup></b>	<b>121,544<sup>A</sup></b>
Total grains and oilseeds	759 <sup>B</sup>	F	1,655 <sup>D</sup>	x	57 <sup>A</sup>	734 <sup>D</sup>
Total other crops	81,429 <sup>A</sup>	121,014 <sup>B</sup>	149,639 <sup>B</sup>	x	117,923 <sup>A</sup>	120,810 <sup>A</sup>
Potatoes	118 <sup>D</sup>	F	x	F	11 <sup>A</sup>	F
Fruits	78,296 <sup>A</sup>	116,535 <sup>B</sup>	143,164 <sup>B</sup>	F	115,465 <sup>A</sup>	116,867 <sup>A</sup>
Vegetables	2,143 <sup>B</sup>	1,180 <sup>D</sup>	4,476 <sup>D</sup>	x	1,750 <sup>B</sup>	2,419 <sup>C</sup>
Tobacco	0	0	0	0	x	0
Greenhouse, nursery and floriculture products	445 <sup>B</sup>	F	1,357 <sup>E</sup>	x	644 <sup>D</sup>	857 <sup>D</sup>
Forage crops (including seeds)	259 <sup>D</sup>	319 <sup>E</sup>	F	x	39 <sup>D</sup>	207 <sup>E</sup>
Other crops	168 <sup>D</sup>	1,251 <sup>E</sup>	x	0	x	279 <sup>D</sup>
<b>Total livestock and product revenues</b>	<b>1,465<sup>B</sup></b>	<b>1,480<sup>E</sup></b>	<b>940<sup>D</sup></b>	<b>0</b>	<b>123<sup>C</sup></b>	<b>741<sup>C</sup></b>
Cattle	807 <sup>B</sup>	F	x	0	74 <sup>D</sup>	254 <sup>D</sup>
Hogs	0	x	0	0	x	x
Poultry and eggs	x	x	x	0	15 <sup>D</sup>	229 <sup>B</sup>
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	279 <sup>C</sup>	322 <sup>E</sup>	F	0	33 <sup>E</sup>	134 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	<b>6,873<sup>B</sup></b>	<b>12,890<sup>C</sup></b>	<b>15,457<sup>C</sup></b>	<b>F</b>	<b>7,008<sup>B</sup></b>	<b>10,169<sup>B</sup></b>
<b>Total other revenues</b>	<b>15,431<sup>B</sup></b>	<b>11,526<sup>C</sup></b>	<b>12,697<sup>C</sup></b>	<b>6,055<sup>E</sup></b>	<b>6,416<sup>B</sup></b>	<b>10,121<sup>A</sup></b>
Custom work and machine rental	7,709 <sup>B</sup>	7,048 <sup>C</sup>	5,679 <sup>D</sup>	1,472 <sup>E</sup>	3,609 <sup>B</sup>	5,235 <sup>B</sup>
Rental income	505 <sup>C</sup>	1,359 <sup>E</sup>	2,283 <sup>D</sup>	F	1,180 <sup>B</sup>	1,468 <sup>C</sup>
Miscellaneous revenues	7,218 <sup>C</sup>	3,119 <sup>E</sup>	4,735 <sup>D</sup>	437 <sup>E</sup>	1,627 <sup>B</sup>	3,417 <sup>B</sup>
<b>Total operating expenses</b>	<b>93,261<sup>A</sup></b>	<b>118,444<sup>B</sup></b>	<b>162,440<sup>B</sup></b>	<b>28,822<sup>D</sup></b>	<b>114,637<sup>A</sup></b>	<b>124,016<sup>A</sup></b>
<b>Total crop expenses</b>	<b>17,675<sup>B</sup></b>	<b>25,664<sup>B</sup></b>	<b>30,882<sup>B</sup></b>	<b>5,132<sup>D</sup></b>	<b>18,336<sup>A</sup></b>	<b>22,643<sup>A</sup></b>
Fertilizer and lime	4,021 <sup>B</sup>	5,180 <sup>B</sup>	6,222 <sup>C</sup>	1,207 <sup>E</sup>	3,840 <sup>A</sup>	4,686 <sup>A</sup>
Pesticides	6,559 <sup>B</sup>	7,276 <sup>B</sup>	9,279 <sup>C</sup>	839 <sup>D</sup>	4,250 <sup>A</sup>	6,354 <sup>A</sup>
Seed and plants	3,213 <sup>B</sup>	4,501 <sup>B</sup>	5,754 <sup>D</sup>	2,504 <sup>E</sup>	3,887 <sup>A</sup>	4,384 <sup>B</sup>
Other crop expenses	3,882 <sup>B</sup>	8,707 <sup>B</sup>	9,628 <sup>C</sup>	F	6,358 <sup>A</sup>	7,218 <sup>A</sup>
<b>Total livestock expenses</b>	<b>999<sup>B</sup></b>	<b>945<sup>E</sup></b>	<b>923<sup>D</sup></b>	<b>F</b>	<b>217<sup>C</sup></b>	<b>631<sup>B</sup></b>
Cattle purchases	207 <sup>D</sup>	F	F	x	F	92 <sup>E</sup>
Hog purchases	0	x	0	0	0	x
Poultry and egg purchases	x	0	x	0	F	x
Other livestock purchases	249 <sup>D</sup>	x	F	0	30 <sup>E</sup>	74 <sup>D</sup>
Feed, supplements, straw and bedding	446 <sup>B</sup>	567 <sup>E</sup>	564 <sup>D</sup>	62 <sup>E</sup>	124 <sup>C</sup>	357 <sup>C</sup>
Veterinary fees, medicine and breeding fees	97 <sup>B</sup>	F	35 <sup>E</sup>	x	43 <sup>C</sup>	54 <sup>C</sup>
Other livestock expenses	x	0	x	0	0	0
<b>Total machinery expenses</b>	<b>12,194<sup>A</sup></b>	<b>13,328<sup>B</sup></b>	<b>14,016<sup>B</sup></b>	<b>7,262<sup>D</sup></b>	<b>9,449<sup>A</sup></b>	<b>11,647<sup>A</sup></b>
Small tools	327 <sup>B</sup>	370 <sup>D</sup>	588 <sup>D</sup>	339 <sup>B</sup>	366 <sup>A</sup>	421 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	4,474 <sup>A</sup>	4,505 <sup>B</sup>	5,091 <sup>B</sup>	2,226 <sup>D</sup>	3,176 <sup>A</sup>	4,067 <sup>A</sup>
Repairs, licenses and insurance	7,392 <sup>A</sup>	8,453 <sup>B</sup>	8,337 <sup>B</sup>	4,696 <sup>E</sup>	5,907 <sup>A</sup>	7,159 <sup>A</sup>
<b>Total general expenses</b>	<b>62,392<sup>A</sup></b>	<b>78,507<sup>B</sup></b>	<b>116,619<sup>B</sup></b>	<b>16,115<sup>E</sup></b>	<b>86,635<sup>A</sup></b>	<b>89,095<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	29,379 <sup>B</sup>	26,137 <sup>B</sup>	58,570 <sup>C</sup>	F	33,790 <sup>A</sup>	38,175 <sup>A</sup>
Rent	1,195 <sup>C</sup>	3,298 <sup>C</sup>	2,746 <sup>C</sup>	F	3,610 <sup>B</sup>	2,959 <sup>B</sup>
Insurance	1,726 <sup>B</sup>	3,518 <sup>B</sup>	3,560 <sup>C</sup>	F	1,524 <sup>A</sup>	2,415 <sup>A</sup>
Utilities	2,265 <sup>B</sup>	3,303 <sup>B</sup>	4,606 <sup>B</sup>	1,422 <sup>D</sup>	1,983 <sup>A</sup>	2,938 <sup>A</sup>
Custom work and machine rental	9,172 <sup>B</sup>	12,242 <sup>B</sup>	15,684 <sup>C</sup>	1,214 <sup>E</sup>	13,623 <sup>A</sup>	13,173 <sup>A</sup>
Net interest expenses	7,877 <sup>B</sup>	9,838 <sup>B</sup>	9,784 <sup>D</sup>	F	9,577 <sup>A</sup>	9,323 <sup>B</sup>
Net property taxes	757 <sup>B</sup>	2,339 <sup>B</sup>	2,218 <sup>C</sup>	1,307 <sup>E</sup>	1,933 <sup>A</sup>	1,916 <sup>A</sup>
Building and fence repairs	1,174 <sup>B</sup>	2,711 <sup>B</sup>	2,878 <sup>C</sup>	471 <sup>E</sup>	1,651 <sup>A</sup>	2,078 <sup>A</sup>
Marketing expenses	2,832 <sup>B</sup>	4,227 <sup>C</sup>	4,670 <sup>C</sup>	F	4,702 <sup>B</sup>	4,305 <sup>A</sup>
Miscellaneous expenses	6,015 <sup>A</sup>	10,894 <sup>B</sup>	11,904 <sup>B</sup>	3,342 <sup>E</sup>	14,243 <sup>A</sup>	11,814 <sup>A</sup>
<b>Net operating income</b>	<b>12,697</b>	<b>29,424</b>	<b>17,947</b>	<b>6,717<sup>E</sup></b>	<b>16,891</b>	<b>18,558</b>
Adjustment for capital cost allowance (CCA)	10,320 <sup>A</sup>	12,174 <sup>B</sup>	13,255 <sup>B</sup>	5,709 <sup>C</sup>	8,481 <sup>A</sup>	10,577 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>2,376</b>	<b>17,250</b>	<b>4,692</b>	<b>1,007<sup>E</sup></b>	<b>8,410</b>	<b>7,981</b>
	Operating margins per dollar of revenue					
Operating margin	0.12	0.20	0.10	0.19	0.13	0.13
Operating margin adjusted for CCA	0.02	0.12	0.03	0.03	0.06	0.06

Table 11-5

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

	2002					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>440<sup>B</sup></b>	<b>820<sup>B</sup></b>	<b>1,315<sup>B</sup></b>	<b>565<sup>C</sup></b>	<b>670<sup>A</sup></b>	<b>3,815<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>11.5</b>	<b>21.5</b>	<b>34.5</b>	<b>14.8</b>	<b>17.6</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>253,022<sup>B</sup></b>	<b>371,072<sup>B</sup></b>	<b>1,075,801<sup>B</sup></b>	<b>333,818<sup>C</sup></b>	<b>875,443<sup>A</sup></b>	<b>683,518<sup>A</sup></b>
<b>Total crop revenues</b>	<b>225,045<sup>B</sup></b>	<b>355,247<sup>B</sup></b>	<b>1,036,955<sup>B</sup></b>	<b>315,755<sup>C</sup></b>	<b>849,194<sup>A</sup></b>	<b>656,199<sup>A</sup></b>
Total grains and oilseeds	x	x	1,763 <sup>C</sup>	2,080 <sup>E</sup>	x	1,363 <sup>B</sup>
Total other crops	x	x	1,035,192 <sup>B</sup>	313,675 <sup>C</sup>	x	654,836 <sup>A</sup>
Potatoes	x	x	x	x	x	87 <sup>E</sup>
Fruits	1,924 <sup>C</sup>	665 <sup>E</sup>	2,223 <sup>D</sup>	x	2,175 <sup>B</sup>	1,524 <sup>C</sup>
Vegetables	707 <sup>D</sup>	2,821 <sup>D</sup>	4,341 <sup>C</sup>	F	2,127 <sup>B</sup>	2,638 <sup>B</sup>
Tobacco	0	x	x	0	0	x
Greenhouse, nursery and floriculture products	220,423 <sup>B</sup>	349,877 <sup>B</sup>	1,028,000 <sup>B</sup>	312,946 <sup>C</sup>	844,510 <sup>A</sup>	650,182 <sup>A</sup>
Forage crops (including seeds)	259 <sup>D</sup>	F	95 <sup>C</sup>	128 <sup>C</sup>	F	184 <sup>D</sup>
Other crops	x	F	0	0	x	x
<b>Total livestock and product revenues</b>	<b>3,436<sup>C</sup></b>	<b>1,667<sup>C</sup></b>	<b>364<sup>D</sup></b>	<b>1,500<sup>C</sup></b>	<b>280<sup>D</sup></b>	<b>1,152<sup>B</sup></b>
Cattle	803 <sup>C</sup>	x	F	x	228 <sup>D</sup>	657 <sup>B</sup>
Hogs	x	0	x	x	x	x
Poultry and eggs	1,404 <sup>D</sup>	x	x	x	38 <sup>E</sup>	274 <sup>C</sup>
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	x	x	x	F	x	84 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	<b>4,189<sup>C</sup></b>	<b>4,434<sup>C</sup></b>	<b>16,349<sup>B</sup></b>	<b>9,977<sup>D</sup></b>	<b>10,629<sup>B</sup></b>	<b>10,423<sup>A</sup></b>
<b>Total other revenues</b>	<b>20,353<sup>B</sup></b>	<b>9,724<sup>C</sup></b>	<b>22,133<sup>B</sup></b>	<b>6,587<sup>C</sup></b>	<b>15,339<sup>B</sup></b>	<b>15,744<sup>A</sup></b>
Custom work and machine rental	10,362 <sup>C</sup>	5,508 <sup>D</sup>	13,049 <sup>C</sup>	3,663 <sup>D</sup>	8,384 <sup>C</sup>	8,896 <sup>B</sup>
Rental income	122 <sup>D</sup>	1,480 <sup>C</sup>	3,228 <sup>B</sup>	893 <sup>D</sup>	5,646 <sup>C</sup>	2,572 <sup>B</sup>
Miscellaneous revenues	9,869 <sup>D</sup>	2,735 <sup>D</sup>	5,857 <sup>C</sup>	2,031 <sup>D</sup>	1,310 <sup>B</sup>	4,275 <sup>B</sup>
<b>Total operating expenses</b>	<b>225,698<sup>B</sup></b>	<b>325,073<sup>B</sup></b>	<b>975,358<sup>B</sup></b>	<b>299,277<sup>C</sup></b>	<b>790,301<sup>A</sup></b>	<b>615,728<sup>A</sup></b>
<b>Total crop expenses</b>	<b>65,959<sup>B</sup></b>	<b>102,113<sup>B</sup></b>	<b>320,509<sup>B</sup></b>	<b>97,154<sup>C</sup></b>	<b>270,530<sup>A</sup></b>	<b>202,105<sup>A</sup></b>
Fertilizer and lime	9,747 <sup>B</sup>	15,531 <sup>B</sup>	42,998 <sup>B</sup>	13,644 <sup>C</sup>	38,686 <sup>A</sup>	28,124 <sup>A</sup>
Pesticides	4,075 <sup>B</sup>	4,216 <sup>B</sup>	15,468 <sup>B</sup>	9,052 <sup>C</sup>	12,140 <sup>A</sup>	10,189 <sup>A</sup>
Seed and plants	42,103 <sup>B</sup>	61,666 <sup>B</sup>	180,600 <sup>B</sup>	55,076 <sup>C</sup>	160,514 <sup>B</sup>	116,812 <sup>A</sup>
Other crop expenses	10,034 <sup>B</sup>	20,700 <sup>B</sup>	81,443 <sup>B</sup>	19,382 <sup>C</sup>	59,190 <sup>A</sup>	46,980 <sup>A</sup>
<b>Total livestock expenses</b>	<b>2,119<sup>C</sup></b>	<b>1,147<sup>C</sup></b>	<b>349<sup>D</sup></b>	<b>969<sup>C</sup></b>	<b>247<sup>D</sup></b>	<b>799<sup>B</sup></b>
Cattle purchases	441 <sup>D</sup>	579 <sup>C</sup>	F	x	x	289 <sup>B</sup>
Hog purchases	0	0	0	x	0	x
Poultry and egg purchases	x	x	x	0	x	x
Other livestock purchases	x	x	x	x	0	x
Feed, supplements, straw and bedding	1,110 <sup>C</sup>	472 <sup>D</sup>	226 <sup>D</sup>	248 <sup>E</sup>	121 <sup>B</sup>	365 <sup>B</sup>
Veterinary fees, medicine and breeding fees	166 <sup>C</sup>	33 <sup>D</sup>	8 <sup>C</sup>	57 <sup>D</sup>	x	47 <sup>B</sup>
Other livestock expenses	x	0	0	0	0	x
<b>Total machinery expenses</b>	<b>14,640<sup>B</sup></b>	<b>19,386<sup>B</sup></b>	<b>40,750<sup>B</sup></b>	<b>14,462<sup>B</sup></b>	<b>26,607<sup>A</sup></b>	<b>26,737<sup>A</sup></b>
Small tools	274 <sup>C</sup>	262 <sup>D</sup>	584 <sup>C</sup>	548 <sup>D</sup>	297 <sup>B</sup>	423 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	4,973 <sup>B</sup>	6,303 <sup>B</sup>	12,838 <sup>B</sup>	5,068 <sup>B</sup>	8,039 <sup>A</sup>	8,522 <sup>A</sup>
Repairs, licenses and insurance	9,393 <sup>B</sup>	12,821 <sup>B</sup>	27,328 <sup>B</sup>	8,845 <sup>C</sup>	18,271 <sup>A</sup>	17,791 <sup>A</sup>
<b>Total general expenses</b>	<b>142,980<sup>B</sup></b>	<b>202,426<sup>B</sup></b>	<b>613,750<sup>B</sup></b>	<b>186,693<sup>C</sup></b>	<b>492,917<sup>A</sup></b>	<b>386,087<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	81,509 <sup>B</sup>	106,673 <sup>B</sup>	319,559 <sup>B</sup>	99,936 <sup>C</sup>	245,844 <sup>A</sup>	200,613 <sup>A</sup>
Rent	1,443 <sup>E</sup>	4,182 <sup>B</sup>	15,339 <sup>B</sup>	2,166 <sup>C</sup>	15,720 <sup>A</sup>	9,443 <sup>A</sup>
Insurance	2,631 <sup>B</sup>	4,895 <sup>B</sup>	9,537 <sup>B</sup>	4,394 <sup>C</sup>	7,091 <sup>A</sup>	6,545 <sup>A</sup>
Utilities	12,771 <sup>B</sup>	25,910 <sup>B</sup>	100,122 <sup>B</sup>	24,481 <sup>C</sup>	62,518 <sup>A</sup>	56,196 <sup>A</sup>
Custom work and machine rental	6,191 <sup>C</sup>	8,384 <sup>B</sup>	29,201 <sup>B</sup>	8,594 <sup>C</sup>	30,263 <sup>A</sup>	19,187 <sup>A</sup>
Net interest expenses	9,758 <sup>B</sup>	12,901 <sup>B</sup>	36,273 <sup>B</sup>	11,519 <sup>C</sup>	41,677 <sup>A</sup>	25,453 <sup>A</sup>
Net property taxes	968 <sup>B</sup>	3,264 <sup>B</sup>	3,642 <sup>B</sup>	2,550 <sup>C</sup>	3,428 <sup>A</sup>	3,052 <sup>A</sup>
Building and fence repairs	2,746 <sup>B</sup>	8,133 <sup>B</sup>	17,214 <sup>B</sup>	5,243 <sup>C</sup>	10,699 <sup>A</sup>	10,663 <sup>A</sup>
Marketing expenses	11,378 <sup>B</sup>	9,526 <sup>B</sup>	33,605 <sup>B</sup>	8,494 <sup>C</sup>	36,513 <sup>B</sup>	22,634 <sup>A</sup>
Miscellaneous expenses	13,587 <sup>B</sup>	18,559 <sup>B</sup>	49,259 <sup>B</sup>	19,317 <sup>C</sup>	39,163 <sup>A</sup>	32,301 <sup>A</sup>
<b>Net operating income</b>	<b>27,324</b>	<b>45,999</b>	<b>100,443</b>	<b>34,541</b>	<b>85,141</b>	<b>67,791</b>
Adjustment for capital cost allowance (CCA)	15,622 <sup>B</sup>	22,703 <sup>B</sup>	62,084 <sup>B</sup>	23,919 <sup>C</sup>	55,246 <sup>A</sup>	41,364 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>11,702</b>	<b>23,296</b>	<b>38,359</b>	<b>10,622</b>	<b>29,895</b>	<b>26,427</b>
	Operating margins per dollar of revenue					
Operating margin	0.11	0.12	0.09	0.10	0.10	0.10
Operating margin adjusted for CCA	0.05	0.06	0.04	0.03	0.03	0.04

