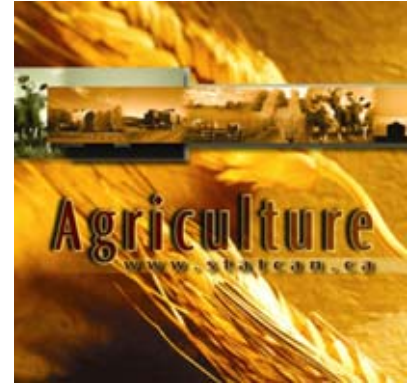




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Statistics on Income of Farm Operators

2005



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Operators

2005

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

Notes

Throughout this publication:

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

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

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Table of contents

Highlights	6
Notes to users	7
Introduction	9
Income of farm operators - Annual review, 2005	10
Average total income	10
Related products	16
Statistical tables	
1 Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors	21
1-1 Canada	21
1-2 Newfoundland and Labrador	21
1-3 Prince Edward Island	22
1-4 Nova Scotia	22
1-5 New Brunswick	23
1-6 Quebec	23
1-7 Ontario	24
1-8 Manitoba	24
1-9 Saskatchewan	25
1-10 Alberta	25
1-11 British Columbia	26
2 Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada	26
2-1 Oilseed and grain farming	26
2-2 Potato farming	27
2-3 Other vegetable (except potato) and melon farming	27
2-4 Fruit and tree nut farming	28
2-5 Greenhouse, nursery and floriculture production	28
2-6 Other crop farming	29
2-7 Beef cattle ranching and farming, including feedlots	29

Table of contents – continued

2-8	Dairy cattle and milk production	30
2-9	Hog and pig farming	30
2-10	Poultry and egg production	31
2-11	Other animal production	31
3	Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors	32
3-1	by province	32
3-2	by farm type, Canada	33
3-3	by revenue class, Canada	34
4	Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors	35
4-1	by province	35
4-2	by farm type, Canada	36
4-3	by revenue class, Canada	37
5	Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors	38
6	Average total income of farm operators by farm type and province, incorporated and unincorporated sectors	40
6-1	Canada	40
6-2	Newfoundland and Labrador	40
6-3	Prince Edward Island	41
6-4	Nova Scotia	41
6-5	New Brunswick	42
6-6	Quebec	42
6-7	Ontario	43
6-8	Manitoba	43
6-9	Saskatchewan	44
6-10	Alberta	44
6-11	British Columbia	45
7	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada	45
7-1	Gross operating revenues from \$10,000 to \$49,999	45
7-2	Gross operating revenues from \$50,000 to \$99,999	46
7-3	Gross operating revenues from \$100,000 to \$249,999	46
7-4	Gross operating revenues from \$250,000 to \$499,999	47
7-5	Gross operating revenues of \$500,000 and over	47

Table of contents – continued

8	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada	48
9	Average total income of farm operators by quintile, unincorporated sector	49
9-1	by province	49
9-2	by farm type, Canada	50

Data quality, concepts and methodology

Data sources and methodology	51
Concepts and variables measured	56
Data accuracy	58
Comparability of data and related sources	61
Glossary	63

Appendices

I	List of farm types	68
II	Further notes on data limitations	70
III	Other related products	72

Charts

1.	Average net market income of farm operators by farm type, Canada, 2005	12
2.	Average net market income of farm operators by province, 2005	14
3.	Average net market income of farm operators by revenue class, Canada, 2005	15