Table 11-6

**Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots**

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	410 <sup>A</sup>	580 <sup>B</sup>	465 <sup>A</sup>	5,045 <sup>A</sup>	11,550 <sup>A</sup>	6,825 <sup>A</sup>	13,860 <sup>A</sup>	26,240 <sup>A</sup>	3,085 <sup>A</sup>	68,070 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.6	0.9	0.7	7.4	17.0	10.0	20.4	38.5	4.5	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	111,416 <sup>A</sup>	73,807 <sup>B</sup>	61,610 <sup>B</sup>	154,299 <sup>A</sup>	155,307 <sup>A</sup>	110,249 <sup>A</sup>	113,214 <sup>A</sup>	267,105 <sup>A</sup>	115,169 <sup>A</sup>	181,816 <sup>A</sup>
<b>Total crop revenues</b>	x	x	3,371 <sup>B</sup>	2,465 <sup>B</sup>	4,669 <sup>B</sup>	8,355 <sup>A</sup>	12,541 <sup>A</sup>	12,777 <sup>A</sup>	13,024 <sup>A</sup>	4,126 <sup>B</sup>	10,910 <sup>A</sup>
Total grains and oilseeds	x	x	164 <sup>E</sup>	688 <sup>E</sup>	3,077 <sup>B</sup>	6,509 <sup>A</sup>	9,408 <sup>A</sup>	10,720 <sup>A</sup>	8,716 <sup>A</sup>	1,053 <sup>B</sup>	7,880 <sup>A</sup>
Total other crops	x	x	3,207 <sup>B</sup>	1,778 <sup>B</sup>	1,592 <sup>B</sup>	1,846 <sup>B</sup>	3,133 <sup>A</sup>	2,057 <sup>A</sup>	4,308 <sup>A</sup>	3,073 <sup>B</sup>	3,030 <sup>A</sup>
Potatoes	x	x	x	x	x	x	x	x	x	F	x
Fruits	x	x	1,336 <sup>B</sup>	110 <sup>E</sup>	F	13 <sup>D</sup>	x	x	x	x	30 <sup>B</sup>
Vegetables	x	x	x	92 <sup>E</sup>	F	144 <sup>D</sup>	9 <sup>A</sup>	x	45 <sup>A</sup>	x	57 <sup>B</sup>
Tobacco	x	x	0	0	x	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	62 <sup>A</sup>	F	6 <sup>B</sup>	4 <sup>A</sup>	5 <sup>A</sup>	26 <sup>D</sup>	20 <sup>D</sup>
Forage crops (including seeds)	x	1,121 <sup>B</sup>	1,016 <sup>D</sup>	1,522 <sup>B</sup>	957 <sup>C</sup>	1,427 <sup>B</sup>	3,065 <sup>A</sup>	2,045 <sup>A</sup>	3,961 <sup>A</sup>	2,745 <sup>B</sup>	2,713 <sup>A</sup>
Other crops	x	0	x	x	437 <sup>D</sup>	199 <sup>D</sup>	x	0	62 <sup>A</sup>	x	93 <sup>C</sup>
<b>Total livestock and product revenues</b>	x	95,521 <sup>A</sup>	56,320 <sup>B</sup>	48,173 <sup>B</sup>	121,342 <sup>A</sup>	130,454 <sup>A</sup>	86,373 <sup>A</sup>	80,520 <sup>A</sup>	212,354 <sup>A</sup>	93,597 <sup>A</sup>	143,686 <sup>A</sup>
Cattle	x	87,791 <sup>A</sup>	54,379 <sup>B</sup>	47,190 <sup>B</sup>	117,396 <sup>A</sup>	124,800 <sup>A</sup>	84,965 <sup>A</sup>	79,873 <sup>A</sup>	209,465 <sup>A</sup>	91,654 <sup>A</sup>	140,890 <sup>A</sup>
Hogs	x	3,573 <sup>B</sup>	x	257 <sup>C</sup>	x	2,698 <sup>B</sup>	345 <sup>B</sup>	112 <sup>D</sup>	1,744 <sup>A</sup>	66 <sup>D</sup>	1,230 <sup>A</sup>
Poultry and eggs	x	x	169 <sup>C</sup>	193 <sup>B</sup>	x	854 <sup>B</sup>	207 <sup>E</sup>	F	179 <sup>A</sup>	88 <sup>C</sup>	278 <sup>B</sup>
Dairy products and subsidies	x	3,800 <sup>B</sup>	x	F	3,019 <sup>C</sup>	1,727 <sup>B</sup>	299 <sup>B</sup>	24 <sup>D</sup>	396 <sup>A</sup>	1,307 <sup>C</sup>	800 <sup>A</sup>
Other livestock and products	x	x	429 <sup>D</sup>	121 <sup>C</sup>	319 <sup>D</sup>	376 <sup>B</sup>	556 <sup>C</sup>	477 <sup>D</sup>	571 <sup>C</sup>	481 <sup>B</sup>	488 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	x	2,536 <sup>C</sup>	1,006 <sup>C</sup>	18,627 <sup>A</sup>	4,285 <sup>B</sup>	2,448 <sup>A</sup>	7,812 <sup>A</sup>	14,566 <sup>A</sup>	1,453 <sup>B</sup>	9,669 <sup>A</sup>
<b>Total other revenues</b>	x	7,351 <sup>B</sup>	11,579 <sup>C</sup>	9,965 <sup>C</sup>	9,660 <sup>B</sup>	12,213 <sup>A</sup>	8,886 <sup>A</sup>	12,106 <sup>A</sup>	27,161 <sup>A</sup>	15,993 <sup>A</sup>	17,550 <sup>A</sup>
Custom work and machine rental	x	3,772 <sup>C</sup>	4,390 <sup>D</sup>	x	5,600 <sup>B</sup>	8,149 <sup>B</sup>	5,082 <sup>A</sup>	5,783 <sup>B</sup>	19,386 <sup>A</sup>	10,293 <sup>A</sup>	11,512 <sup>A</sup>
Rental income	x	532 <sup>E</sup>	60 <sup>E</sup>	x	719 <sup>D</sup>	893 <sup>C</sup>	732 <sup>B</sup>	2,114 <sup>B</sup>	4,809 <sup>A</sup>	1,244 <sup>B</sup>	2,623 <sup>A</sup>
Miscellaneous revenues	x	3,047 <sup>B</sup>	7,129 <sup>C</sup>	5,782 <sup>C</sup>	3,341 <sup>B</sup>	3,171 <sup>B</sup>	3,072 <sup>A</sup>	4,209 <sup>A</sup>	2,966 <sup>A</sup>	4,457 <sup>B</sup>	3,414 <sup>A</sup>
<b>Total operating expenses</b>	x	109,764 <sup>A</sup>	69,009 <sup>B</sup>	60,028 <sup>B</sup>	144,462 <sup>A</sup>	149,707 <sup>A</sup>	94,323 <sup>A</sup>	100,670 <sup>A</sup>	244,252 <sup>A</sup>	112,369 <sup>A</sup>	166,989 <sup>A</sup>
<b>Total crop expenses</b>	x	5,860 <sup>A</sup>	3,528 <sup>B</sup>	2,837 <sup>B</sup>	4,377 <sup>A</sup>	6,580 <sup>A</sup>	7,944 <sup>A</sup>	7,156 <sup>A</sup>	8,511 <sup>A</sup>	3,653 <sup>A</sup>	7,226 <sup>A</sup>
Fertilizer and lime	x	3,325 <sup>A</sup>	2,053 <sup>B</sup>	1,601 <sup>B</sup>	1,818 <sup>A</sup>	2,801 <sup>A</sup>	4,231 <sup>A</sup>	2,916 <sup>A</sup>	4,692 <sup>A</sup>	1,965 <sup>A</sup>	3,574 <sup>A</sup>
Pesticides	x	x	394 <sup>C</sup>	265 <sup>D</sup>	456 <sup>B</sup>	1,180 <sup>A</sup>	1,603 <sup>A</sup>	2,230 <sup>A</sup>	1,565 <sup>A</sup>	389 <sup>B</sup>	1,480 <sup>A</sup>
Seed and plants	x	x	582 <sup>B</sup>	520 <sup>C</sup>	1,646 <sup>B</sup>	2,355 <sup>A</sup>	1,756 <sup>A</sup>	1,786 <sup>A</sup>	2,052 <sup>A</sup>	979 <sup>B</sup>	1,912 <sup>A</sup>
Other crop expenses	x	523 <sup>A</sup>	499 <sup>B</sup>	451 <sup>B</sup>	456 <sup>B</sup>	244 <sup>B</sup>	355 <sup>A</sup>	224 <sup>A</sup>	203 <sup>A</sup>	320 <sup>B</sup>	259 <sup>A</sup>
<b>Total livestock expenses</b>	x	70,582 <sup>A</sup>	36,692 <sup>C</sup>	30,106 <sup>C</sup>	93,324 <sup>A</sup>	105,558 <sup>A</sup>	45,930 <sup>A</sup>	50,713 <sup>B</sup>	172,888 <sup>A</sup>	56,714 <sup>A</sup>	109,932 <sup>A</sup>
Cattle purchases	x	57,677 <sup>A</sup>	30,513 <sup>C</sup>	24,356 <sup>D</sup>	60,577 <sup>A</sup>	83,796 <sup>A</sup>	33,078 <sup>A</sup>	35,252 <sup>B</sup>	119,325 <sup>A</sup>	36,716 <sup>A</sup>	77,652 <sup>A</sup>
Hog purchases	x	1,060 <sup>B</sup>	14 <sup>C</sup>	x	17 <sup>C</sup>	566 <sup>B</sup>	58 <sup>B</sup>	9 <sup>B</sup>	310 <sup>A</sup>	x	233 <sup>A</sup>
Poultry and egg purchases	x	10 <sup>C</sup>	x	22 <sup>B</sup>	x	229 <sup>B</sup>	x	x	28 <sup>A</sup>	49 <sup>C</sup>	68 <sup>B</sup>
Other livestock purchases	x	x	F	x	72 <sup>D</sup>	201 <sup>D</sup>	144 <sup>C</sup>	322 <sup>E</sup>	230 <sup>B</sup>	160 <sup>D</sup>	217 <sup>C</sup>
Feed, supplements, straw and bedding	x	9,852 <sup>A</sup>	4,654 <sup>B</sup>	4,370 <sup>B</sup>	29,369 <sup>A</sup>	18,537 <sup>A</sup>	10,316 <sup>A</sup>	13,096 <sup>A</sup>	49,621 <sup>A</sup>	17,042 <sup>A</sup>	29,052 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	1,835 <sup>A</sup>	1,390 <sup>C</sup>	1,268 <sup>B</sup>	3,150 <sup>A</sup>	2,202 <sup>A</sup>	2,276 <sup>A</sup>	2,026 <sup>A</sup>	3,352 <sup>A</sup>	2,688 <sup>A</sup>	2,693 <sup>A</sup>
Other livestock expenses	x	x	x	x	x	26 <sup>B</sup>	x	x	22 <sup>B</sup>	x	16 <sup>B</sup>
<b>Total machinery expenses</b>	x	9,650 <sup>A</sup>	8,735 <sup>B</sup>	9,570 <sup>A</sup>	10,142 <sup>A</sup>	9,719 <sup>A</sup>	13,658 <sup>A</sup>	13,310 <sup>A</sup>	14,515 <sup>A</sup>	13,692 <sup>A</sup>	12,895 <sup>A</sup>
Small tools	x	250 <sup>B</sup>	341 <sup>C</sup>	245 <sup>B</sup>	354 <sup>B</sup>	479 <sup>A</sup>	532 <sup>A</sup>	588 <sup>A</sup>	670 <sup>A</sup>	495 <sup>A</sup>	567 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	4,085 <sup>A</sup>	3,519 <sup>B</sup>	3,920 <sup>A</sup>	3,539 <sup>A</sup>	4,075 <sup>A</sup>	6,179 <sup>A</sup>	6,144 <sup>A</sup>	6,050 <sup>A</sup>	5,611 <sup>A</sup>	5,492 <sup>A</sup>
Repairs, licenses and insurance	x	5,315 <sup>A</sup>	4,875 <sup>B</sup>	5,405 <sup>A</sup>	6,249 <sup>A</sup>	5,165 <sup>A</sup>	6,948 <sup>A</sup>	6,579 <sup>A</sup>	7,795 <sup>A</sup>	7,586 <sup>A</sup>	6,835 <sup>A</sup>
<b>Total general expenses</b>	x	23,672 <sup>A</sup>	20,053 <sup>B</sup>	17,515 <sup>B</sup>	36,620 <sup>A</sup>	27,849 <sup>A</sup>	26,792 <sup>A</sup>	29,491 <sup>A</sup>	48,338 <sup>A</sup>	38,309 <sup>A</sup>	36,936 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	3,871 <sup>A</sup>	4,606 <sup>B</sup>	4,530 <sup>B</sup>	3,905 <sup>B</sup>	3,708 <sup>B</sup>	3,286 <sup>A</sup>	3,148 <sup>A</sup>	7,875 <sup>A</sup>	9,931 <sup>A</sup>	5,470 <sup>A</sup>
Rent	x	1,348 <sup>A</sup>	730 <sup>C</sup>	359 <sup>B</sup>	1,378 <sup>B</sup>	1,842 <sup>A</sup>	2,453 <sup>A</sup>	2,922 <sup>A</sup>	3,561 <sup>A</sup>	2,167 <sup>A</sup>	2,743 <sup>A</sup>
Insurance	x	1,304 <sup>A</sup>	1,047 <sup>B</sup>	1,055 <sup>B</sup>	2,776 <sup>A</sup>	1,798 <sup>A</sup>	1,296 <sup>A</sup>	1,113 <sup>A</sup>	1,896 <sup>A</sup>	1,865 <sup>A</sup>	1,707 <sup>A</sup>
Utilities	x	1,280 <sup>A</sup>	1,187 <sup>B</sup>	1,280 <sup>B</sup>	1,962 <sup>A</sup>	2,152 <sup>A</sup>	1,986 <sup>A</sup>	2,227 <sup>A</sup>	2,917 <sup>A</sup>	2,017 <sup>A</sup>	2,406 <sup>A</sup>
Custom work and machine rental	x	3,133 <sup>A</sup>	2,898 <sup>B</sup>	2,585 <sup>D</sup>	6,577 <sup>B</sup>	5,045 <sup>B</sup>	4,560 <sup>A</sup>	5,212 <sup>A</sup>	11,253 <sup>A</sup>	5,472 <sup>A</sup>	7,510 <sup>A</sup>
Net interest expenses	x	5,379 <sup>A</sup>	3,745 <sup>B</sup>	2,714 <sup>B</sup>	6,810 <sup>A</sup>	4,700 <sup>A</sup>	5,259 <sup>A</sup>	5,491 <sup>A</sup>	9,303 <sup>A</sup>	5,932 <sup>A</sup>	6,885 <sup>A</sup>
Net property taxes	x	1,248 <sup>B</sup>	701 <sup>B</sup>	828 <sup>B</sup>	1,987 <sup>A</sup>	1,447 <sup>A</sup>	2,070 <sup>A</sup>	2,741 <sup>A</sup>	1,587 <sup>A</sup>	1,203 <sup>A</sup>	1,844 <sup>A</sup>
Building and fence repairs	x	1,553 <sup>A</sup>	1,047 <sup>C</sup>	1,002 <sup>B</sup>	1,798 <sup>B</sup>	1,703 <sup>A</sup>	1,634 <sup>A</sup>	1,495 <sup>A</sup>	2,017 <sup>A</sup>	2,055 <sup>B</sup>	1,786 <sup>A</sup>
Marketing expenses	x	1,589 <sup>A</sup>	1,299 <sup>B</sup>	702 <sup>E</sup>	1,935 <sup>A</sup>	1,498 <sup>A</sup>	895 <sup>A</sup>	798 <sup>A</sup>	2,014 <sup>A</sup>	1,620 <sup>A</sup>	1,525 <sup>A</sup>
Miscellaneous expenses	x	2,967 <sup>A</sup>	2,793 <sup>B</sup>	2,459 <sup>B</sup>	7,492 <sup>A</sup>	3,956 <sup>A</sup>	3,353 <sup>A</sup>	4,343 <sup>A</sup>	5,914 <sup>A</sup>	6,048 <sup>A</sup>	5,060 <sup>A</sup>
<b>Net operating income</b>	x	1,652	4,798	1,582	9,837	5,600	15,925	12,544	22,853	2,800	14,827
Adjustment for capital cost allowance (CCA)	x	7,633 <sup>A</sup>	7,337 <sup>B</sup>	6,573 <sup>B</sup>	9,480 <sup>A</sup>	9,155 <sup>A</sup>	10,598 <sup>A</sup>	10,108 <sup>A</sup>	14,712 <sup>A</sup>	12,603 <sup>A</sup>	11,774 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-5,981	-2,539	-4,991	356	-3,555	5,327	2,436	8,141	-9,803	3,053
	Operating margins per dollar of revenue										
Operating margin	x	0.01	0.07	0.03	0.06	0.04	0.14	0.11	0.09	0.02	0.08
Operating margin adjusted for CCA	x	-0.05	-0.03	-0.08	0.00	-0.02	0.05	0.02	0.03	-0.09	0.02

Table 11-7

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

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	<b>40<sup>A</sup></b>	<b>255<sup>A</sup></b>	<b>310<sup>A</sup></b>	<b>280<sup>A</sup></b>	<b>8,120<sup>A</sup></b>	<b>5,915<sup>A</sup></b>	<b>540<sup>B</sup></b>	<b>275<sup>C</sup></b>	<b>640<sup>B</sup></b>	<b>675<sup>A</sup></b>	<b>17,065<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>0.2</b>	<b>1.5</b>	<b>1.8</b>	<b>1.6</b>	<b>47.6</b>	<b>34.7</b>	<b>3.2</b>	<b>1.6</b>	<b>3.8</b>	<b>4.0</b>	<b>100.0</b>
	Average per farm (\$)										
<b>Total operating revenues</b>	<b>570,820<sup>A</sup></b>	<b>237,178<sup>A</sup></b>	<b>354,138<sup>A</sup></b>	<b>313,687<sup>A</sup></b>	<b>257,600<sup>A</sup></b>	<b>279,863<sup>A</sup></b>	<b>340,283<sup>A</sup></b>	<b>357,345<sup>B</sup></b>	<b>568,395<sup>A</sup></b>	<b>633,889<sup>A</sup></b>	<b>299,244<sup>A</sup></b>
<b>Total crop revenues</b>	<b>x</b>	<b>7,450<sup>A</sup></b>	<b>8,502<sup>A</sup></b>	<b>4,957<sup>B</sup></b>	<b>16,477<sup>A</sup></b>	<b>16,158<sup>A</sup></b>	<b>24,178<sup>B</sup></b>	<b>21,385<sup>C</sup></b>	<b>23,800<sup>B</sup></b>	<b>7,818<sup>B</sup></b>	<b>16,115<sup>A</sup></b>
Total grains and oilseeds	x	2,745 <sup>A</sup>	3,104 <sup>A</sup>	2,174 <sup>B</sup>	13,158 <sup>A</sup>	14,337 <sup>A</sup>	16,747 <sup>B</sup>	19,499 <sup>C</sup>	18,121 <sup>B</sup>	2,673 <sup>C</sup>	13,003 <sup>A</sup>
Total other crops	x	4,704 <sup>B</sup>	5,398 <sup>A</sup>	2,783 <sup>B</sup>	3,319 <sup>B</sup>	1,821 <sup>B</sup>	7,431 <sup>D</sup>	1,886 <sup>C</sup>	5,679 <sup>B</sup>	5,145 <sup>B</sup>	3,112 <sup>A</sup>
Potatoes	0	3,154 <sup>B</sup>	0	x	F	x	0	0	x	x	x
Fruits	0	x	866 <sup>A</sup>	x	F	78 <sup>D</sup>	x	x	0	x	116 <sup>D</sup>
Vegetables	x	174 <sup>E</sup>	1,595 <sup>B</sup>	x	179 <sup>D</sup>	F	0	0	0	558 <sup>C</sup>	163 <sup>C</sup>
Tobacco	0	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	0	x	x	x	128 <sup>D</sup>	F	x	x	x	x	104 <sup>D</sup>
Forage crops (including seeds)	x	1,011 <sup>A</sup>	2,517 <sup>A</sup>	1,463 <sup>B</sup>	1,243 <sup>B</sup>	1,398 <sup>B</sup>	7,428 <sup>D</sup>	1,886 <sup>C</sup>	5,605 <sup>B</sup>	4,436 <sup>B</sup>	1,816 <sup>A</sup>
Other crops	0	0	x	x	1,611 <sup>B</sup>	196 <sup>E</sup>	0	0	0	0	836 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>549,718<sup>A</sup></b>	<b>219,834<sup>A</sup></b>	<b>325,897<sup>A</sup></b>	<b>293,094<sup>A</sup></b>	<b>219,154<sup>A</sup></b>	<b>249,170<sup>A</sup></b>	<b>300,181<sup>A</sup></b>	<b>309,663<sup>B</sup></b>	<b>520,088<sup>A</sup></b>	<b>598,732<sup>A</sup></b>	<b>263,885<sup>A</sup></b>
Cattle	35,940 <sup>B</sup>	24,084 <sup>A</sup>	30,497 <sup>A</sup>	27,053 <sup>A</sup>	22,519 <sup>A</sup>	28,949 <sup>A</sup>	41,629 <sup>A</sup>	36,007 <sup>B</sup>	71,653 <sup>A</sup>	66,365 <sup>A</sup>	29,434 <sup>A</sup>
Hogs	0	1,999 <sup>A</sup>	x	536 <sup>D</sup>	2,639 <sup>C</sup>	908 <sup>C</sup>	x	x	x	x	1,683 <sup>B</sup>
Poultry and eggs	x	48 <sup>B</sup>	x	x	393 <sup>D</sup>	639 <sup>D</sup>	x	x	x	x	613 <sup>B</sup>
Dairy products and subsidies	512,916 <sup>A</sup>	193,507 <sup>A</sup>	292,541 <sup>A</sup>	265,419 <sup>A</sup>	193,412 <sup>A</sup>	218,267 <sup>A</sup>	257,114 <sup>A</sup>	273,194 <sup>B</sup>	446,329 <sup>A</sup>	528,961 <sup>A</sup>	231,874 <sup>A</sup>
Other livestock and products	x	196 <sup>C</sup>	x	x	191 <sup>D</sup>	408 <sup>D</sup>	100 <sup>B</sup>	F	519 <sup>E</sup>	374 <sup>B</sup>	281 <sup>C</sup>
<b>Program payments and insurance proceeds</b>	<b>13,432<sup>A</sup></b>	<b>3,426<sup>A</sup></b>	<b>6,400<sup>A</sup></b>	<b>4,439<sup>B</sup></b>	<b>10,841<sup>A</sup></b>	<b>6,231<sup>A</sup></b>	<b>4,804<sup>B</sup></b>	<b>14,056<sup>C</sup></b>	<b>11,869<sup>B</sup></b>	<b>5,772<sup>A</sup></b>	<b>8,647<sup>A</sup></b>
<b>Total other revenues</b>	<b>x</b>	<b>6,468<sup>A</sup></b>	<b>13,338<sup>A</sup></b>	<b>11,196<sup>A</sup></b>	<b>11,127<sup>A</sup></b>	<b>8,305<sup>B</sup></b>	<b>11,119<sup>B</sup></b>	<b>12,241<sup>D</sup></b>	<b>12,639<sup>B</sup></b>	<b>21,567<sup>B</sup></b>	<b>10,597<sup>A</sup></b>
Custom work and machine rental	x	2,335 <sup>A</sup>	3,452 <sup>B</sup>	4,792 <sup>B</sup>	3,469 <sup>B</sup>	4,600 <sup>B</sup>	6,266 <sup>D</sup>	5,586 <sup>E</sup>	6,034 <sup>C</sup>	10,644 <sup>B</sup>	4,369 <sup>A</sup>
Rental income	x	1,341 <sup>B</sup>	1,083 <sup>A</sup>	385 <sup>B</sup>	915 <sup>B</sup>	1,237 <sup>B</sup>	1,206 <sup>B</sup>	802 <sup>D</sup>	3,617 <sup>C</sup>	4,508 <sup>B</sup>	1,277 <sup>A</sup>
Miscellaneous revenues	3,284 <sup>B</sup>	2,792 <sup>A</sup>	8,804 <sup>A</sup>	6,019 <sup>A</sup>	6,743 <sup>A</sup>	2,467 <sup>B</sup>	3,647 <sup>B</sup>	5,852 <sup>C</sup>	2,988 <sup>C</sup>	6,415 <sup>C</sup>	4,951 <sup>A</sup>
<b>Total operating expenses</b>	<b>483,979<sup>A</sup></b>	<b>183,250<sup>A</sup></b>	<b>273,091<sup>A</sup></b>	<b>243,404<sup>A</sup></b>	<b>197,746<sup>A</sup></b>	<b>210,687<sup>A</sup></b>	<b>258,595<sup>A</sup></b>	<b>270,119<sup>B</sup></b>	<b>446,067<sup>A</sup></b>	<b>500,907<sup>A</sup></b>	<b>229,245<sup>A</sup></b>
<b>Total crop expenses</b>	<b>6,941<sup>B</sup></b>	<b>12,257<sup>A</sup></b>	<b>14,618<sup>A</sup></b>	<b>11,501<sup>A</sup></b>	<b>16,154<sup>A</sup></b>	<b>19,571<sup>A</sup></b>	<b>20,030<sup>B</sup></b>	<b>19,843<sup>C</sup></b>	<b>21,137<sup>A</sup></b>	<b>11,003<sup>A</sup></b>	<b>17,320<sup>A</sup></b>
Fertilizer and lime	4,799 <sup>B</sup>	7,085 <sup>A</sup>	8,991 <sup>A</sup>	6,516 <sup>A</sup>	7,362 <sup>A</sup>	8,492 <sup>A</sup>	8,123 <sup>B</sup>	8,069 <sup>C</sup>	11,402 <sup>B</sup>	7,214 <sup>A</sup>	7,941 <sup>A</sup>
Pesticides	x	1,284 <sup>A</sup>	1,399 <sup>A</sup>	1,349 <sup>B</sup>	1,888 <sup>A</sup>	3,468 <sup>A</sup>	4,524 <sup>B</sup>	7,256 <sup>C</sup>	3,544 <sup>B</sup>	869 <sup>A</sup>	2,599 <sup>A</sup>
Seed and plants	1,262 <sup>B</sup>	2,537 <sup>A</sup>	3,038 <sup>A</sup>	2,441 <sup>A</sup>	6,046 <sup>A</sup>	6,865 <sup>A</sup>	6,471 <sup>D</sup>	3,517 <sup>C</sup>	5,568 <sup>B</sup>	2,439 <sup>A</sup>	5,964 <sup>A</sup>
Other crop expenses	x	1,351 <sup>A</sup>	1,190 <sup>B</sup>	1,195 <sup>B</sup>	857 <sup>A</sup>	746 <sup>B</sup>	912 <sup>B</sup>	1,000 <sup>D</sup>	623 <sup>C</sup>	481 <sup>B</sup>	816 <sup>A</sup>
<b>Total livestock expenses</b>	<b>200,972<sup>A</sup></b>	<b>63,322<sup>A</sup></b>	<b>86,229<sup>A</sup></b>	<b>84,148<sup>A</sup></b>	<b>57,636<sup>A</sup></b>	<b>64,314<sup>A</sup></b>	<b>84,187<sup>A</sup></b>	<b>94,203<sup>B</sup></b>	<b>176,749<sup>A</sup></b>	<b>193,217<sup>A</sup></b>	<b>72,609<sup>A</sup></b>
Cattle purchases	27,911 <sup>B</sup>	12,248 <sup>C</sup>	7,344 <sup>A</sup>	7,528 <sup>B</sup>	9,204 <sup>A</sup>	11,022 <sup>B</sup>	13,331 <sup>C</sup>	17,934 <sup>C</sup>	30,174 <sup>B</sup>	29,141 <sup>B</sup>	11,712 <sup>A</sup>
Hog purchases	x	x	x	x	520 <sup>D</sup>	194 <sup>D</sup>	383 <sup>D</sup>	x	x	x	344 <sup>C</sup>
Poultry and egg purchases	0	x	x	x	72 <sup>E</sup>	F	x	x	x	375 <sup>C</sup>	102 <sup>D</sup>
Other livestock purchases	0	x	x	0	F	F	x	0	F	x	52 <sup>D</sup>
Feed, supplements, straw and bedding	157,891 <sup>A</sup>	41,852 <sup>A</sup>	66,284 <sup>A</sup>	64,920 <sup>A</sup>	36,760 <sup>A</sup>	40,231 <sup>A</sup>	57,958 <sup>A</sup>	66,002 <sup>B</sup>	127,630 <sup>A</sup>	142,593 <sup>A</sup>	48,077 <sup>A</sup>
Veterinary fees, medicine and breeding fees	11,266 <sup>A</sup>	8,547 <sup>A</sup>	11,605 <sup>A</sup>	11,022 <sup>A</sup>	9,987 <sup>A</sup>	11,719 <sup>A</sup>	12,000 <sup>A</sup>	10,124 <sup>B</sup>	16,052 <sup>A</sup>	19,842 <sup>A</sup>	11,300 <sup>A</sup>
Other livestock expenses	x	198 <sup>A</sup>	682 <sup>A</sup>	582 <sup>B</sup>	1,043 <sup>A</sup>	990 <sup>B</sup>	445 <sup>D</sup>	137 <sup>D</sup>	2,241 <sup>B</sup>	1,217 <sup>B</sup>	1,022 <sup>A</sup>
<b>Total machinery expenses</b>	<b>34,443<sup>A</sup></b>	<b>18,898<sup>A</sup></b>	<b>24,950<sup>A</sup></b>	<b>25,304<sup>A</sup></b>	<b>20,058<sup>A</sup></b>	<b>21,920<sup>A</sup></b>	<b>30,167<sup>A</sup></b>	<b>29,879<sup>A</sup></b>	<b>32,314<sup>A</sup></b>	<b>34,148<sup>A</sup></b>	<b>22,394<sup>A</sup></b>
Small tools	375 <sup>C</sup>	559 <sup>A</sup>	479 <sup>B</sup>	395 <sup>B</sup>	595 <sup>A</sup>	842 <sup>A</sup>	868 <sup>B</sup>	1,031 <sup>C</sup>	917 <sup>B</sup>	548 <sup>A</sup>	700 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	14,901 <sup>A</sup>	7,286 <sup>A</sup>	8,800 <sup>A</sup>	8,637 <sup>A</sup>	5,872 <sup>A</sup>	7,603 <sup>A</sup>	11,001 <sup>A</sup>	11,516 <sup>B</sup>	11,321 <sup>A</sup>	10,658 <sup>A</sup>	7,262 <sup>A</sup>
Repairs, licenses and insurance	19,167 <sup>A</sup>	11,053 <sup>A</sup>	15,671 <sup>A</sup>	16,273 <sup>A</sup>	13,591 <sup>A</sup>	13,476 <sup>A</sup>	18,298 <sup>A</sup>	17,332 <sup>B</sup>	20,077 <sup>A</sup>	22,942 <sup>A</sup>	14,431 <sup>A</sup>
<b>Total general expenses</b>	<b>241,624<sup>A</sup></b>	<b>88,774<sup>A</sup></b>	<b>147,295<sup>A</sup></b>	<b>122,451<sup>A</sup></b>	<b>103,898<sup>A</sup></b>	<b>104,883<sup>A</sup></b>	<b>124,211<sup>A</sup></b>	<b>126,195<sup>B</sup></b>	<b>215,866<sup>A</sup></b>	<b>262,538<sup>A</sup></b>	<b>116,922<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	86,731 <sup>A</sup>	23,440 <sup>A</sup>	46,408 <sup>A</sup>	44,292 <sup>A</sup>	20,826 <sup>A</sup>	19,431 <sup>A</sup>	31,047 <sup>A</sup>	28,650 <sup>C</sup>	50,939 <sup>A</sup>	93,504 <sup>A</sup>	25,848 <sup>A</sup>
Rent	3,615 <sup>B</sup>	2,043 <sup>A</sup>	1,901 <sup>A</sup>	2,129 <sup>B</sup>	3,004 <sup>A</sup>	4,460 <sup>A</sup>	4,400 <sup>B</sup>	7,547 <sup>C</sup>	8,543 <sup>B</sup>	12,252 <sup>A</sup>	4,154 <sup>A</sup>
Insurance	8,943 <sup>A</sup>	3,382 <sup>A</sup>	5,740 <sup>A</sup>	5,554 <sup>A</sup>	6,126 <sup>A</sup>	4,773 <sup>A</sup>	6,984 <sup>A</sup>	5,303 <sup>B</sup>	8,166 <sup>A</sup>	8,609 <sup>A</sup>	5,794 <sup>A</sup>
Utilities	10,650 <sup>A</sup>	4,149 <sup>A</sup>	7,375 <sup>A</sup>	6,408 <sup>A</sup>	5,464 <sup>A</sup>	7,315 <sup>A</sup>	7,936 <sup>A</sup>	10,209 <sup>B</sup>	13,946 <sup>A</sup>	11,345 <sup>A</sup>	6,856 <sup>A</sup>
Custom work and machine rental	13,859 <sup>B</sup>	7,793 <sup>A</sup>	11,285 <sup>A</sup>	7,876 <sup>A</sup>	9,930 <sup>A</sup>	14,056 <sup>A</sup>	15,310 <sup>B</sup>	18,409 <sup>B</sup>	32,628 <sup>A</sup>	21,821 <sup>A</sup>	12,962 <sup>A</sup>
Net interest expenses	39,657 <sup>A</sup>	21,855 <sup>A</sup>	32,977 <sup>A</sup>	25,143 <sup>A</sup>	26,056 <sup>A</sup>	23,646 <sup>A</sup>	28,398 <sup>A</sup>	25,217 <sup>B</sup>	49,113 <sup>A</sup>	49,107 <sup>A</sup>	27,139 <sup>A</sup>
Net property taxes	1,466 <sup>A</sup>	2,273 <sup>A</sup>	2,555 <sup>A</sup>	1,930 <sup>A</sup>	3,601 <sup>A</sup>	2,678 <sup>A</sup>	3,898 <sup>A</sup>	3,262 <sup>C</sup>	2,467 <sup>A</sup>	6,406 <sup>A</sup>	3,281 <sup>A</sup>
Building and fence repairs	7,763 <sup>B</sup>	3,483 <sup>A</sup>	5,114 <sup>A</sup>	4,496 <sup>A</sup>	4,988 <sup>A</sup>	4,655 <sup>A</sup>	6,732 <sup>B</sup>	3,796 <sup>C</sup>	7,573 <sup>A</sup>	11,474 <sup>A</sup>	5,240 <sup>A</sup>
Marketing expenses	52,050 <sup>A</sup>	9,639 <sup>A</sup>	16,748 <sup>A</sup>	13,908 <sup>A</sup>	12,557 <sup>A</sup>	8,877 <sup>A</sup>	4,981 <sup>B</sup>	8,669 <sup>C</sup>	20,260 <sup>A</sup>	23,841 <sup>A</sup>	11,858 <sup>A</sup>
Miscellaneous expenses	16,892 <sup>A</sup>	10,716 <sup>A</sup>	17,190 <sup>A</sup>	10,716 <sup>A</sup>	11,346 <sup>A</sup>	14,992 <sup>A</sup>	14,526 <sup>A</sup>	15,133 <sup>C</sup>	22,232 <sup>A</sup>	24,178 <sup>A</sup>	13,790 <sup>A</sup>
<b>Net operating income</b>	<b>86,841</b>	<b>53,928</b>	<b>81,046</b>	<b>70,283</b>	<b>59,853</b>	<b>69,176</b>	<b>81,688</b>	<b>87,226</b>	<b>122,328</b>	<b>132,982</b>	<b>69,999</b>
Adjustment for capital cost allowance (CCA)	38,034 <sup>A</sup>	25,696 <sup>A</sup>	38,107 <sup>A</sup>	35,119 <sup>A</sup>	30,256 <sup>A</sup>	32,243 <sup>A</sup>	43,182 <sup>A</sup>	46,551 <sup>B</sup>	72,970 <sup>A</sup>	59,821 <sup>A</sup>	34,569 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>48,807</b>	<b>28,232</b>	<b>42,940</b>	<b>35,164</b>	<b>29,598</b>	<b>36,933</b>	<b>38,506</b>	<b>40,675</b>	<b>49,358</b>	<b>73,161</b>	<b>35,431</b>
	Operating margins per dollar of revenue										
Operating margin	0.15	0.23	0.23	0.22	0.23	0.25	0.24	0.24	0.22	0.21	0.23
Operating margin adjusted for CCA	0.09	0.12	0.12	0.11	0.11	0.13	0.11	0.11	0.09	0.12	0.12