Highlights

- Average total income of farm operators continued to grow in 2005, but at a slower pace than in 2004. It rose 5.3% to reach a record high of \$53,568, according to data from personal income tax returns. This level was 12.9% above its previous five-year average (2000 to 2004).
- Average net farm operating income continued to recover in 2005. It grew 3.8% from 2004 to \$21,178. This level was 4.0% below the record level set in 2002, the year before the beginning of the bovine spongiform encephalopathy (BSE) crisis. Average net farm operating income grew mainly due to the 15.5% rise in average net program payments, which was sufficient to offset the 15.5% drop in average net market income.
- Average net program payments rose significantly in 2005, reaching a new record high of \$14,692. This increase is attributable to large payments through the Canadian Agricultural Income Stabilization (CAIS) program and the Farm Income Payment program. These payments offset lower withdrawal from the Net Income Stabilization Income (NISA) account and reduced provincial stabilization payments. Federal and provincial programs have responded to difficulties in the cattle, grains and oilseeds sectors with increased payments to producers.
- Average total income of beef cattle farm operators grew 3.9% to \$41,588 in 2005, only owing to the rise in income from off-farm sources. The 7.6% rise in average off-farm income compensated for the 7.2% decrease in average net operating income. Average net farm operating income of these operators was down, as higher cattle purchases, higher machinery fuel costs combined with lower net program payments offset the increase in cattle and calf revenues.
- The increase in average cattle and calf revenues was due, in large part, to the re-opening of the border on July 18, 2005 for live cattle exports. Revenues from international trade in live cattle and calves grew in the second half of 2005 after tumbling down to zero in 2004. Cattle and calf prices were depressed with the BSE situation until the end of 2004 and then improved considerably through 2005 after the border opened.
- In 2005, average total income of operators specialized in oilseed and grain farming was down 0.4% from 2004 to \$51,316 and up 2.8% from its previous five-year average of \$49,921. Average net farm operating income continued to decrease for a third consecutive year.
- Hit by falling prices in oversupplied global markets, oilseed and grain farm operators experienced a 9.5% decline in average net farm operating income. This decline more than offset the 5.2% rise in average off-farm income. Lower revenues for major grains and oilseeds and higher crop expenses and net fuel expenses for machinery, truck and auto in 2005 pushed down net farm operating income despite record average net program payments.
- In 2005, average total income of hog and pig farms continued to grow at a good pace. It surged 32.9% to reach a new record high of \$85,030 and was 50.0% above its previous five-year average. The growth in average total income was mostly supported by the 46.3% rise in average net operating income. Higher revenues from hog sales combined with lower feed and supplement expenses helped to push average net operating income up.

Notes to users

Statistics on Income of Farm Operators is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP). This publication is complemented by two publications: **Statistics on Income of Farm Families** (Catalogue no. 21-207-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X).

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

This issue of **Statistics on Income of Farm Operators** covers the 2005 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2001.

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

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income **adjusted for** capital cost allowance (i.e., total income minus capital cost allowance) are presented in all tables, except tables 8, 9-1 and 9-2.
- In tables 8, 9-1 and 9-2, farm operators refer only to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the CAIS/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

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

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

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

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

Since the mid-1920s, the Agriculture Division of Statistics Canada (STC) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.¹

Initially, these series were not designed to satisfy the important demand for farm financial data that allow comparisons by type of farm and revenue class. The requirement for financial data at the farm level became more important as a result of the evolution of the legislative and policy frameworks that govern many aspects of agriculture in Canada.

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 1980's. The *Statistics Act* of 1971 provided STC with the authority to access income tax records for statistical purposes and thereby, the ability to produce annual farm financial statistics by farm type and revenue class, without causing any additional response burden on the agriculture community. The information from personal income tax records also enabled the TDP to produce off-farm income estimates for farm operators. The Taxation Data Program is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).²

The CAIS/TDP has been gradually expanded. Before 1987, the program was confined to the unincorporated farms outside of the Prairie provinces. In 1987, it was expanded to cover the incorporated farms and in 1990, to encompass the Prairie provinces. Finally, in 1993, it was expanded again to include the communal farming organizations.

Until 1990, the Agriculture Division had mainly used the taxation data to provide indicators for the farm operating expense estimates for the unincorporated farms outside of the Canadian Wheat Board (CWB) region as published in the **Agriculture Economic Statistics** (AES). The CWB region encompasses the Prairie provinces and Peace River region in British Columbia. Data for this region were traditionally collected from the National Farm Survey in order to meet the statistical requirements of the *Western Grain Stabilization Act*. As of 1991, expense estimates for publication purposes (AES) and National Accounting are primarily based on tax records as the Western Grain Stabilization Program ended as of July 31, 1991.

The CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm operator income estimates are used to: measure the relative importance of farm and off-farm operator income at different aggregation levels; assess the economic welfare of Canadian farm operators; and facilitate farm policy development.

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

This issue of **Statistics on Income of Farm Operators** covers the 2005 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2001.

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

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

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

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

Income of farm operators - Annual review, 2005

This publication reports income of farm operators according to data from personal income tax returns. It covers farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over.

Average total income

Average total income of farm operators continued to grow in 2005

Average total income of farm operators continued to grow in 2005 but at a slower pace than in 2004. It was up 5.3% to reach a record high of \$53,568 since this data series started in 1993.¹ The growth in average total income was due to a 6.2% rise in average off-farm income and a 3.8% rise in average net farm operating income, excluding capital cost allowance. Average total income was 12.9% above its previous five-year average (2000 to 2004).

Average total income adjusted for capital cost allowance (CCA)—an amount deducted from income, for tax purposes, to account for annual depreciation costs—increased 6.1% to \$38,616 in 2005. This was also a record high in average total income adjusted for CCA. The CCA adjustment brought the average total income down by 27.9%.

Average total income of operators of major types of farms

Average total income of beef cattle farm operators grew 3.9% to \$41,588 in 2005, due to the rise in income from off-farm sources (Text table 1). The 7.6% rise in average off-farm income compensated for the 7.2% decrease in average net operating income. Average net farm operating income of these operators was down, as higher cattle purchases, higher machinery fuel costs combined with lower net program payments offset the increase in cattle and calf revenues.

The increase in average cattle and calf revenues was due, in large part, to the re-opening of the border on July 18, 2005 for live cattle exports. Revenues from international trade in live cattle and calves grew in the second half of 2005 after tumbling down to zero in 2004. Cattle and calf prices were depressed with the bovine spongiform encephalopathy (BSE) situation until the end of 2004 and then improved considerably through 2005 after the border opened.

In 2005, average total income of operators specialized in oilseed and grain farming was down 0.4% from 2004 to \$51,316 and was only up 2.8% from its previous five-year average of \$49,921. Average net farm operating income continued to decrease for a third consecutive year. Hit by falling prices in oversupplied global markets, oilseed and grain farm operators experienced a 9.5% decline in average net farm operating income. This decline more than offset the 5.2% rise in average off-farm income. Lower revenues for major grains and oilseeds and higher crop expenses and net fuel expenses for machinery, truck and auto in 2005 pushed down net farm operating income despite record average net program payments.

Near-record grain and oilseed production in both Canada and the United States in 2005 added to already ample world grain supplies. In addition, growing conditions in many parts of the country were detrimental to the quality of some crops. An abundance of lower quality domestic grains from the 2004 harvest and a strong Canadian dollar also contributed to depress crop prices and to push down revenues in 2005.

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

Text table 1
Average total income of farm operators by farm type, Canada, 2005

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2004 to 2005	Total income adjusted for CCA	2004 to 2005
		dollars			percent change	dollars	percent change
Poultry and egg production	6,920 ^A	42,548 ^A	77,618	120,165	14.9	93,069	17.9
Potato farming	2,300 ^A	38,333 ^A	70,722	109,056	31.4	61,483	57.9
Greenhouse, nursery and floriculture production	6,110 ^A	43,409 ^A	45,558	88,966	10.7	58,802	12.8
Hog and pig farming	8,250 ^A	25,966 ^A	59,063	85,030	32.9	54,484	60.6
Dairy cattle and milk production	27,410 ^A	14,807 ^A	51,207	66,013	15.7	43,430	20.7
Oilseed and grain farming	91,440 ^A	33,338 ^A	17,978	51,316	-0.4	35,221	-2.9
Fruit and tree nut farming	7,090 ^A	39,508 ^A	12,447	51,955	1.8	43,355	0.8
Other vegetable (except potato) and melon farming	4,190 ^A	29,205 ^A	28,234	57,438	13.4	42,300	16.1
Other animal production	15,940 ^A	48,719 ^A	2,454	51,173	7.1	43,977	7.6
Other crop farming	21,310 ^A	32,304 ^A	11,107	43,411	-0.4	33,589	0.2
Beef cattle ranching and farming, including feedlots	79,260 ^A	32,410 ^A	9,178	41,588	3.9	31,902	4.0
Total	270,210^A	32,390^A	21,178	53,568	5.3	38,616	6.1

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

In 2005, average total income of operators of hog and pig farms continued to grow at a good pace. It surged 32.9% to reach a new record high of \$85,030 and was 50.0% above its previous five-year average. The growth in average total income was mostly supported by the 46.3% rise in average net operating income. Higher revenues from hog sales combined with lower feed and supplement expenses helped to push average net operating income up.