Table 11-8

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

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	95 <sup>B</sup>	70 <sup>A</sup>	75 <sup>B</sup>	1,885 <sup>A</sup>	2,055 <sup>B</sup>	815 <sup>A</sup>	290 <sup>C</sup>	780 <sup>C</sup>	90 <sup>D</sup>	6,165 <sup>A</sup>
<b>Distribution by province (%)</b>	x	1.5	1.1	1.2	30.6	33.3	13.2	4.7	12.7	1.5	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	385,765 <sup>B</sup>	532,247 <sup>A</sup>	605,962 <sup>B</sup>	793,937 <sup>A</sup>	523,767 <sup>A</sup>	1,143,006 <sup>A</sup>	1,090,687 <sup>C</sup>	568,877 <sup>C</sup>	611,789 <sup>C</sup>	720,330 <sup>A</sup>
<b>Total crop revenues</b>	x	29,519 <sup>B</sup>	15,996 <sup>B</sup>	3,975 <sup>C</sup>	15,216 <sup>A</sup>	32,334 <sup>B</sup>	89,679 <sup>A</sup>	57,718 <sup>C</sup>	36,168 <sup>C</sup>	7,586 <sup>C</sup>	35,368 <sup>A</sup>
Total grains and oilseeds	x	x	2,804 <sup>C</sup>	x	11,790 <sup>B</sup>	29,472 <sup>B</sup>	87,361 <sup>A</sup>	53,936 <sup>C</sup>	29,016 <sup>C</sup>	x	31,448 <sup>A</sup>
Total other crops	x	x	13,192 <sup>B</sup>	x	3,426 <sup>B</sup>	2,862 <sup>B</sup>	2,317 <sup>B</sup>	3,782 <sup>C</sup>	7,152 <sup>C</sup>	x	3,919 <sup>A</sup>
Potatoes	x	x	x	x	x	F	x	0	x	0	x
Fruits	x	0	9,812 <sup>C</sup>	0	F	x	x	0	x	0	161 <sup>D</sup>
Vegetables	x	x	1,805 <sup>B</sup>	x	827 <sup>D</sup>	934 <sup>B</sup>	341 <sup>A</sup>	879 <sup>C</sup>	484 <sup>C</sup>	x	743 <sup>B</sup>
Tobacco	x	0	0	0	0	891 <sup>B</sup>	0	0	0	0	297 <sup>B</sup>
Greenhouse, nursery and floriculture products	x	0	x	0	x	x	x	x	0	x	x
Forage crops (including seeds)	x	3,627 <sup>B</sup>	1,535 <sup>B</sup>	1,029 <sup>C</sup>	1,408 <sup>B</sup>	885 <sup>B</sup>	1,946 <sup>B</sup>	2,868 <sup>C</sup>	5,817 <sup>D</sup>	1,734 <sup>D</sup>	1,967 <sup>B</sup>
Other crops	x	0	0	0	954 <sup>D</sup>	55 <sup>B</sup>	x	x	x	0	331 <sup>D</sup>
<b>Total livestock and product revenues</b>	x	333,388 <sup>B</sup>	474,721 <sup>A</sup>	560,025 <sup>B</sup>	703,862 <sup>A</sup>	453,136 <sup>A</sup>	998,034 <sup>A</sup>	969,110 <sup>C</sup>	475,143 <sup>C</sup>	577,110 <sup>C</sup>	629,954 <sup>A</sup>
Cattle	x	12,605 <sup>B</sup>	11,286 <sup>B</sup>	12,623 <sup>C</sup>	7,755 <sup>B</sup>	7,148 <sup>B</sup>	6,575 <sup>A</sup>	20,748 <sup>C</sup>	19,297 <sup>C</sup>	8,847 <sup>C</sup>	9,656 <sup>A</sup>
Hogs	x	313,620 <sup>B</sup>	460,451 <sup>A</sup>	546,442 <sup>B</sup>	663,081 <sup>A</sup>	439,490 <sup>A</sup>	958,887 <sup>A</sup>	914,275 <sup>C</sup>	436,512 <sup>C</sup>	563,415 <sup>C</sup>	599,433 <sup>A</sup>
Poultry and eggs	x	F	x	x	22,657 <sup>B</sup>	2,681 <sup>D</sup>	29,382 <sup>A</sup>	14,375 <sup>C</sup>	8,414 <sup>C</sup>	x	13,534 <sup>A</sup>
Dairy products and subsidies	x	x	x	0	9,663 <sup>B</sup>	3,181 <sup>D</sup>	2,591 <sup>A</sup>	x	9,674 <sup>C</sup>	x	6,360 <sup>B</sup>
Other livestock and products	x	x	x	x	706 <sup>C</sup>	637 <sup>E</sup>	599 <sup>A</sup>	x	1,246 <sup>C</sup>	x	971 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	11,097 <sup>B</sup>	29,040 <sup>A</sup>	16,345 <sup>C</sup>	50,872 <sup>A</sup>	21,179 <sup>B</sup>	26,993 <sup>A</sup>	28,450 <sup>C</sup>	29,251 <sup>C</sup>	10,271 <sup>D</sup>	32,089 <sup>A</sup>
<b>Total other revenues</b>	x	11,761 <sup>B</sup>	12,491 <sup>A</sup>	25,617 <sup>B</sup>	23,988 <sup>B</sup>	17,117 <sup>B</sup>	28,301 <sup>A</sup>	35,409 <sup>C</sup>	28,315 <sup>C</sup>	16,822 <sup>C</sup>	22,919 <sup>A</sup>
Custom work and machine rental	x	x	4,505 <sup>A</sup>	20,151 <sup>B</sup>	15,168 <sup>B</sup>	10,697 <sup>B</sup>	19,931 <sup>B</sup>	12,234 <sup>C</sup>	12,914 <sup>C</sup>	9,709 <sup>D</sup>	13,577 <sup>A</sup>
Rental income	x	x	2,525 <sup>A</sup>	304 <sup>C</sup>	3,857 <sup>B</sup>	4,333 <sup>C</sup>	3,088 <sup>D</sup>	5,577 <sup>C</sup>	7,114 <sup>C</sup>	5,126 <sup>D</sup>	4,346 <sup>A</sup>
Miscellaneous revenues	x	3,064 <sup>B</sup>	5,460 <sup>A</sup>	5,162 <sup>C</sup>	4,963 <sup>A</sup>	2,088 <sup>B</sup>	5,282 <sup>A</sup>	17,598 <sup>C</sup>	8,287 <sup>C</sup>	1,987 <sup>D</sup>	4,996 <sup>A</sup>
<b>Total operating expenses</b>	x	369,425 <sup>A</sup>	526,548 <sup>A</sup>	546,217 <sup>B</sup>	749,411 <sup>A</sup>	476,929 <sup>A</sup>	1,028,519 <sup>A</sup>	1,025,196 <sup>C</sup>	529,274 <sup>C</sup>	583,323 <sup>C</sup>	666,444 <sup>A</sup>
<b>Total crop expenses</b>	x	18,789 <sup>A</sup>	4,716 <sup>B</sup>	3,480 <sup>C</sup>	10,100 <sup>B</sup>	21,903 <sup>B</sup>	45,936 <sup>A</sup>	40,468 <sup>C</sup>	26,313 <sup>C</sup>	F	22,127 <sup>A</sup>
Fertilizer and lime	x	10,019 <sup>A</sup>	1,415 <sup>A</sup>	2,463 <sup>C</sup>	4,651 <sup>B</sup>	8,968 <sup>B</sup>	23,101 <sup>A</sup>	17,943 <sup>C</sup>	13,249 <sup>C</sup>	471 <sup>E</sup>	10,191 <sup>A</sup>
Pesticides	x	3,551 <sup>A</sup>	x	186 <sup>B</sup>	1,333 <sup>B</sup>	4,739 <sup>B</sup>	13,176 <sup>A</sup>	14,055 <sup>C</sup>	7,723 <sup>C</sup>	x	5,463 <sup>A</sup>
Seed and plants	x	5,044 <sup>B</sup>	1,067 <sup>B</sup>	632 <sup>C</sup>	3,846 <sup>B</sup>	8,046 <sup>B</sup>	9,590 <sup>A</sup>	8,249 <sup>C</sup>	5,062 <sup>C</sup>	F	6,275 <sup>A</sup>
Other crop expenses	x	175 <sup>B</sup>	x	198 <sup>C</sup>	271 <sup>B</sup>	150 <sup>D</sup>	69 <sup>C</sup>	221 <sup>D</sup>	279 <sup>C</sup>	x	198 <sup>B</sup>
<b>Total livestock expenses</b>	x	218,428 <sup>A</sup>	359,595 <sup>A</sup>	380,752 <sup>B</sup>	497,397 <sup>A</sup>	286,690 <sup>A</sup>	690,930 <sup>A</sup>	640,119 <sup>C</sup>	325,888 <sup>C</sup>	403,938 <sup>C</sup>	428,516 <sup>A</sup>
Cattle purchases	x	x	6,616 <sup>A</sup>	7,032 <sup>D</sup>	2,869 <sup>B</sup>	3,632 <sup>B</sup>	3,208 <sup>A</sup>	10,213 <sup>D</sup>	8,033 <sup>C</sup>	x	4,323 <sup>A</sup>
Hog purchases	x	54,616 <sup>A</sup>	79,506 <sup>A</sup>	116,410 <sup>C</sup>	171,819 <sup>A</sup>	93,659 <sup>B</sup>	253,554 <sup>A</sup>	175,460 <sup>C</sup>	71,285 <sup>C</sup>	79,376 <sup>D</sup>	138,877 <sup>A</sup>
Poultry and egg purchases	x	x	x	x	6,822 <sup>B</sup>	382 <sup>C</sup>	3,825 <sup>A</sup>	1,057 <sup>C</sup>	657 <sup>D</sup>	x	2,871 <sup>A</sup>
Other livestock purchases	x	0	x	0	x	F	163 <sup>D</sup>	x	410 <sup>C</sup>	x	217 <sup>D</sup>
Feed, supplements, straw and bedding	x	148,177 <sup>A</sup>	261,121 <sup>A</sup>	247,485 <sup>B</sup>	296,758 <sup>A</sup>	174,045 <sup>A</sup>	407,395 <sup>A</sup>	424,576 <sup>C</sup>	235,502 <sup>C</sup>	308,005 <sup>C</sup>	265,316 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	8,221 <sup>B</sup>	11,536 <sup>A</sup>	9,727 <sup>B</sup>	19,037 <sup>A</sup>	14,096 <sup>B</sup>	22,685 <sup>A</sup>	27,805 <sup>C</sup>	9,731 <sup>C</sup>	13,154 <sup>C</sup>	16,634 <sup>A</sup>
Other livestock expenses	x	0	x	x	x	586 <sup>B</sup>	99 <sup>A</sup>	x	270 <sup>C</sup>	x	278 <sup>B</sup>
<b>Total machinery expenses</b>	x	21,646 <sup>A</sup>	19,990 <sup>A</sup>	19,587 <sup>B</sup>	25,156 <sup>A</sup>	19,531 <sup>A</sup>	41,920 <sup>A</sup>	42,933 <sup>C</sup>	26,800 <sup>B</sup>	17,606 <sup>C</sup>	26,225 <sup>A</sup>
Small tools	x	226 <sup>B</sup>	591 <sup>A</sup>	394 <sup>C</sup>	259 <sup>B</sup>	713 <sup>B</sup>	478 <sup>B</sup>	530 <sup>C</sup>	621 <sup>C</sup>	601 <sup>D</sup>	508 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	8,931 <sup>A</sup>	7,323 <sup>A</sup>	6,502 <sup>B</sup>	7,419 <sup>A</sup>	7,896 <sup>A</sup>	21,284 <sup>A</sup>	16,254 <sup>C</sup>	9,981 <sup>B</sup>	6,355 <sup>C</sup>	10,138 <sup>A</sup>
Repairs, licenses and insurance	x	12,490 <sup>A</sup>	12,075 <sup>A</sup>	12,691 <sup>B</sup>	17,478 <sup>A</sup>	10,921 <sup>A</sup>	20,158 <sup>A</sup>	26,149 <sup>C</sup>	16,198 <sup>B</sup>	10,651 <sup>C</sup>	15,580 <sup>A</sup>
<b>Total general expenses</b>	x	110,562 <sup>A</sup>	142,248 <sup>A</sup>	142,399 <sup>B</sup>	216,758 <sup>A</sup>	148,805 <sup>A</sup>	249,734 <sup>A</sup>	301,676 <sup>C</sup>	150,272 <sup>C</sup>	158,503 <sup>C</sup>	189,575 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	34,475 <sup>B</sup>	53,056 <sup>A</sup>	46,229 <sup>B</sup>	55,899 <sup>A</sup>	33,707 <sup>B</sup>	60,246 <sup>A</sup>	94,197 <sup>C</sup>	31,226 <sup>C</sup>	57,555 <sup>D</sup>	47,256 <sup>A</sup>
Rent	x	4,191 <sup>A</sup>	3,884 <sup>A</sup>	2,294 <sup>C</sup>	8,638 <sup>A</sup>	13,346 <sup>B</sup>	14,689 <sup>A</sup>	8,072 <sup>C</sup>	11,287 <sup>C</sup>	3,366 <sup>D</sup>	11,024 <sup>A</sup>
Insurance	x	4,977 <sup>A</sup>	7,341 <sup>A</sup>	4,399 <sup>B</sup>	10,354 <sup>A</sup>	5,390 <sup>A</sup>	14,564 <sup>A</sup>	11,540 <sup>C</sup>	7,629 <sup>C</sup>	5,870 <sup>C</sup>	8,700 <sup>A</sup>
Utilities	x	8,454 <sup>A</sup>	16,365 <sup>A</sup>	13,025 <sup>B</sup>	18,637 <sup>A</sup>	12,643 <sup>A</sup>	24,688 <sup>A</sup>	30,933 <sup>C</sup>	20,478 <sup>C</sup>	15,511 <sup>C</sup>	17,938 <sup>A</sup>
Custom work and machine rental	x	10,161 <sup>A</sup>	9,491 <sup>A</sup>	20,769 <sup>C</sup>	26,725 <sup>A</sup>	27,794 <sup>B</sup>	25,679 <sup>A</sup>	19,650 <sup>C</sup>	20,077 <sup>C</sup>	10,407 <sup>D</sup>	24,966 <sup>A</sup>
Net interest expenses	x	24,723 <sup>A</sup>	26,057 <sup>A</sup>	25,905 <sup>B</sup>	34,243 <sup>A</sup>	25,600 <sup>A</sup>	38,628 <sup>A</sup>	68,728 <sup>C</sup>	25,225 <sup>C</sup>	33,240 <sup>C</sup>	32,038 <sup>A</sup>
Net property taxes	x	2,592 <sup>A</sup>	3,046 <sup>A</sup>	1,756 <sup>B</sup>	4,827 <sup>A</sup>	2,889 <sup>A</sup>	10,308 <sup>A</sup>	6,114 <sup>B</sup>	2,603 <sup>B</sup>	4,004 <sup>C</sup>	4,574 <sup>A</sup>
Building and fence repairs	x	6,215 <sup>B</sup>	6,313 <sup>A</sup>	6,937 <sup>B</sup>	12,421 <sup>A</sup>	7,843 <sup>B</sup>	23,447 <sup>A</sup>	13,327 <sup>C</sup>	8,245 <sup>C</sup>	7,721 <sup>D</sup>	11,548 <sup>A</sup>
Marketing expenses	x	3,609 <sup>B</sup>	4,800 <sup>B</sup>	12,126 <sup>C</sup>	14,472 <sup>A</sup>	6,275 <sup>B</sup>	16,031 <sup>A</sup>	24,437 <sup>C</sup>	8,404 <sup>C</sup>	9,631 <sup>C</sup>	11,254 <sup>A</sup>
Miscellaneous expenses	x	11,164 <sup>B</sup>	11,895 <sup>A</sup>	8,960 <sup>B</sup>	30,543 <sup>A</sup>	13,318 <sup>A</sup>	21,455 <sup>A</sup>	24,678 <sup>C</sup>	15,098 <sup>C</sup>	11,196 <sup>C</sup>	20,279 <sup>A</sup>
<b>Net operating income</b>	x	16,341 <sup>A</sup>	5,699 <sup>A</sup>	59,745 <sup>A</sup>	44,526 <sup>A</sup>	46,838 <sup>A</sup>	114,487 <sup>A</sup>	65,491 <sup>A</sup>	39,603 <sup>C</sup>	28,466 <sup>C</sup>	53,886 <sup>A</sup>
Adjustment for capital cost allowance (CCA)	x	38,201 <sup>B</sup>	26,145 <sup>A</sup>	31,423 <sup>B</sup>	44,206 <sup>A</sup>	35,764 <sup>A</sup>	74,394 <sup>A</sup>	91,909 <sup>C</sup>	53,130 <sup>C</sup>	32,012 <sup>C</sup>	48,080 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-21,860	-20,446	28,322	320	11,073	40,093	-26,418	-13,527	-3,546	5,806
	Operating margins per dollar of revenue										
Operating margin	x	0.04	0.01	0.10	0.06	0.09	0.10	0.06	0.07	0.05	0.07
Operating margin adjusted for CCA	x	-0.06	-0.04	0.05	0.00	0.02	0.04	-0.02	-0.02	-0.01	0.01

Table 11-9

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

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	30 <sup>B</sup>	115 <sup>B</sup>	70 <sup>B</sup>	875 <sup>B</sup>	1,800 <sup>B</sup>	315 <sup>B</sup>	195 <sup>D</sup>	340 <sup>B</sup>	705 <sup>A</sup>	4,465 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.7	2.6	1.6	19.6	40.3	7.1	4.4	7.6	15.8	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	355,005 <sup>B</sup>	943,694 <sup>B</sup>	1,276,789 <sup>A</sup>	953,753 <sup>A</sup>	645,689 <sup>A</sup>	567,978 <sup>B</sup>	380,037 <sup>D</sup>	734,495 <sup>A</sup>	684,162 <sup>A</sup>	722,630 <sup>A</sup>
<b>Total crop revenues</b>	x	6,812 <sup>C</sup>	35,718 <sup>B</sup>	3,110 <sup>B</sup>	17,372 <sup>B</sup>	22,515 <sup>B</sup>	21,609 <sup>B</sup>	11,170 <sup>E</sup>	31,942 <sup>B</sup>	2,920 <sup>F</sup>	18,402 <sup>A</sup>
Total grains and oilseeds	x	x	3,362 <sup>D</sup>	x	14,728 <sup>B</sup>	19,817 <sup>B</sup>	18,346 <sup>B</sup>	9,626 <sup>E</sup>	28,141 <sup>B</sup>	x	14,880 <sup>A</sup>
Total other crops	x	x	32,357 <sup>B</sup>	x	2,645 <sup>D</sup>	2,698 <sup>C</sup>	3,263 <sup>D</sup>	1,544 <sup>D</sup>	3,801 <sup>C</sup>	2,686 <sup>B</sup>	3,522 <sup>B</sup>
Potatoes	x	0	x	0	0	x	0	0	0	0	x
Fruits	x	x	4,605 <sup>A</sup>	x	x	555 <sup>E</sup>	0	x	x	1,122 <sup>D</sup>	550 <sup>C</sup>
Vegetables	x	x	4,350 <sup>B</sup>	0	1,171 <sup>E</sup>	112 <sup>B</sup>	x	0	x	x	514 <sup>C</sup>
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	0	x	0	x	F	x	x	0	x	643 <sup>B</sup>
Forage crops (including seeds)	x	x	2,192 <sup>C</sup>	460 <sup>E</sup>	998 <sup>C</sup>	1,536 <sup>D</sup>	693 <sup>B</sup>	1,542 <sup>D</sup>	3,793 <sup>C</sup>	x	1,435 <sup>B</sup>
Other crops	x	0	0	x	F	F	0	0	0	0	141 <sup>E</sup>
<b>Total livestock and product revenues</b>	x	335,149 <sup>B</sup>	860,921 <sup>B</sup>	1,256,143 <sup>A</sup>	903,132 <sup>A</sup>	599,891 <sup>A</sup>	524,479 <sup>B</sup>	352,877 <sup>D</sup>	674,133 <sup>A</sup>	662,227 <sup>A</sup>	679,292 <sup>A</sup>
Cattle	x	6,328 <sup>C</sup>	4,754 <sup>B</sup>	1,597 <sup>D</sup>	3,858 <sup>D</sup>	8,135 <sup>C</sup>	2,482 <sup>C</sup>	5,671 <sup>E</sup>	13,996 <sup>B</sup>	2,842 <sup>C</sup>	6,154 <sup>B</sup>
Hogs	x	x	x	x	21,423 <sup>B</sup>	2,244 <sup>B</sup>	11,842 <sup>C</sup>	0	F	513 <sup>D</sup>	6,745 <sup>A</sup>
Poultry and eggs	x	305,040 <sup>B</sup>	841,687 <sup>B</sup>	1,234,168 <sup>A</sup>	872,682 <sup>A</sup>	585,178 <sup>A</sup>	509,564 <sup>B</sup>	346,792 <sup>D</sup>	655,915 <sup>A</sup>	654,484 <sup>A</sup>	662,298 <sup>A</sup>
Dairy products and subsidies	x	x	10,571 <sup>B</sup>	x	5,009 <sup>C</sup>	2,946 <sup>E</sup>	0	x	0	4,286 <sup>B</sup>	3,389 <sup>C</sup>
Other livestock and products	x	0	x	x	159 <sup>E</sup>	1,388 <sup>C</sup>	591 <sup>E</sup>	x	502 <sup>D</sup>	101 <sup>D</sup>	706 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	2,649 <sup>B</sup>	4,289 <sup>B</sup>	4,097 <sup>D</sup>	9,576 <sup>B</sup>	7,274 <sup>B</sup>	5,198 <sup>B</sup>	6,098 <sup>E</sup>	11,177 <sup>B</sup>	1,836 <sup>C</sup>	6,819 <sup>A</sup>
<b>Total other revenues</b>	x	10,395 <sup>D</sup>	42,766 <sup>B</sup>	13,439 <sup>B</sup>	23,673 <sup>B</sup>	16,008 <sup>B</sup>	16,691 <sup>B</sup>	9,891 <sup>E</sup>	17,244 <sup>B</sup>	17,178 <sup>B</sup>	18,117 <sup>A</sup>
Custom work and machine rental	x	x	24,861 <sup>B</sup>	716 <sup>B</sup>	10,154 <sup>B</sup>	8,896 <sup>B</sup>	7,345 <sup>C</sup>	4,868 <sup>E</sup>	7,616 <sup>C</sup>	7,264 <sup>C</sup>	8,709 <sup>A</sup>
Rental income	x	x	6,687 <sup>B</sup>	6,977 <sup>B</sup>	9,071 <sup>B</sup>	3,865 <sup>C</sup>	1,898 <sup>C</sup>	F	3,145 <sup>C</sup>	5,838 <sup>C</sup>	4,989 <sup>A</sup>
Miscellaneous revenues	x	F	11,217 <sup>B</sup>	5,746 <sup>B</sup>	4,448 <sup>B</sup>	3,247 <sup>B</sup>	7,448 <sup>B</sup>	3,614 <sup>D</sup>	6,483 <sup>B</sup>	4,076 <sup>A</sup>	4,419 <sup>A</sup>
<b>Total operating expenses</b>	x	299,904 <sup>B</sup>	844,350 <sup>B</sup>	1,118,267 <sup>A</sup>	830,578 <sup>A</sup>	565,016 <sup>A</sup>	505,493 <sup>B</sup>	339,707 <sup>D</sup>	679,934 <sup>A</sup>	627,033 <sup>A</sup>	641,468 <sup>A</sup>
<b>Total crop expenses</b>	x	4,989 <sup>B</sup>	21,071 <sup>B</sup>	4,810 <sup>B</sup>	8,629 <sup>B</sup>	16,024 <sup>B</sup>	14,688 <sup>B</sup>	5,545 <sup>E</sup>	19,123 <sup>B</sup>	4,317 <sup>B</sup>	12,290 <sup>A</sup>
Fertilizer and lime	x	x	2,841 <sup>B</sup>	x	3,229 <sup>C</sup>	3,587 <sup>B</sup>	4,570 <sup>C</sup>	1,977 <sup>E</sup>	7,661 <sup>C</sup>	384 <sup>B</sup>	3,213 <sup>A</sup>
Pesticides	x	x	4,596 <sup>B</sup>	x	1,318 <sup>B</sup>	1,906 <sup>B</sup>	3,622 <sup>B</sup>	2,109 <sup>E</sup>	3,709 <sup>C</sup>	269 <sup>B</sup>	1,829 <sup>A</sup>
Seed and plants	x	439 <sup>D</sup>	2,753 <sup>B</sup>	x	3,148 <sup>B</sup>	3,537 <sup>B</sup>	3,219 <sup>B</sup>	755 <sup>E</sup>	3,429 <sup>C</sup>	575 <sup>E</sup>	2,729 <sup>A</sup>
Other crop expenses	x	2,909 <sup>B</sup>	10,882 <sup>B</sup>	4,175 <sup>B</sup>	934 <sup>C</sup>	6,994 <sup>B</sup>	3,277 <sup>B</sup>	F	4,324 <sup>C</sup>	3,089 <sup>B</sup>	4,519 <sup>A</sup>
<b>Total livestock expenses</b>	x	190,011 <sup>B</sup>	532,632 <sup>B</sup>	741,815 <sup>B</sup>	547,790 <sup>B</sup>	333,067 <sup>A</sup>	318,327 <sup>B</sup>	199,829 <sup>D</sup>	454,551 <sup>A</sup>	415,861 <sup>A</sup>	405,285 <sup>A</sup>
Cattle purchases	x	1,556 <sup>D</sup>	1,277 <sup>B</sup>	x	934 <sup>D</sup>	4,615 <sup>D</sup>	297 <sup>D</sup>	x	8,705 <sup>C</sup>	1,207 <sup>B</sup>	3,042 <sup>C</sup>
Hog purchases	x	x	x	x	5,913 <sup>B</sup>	x	3,336 <sup>C</sup>	0	x	x	1,985 <sup>A</sup>
Poultry and egg purchases	x	42,586 <sup>B</sup>	173,937 <sup>B</sup>	262,143 <sup>B</sup>	210,886 <sup>B</sup>	128,923 <sup>A</sup>	147,094 <sup>B</sup>	65,271 <sup>D</sup>	210,149 <sup>B</sup>	169,168 <sup>A</sup>	159,879 <sup>A</sup>
Other livestock purchases	x	0	x	x	x	x	x	0	x	x	169 <sup>B</sup>
Feed, supplements, straw and bedding	x	140,055 <sup>B</sup>	353,005 <sup>B</sup>	461,568 <sup>B</sup>	325,142 <sup>A</sup>	193,094 <sup>A</sup>	164,760 <sup>B</sup>	132,038 <sup>D</sup>	231,544 <sup>A</sup>	240,723 <sup>A</sup>	235,643 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	969 <sup>C</sup>	3,706 <sup>B</sup>	14,420 <sup>B</sup>	4,777 <sup>B</sup>	4,515 <sup>A</sup>	2,693 <sup>B</sup>	698 <sup>D</sup>	3,249 <sup>A</sup>	4,530 <sup>A</sup>	4,290 <sup>A</sup>
Other livestock expenses	x	x	0	0	x	616 <sup>B</sup>	x	0	103 <sup>B</sup>	x	277 <sup>B</sup>
<b>Total machinery expenses</b>	x	11,988 <sup>A</sup>	25,514 <sup>B</sup>	29,741 <sup>A</sup>	24,815 <sup>A</sup>	21,021 <sup>A</sup>	18,110 <sup>B</sup>	11,274 <sup>D</sup>	23,169 <sup>A</sup>	14,729 <sup>A</sup>	20,553 <sup>A</sup>
Small tools	x	328 <sup>D</sup>	578 <sup>A</sup>	106 <sup>C</sup>	191 <sup>D</sup>	579 <sup>B</sup>	396 <sup>B</sup>	459 <sup>E</sup>	655 <sup>C</sup>	286 <sup>B</sup>	432 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	4,083 <sup>A</sup>	8,293 <sup>B</sup>	8,444 <sup>B</sup>	6,705 <sup>A</sup>	7,033 <sup>A</sup>	6,526 <sup>B</sup>	3,479 <sup>D</sup>	7,742 <sup>A</sup>	3,886 <sup>A</sup>	6,399 <sup>A</sup>
Repairs, licenses and insurance	x	7,577 <sup>B</sup>	16,642 <sup>B</sup>	21,191 <sup>A</sup>	17,919 <sup>A</sup>	13,409 <sup>A</sup>	11,188 <sup>B</sup>	7,336 <sup>D</sup>	14,772 <sup>A</sup>	10,556 <sup>A</sup>	13,722 <sup>A</sup>
<b>Total general expenses</b>	x	92,917 <sup>B</sup>	265,132 <sup>B</sup>	341,901 <sup>A</sup>	249,344 <sup>A</sup>	194,904 <sup>A</sup>	154,368 <sup>B</sup>	123,059 <sup>D</sup>	183,091 <sup>A</sup>	192,125 <sup>A</sup>	203,340 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	27,376 <sup>B</sup>	105,136 <sup>B</sup>	139,827 <sup>B</sup>	75,726 <sup>B</sup>	71,117 <sup>B</sup>	48,692 <sup>B</sup>	29,788 <sup>D</sup>	61,950 <sup>B</sup>	64,907 <sup>A</sup>	69,078 <sup>A</sup>
Rent	x	917 <sup>B</sup>	6,895 <sup>B</sup>	9,875 <sup>B</sup>	17,191 <sup>B</sup>	5,564 <sup>B</sup>	7,350 <sup>B</sup>	4,717 <sup>E</sup>	5,893 <sup>B</sup>	8,151 <sup>B</sup>	8,509 <sup>A</sup>
Insurance	x	2,963 <sup>B</sup>	7,392 <sup>B</sup>	8,465 <sup>B</sup>	8,415 <sup>A</sup>	7,129 <sup>A</sup>	6,379 <sup>B</sup>	3,801 <sup>D</sup>	6,851 <sup>B</sup>	5,048 <sup>A</sup>	6,866 <sup>A</sup>
Utilities	x	6,423 <sup>B</sup>	26,335 <sup>B</sup>	34,911 <sup>A</sup>	28,100 <sup>A</sup>	21,953 <sup>A</sup>	18,038 <sup>B</sup>	15,517 <sup>D</sup>	24,132 <sup>A</sup>	21,422 <sup>A</sup>	23,081 <sup>A</sup>
Custom work and machine rental	x	8,240 <sup>B</sup>	21,801 <sup>B</sup>	12,350 <sup>B</sup>	29,383 <sup>B</sup>	18,653 <sup>A</sup>	15,589 <sup>B</sup>	10,344 <sup>E</sup>	15,212 <sup>B</sup>	17,299 <sup>A</sup>	19,752 <sup>A</sup>
Net interest expenses	x	11,950 <sup>B</sup>	25,254 <sup>B</sup>	27,815 <sup>B</sup>	22,494 <sup>B</sup>	28,582 <sup>A</sup>	16,178 <sup>B</sup>	17,500 <sup>D</sup>	27,863 <sup>B</sup>	28,598 <sup>A</sup>	25,766 <sup>A</sup>
Net property taxes	x	1,812 <sup>B</sup>	3,614 <sup>B</sup>	1,565 <sup>A</sup>	4,217 <sup>A</sup>	3,363 <sup>A</sup>	4,158 <sup>B</sup>	1,618 <sup>D</sup>	2,121 <sup>A</sup>	3,300 <sup>A</sup>	3,381 <sup>A</sup>
Building and fence repairs	x	4,038 <sup>B</sup>	9,928 <sup>B</sup>	16,917 <sup>B</sup>	14,599 <sup>B</sup>	8,911 <sup>B</sup>	7,364 <sup>B</sup>	3,673 <sup>D</sup>	8,574 <sup>B</sup>	6,418 <sup>A</sup>	9,494 <sup>A</sup>
Marketing expenses	x	21,663 <sup>B</sup>	38,815 <sup>B</sup>	60,724 <sup>B</sup>	26,630 <sup>B</sup>	11,926 <sup>B</sup>	16,747 <sup>B</sup>	19,381 <sup>E</sup>	14,223 <sup>B</sup>	24,637 <sup>A</sup>	19,429 <sup>A</sup>
Miscellaneous expenses	x	7,536 <sup>C</sup>	19,962 <sup>B</sup>	29,453 <sup>A</sup>	22,590 <sup>B</sup>	17,707 <sup>A</sup>	13,873 <sup>B</sup>	16,720 <sup>E</sup>	16,271 <sup>A</sup>	12,346 <sup>A</sup>	17,984 <sup>A</sup>
<b>Net operating income</b>	x	55,101	99,345	158,522	123,175	80,673	62,485	40,330	54,561	57,129	81,163
Adjustment for capital cost allowance (CCA)	x	23,138 <sup>B</sup>	39,306 <sup>B</sup>	45,833 <sup>A</sup>	37,112 <sup>B</sup>	42,149 <sup>A</sup>	33,344 <sup>B</sup>	24,360 <sup>D</sup>	44,739 <sup>A</sup>	34,657 <sup>A</sup>	38,693 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	31,963	60,039	112,689	86,063	38,524	29,140	15,970	9,822	22,471	42,469
	Operating margins per dollar of revenue										
Operating margin	x	0.16	0.11	0.12	0.13	0.12	0.11	0.11	0.07	0.08	0.11
Operating margin adjusted for CCA	x	0.09	0.06	0.09	0.09	0.06	0.05	0.04	0.01	0.03	0.06

Table 12-1

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Oilseed and grain farming**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	3,855 B	2,935 B	2,730 B	23,695 A	33,220 A
Average total agricultural sales (\$)	21,551 A	20,291 A	22,364 A	16,894 A	18,184 A
Average program payments and insurance proceeds (\$)	3,166 B	3,593 C	2,954 B	3,510 A	3,432 A
Average total operating revenues (\$)	29,076 A	27,902 A	29,716 A	25,258 A	26,302 A
Average net operating income (\$)	3,210	2,154	5,449	6,144	5,394
Average agricultural sales from primary activity (\$)	13,514 A	16,710 A	21,367 A	16,894 A	16,853 A
Primary commodity (% of total agricultural sales)	62.7	82.4	95.5	100.0	92.7
Secondary commodity (% of total agricultural sales)	20.4	8.2	2.9	...	3.6
<b>\$50,000 to \$99,999</b>					
Number of farms	3,105 A	2,230 B	2,435 A	8,825 A	16,600 A
Average total agricultural sales (\$)	52,904 A	53,120 A	53,074 A	46,957 A	49,796 A
Average program payments and insurance proceeds (\$)	9,455 B	9,679 B	9,532 A	12,162 A	10,936 A
Average total operating revenues (\$)	72,694 A	72,813 A	73,194 A	71,594 A	72,199 A
Average net operating income (\$)	13,839	16,632	16,492	19,672	17,705
Average agricultural sales from primary activity (\$)	33,235 A	43,891 A	50,770 A	46,957 A	44,537 A
Primary commodity (% of total agricultural sales)	62.8	82.6	95.7	100.0	89.4
Secondary commodity (% of total agricultural sales)	26.0	8.7	2.6	...	6.6
<b>\$100,000 to \$249,999</b>					
Number of farms	3,940 A	3,220 A	4,125 A	8,250 A	19,535 A
Average total agricultural sales (\$)	120,083 A	118,698 A	118,786 A	108,675 A	114,762 A
Average program payments and insurance proceeds (\$)	21,227 A	21,547 A	22,862 A	25,150 A	23,282 A
Average total operating revenues (\$)	160,284 A	163,395 A	163,877 A	157,712 A	160,469 A
Average net operating income (\$)	36,370	36,028	40,298	40,963	39,083
Average agricultural sales from primary activity (\$)	75,807 A	98,372 A	114,431 A	108,675 A	101,562 A
Primary commodity (% of total agricultural sales)	63.1	82.9	96.3	100.0	88.5
Secondary commodity (% of total agricultural sales)	27.7	11.0	2.0	...	8.0
<b>\$250,000 to \$499,999</b>					
Number of farms	1,510 A	1,355 A	2,140 A	2,785 A	7,790 A
Average total agricultural sales (\$)	256,630 A	259,573 A	258,185 A	241,406 A	252,124 A
Average program payments and insurance proceeds (\$)	43,585 A	42,298 A	47,959 A	52,442 A	47,732 A
Average total operating revenues (\$)	336,680 A	344,143 A	347,433 A	340,590 A	342,335 A
Average net operating income (\$)	77,066	72,219	84,293	85,274	81,145
Average agricultural sales from primary activity (\$)	161,097 A	214,596 A	249,846 A	241,406 A	223,542 A
Primary commodity (% of total agricultural sales)	62.8	82.7	96.8	100.0	88.7
Secondary commodity (% of total agricultural sales)	24.2	10.4	1.8	...	6.9
<b>\$500,000 and over</b>					
Number of farms	720 A	480 A	1,020 A	1,025 A	3,250 A
Average total agricultural sales (\$)	745,150 A	602,691 A	620,727 A	559,927 A	626,641 A
Average program payments and insurance proceeds (\$)	113,827 A	109,505 A	124,159 A	115,188 A	116,899 A
Average total operating revenues (\$)	949,293 A	793,391 A	848,444 A	776,425 A	840,182 A
Average net operating income (\$)	213,495	215,347	200,721	200,221	205,616
Average agricultural sales from primary activity (\$)	462,846 A	501,195 A	602,213 A	559,927 A	543,142 A
Primary commodity (% of total agricultural sales)	62.1	83.2	97.0	100.0	86.7
Secondary commodity (% of total agricultural sales)	16.9	7.5	1.9	...	5.8
<b>Total</b>					
Number of farms	13,130 A	10,220 A	12,450 A	44,585 A	80,390 A
Average total agricultural sales (\$)	125,287 A	117,453 A	149,852 A	66,403 A	95,435 A
Average program payments and insurance proceeds (\$)	20,794 A	20,668 A	28,497 A	14,865 A	18,682 A
Average total operating revenues (\$)	164,649 A	158,161 A	204,326 A	95,998 A	131,891 A
Average net operating income (\$)	35,709	35,255	48,698	24,693	31,553
Average agricultural sales from primary activity (\$)	78,507 A	97,291 A	144,790 A	66,403 A	84,448 A
Primary commodity (% of total agricultural sales)	62.7	82.8	96.6	100.0	88.5
Secondary commodity (% of total agricultural sales)	22.8	9.6	2.0	...	6.7

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



Table 12-2

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Potato farming**

	2002				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	F	F	x	155 E	245 D
Average total agricultural sales (\$)	F	F	x	28,063 B	26,702 B
Average program payments and insurance proceeds (\$)	F	F	x	364 E	587 E
Average total operating revenues (\$)	F	F	x	29,322 B	30,066 B
Average net operating income (\$)	F	F	x	7,018	6,426
Average agricultural sales from primary activity (\$)	F	F	x	28,063 B	24,481 C
Primary commodity (% of total agricultural sales)	61.4	87.5	x	100.0	91.7
Secondary commodity (% of total agricultural sales)	20.6	12.1	x	...	5.1
<b>\$50,000 to \$99,999</b>					
Number of farms	x	F	F	55 B	205 D
Average total agricultural sales (\$)	x	F	F	63,506 A	64,958 B
Average program payments and insurance proceeds (\$)	x	F	F	4,526 C	3,273 D
Average total operating revenues (\$)	x	F	F	72,872 A	71,382 B
Average net operating income (\$)	x	F	F	14,092	6,041
Average agricultural sales from primary activity (\$)	x	F	F	63,506 A	59,758 B
Primary commodity (% of total agricultural sales)	x	86.2	96.9	100.0	92.0
Secondary commodity (% of total agricultural sales)	x	4.7	1.0	...	2.2
<b>\$100,000 to \$249,999</b>					
Number of farms	45 D	60 D	65 C	55 C	240 B
Average total agricultural sales (\$)	142,893 B	141,817 A	152,019 A	144,416 B	145,527 A
Average program payments and insurance proceeds (\$)	8,687 D	9,269 D	7,356 B	7,513 C	8,174 B
Average total operating revenues (\$)	156,739 B	153,987 A	164,368 A	166,018 A	160,477 A
Average net operating income (\$)	35,589	46,437	28,835	26,734	34,309
Average agricultural sales from primary activity (\$)	93,055 B	120,315 A	143,618 A	144,416 B	127,126 A
Primary commodity (% of total agricultural sales)	65.1	84.8	94.5	100.0	87.4
Secondary commodity (% of total agricultural sales)	12.0	5.4	3.0	...	3.7
<b>\$250,000 to \$499,999</b>					
Number of farms	35 D	35 B	85 C	85 C	250 B
Average total agricultural sales (\$)	316,979 A	337,481 A	340,182 A	338,297 A	335,398 A
Average program payments and insurance proceeds (\$)	22,881 C	22,116 A	24,504 B	21,838 B	22,983 A
Average total operating revenues (\$)	352,771 A	371,207 A	378,225 A	368,210 A	369,680 A
Average net operating income (\$)	59,191	45,223	68,150	89,097	70,380
Average agricultural sales from primary activity (\$)	200,757 A	285,175 A	323,505 A	338,297 A	302,998 A
Primary commodity (% of total agricultural sales)	63.3	84.5	95.1	100.0	90.3
Secondary commodity (% of total agricultural sales)	14.0	5.3	2.8	...	3.2
<b>\$500,000 and over</b>					
Number of farms	80 A	160 A	210 A	140 B	590 A
Average total agricultural sales (\$)	1,370,879 A	1,347,314 A	1,197,151 A	1,106,131 A	1,243,364 A
Average program payments and insurance proceeds (\$)	78,161 A	72,130 A	53,398 A	59,843 B	63,625 A
Average total operating revenues (\$)	1,529,239 A	1,478,589 A	1,303,777 A	1,199,198 A	1,360,963 A
Average net operating income (\$)	243,448	253,282	300,412	233,312	264,158
Average agricultural sales from primary activity (\$)	875,712 A	1,127,274 A	1,142,061 A	1,106,131 A	1,094,564 A
Primary commodity (% of total agricultural sales)	63.9	83.7	95.4	100.0	88.0
Secondary commodity (% of total agricultural sales)	16.5	10.1	3.2	...	6.7
<b>Total</b>					
Number of farms	235 C	345 B	450 B	490 C	1,525 B
Average total agricultural sales (\$)	562,334 C	704,308 B	643,169 B	401,551 C	566,627 A
Average program payments and insurance proceeds (\$)	32,990 C	38,325 B	30,448 B	22,042 C	29,919 B
Average total operating revenues (\$)	626,540 C	773,780 B	701,598 B	436,827 C	620,995 A
Average net operating income (\$)	102,914	133,807	153,025	87,699	119,845
Average agricultural sales from primary activity (\$)	359,221 C	590,221 B	613,351 B	401,551 C	500,425 A
Primary commodity (% of total agricultural sales)	63.9	83.8	95.4	100.0	88.3
Secondary commodity (% of total agricultural sales)	14.9	9.6	3.1	...	6.1

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

Table 12-3

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	250 D	140 D	55 E	535 D	980 B
Average total agricultural sales (\$)	23,400 B	15,984 D	25,249 A	24,008 B	22,771 B
Average program payments and insurance proceeds (\$)	1,203 E	F	F	712 D	1,273 E
Average total operating revenues (\$)	27,175 B	20,741 B	29,376 A	27,293 B	26,439 A
Average net operating income (\$)	4,087	2,141	5,676	4,448	4,096
Average agricultural sales from primary activity (\$)	14,600 B	13,178 C	23,769 A	24,008 B	20,080 B
Primary commodity (% of total agricultural sales)	62.4	82.4	94.1	100.0	88.2
Secondary commodity (% of total agricultural sales)	12.7	4.3	2.8	...	3.7
<b>\$50,000 to \$99,999</b>					
Number of farms	140 E	40 D	35 E	245 D	465 C
Average total agricultural sales (\$)	60,405 B	63,726 A	62,708 B	65,985 B	63,853 A
Average program payments and insurance proceeds (\$)	3,056 E	9,452 E	4,114 E	3,910 E	4,139 D
Average total operating revenues (\$)	73,567 A	79,602 A	70,307 B	75,560 A	74,854 A
Average net operating income (\$)	18,433	18,545	8,056	16,181	16,349
Average agricultural sales from primary activity (\$)	39,267 B	52,264 A	59,157 B	65,985 B	56,297 B
Primary commodity (% of total agricultural sales)	65.0	82.0	94.3	100.0	88.2
Secondary commodity (% of total agricultural sales)	8.1	5.1	1.6	...	2.8
<b>\$100,000 to \$249,999</b>					
Number of farms	120 D	55 D	95 D	215 C	480 B
Average total agricultural sales (\$)	159,359 B	152,993 B	138,303 B	144,190 A	147,757 A
Average program payments and insurance proceeds (\$)	14,807 D	13,768 B	F	7,439 E	10,322 C
Average total operating revenues (\$)	185,649 A	184,913 B	161,106 A	156,354 A	167,825 A
Average net operating income (\$)	38,602	23,501	9,870	34,175	29,163
Average agricultural sales from primary activity (\$)	99,454 B	127,111 B	130,048 B	144,190 A	128,633 A
Primary commodity (% of total agricultural sales)	62.4	83.1	94.0	100.0	87.1
Secondary commodity (% of total agricultural sales)	17.7	11.4	3.0	...	6.6
<b>\$250,000 to \$499,999</b>					
Number of farms	65 D	45 D	45 D	125 C	295 B
Average total agricultural sales (\$)	280,120 A	312,373 A	330,389 A	326,008 A	314,579 A
Average program payments and insurance proceeds (\$)	37,760 C	24,488 E	26,763 D	10,262 D	22,110 C
Average total operating revenues (\$)	344,548 A	347,526 A	371,524 A	348,709 A	352,597 A
Average net operating income (\$)	79,464	41,226	70,953	61,924	64,334
Average agricultural sales from primary activity (\$)	171,466 A	260,171 A	317,818 A	326,008 A	277,567 A
Primary commodity (% of total agricultural sales)	61.2	83.3	96.2	100.0	88.2
Secondary commodity (% of total agricultural sales)	17.3	5.9	2.9	...	5.2
<b>\$500,000 and over</b>					
Number of farms	100 B	70 C	55 B	150 B	380 A
Average total agricultural sales (\$)	908,422 A	1,385,593 B	1,130,647 B	1,396,429 A	1,228,763 A
Average program payments and insurance proceeds (\$)	92,142 B	125,799 B	74,664 B	56,084 B	81,646 A
Average total operating revenues (\$)	1,065,648 A	1,575,949 B	1,239,736 A	1,487,591 A	1,359,002 A
Average net operating income (\$)	136,062	221,598	160,123	212,281	186,568
Average agricultural sales from primary activity (\$)	557,598 A	1,170,722 B	1,084,615 B	1,396,429 A	1,088,217 A
Primary commodity (% of total agricultural sales)	61.4	84.5	95.9	100.0	88.6
Secondary commodity (% of total agricultural sales)	21.2	7.6	1.9	...	6.0
<b>Total</b>					
Number of farms	670 B	360 C	295 B	1,270 B	2,595 A
Average total agricultural sales (\$)	215,201 B	354,333 C	326,887 B	245,743 B	262,230 A
Average program payments and insurance proceeds (\$)	21,510 C	32,727 C	22,471 C	10,008 B	17,545 B
Average total operating revenues (\$)	254,354 B	405,519 B	363,523 B	264,133 B	292,599 A
Average net operating income (\$)	40,852	56,039	47,576	42,146	44,363
Average agricultural sales from primary activity (\$)	132,864 B	298,207 C	312,673 B	245,743 B	231,630 A
Primary commodity (% of total agricultural sales)	61.7	84.2	95.7	100.0	88.3
Secondary commodity (% of total agricultural sales)	18.8	7.5	2.2	...	5.7