In 2005, average total income of operators specializing in poultry and egg production continued its fast progression. It rose 14.9% to \$120,165. Average total income of these operators was pushed up by the 20.8% increase in average net farm operating income.

Operators of poultry and egg farms posted a record high in average total income since 1993. Average total income of these operators also stayed in first place, well above the average total income of all farm operators. Average total income of specializing in poultry and egg production was also 32.5% higher than its previous five-year average (2000 to 2004).

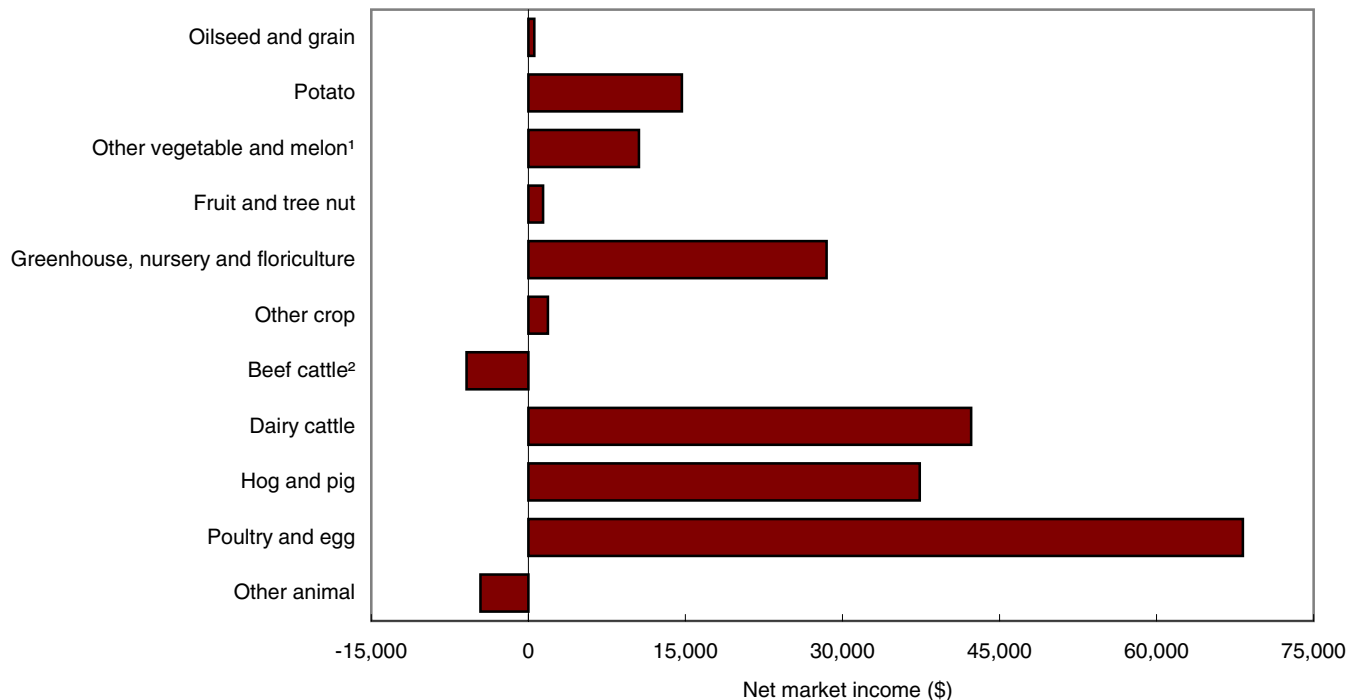
Average total income of operators specializing in potato farming bounced back from 2004. After posting the largest drop in 2004, average total income of these operators registered the second largest growth, up 31.4% to a near-record high of \$109,056. The average net farm operating income of operators specialized in potato farming was up due to the jump in average net program payments, which strongly compensated for higher operating expenses.