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

Table 12-4

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Fruit and tree nut farming**

	2002				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	185 E	F	80 D	1,855 B	2,270 B
Average total agricultural sales (\$)	17,988 B	F	25,068 B	20,578 A	20,763 A
Average program payments and insurance proceeds (\$)	373 E	F	1,628 D	1,330 C	1,212 C
Average total operating revenues (\$)	21,438 C	F	28,954 B	24,842 A	24,924 A
Average net operating income (\$)	839	F	-1,333	195	73
Average agricultural sales from primary activity (\$)	10,909 B	F	24,186 B	20,578 A	19,873 A
Primary commodity (% of total agricultural sales)	60.6	81.8	96.5	100.0	95.7
Secondary commodity (% of total agricultural sales)	8.4	10.7	0.8	...	1.3
<b>\$50,000 to \$99,999</b>					
Number of farms	F	60 D	65 E	730 B	960 B
Average total agricultural sales (\$)	F	56,059 B	64,366 B	62,116 A	60,743 A
Average program payments and insurance proceeds (\$)	F	8,047 E	4,269 E	4,491 C	4,708 B
Average total operating revenues (\$)	F	69,669 A	79,736 A	72,659 A	72,159 A
Average net operating income (\$)	F	9,440	-10,009	10,056	8,391
Average agricultural sales from primary activity (\$)	F	47,465 B	62,255 B	62,116 A	58,068 A
Primary commodity (% of total agricultural sales)	60.6	84.7	96.7	100.0	95.6
Secondary commodity (% of total agricultural sales)	21.5	7.3	0.9	...	2.2
<b>\$100,000 to \$249,999</b>					
Number of farms	45 D	50 D	90 D	675 B	855 B
Average total agricultural sales (\$)	144,772 B	138,535 B	135,421 B	136,100 A	136,664 A
Average program payments and insurance proceeds (\$)	13,346 B	14,286 D	10,328 D	12,333 B	12,289 B
Average total operating revenues (\$)	175,656 A	164,082 B	150,010 B	156,049 A	156,994 A
Average net operating income (\$)	30,300	35,298	20,489	23,481	24,192
Average agricultural sales from primary activity (\$)	87,980 B	118,165 B	127,451 B	136,100 A	131,463 A
Primary commodity (% of total agricultural sales)	60.8	85.3	94.1	100.0	96.2
Secondary commodity (% of total agricultural sales)	11.7	4.8	3.0	...	1.3
<b>\$250,000 to \$499,999</b>					
Number of farms	30 D	25 E	65 D	240 B	370 B
Average total agricultural sales (\$)	316,180 A	262,428 A	244,330 A	294,341 A	285,126 A
Average program payments and insurance proceeds (\$)	30,869 D	14,846 E	51,254 D	28,460 C	31,661 C
Average total operating revenues (\$)	396,478 A	298,994 A	327,319 A	340,866 A	340,269 A
Average net operating income (\$)	-3,655	30,741	41,360	50,701	42,821
Average agricultural sales from primary activity (\$)	216,104 A	215,782 A	235,087 A	294,341 A	271,281 A
Primary commodity (% of total agricultural sales)	68.3	82.2	96.2	100.0	95.1
Secondary commodity (% of total agricultural sales)	10.3	8.4	1.5	...	1.5
<b>\$500,000 and over</b>					
Number of farms	x	x	30 D	165 B	240 A
Average total agricultural sales (\$)	x	x	887,208 A	1,074,930 A	1,031,341 A
Average program payments and insurance proceeds (\$)	x	x	49,192 D	86,517 B	76,567 B
Average total operating revenues (\$)	x	x	1,028,415 B	1,224,138 A	1,186,769 A
Average net operating income (\$)	x	x	92,200	189,131	177,320
Average agricultural sales from primary activity (\$)	x	x	853,812 A	1,074,930 A	984,094 A
Primary commodity (% of total agricultural sales)	x	x	96.2	100.0	95.4
Secondary commodity (% of total agricultural sales)	x	x	2.1	...	2.6
<b>Total</b>					
Number of farms	385 D	295 D	330 C	3,675 A	4,690 A
Average total agricultural sales (\$)	117,138 C	133,320 D	187,969 B	116,010 A	122,284 A
Average program payments and insurance proceeds (\$)	7,830 D	10,316 D	18,642 D	9,638 B	10,169 B
Average total operating revenues (\$)	138,884 C	163,701 D	225,598 B	133,775 A	142,574 A
Average net operating income (\$)	17,167	21,572	19,867	18,346	18,558
Average agricultural sales from primary activity (\$)	73,781 D	112,614 D	180,204 B	116,010 A	116,867 A
Primary commodity (% of total agricultural sales)	63.0	84.5	95.9	100.0	95.6
Secondary commodity (% of total agricultural sales)	16.5	7.3	1.7	...	2.0

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

Table 12-5

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	F	55 E	F	1,065 C	1,320 C
Average total agricultural sales (\$)	F	21,811 D	F	21,193 B	21,454 B
Average program payments and insurance proceeds (\$)	F	979 E	F	566 E	F
Average total operating revenues (\$)	F	27,653 D	F	24,871 A	25,945 A
Average net operating income (\$)	F	714	F	2,652	2,130
Average agricultural sales from primary activity (\$)	F	17,789 D	F	21,193 B	20,480 B
Primary commodity (% of total agricultural sales)	61.6	81.6	96.1	100.0	95.5
Secondary commodity (% of total agricultural sales)	21.1	8.9	2.4	...	2.0
<b>\$50,000 to \$99,999</b>					
Number of farms	x	F	25 D	345 B	440 B
Average total agricultural sales (\$)	x	F	70,991 B	66,236 A	63,347 A
Average program payments and insurance proceeds (\$)	x	F	618 D	1,367 D	F
Average total operating revenues (\$)	x	F	78,857 A	71,813 A	72,085 A
Average net operating income (\$)	x	F	17,987	5,135	8,143
Average agricultural sales from primary activity (\$)	x	F	69,325 B	66,236 A	61,573 A
Primary commodity (% of total agricultural sales)	x	84.7	97.7	100.0	97.2
Secondary commodity (% of total agricultural sales)	x	7.1	0.9	...	0.9
<b>\$100,000 to \$249,999</b>					
Number of farms	30 D	25 D	40 E	630 B	725 B
Average total agricultural sales (\$)	119,085 B	148,687 A	131,597 C	147,522 A	145,513 A
Average program payments and insurance proceeds (\$)	19,408 D	5,479 C	F	2,678 D	4,209 D
Average total operating revenues (\$)	164,704 A	163,226 A	161,155 C	159,794 A	160,210 A
Average net operating income (\$)	22,317	30,406	11,202	20,655	20,577
Average agricultural sales from primary activity (\$)	71,549 B	126,590 A	126,221 C	147,522 A	142,390 A
Primary commodity (% of total agricultural sales)	60.1	85.1	95.9	100.0	97.9
Secondary commodity (% of total agricultural sales)	17.6	6.4	0.9	...	0.7
<b>\$250,000 to \$499,999</b>					
Number of farms	x	x	30 E	385 B	435 B
Average total agricultural sales (\$)	x	x	308,320 B	350,513 A	347,084 A
Average program payments and insurance proceeds (\$)	x	x	22,083 E	6,909 D	8,424 D
Average total operating revenues (\$)	x	x	387,240 A	367,532 A	368,903 A
Average net operating income (\$)	x	x	29,144	43,173	45,354
Average agricultural sales from primary activity (\$)	x	x	296,131 B	350,513 A	341,577 A
Primary commodity (% of total agricultural sales)	x	x	96.0	100.0	98.4
Secondary commodity (% of total agricultural sales)	x	x	1.0	...	0.4
<b>\$500,000 and over</b>					
Number of farms	x	25 D	60 C	785 A	895 A
Average total agricultural sales (\$)	x	1,242,362 B	3,510,804 B	2,459,458 A	2,449,770 A
Average program payments and insurance proceeds (\$)	x	22,718 D	29,643 C	34,005 A	33,450 A
Average total operating revenues (\$)	x	1,322,116 B	3,614,336 B	2,535,954 A	2,527,796 A
Average net operating income (\$)	x	180,215	507,964	227,058	242,832
Average agricultural sales from primary activity (\$)	x	1,039,679 B	3,381,903 B	2,459,458 A	2,426,753 A
Primary commodity (% of total agricultural sales)	x	83.7	96.3	100.0	99.1
Secondary commodity (% of total agricultural sales)	x	7.2	1.4	...	0.4
<b>Total</b>					
Number of farms	220 D	170 D	220 D	3,210 A	3,815 A
Average total agricultural sales (\$)	141,200 D	256,088 D	1,046,577 C	687,952 A	657,351 A
Average program payments and insurance proceeds (\$)	12,435 D	10,634 D	14,186 D	10,022 B	10,423 A
Average total operating revenues (\$)	163,578 D	284,110 C	1,092,484 C	712,960 A	683,518 A
Average net operating income (\$)	29,378	43,530	148,621	66,298	67,791
Average agricultural sales from primary activity (\$)	86,919 D	214,325 D	1,008,029 C	687,952 A	650,182 A
Primary commodity (% of total agricultural sales)	61.6	83.7	96.3	100.0	98.9
Secondary commodity (% of total agricultural sales)	13.4	6.7	1.3	...	0.4

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

Table 12-6

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	4,700 A	4,460 B	4,280 B	21,455 A	34,895 A
Average total agricultural sales (\$)	21,199 A	21,107 A	22,328 A	18,036 A	19,380 A
Average program payments and insurance proceeds (\$)	2,101 B	1,774 B	1,855 B	1,855 B	1,878 A
Average total operating revenues (\$)	26,732 A	26,313 A	27,224 A	23,612 A	24,820 A
Average net operating income (\$)	-1,784	-3,016	-2,248	-944	-1,482
Average agricultural sales from primary activity (\$)	13,452 A	17,430 A	21,264 A	18,036 A	17,736 A
Primary commodity (% of total agricultural sales)	63.5	82.6	95.2	100.0	91.5
Secondary commodity (% of total agricultural sales)	18.1	7.4	2.4	...	3.8
<b>\$50,000 to \$99,999</b>					
Number of farms	3,085 A	2,330 B	2,785 A	5,525 A	13,725 A
Average total agricultural sales (\$)	55,535 A	55,460 A	58,628 A	52,518 A	54,935 A
Average program payments and insurance proceeds (\$)	7,919 B	7,026 B	5,295 B	5,943 B	6,440 A
Average total operating revenues (\$)	71,815 A	71,173 A	71,976 A	70,367 A	71,156 A
Average net operating income (\$)	12,453	9,751	7,017	10,988	10,302
Average agricultural sales from primary activity (\$)	34,804 A	46,150 A	56,050 A	52,518 A	48,168 A
Primary commodity (% of total agricultural sales)	62.7	83.2	95.6	100.0	87.7
Secondary commodity (% of total agricultural sales)	24.8	9.2	1.9	...	7.6
<b>\$100,000 to \$249,999</b>					
Number of farms	3,670 A	2,380 A	2,850 A	3,410 A	12,305 A
Average total agricultural sales (\$)	122,611 A	124,900 A	125,932 A	118,489 A	122,681 A
Average program payments and insurance proceeds (\$)	18,642 A	15,782 A	13,057 A	13,879 B	15,475 A
Average total operating revenues (\$)	158,015 A	157,787 A	154,980 A	152,676 A	155,788 A
Average net operating income (\$)	32,266	24,097	25,510	24,070	26,850
Average agricultural sales from primary activity (\$)	76,640 A	103,996 A	121,057 A	118,489 A	103,820 A
Primary commodity (% of total agricultural sales)	62.5	83.3	96.1	100.0	84.6
Secondary commodity (% of total agricultural sales)	25.9	10.0	1.7	...	10.1
<b>\$250,000 to \$499,999</b>					
Number of farms	1,210 A	800 A	1,035 A	935 A	3,975 A
Average total agricultural sales (\$)	273,585 A	278,926 A	289,122 A	278,446 A	279,844 A
Average program payments and insurance proceeds (\$)	35,923 A	31,033 B	28,019 A	22,986 C	29,830 A
Average total operating revenues (\$)	339,503 A	338,339 A	345,564 A	339,411 A	340,821 A
Average net operating income (\$)	76,300	65,305	50,050	38,743	58,397
Average agricultural sales from primary activity (\$)	170,464 A	231,121 A	278,913 A	278,446 A	236,350 A
Primary commodity (% of total agricultural sales)	62.3	82.9	96.5	100.0	84.5
Secondary commodity (% of total agricultural sales)	24.8	11.2	1.7	...	10.0
<b>\$500,000 and over</b>					
Number of farms	575 A	500 A	1,190 A	890 A	3,165 A
Average total agricultural sales (\$)	1,049,792 A	1,151,904 A	2,434,150 A	2,676,064 A	2,044,700 A
Average program payments and insurance proceeds (\$)	86,235 A	64,415 A	63,200 A	42,125 A	61,660 A
Average total operating revenues (\$)	1,246,606 A	1,339,985 A	2,737,494 A	2,923,586 A	2,294,448 A
Average net operating income (\$)	188,028	120,898	121,774	47,203	112,742
Average agricultural sales from primary activity (\$)	666,493 A	965,527 A	2,382,238 A	2,676,064 A	1,925,384 A
Primary commodity (% of total agricultural sales)	63.5	83.8	97.9	100.0	94.2
Secondary commodity (% of total agricultural sales)	16.8	9.2	1.2	...	2.9
<b>Total</b>					
Number of farms	13,240 A	10,475 A	12,135 A	32,220 A	68,070 A
Average total agricultural sales (\$)	125,322 A	126,145 A	314,420 A	115,680 A	154,597 A
Average program payments and insurance proceeds (\$)	14,802 A	11,359 A	13,526 A	5,558 A	9,669 A
Average total operating revenues (\$)	155,508 A	152,872 A	360,610 A	134,694 A	181,816 A
Average net operating income (\$)	26,387	17,137	23,027	6,238	14,827
Average agricultural sales from primary activity (\$)	78,829 A	105,186 A	306,344 A	115,680 A	140,890 A
Primary commodity (% of total agricultural sales)	62.9	83.4	97.4	100.0	91.1
Secondary commodity (% of total agricultural sales)	21.8	9.6	1.3	...	5.1

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

Table 12-7

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Dairy cattle and milk production**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	100 D	140 E	120 D	475 E	820 D
Average total agricultural sales (\$)	29,021 A	34,221 B	33,435 B	22,947 C	26,968 B
Average program payments and insurance proceeds (\$)	2,044 D	F	1,359 D	F	732 D
Average total operating revenues (\$)	32,609 A	35,758 B	36,540 B	24,462 C	28,949 B
Average net operating income (\$)	-4,605	10,584	6,119	9,740 E	7,714
Average agricultural sales from primary activity (\$)	15,207 B	26,123 B	29,242 B	22,558 C	23,229 B
Primary commodity (% of total agricultural sales)	52.4	76.3	87.5	98.3	86.1
Secondary commodity (% of total agricultural sales)	33.0	20.4	8.9	1.7	10.7
<b>\$50,000 to \$99,999</b>					
Number of farms	210 E	225 D	560 C	445 C	1,445 B
Average total agricultural sales (\$)	67,845 A	69,648 A	72,143 A	71,682 A	70,981 A
Average program payments and insurance proceeds (\$)	2,572 E	2,288 D	2,043 B	2,078 E	2,170 C
Average total operating revenues (\$)	74,878 A	75,049 A	77,061 A	76,890 A	76,373 A
Average net operating income (\$)	2,889 E	20,787	21,821	18,820	17,969
Average agricultural sales from primary activity (\$)	37,590 B	52,929 A	62,823 A	67,581 A	59,043 A
Primary commodity (% of total agricultural sales)	55.4	76.0	87.1	94.3	83.2
Secondary commodity (% of total agricultural sales)	30.5	18.3	11.1	5.7	13.3
<b>\$100,000 to \$249,999</b>					
Number of farms	625 B	1,345 B	3,730 A	1,490 B	7,195 A
Average total agricultural sales (\$)	161,307 A	161,951 A	166,516 A	161,031 A	164,071 A
Average program payments and insurance proceeds (\$)	7,213 B	6,128 B	5,030 A	4,566 C	5,329 A
Average total operating revenues (\$)	177,415 A	175,804 A	177,671 A	170,919 A	175,899 A
Average net operating income (\$)	36,741	46,751	47,803	41,364	45,311
Average agricultural sales from primary activity (\$)	92,375 A	122,519 A	147,091 A	151,997 A	138,750 A
Primary commodity (% of total agricultural sales)	57.3	75.7	88.3	94.4	84.6
Secondary commodity (% of total agricultural sales)	23.1	13.7	8.9	5.6	10.3
<b>\$250,000 to \$499,999</b>					
Number of farms	635 B	1,180 A	2,725 A	895 B	5,440 A
Average total agricultural sales (\$)	320,258 A	317,931 A	318,783 A	333,671 A	321,156 A
Average program payments and insurance proceeds (\$)	17,097 B	13,009 A	9,449 A	5,002 B	10,385 A
Average total operating revenues (\$)	350,110 A	342,750 A	340,351 A	347,407 A	343,110 A
Average net operating income (\$)	78,852	80,601	83,676	77,292	81,380
Average agricultural sales from primary activity (\$)	184,321 A	242,820 A	280,921 A	313,861 A	266,699 A
Primary commodity (% of total agricultural sales)	57.6	76.4	88.1	94.1	83.0
Secondary commodity (% of total agricultural sales)	18.2	12.2	9.0	5.9	10.2
<b>\$500,000 and over</b>					
Number of farms	405 B	405 B	915 A	450 A	2,170 A
Average total agricultural sales (\$)	859,464 A	747,084 A	765,287 A	849,725 A	796,423 A
Average program payments and insurance proceeds (\$)	40,407 B	30,881 B	18,104 A	8,231 B	22,606 A
Average total operating revenues (\$)	938,422 A	818,374 A	810,634 A	877,493 A	849,239 A
Average net operating income (\$)	175,918	168,160	181,847	198,869	181,602
Average agricultural sales from primary activity (\$)	480,513 A	564,907 A	683,636 A	801,834 A	647,606 A
Primary commodity (% of total agricultural sales)	55.9	75.6	89.3	94.4	81.3
Secondary commodity (% of total agricultural sales)	19.6	13.0	8.2	5.6	10.8
<b>Total</b>					
Number of farms	1,965 A	3,300 A	8,050 A	3,750 A	17,065 A
Average total agricultural sales (\$)	339,409 A	277,866 A	277,643 A	255,656 A	280,000 A
Average program payments and insurance proceeds (\$)	16,465 B	11,143 A	7,751 A	4,264 B	8,647 A
Average total operating revenues (\$)	371,267 A	301,592 A	295,660 A	266,960 A	299,244 A
Average net operating income (\$)	73,258	70,466	72,777	61,902	69,999
Average agricultural sales from primary activity (\$)	192,068 A	211,027 A	245,824 A	241,133 A	231,874 A
Primary commodity (% of total agricultural sales)	56.6	75.9	88.5	94.3	82.8
Secondary commodity (% of total agricultural sales)	20.0	13.0	8.7	5.7	10.5

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

Table 12-8

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Hog and pig farming**

	2002				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	185 C	55 A	35 A	645 D	920 C
Average total agricultural sales (\$)	22,325 B	23,601 A	22,322 A	17,566 B	19,089 B
Average program payments and insurance proceeds (\$)	2,197 E	1,706 A	1,208 A	F	1,423 E
Average total operating revenues (\$)	28,819 A	29,006 A	27,425 A	22,990 B	24,712 B
Average net operating income (\$)	-6,243	-1,921	-9,204	2,481	7
Average agricultural sales from primary activity (\$)	14,062 B	19,807 A	21,222 A	17,566 B	17,159 B
Primary commodity (% of total agricultural sales)	63.0	83.9	95.1	100.0	89.9
Secondary commodity (% of total agricultural sales)	18.6	6.4	1.5	...	4.7
<b>\$50,000 to \$99,999</b>					
Number of farms	115 B	135 D	80 E	235 C	570 B
Average total agricultural sales (\$)	59,513 A	66,156 A	62,538 B	53,967 B	59,189 A
Average program payments and insurance proceeds (\$)	6,033 A	5,335 E	F	3,767 D	5,079 C
Average total operating revenues (\$)	72,376 A	74,783 A	80,907 A	75,571 A	75,521 A
Average net operating income (\$)	6,861	1,974	7,043	10,721	7,356
Average agricultural sales from primary activity (\$)	37,311 A	55,346 A	58,933 B	53,967 B	51,681 A
Primary commodity (% of total agricultural sales)	62.7	83.7	94.2	100.0	87.3
Secondary commodity (% of total agricultural sales)	17.3	7.3	2.7	...	5.6
<b>\$100,000 to \$249,999</b>					
Number of farms	365 C	200 B	305 C	465 B	1,335 B
Average total agricultural sales (\$)	135,528 A	157,971 A	158,554 A	131,486 A	142,789 A
Average program payments and insurance proceeds (\$)	11,313 C	10,649 C	7,626 C	7,854 C	9,171 B
Average total operating revenues (\$)	158,222 A	174,822 A	176,566 A	160,361 A	165,669 A
Average net operating income (\$)	27,046	17,999	12,269	20,881	20,162
Average agricultural sales from primary activity (\$)	84,903 A	130,966 A	152,619 A	131,486 A	123,492 A
Primary commodity (% of total agricultural sales)	62.6	82.9	96.3	100.0	86.5
Secondary commodity (% of total agricultural sales)	20.3	10.0	2.5	...	7.6
<b>\$250,000 to \$499,999</b>					
Number of farms	290 B	255 B	370 B	465 B	1,380 A
Average total agricultural sales (\$)	302,012 A	326,056 A	326,519 A	327,993 A	321,529 A
Average program payments and insurance proceeds (\$)	23,929 C	29,419 B	22,678 B	27,916 B	25,920 A
Average total operating revenues (\$)	345,474 A	366,577 A	359,048 A	370,026 A	360,996 A
Average net operating income (\$)	49,643	43,665	27,218	27,177	34,923
Average agricultural sales from primary activity (\$)	193,347 A	269,617 A	313,855 A	327,993 A	284,880 A
Primary commodity (% of total agricultural sales)	64.0	82.7	96.1	100.0	88.6
Secondary commodity (% of total agricultural sales)	19.5	11.5	2.2	...	6.6
<b>\$500,000 and over</b>					
Number of farms	380 A	265 A	520 A	800 A	1,960 A
Average total agricultural sales (\$)	1,560,402 A	1,876,256 A	1,286,391 A	2,081,864 A	1,741,620 A
Average program payments and insurance proceeds (\$)	111,158 A	107,014 A	67,599 A	50,401 A	74,239 A
Average total operating revenues (\$)	1,746,064 A	2,018,122 A	1,395,740 A	2,176,212 A	1,863,806 A
Average net operating income (\$)	250,545	110,440	118,494	84,941	128,934
Average agricultural sales from primary activity (\$)	966,368 A	1,579,255 A	1,243,983 A	2,081,864 A	1,576,533 A
Primary commodity (% of total agricultural sales)	61.9	84.2	96.7	100.0	90.5
Secondary commodity (% of total agricultural sales)	17.0	6.8	2.2	...	4.3
<b>Total</b>					
Number of farms	1,330 A	915 A	1,320 A	2,610 B	6,165 A
Average total agricultural sales (\$)	551,881 A	682,386 A	642,464 A	728,783 A	665,322 A
Average program payments and insurance proceeds (\$)	40,536 A	42,529 A	35,394 A	22,444 B	32,089 A
Average total operating revenues (\$)	622,023 A	740,224 A	700,374 A	773,608 A	720,330 A
Average net operating income (\$)	88,738	48,367	57,604	36,160	53,886
Average agricultural sales from primary activity (\$)	343,503 A	572,538 A	620,479 A	728,783 A	599,433 A
Primary commodity (% of total agricultural sales)	62.2	83.9	96.6	100.0	90.1
Secondary commodity (% of total agricultural sales)	17.5	7.6	2.2	...	4.7

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

Table 12-9

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Poultry and egg production**

	2002				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	165 D	F	50 E	365 D	690 C
Average total agricultural sales (\$)	17,163 B	F	15,523 A	18,321 B	19,536 B
Average program payments and insurance proceeds (\$)	657 D	F	F	152 E	722 E
Average total operating revenues (\$)	21,528 B	F	21,996 B	21,192 B	23,005 B
Average net operating income (\$)	-4,131	F	-1,707	4,381	-1,529
Average agricultural sales from primary activity (\$)	10,231 B	F	14,603 A	18,321 B	17,110 B
Primary commodity (% of total agricultural sales)	59.6	85.0	94.1	100.0	87.6
Secondary commodity (% of total agricultural sales)	21.1	9.9	3.2	...	4.8
<b>\$50,000 to \$99,999</b>					
Number of farms	F	x	F	185 D	270 D
Average total agricultural sales (\$)	F	x	F	59,994 A	63,462 A
Average program payments and insurance proceeds (\$)	F	x	F	F	F
Average total operating revenues (\$)	F	x	F	68,448 A	73,146 A
Average net operating income (\$)	F	x	F	14,316	11,112
Average agricultural sales from primary activity (\$)	F	x	F	59,994 A	59,568 A
Primary commodity (% of total agricultural sales)	69.0	x	95.1	100.0	93.9
Secondary commodity (% of total agricultural sales)	23.1	x	0.8	...	3.7
<b>\$100,000 to \$249,999</b>					
Number of farms	55 D	95 D	135 D	295 B	595 B
Average total agricultural sales (\$)	152,604 B	167,244 A	178,349 A	176,617 A	172,779 A
Average program payments and insurance proceeds (\$)	5,958 D	4,984 D	1,214 E	1,793 D	2,593 C
Average total operating revenues (\$)	168,883 B	179,323 A	184,784 A	184,549 A	181,865 A
Average net operating income (\$)	31,943	33,239	34,029	28,820	31,003
Average agricultural sales from primary activity (\$)	98,228 B	140,274 B	170,126 A	176,617 A	161,031 A
Primary commodity (% of total agricultural sales)	64.4	83.9	95.4	100.0	93.2
Secondary commodity (% of total agricultural sales)	16.1	10.9	2.0	...	3.6
<b>\$250,000 to \$499,999</b>					
Number of farms	120 C	115 C	275 C	645 B	1,150 A
Average total agricultural sales (\$)	338,917 A	345,237 A	346,479 A	348,961 A	346,967 A
Average program payments and insurance proceeds (\$)	14,719 D	11,084 C	7,209 E	2,019 D	5,465 C
Average total operating revenues (\$)	374,560 A	370,024 A	369,843 A	360,757 A	365,273 A
Average net operating income (\$)	55,641	58,784	52,855	42,671	48,043
Average agricultural sales from primary activity (\$)	211,772 A	294,806 A	333,098 A	348,961 A	325,735 A
Primary commodity (% of total agricultural sales)	62.5	85.4	96.1	100.0	93.9
Secondary commodity (% of total agricultural sales)	17.6	10.7	2.0	...	3.3
<b>\$500,000 and over</b>					
Number of farms	190 B	200 B	350 A	1,025 A	1,760 A
Average total agricultural sales (\$)	1,069,447 A	1,042,383 A	1,499,646 A	1,610,747 A	1,466,266 A
Average program payments and insurance proceeds (\$)	29,405 B	25,941 B	14,378 C	5,302 B	11,983 A
Average total operating revenues (\$)	1,134,050 A	1,097,591 A	1,550,105 A	1,648,962 A	1,511,603 A
Average net operating income (\$)	152,013	136,899	180,771	163,806	162,782
Average agricultural sales from primary activity (\$)	685,400 A	865,739 A	1,451,445 A	1,610,747 A	1,395,920 A
Primary commodity (% of total agricultural sales)	64.1	83.1	96.8	100.0	95.2
Secondary commodity (% of total agricultural sales)	10.5	8.9	1.8	...	1.9
<b>Total</b>					
Number of farms	570 B	525 C	860 B	2,515 A	4,465 A
Average total agricultural sales (\$)	452,363 B	504,977 B	752,228 A	774,735 A	697,694 A
Average program payments and insurance proceeds (\$)	13,727 B	13,326 C	8,734 C	3,256 B	6,819 A
Average total operating revenues (\$)	484,639 B	534,087 B	782,544 A	795,323 A	722,630 A
Average net operating income (\$)	64,897	66,965	95,623	82,879	81,163
Average agricultural sales from primary activity (\$)	288,818 B	421,501 B	726,845 A	774,735 A	662,298 A
Primary commodity (% of total agricultural sales)	63.8	83.5	96.6	100.0	94.9
Secondary commodity (% of total agricultural sales)	11.9	9.1	1.8	...	2.1

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



Table 13-1

## Average net market income by quintile and province

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
<b>Canada</b>	<b>-49,467</b>	<b>-3,029</b>	<b>7,219</b>	<b>22,978</b>	<b>113,021</b>	<b>18,149</b>
Newfoundland and Labrador	-89,089	-6,008	2,395	14,270	110,310	6,313
Prince Edward Island	-80,068	-4,328	6,522	29,091	142,011	18,633
Nova Scotia	-42,338	-595	7,311	22,756	122,675	21,962
New Brunswick	-40,835	-685	8,844	33,940	211,041	42,551
Quebec	-53,055	-1,009	11,665	36,084	123,039	23,362
Ontario	-47,935	-4,987	4,205	19,327	115,462	17,250
Manitoba	-38,389	445	10,604	29,034	138,698	28,083
Saskatchewan	-40,180	-1,483	8,459	21,465	82,318	14,130
Alberta	-60,472	-4,932	6,235	19,739	114,293	14,985
British Columbia	-54,755	-4,275	5,278	21,058	138,814	21,218

Table 13-2

## Average net market income by quintile and farm type, Canada

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
<b>Crop production</b>	<b>-39,579</b>	<b>-1,565</b>	<b>7,759</b>	<b>21,632</b>	<b>99,378</b>	<b>17,550</b>
Oilseed and grain farming	-37,735	-1,650	8,221	22,552	87,206	15,726
Potato farming	-88,030	5,457	33,861	100,751	412,151	93,538
Other vegetable (except potato) and melon farming	-45,707	1,742	11,251	28,638	143,935	27,995
Fruit and tree nut farming	-50,645	-4,548	3,299	13,930	85,196	9,661
Greenhouse, nursery and floriculture production	-69,912	1,149	11,364	38,778	306,783	57,698
Other crop farming	-33,628	-1,616	5,783	14,646	69,929	11,043
<b>Animal production</b>	<b>-59,303</b>	<b>-4,574</b>	<b>6,516</b>	<b>24,686</b>	<b>126,447</b>	<b>18,760</b>
Beef cattle ranching and farming, including feedlots	-56,460	-6,644	2,317	13,067	77,671	6,008
Dairy cattle and milk production	-11,247	28,089	48,776	76,150	169,173	62,231
Hog and pig farming	-156,129	-8,804	10,796	37,966	239,155	24,629
Poultry and egg production	-46,886	9,613	38,927	79,874	292,060	74,887
Other animal production	-73,796	-12,192	-423	9,725	105,588	5,885
<b>Total</b>	<b>-49,467</b>	<b>-3,029</b>	<b>7,219</b>	<b>22,978</b>	<b>113,021</b>	<b>18,149</b>

Table 13-3

Average net market income by quintile and revenue class, Canada

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
\$10,000 to \$49,999	-23,651	-5,080	1,227	6,835	17,282	-672
\$50,000 to \$99,999	-32,784	-3,108	9,229	20,129	39,052	6,506
\$100,000 to \$249,999	-47,821	4,225	24,158	42,366	77,093	20,024
\$250,000 to \$499,999	-70,862	16,106	48,909	80,162	144,795	43,825
\$500,000 and over	-220,113	24,585	92,223	174,528	516,725	117,608
<b>Total</b>	<b>-49,467</b>	<b>-3,029</b>	<b>7,219</b>	<b>22,978</b>	<b>113,021</b>	<b>18,149</b>

Table 14-1

Average net market income adjusted for CCA<sup>1</sup> by quintile and province

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
<b>Canada</b>	<b>-74,971</b>	<b>-11,091</b>	<b>73</b>	<b>11,383</b>	<b>73,451</b>	<b>-229</b>
Newfoundland and Labrador	-110,847	-12,466	-3,421	5,066	65,714	-11,245
Prince Edward Island	-125,162	-12,228	-411	13,098	89,358	-7,053
Nova Scotia	-61,774	-6,176	2,040	12,028	82,643	5,758
New Brunswick	-57,309	-7,119	1,708	15,692	138,908	18,419
Quebec	-81,590	-9,875	1,282	16,091	82,781	1,768
Ontario	-71,000	-12,381	-2,085	8,540	72,519	-841
Manitoba	-64,476	-7,724	2,587	14,580	90,163	7,029
Saskatchewan	-62,294	-9,350	1,493	11,913	54,776	-691
Alberta	-90,481	-13,888	-1,144	9,895	74,689	-4,183
British Columbia	-76,955	-11,230	-110	11,032	89,533	2,456

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

Table 14-2

 Average net market income adjusted for CCA<sup>1</sup> by quintile and farm type, Canada

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
<b>Crop production</b>	<b>-65,983</b>	<b>-9,700</b>	<b>785</b>	<b>10,983</b>	<b>62,316</b>	<b>-317</b>
Oilseed and grain farming	-64,049	-10,271	816	11,449	54,611	-1,483
Potato farming	-156,048	-6,344	11,111	48,324	261,980	31,863
Other vegetable (except potato) and melon farming	-81,290	-5,680	4,442	16,567	95,345	6,024
Fruit and tree nut farming	-64,776	-9,564	-507	7,839	62,368	-916
Greenhouse, nursery and floriculture production	-120,556	-6,103	4,784	20,906	182,104	16,334
Other crop farming	-52,656	-8,736	-509	7,075	43,777	-2,203
<b>Animal production</b>	<b>-83,982</b>	<b>-12,535</b>	<b>-752</b>	<b>11,869</b>	<b>84,686</b>	<b>-139</b>
Beef cattle ranching and farming, including feedlots	-75,364	-13,774	-3,334	5,709	57,894	-5,765
Dairy cattle and milk production	-44,732	7,720	23,492	43,828	108,111	27,662
Hog and pig farming	-235,908	-32,090	-5,683	11,833	144,352	-23,451
Poultry and egg production	-86,105	-4,792	15,091	44,682	211,568	36,194
Other animal production	-94,711	-17,912	-4,980	5,172	67,392	-8,949
<b>Total</b>	<b>-74,971</b>	<b>-11,091</b>	<b>73</b>	<b>11,383</b>	<b>73,451</b>	<b>-229</b>

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

Table 14-3

 Average net market income adjusted for CCA<sup>1</sup> by quintile and revenue class, Canada

	2002					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
\$10,000 to \$49,999	-29,938	-9,145	-2,148	3,710	14,693	-4,562
\$50,000 to \$99,999	-44,483	-12,095	282	11,436	31,920	-2,587
\$100,000 to \$249,999	-69,741	-13,003	6,515	23,390	58,230	1,082
\$250,000 to \$499,999	-114,335	-18,726	13,694	42,162	106,890	5,964
\$500,000 and over	-340,406	-43,551	22,656	90,939	364,138	18,755
<b>Total</b>	<b>-74,971</b>	<b>-11,091</b>	<b>73</b>	<b>11,383</b>	<b>73,451</b>	<b>-229</b>

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

Table 15

## Financial performance indicators of farms by province

	2000										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	8.93	14.27	16.05	13.68	16.43	13.43	13.94	17.41	12.24	11.99	14.21
Operating profit margin adjusted for CCA (%)	2.21	4.77	8.37	4.67	8.22	4.97	3.39	5.34	3.46	3.54	4.94
Operating profit margin (excluding interest expenses) (%)	13.52	21.40	21.54	19.52	22.87	18.96	19.56	23.20	16.95	18.34	19.77
<b>Solvency ratio</b>											
Interest coverage	2.95	3.00	3.93	3.34	3.55	3.43	3.48	4.01	3.60	2.89	3.55
	2001										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	7.23	13.86	14.56	15.92	16.06	12.26	16.62	21.39	13.50	9.26	15.00
Operating profit margin adjusted for CCA (%)	1.77	4.58	6.84	7.11	7.85	4.06	6.94	10.13	5.00	0.94	6.06
Operating profit margin (excluding interest expenses) (%)	11.63	21.10	20.08	21.36	22.87	17.81	21.68	26.89	18.24	15.81	20.54
<b>Solvency ratio</b>											
Interest coverage	2.64	2.92	3.64	3.93	3.36	3.21	4.29	4.89	3.85	2.41	3.71
	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	4.07	11.29	12.95	17.26	14.58	12.85	16.76	20.84	13.96	10.37	14.93
Operating profit margin adjusted for CCA (%)	-1.37	1.96	5.57	8.65	5.99	4.49	6.87	9.23	5.40	2.58	5.86
Operating profit margin (excluding interest expenses) (%)	7.75	17.78	18.11	22.47	21.05	17.87	21.14	25.72	18.04	15.84	19.87
<b>Solvency ratio</b>											
Interest coverage	2.10	2.74	3.51	4.32	3.25	3.56	4.83	5.27	4.42	2.90	4.02

Table 16-1

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

	2000						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	19.50	15.70	14.46	10.67	11.79	17.68	17.36
Operating profit margin adjusted for CCA (%)	5.69	5.67	6.68	3.15	5.31	5.40	5.55
Operating profit margin (excluding interest expenses) (%)	25.98	21.66	18.69	18.09	15.47	24.13	23.32
<b>Solvency ratio</b>							
Interest coverage	4.01	3.63	4.42	2.44	4.21	3.74	3.92
	2001						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	22.84	16.39	15.06	10.75	6.76	17.18	18.83
Operating profit margin adjusted for CCA (%)	10.03	6.12	7.71	3.34	0.54	4.16	7.54
Operating profit margin (excluding interest expenses) (%)	28.86	22.46	19.34	18.60	11.19	24.11	24.69
<b>Solvency ratio</b>							
Interest coverage	4.80	3.70	4.51	2.37	2.53	3.48	4.21
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	23.92	19.30	15.16	13.02	9.92	19.63	20.33
Operating profit margin adjusted for CCA (%)	10.88	9.37	7.65	5.60	3.87	6.19	8.93
Operating profit margin (excluding interest expenses) (%)	29.10	24.31	19.04	19.56	13.64	25.77	25.37
<b>Solvency ratio</b>							
Interest coverage	5.62	4.85	4.91	2.99	3.66	4.20	5.04

Table 16-2

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

	2000					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	6.79	25.42	12.16	12.23	11.71	12.21
Operating profit margin adjusted for CCA (%)	0.36	13.77	5.72	6.37	1.11	4.55
Operating profit margin (excluding interest expenses) (%)	11.00	34.49	17.01	16.36	16.93	17.53
<b>Solvency ratio</b>						
Interest coverage	2.62	3.80	3.51	3.96	3.24	3.30
	2001					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	8.59	24.22	13.38	10.96	7.29	12.64
Operating profit margin adjusted for CCA (%)	2.13	12.81	6.95	5.53	-2.45	5.16
Operating profit margin (excluding interest expenses) (%)	12.90	33.63	17.96	14.87	12.51	17.99
<b>Solvency ratio</b>						
Interest coverage	2.99	3.58	3.92	3.80	2.40	3.36
	2002					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	8.15	23.39	7.48	11.23	10.70	11.47
Operating profit margin adjusted for CCA (%)	1.68	11.84	0.81	5.88	0.69	3.89
Operating profit margin (excluding interest expenses) (%)	11.94	32.46	11.93	14.80	14.82	16.36
<b>Solvency ratio</b>						
Interest coverage	3.15	3.58	2.68	4.15	3.60	3.34

Table 17

## Financial performance indicators of farms by revenue class, Canada

	2000					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	6.51	18.34	20.46	18.45	10.51	14.21
Operating profit margin adjusted for CCA (%)	-8.07	5.61	8.57	7.58	4.03	4.94
Operating profit margin (excluding interest expenses) (%)	14.11	25.12	27.32	25.27	14.68	19.77
<b>Solvency ratio</b>						
Interest coverage	1.86	3.71	3.98	3.71	3.52	3.55
	2001					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	9.07	19.46	21.61	19.92	10.91	15.00
Operating profit margin adjusted for CCA (%)	-5.68	7.06	10.14	9.25	4.62	6.06
Operating profit margin (excluding interest expenses) (%)	16.45	26.38	28.20	26.60	15.27	20.54
<b>Solvency ratio</b>						
Interest coverage	2.23	3.81	4.28	3.98	3.50	3.71
	2002					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	5.68	19.03	21.18	20.06	11.61	14.93
Operating profit margin adjusted for CCA (%)	-9.83	6.37	9.48	9.10	5.10	5.86
Operating profit margin (excluding interest expenses) (%)	12.55	25.20	27.23	26.10	15.49	19.87
<b>Solvency ratio</b>						
Interest coverage	1.83	4.08	4.50	4.32	3.99	4.02

Table 18-1

 Financial performance indicators of farms by province and by quartile<sup>1</sup> — First quartile boundary, 25%

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	-9.67	-7.36	-1.52	-1.35	5.57	-7.44	1.41	5.92	-1.12	-15.14	0.01
Operating profit margin adjusted for CCA (%)	-21.88	-19.24	-14.01	-14.65	-5.93	-21.87	-12.39	-7.64	-15.96	-32.11	-13.52
Operating profit margin (excluding interest expenses) (%)	-6.06	0.87	3.94	2.30	13.33	-1.13	7.32	11.92	5.59	-8.02	6.09
<b>Solvency ratio</b>											
Interest coverage	-0.66	0.16	0.86	0.89	1.54	0.30	0.89	1.44	0.60	-0.68	0.90

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

Table 18-2

**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Second quartile boundary, 50%**

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	9.08	12.33	16.92	16.25	20.32	13.96	19.00	23.60	21.71	11.31	19.40
Operating profit margin adjusted for CCA (%)	0.72	2.38	7.25	5.27	8.22	3.24	6.84	10.63	8.75	1.45	7.23
Operating profit margin (excluding interest expenses) (%)	12.06	19.02	22.71	21.01	28.49	19.62	23.95	28.69	27.85	16.63	25.32
<b>Solvency ratio</b>											
Interest coverage	2.78	2.53	3.53	3.91	3.43	3.15	4.05	4.97	4.12	2.60	3.84

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

Table 18-3

**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Third quartile boundary, 75%**

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	21.00	28.57	33.10	30.85	33.95	30.66	34.21	41.88	41.14	30.76	36.72
Operating profit margin adjusted for CCA (%)	10.82	18.09	23.04	18.40	21.46	19.00	22.69	30.34	28.27	20.24	24.56
Operating profit margin (excluding interest expenses) (%)	25.57	36.08	39.56	36.24	41.88	36.22	38.95	46.16	45.64	35.72	42.06
<b>Solvency ratio</b>											
Interest coverage	7.78	7.47	14.20	10.49	7.78	10.81	11.88	14.93	13.64	12.22	12.14

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



Table 19-1

**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

Crop production	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	7.80	5.44	7.19	-8.46	1.20	2.26	6.04
Operating profit margin adjusted for CCA (%)	-6.23	-3.75	-2.00	-19.32	-6.26	-19.32	-8.19
Operating profit margin (excluding interest expenses) (%)	14.18	13.41	12.25	0.20	4.59	8.90	12.29
<b>Solvency ratio</b>							
Interest coverage	1.70	2.02	1.87	0.14	1.01	0.97	1.49
Animal production	2002						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	-13.23	16.38	-0.52	3.69	-44.47	-6.79	
Operating profit margin adjusted for CCA (%)	-28.67	5.21	-8.72	-2.81	-60.19	-20.36	
Operating profit margin (excluding interest expenses) (%)	-5.78	24.70	3.49	7.85	-31.95	-0.49	
<b>Solvency ratio</b>							
Interest coverage	-0.61	2.46	1.02	1.69	-2.42	0.26	

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

Table 19-2

Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%

Crop production	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	24.77	19.82	19.44	12.29	13.64	22.85	23.42
Operating profit margin adjusted for CCA (%)	11.49	8.96	10.12	4.22	6.34	6.19	10.17
Operating profit margin (excluding interest expenses) (%)	29.78	25.51	24.66	19.37	17.45	30.65	28.85
<b>Solvency ratio</b>							
Interest coverage	5.22	5.11	5.19	2.77	3.86	3.65	4.78
Animal production	2002						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	12.53	25.49	11.07	12.38	6.02		15.22
Operating profit margin adjusted for CCA (%)	0.89	14.33	2.60	6.01	-3.72		4.31
Operating profit margin (excluding interest expenses) (%)	17.99	34.10	15.85	17.32	11.36		21.15
<b>Solvency ratio</b>							
Interest coverage	2.65	4.13	2.82	3.86	1.77		3.15

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

Table 19-3

**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

Crop production	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	41.61	32.73	35.36	31.01	27.62	43.50	40.81
Operating profit margin adjusted for CCA (%)	29.93	22.15	25.36	22.27	19.19	27.15	28.73
Operating profit margin (excluding interest expenses) (%)	46.06	36.36	37.21	36.43	32.00	49.95	45.57
<b>Solvency ratio</b>							
Interest coverage	17.00	15.38	14.86	12.84	11.62	12.46	15.83
Animal production	2002						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	32.65	35.10	22.12	21.49	29.37	32.24	
Operating profit margin adjusted for CCA (%)	20.07	24.13	12.57	14.21	19.79	20.46	
Operating profit margin (excluding interest expenses) (%)	37.72	43.22	28.04	26.70	34.32	38.52	
<b>Solvency ratio</b>							
Interest coverage	9.12	8.95	6.24	12.68	8.61	8.94	

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

Table 20-1

**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-20.43	4.08	10.42	10.21	5.98	0.01
Operating profit margin adjusted for CCA (%)	-40.56	-9.06	-0.85	0.28	-0.81	-13.52
Operating profit margin (excluding interest expenses) (%)	-13.27	10.93	16.59	16.05	9.93	6.09
<b>Solvency ratio</b>						
Interest coverage	-2.19	1.17	2.29	2.40	2.13	0.90

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

Table 20-2

Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	14.33	22.32	23.14	20.73	15.28	19.40
Operating profit margin adjusted for CCA (%)	-0.52	9.27	11.17	9.55	6.68	7.23
Operating profit margin (excluding interest expenses) (%)	20.02	28.20	29.17	26.87	20.49	25.32
<b>Solvency ratio</b>						
Interest coverage	1.30	4.27	5.07	4.71	4.51	3.84

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

Table 20-3

Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	42.68	39.28	35.23	31.31	25.92	36.72
Operating profit margin adjusted for CCA (%)	29.70	27.31	23.45	19.53	16.03	24.56
Operating profit margin (excluding interest expenses) (%)	47.11	44.61	40.93	38.06	31.84	42.06
<b>Solvency ratio</b>						
Interest coverage	8.06	16.00	13.99	11.63	12.27	12.14

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

# Data sources and methodology

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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 — T1<sup>1</sup> and the Statistical Universe File — T2<sup>2</sup> 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.<sup>3</sup>

For the unincorporated sector, these returns comprise the following:

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

- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form<sup>4</sup> 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.

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

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

### 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.<sup>6</sup>

### 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.

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

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

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

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

### **NAICS code assignment**

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

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

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

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

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

### **Sample allocation**

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 43% in Ontario in 2002. Overall, about one in two farms is sampled at the national level.

A census is performed for communal farming organizations.

### **Sample selection of unincorporated and incorporated farms**

Until the 2001 taxation year, for both the unincorporated and the incorporated farms, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 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. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion  $p$  of records in a stratum where  $p$  is a value in the interval  $[000,999]$ , all hashes which have their last three digits less than or equal to  $p$  are chosen. The same SIN (or same

BN) will produce the same hash number to be assigned to that record, so identical SIN (or BN) will be chosen year after year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries, it will always be included if moving upwards. Conversely, it will be pre-specified if moving downwards.

For the 2002 taxation year, the sample included about 207,500 returns. Of these returns, about 184,300 were classified as farms according to the NAICS (171,200 unincorporated farms and 13,100 incorporated farms).

## **Data processing**

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

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

During the tax-processing period for the communal farming organizations, CRA forwards copies of the tax returns with the supporting documentation to STC. Data capture is then carried out in an interactive mode performing basic edit checks.

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

Detailed edit programs identify errors, inconsistencies, extreme values, etc. in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. As a final check, records of the 25 taxfilers that contribute the most for each income and expense item at the provincial level are analysed further.

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

## **Estimation**

### **Farm revenues and expenses**

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



For statistical purposes, the estimates presented in the publication cover both unincorporated farms and communal farming organizations with total farm operating revenues equal to or greater than \$10,000 as well as incorporated farms with total farm operating revenues of \$25,000 and over.

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

### **Data confidentiality**

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

For each of the tabulations produced, the estimated number of farms is rounded to the base of 5 and the estimates for the other variables in that table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### **Reference period**

The series on farm operations contained in this data product are based on the 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

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## Characteristics

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

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

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

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

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

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

**Net market income:** the sum of total operating revenues less total operating expenses minus net program payments.

**Net market income adjusted for capital cost allowance:** net market income less capital cost allowance.

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

## Other concepts

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

## Coverage

The NISA/TDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 or more on their income tax return as well as those agricultural corporations that reported total farm operating revenues of \$25,000 and over on their income tax return. The estimates also include communal organizations that reported total farm operating revenues of \$10,000 or more on their income tax return. The AES and Census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the Census figures shown in Text table 1 cover agricultural holdings with gross farm receipts of \$10,000 and more.

With regard to the AES series (Text table 2), it is impossible to delineate the farms above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

As indicated in Text table 1, there is a difference of about 16% in the estimated number of farms between the Census and the NISA/TDP. The difference may be explained largely by the inclusion in the NISA/TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the NISA/TDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.<sup>1</sup> In the Prairie provinces, the number of farms estimated by the NISA/TDP exceeded by over 20% – Manitoba (+23%), Alberta (+25%) and Saskatchewan (+29%) – the number of farms, with gross operating revenues of \$10,000 and over, estimated by the Census of Agriculture. While the number of farms is substantially higher in the NISA/TDP than in the Census,<sup>2</sup> the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

## Conceptual differences

### Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the NISA/TDP, the FFS and Census estimates while they are excluded from the farm cash receipts and farm operating expenses in the AES series. However, they are not excluded from the production account in AES. The primary reason for compiling farm cash receipts is to estimate, on a provincial basis, the agriculture sector's contribution to the gross domestic product. These inter-farm transfers usually concern seed, feed and livestock sales and purchases. The AES expense estimates for seed and feed only include purchases through commercial channels (such as elevators, seed houses and seed dealers) while the Census, the FFS and NISA/TDP estimates include purchases from other farmers as well. The same applies for livestock sales and purchases.

### Accrual reporting

The AES data are published on a cash basis (i.e., the receipts and expenses are reported in the period in which the related cash is received or paid). In the NISA/TDP, farmers have the option, under the *Income Tax Act*, to report farming income on a cash or accrual basis to CRA. The majority of individual taxfilers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

1. The NISA/TDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).

2. Census data on operating revenues and expenses are for the 2000 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the Census (May 15, 2001).

## Fiscal year basis

While AES estimates are on a calendar year basis, reporting for NISA/TDP,<sup>3</sup> FFS and Census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

## Differences at the item level

### Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the deferral is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received.

### Rent

The AES publishes estimates for both cash and share rent expenses. The NISA/TDP and Census<sup>4</sup> produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and Census and the NISA/TDP estimates. The NISA/TDP also includes quota rental expenses in its estimates while the AES specifically excludes it. The Census does not include quota rental in its rental expense question. The FFS does not specifically ask for rental expense in their expenses question.

On the income side, the NISA/TDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the Census and the FFS do not specifically ask for rental income in their total gross farm receipts questions.

### Custom work and machine rental

This item is reported on a net basis in the AES series while the NISA/TDP provides separate revenue and expense estimates. The Census and the FFS do not provide a separate custom work receipts item. However, it was possible to report custom work expenses in both questionnaires.<sup>5</sup>

### Rebates

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

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3. Individual taxfilers have to report on a calendar year basis while corporations have fiscal year ends that can fall throughout the year.

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

5. Prior to the 2003 FFS (reference year 2002), custom work expenses were not mentioned in the FFS questionnaire.

reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

### **Program payments**

Dairy subsidies are not included in the NISA/TDP program payments estimates (they are grouped with the milk and cream receipts) while the AES and the FFS incorporate them into the program payments estimates. In the FFS, the tax rebates are also included with the program payments.

### **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 I 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.

Text table 1

**Comparison of NISA/TDP<sup>1</sup> and Census<sup>2</sup> results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2000**

Province	Gross operating revenues		Operating expenses excluding CCA	
	NISA/TDP <sup>3</sup>	Census <sup>4</sup>	NISA/TDP <sup>3</sup>	Census <sup>5</sup>
	\$'000			
Newfoundland and Labrador	67,833	89,512	61,774	77,038
Prince Edward Island	394,693	395,541	338,365	334,357
Nova Scotia	464,662	468,009	390,062	378,195
New Brunswick	419,176	447,880	361,818	374,931
Quebec	6,494,324	6,163,822	5,427,352	5,055,631
Ontario	9,498,105	9,064,318	8,222,287	7,646,987
Manitoba	3,691,280	3,515,244	3,176,812	3,026,747
Saskatchewan	6,495,598	5,867,900	5,364,946	4,944,877
Alberta	11,125,502	9,882,056	9,763,501	8,769,461
British Columbia	2,398,595	2,286,832	2,111,105	1,978,184
Canada	41,050,471	38,181,115	35,218,666	32,586,409
<b>Number of farms</b>	<b>224,630</b>	<b>193,969</b>	...	...

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

Text table 2

**AES series<sup>1,2</sup> - Farm cash receipts and operating expenses excluding depreciation, by province, 2000**

Province	Farm cash receipts	Operating expenses excluding depreciation
	\$'000	
Newfoundland and Labrador	74,786	66,906
Prince Edward Island	323,096	282,444
Nova Scotia	414,292	329,683
New Brunswick	369,290	320,053
Quebec	5,422,498	4,228,407
Ontario	7,872,186	6,402,128
Manitoba	3,150,535	2,563,455
Saskatchewan	5,722,872	4,572,962
Alberta	7,562,537	6,157,013
British Columbia	2,048,439	1,680,367
Canada	32,960,524	26,603,418

- 1 **Agriculture economic statistics** cover all agricultural holdings regardless of sales.
2. Data are subject to revision.

## Data accuracy

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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 operating income **adjusted for** capital cost allowance (CCA), net market income and net market income **adjusted for** CCA are in that situation and therefore, the 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”.

**Non-sampling error measures**

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



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

## Data limitations

Users of data from the 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 II — Further notes on data limitations.)

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

Consider the following examples:

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

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

## Comparability of data and related sources

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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.

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

### Changes over time

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

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

With the introduction of the North American Industry Classification System, 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

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

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

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

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

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

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

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

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

- **Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. 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 I to obtain a complete set of farm types available in the NISA/TDP.)

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

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

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

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

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

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.

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

- **insurance:** insurance expenses for farm buildings, crops and livestock.
- **utilities:** telephone and net electricity expenses for farm business only, and expenses incurred for natural gas, oil and coal to heat farm buildings. Also includes fuel for curing tobacco, crop-drying, or for greenhouses.
- **custom work and machine rental:** expenses for rental or leasing of farm machinery, slaughtering, butchering, harvesting, combining, crop spraying, seed cleaning, soil testing, animal boarding, etc.
- **net interest expenses:** interest on money borrowed to earn farming income, for example, interest charges on real estate mortgages and loans to buy farm machinery and equipment, net of interest rebates.
- **net property taxes:** business proportion of property taxes for farm house and other farm properties (agricultural land and buildings), net of property tax or land rebates.
- **building and fence repairs:** all costs associated with repair and maintenance of farm buildings and fences. However, does not include expenses associated with capital improvements (such as renovations, alterations or new building construction).
- **marketing expenses:** expenses for freight and trucking, selling costs (road side stands, commissions, auctioneering charges, etc.) and marketing board fees (for example: Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties).
- **miscellaneous expenses:** expenses for sand, soil and gravel, farm supplies, accounting or legal fees (including administration fee paid for a Net Income Stabilization Account), advertising and office expenses, membership and subscription fees, plus other miscellaneous farm expenses. These expenses are net of cost of saleable products consumed and personal or non-business expenses.

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

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

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

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
- **potatoes:** revenues from table potatoes, seed and processing potatoes.
- **fruits:** revenues from all fruits.
- **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.



- **tobacco:** revenues from flue-cured, leaf and dark tobacco.
- **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.
- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar, or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
  - provincial stabilization programs
  - federal and provincial 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

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

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.
- **custom work and machine rental:** revenues from custom work, contract work, machinery leasing or rental, custom trucking, harvesting, crop dusting or spraying, seeding, etc.
- **rental income:** revenues from quota rental (such as milk or tobacco quota), the rental of land and/or buildings, and other rental income (such as the surface rental of oil or natural gas properties, right-of-way or road rent).
- **miscellaneous revenues:** includes cash advances net of cash advances repayment, patronage dividends (such as dividends from grain pools and payments from co-operatives, co-op proceeds), quota or levy refunds, revenues from the sale of sand and gravel, Goods and Services Tax/Harmonized Sales Tax (GST/HST) input tax credit, GST transitional credit (in 1991), GST federal sales tax inventory rebate (in 1991), and other farm income. Also included are revenues from the sale of logs, trees, wooden fence posts or any related forest products, such as chips or slab wood, net of logging expenses. This item is relatively more important in the Prairie provinces due, partly, to the Canadian Wheat Board's advances on producers' deliveries.

**Profitability ratios:** The profitability ratios measure farm's over-all effectiveness as shown by the returns generated on sales and investments. They include:

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.
- **operating profit margin adjusted for capital cost allowance (CCA):** the ratio of net operating income **adjusted for CCA** to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income **adjusted for CCA** by the total operating revenues.
- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

**Quartile (boundary):** Any of the three values that divide the units of a frequency distribution into four classes each containing the fourth (25%) of the total number of units such that the values (for example: operating profit margin) corresponding to the units in one class are less than the first quartile, those in a second class are greater than the first quartile and less than the second quartile, and so on throughout.

**Quintile:** Quintile boundaries, which are four, are defined in a similar way as quartile boundaries except that the frequency distribution is divided into five classes each containing the fifth (20%) of the total number of units. Quintile can also refer to each of the five classes that were created.

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

**Solvency ratios:** The solvency ratios evaluate farm's debts as a ratio of amounts invested by owners. They include:

- **interest coverage:** the number of times a firm can meet the interest payments of its creditors. The greater the coverage, the greater the margin of safety. This ratio is calculated by dividing the net operating income before interest expenses by the amount of interest paid.

**Total agricultural sales:** Total crop revenues plus total livestock and product revenues (used in the calculation of the degree of specialization).

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

# Appendix I

## List of farm types

Text table 1

### List of farm types available in the Net Income Stabilization Account and Taxation Data Program

Description	NAICS	Codes available
<b>Crop production</b>	<b>111</b>	<b>x</b>
<b>Oilseed and grain farming</b>	<b>1111</b>	<b>x</b>
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
<b>Potato farming</b>	<b>111211</b>	<b>x</b>
<b>Other vegetable (except potato) and melon farming</b>	<b>111219</b>	<b>x</b>
<b>Fruit and tree nut farming</b>	<b>1113</b>	<b>x</b>
Orange groves	111310	
Citrus (except orange) groves	111320	
Non-citrus fruit and tree nut farming	111330	
<b>Greenhouse, nursery and floriculture production</b>	<b>1114</b>	<b>x</b>
Mushroom production	111411	x
Nursery, floriculture and other greenhouse production	1114A <sup>1</sup>	x
Other food crops grown under cover	111419	
Nursery and tree production	111421	
Floriculture production	111422	
<b>Other crop farming</b>	<b>1119</b>	<b>x</b>
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
<b>Animal production</b>	<b>112</b>	<b>x</b>
Cattle ranching and farming	1121	x
<b>Beef cattle ranching and farming, including feedlots</b>	<b>112110</b>	<b>x</b>
<b>Dairy cattle and milk production</b>	<b>112120</b>	<b>x</b>
Hog and pig farming	1122	x
<b>Hog and pig farming</b>	<b>112210</b>	<b>x</b>
<b>Poultry and egg production</b>	<b>1123</b>	<b>x</b>
Chicken egg production	112310	x
Broiler, turkey and all other poultry production	1123A <sup>1</sup>	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 <sup>2</sup>	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
<b>Other animal production</b>	<b>112A</b> <sup>1</sup>	<b>x</b>
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 II

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### 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.<sup>1</sup> 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.

### Impact at the item level

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

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

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

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

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

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

## Appendix III

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### 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](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

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

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

Other ways to reach us:

Toll-free: 1 800 465-1991  
Local call: (613) 951-5027  
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