In 2005, operators running dairy cattle farms relied more on the income from farming activities. They drew 77.6% of their total income from the farm. Farm operators specialized hog and pig farming (69.5%) were in second position, followed by potato farmers (64.8%), poultry and egg producers (64.6%) and greenhouse, nursery and floriculture producers (51.2%).

Average off-farm income varied widely by farm type, ranging from \$14,807 for farmers involved in dairy cattle and milk production to \$48,719 for those involved in other animal production.

In 2005, operators of beef cattle farms posted an average deficit of \$5,898 in their net market income for a third consecutive year. This is the largest deficit reported by farmers for a second consecutive year. Operators specialized in other animal production also had a deficit (-\$4,573) and it was a record low (Chart 1).

Chart 1
Average net market income of farm operators by farm type, Canada, 2005



1. Except potato.

2. Including feedlots.

Source(s): Statistics Canada, Whole Farm Database.

Operators specialized in oilseed and grain farming, in other crop farming, in other vegetable (except potato) and melon farming and in fruit and tree nut farming registered record lows in their average net market income. Operators specialized in greenhouse, nursery and floriculture production also reported a deficit in 2005.

Operators specialized in poultry and egg production earned the highest average net market income, at \$68,244, up 24.2% from 2004 and it was 41.6% above its previous five-year average. They were followed by those running dairy cattle and milk production farms, at \$42,293. Average net market income hit record high for operators specialized in the supply managed sector (i.e., poultry and egg production and dairy production).

Average total income of farm operators by province

After reaching a record high in 2004, average total income of farm operators in Manitoba declined 5.5% to \$45,118 in 2005 (Text table 2). However, average total income of Manitoba farmers was 4.7% above its previous five-year average. Average crop revenues fell sharply as the farmers in that province experienced adverse weather conditions during 2005. Excess moisture and flooding in parts of Manitoba delayed or prevented planting, leading to a plunge in crop production (in particular, canola, wheat, barley, oat and potatoes). Record net program payments, which almost doubled, could not compensate for the sharp drop in average net market income of Manitoba farmers. Average net market income fell to a record low of only \$329 in 2005.

Newfoundland and Labrador’s farm operators reported the largest increase in average total income. Their average total income advanced 15.5% to reach a new record high of \$63,900 and was 39.9% above its previous five-year average. The increase in average total income was only helped by the 40.9% surge in average net farm operating income owing mostly to the sharp rise in the sales of dairy products. Newfoundland and Labrador’s farm operators

moved to first place in average total income in 2005. They were followed by farmers in New Brunswick (\$62,725) and by those in British Columbia (\$62,182).

Text table 2
Average total income of farm operators by province, 2005

	Number of farm operators	Off-farm income	Net operating income	Total income	2004 to 2005	Total income adjusted for CCA	2004 to 2005
		dollars			percent change	dollars	percent change
Newfoundland and Labrador	350 ^A	30,631 ^A	33,269	63,900	15.5	46,331	17.4
Prince Edward Island	1,790 ^A	25,851 ^A	25,671	51,522	13.5	30,576	23.0
Nova Scotia	3,010 ^A	30,789 ^A	26,251	57,040	2.7	43,554	2.5
New Brunswick	2,180 ^A	26,645 ^A	36,080	62,725	9.0	41,268	10.8
Quebec	40,630 ^A	21,490 ^A	32,017	53,507	9.4	38,028	12.1
Ontario	63,580 ^A	35,396 ^A	22,279	57,675	8.6	43,142	10.9
Manitoba	24,040 ^A	23,768 ^A	21,351	45,118	-5.5	28,190	-8.3
Saskatchewan	56,020 ^A	27,595 ^A	15,204	42,799	3.1	29,174	3.0
Alberta	62,680 ^A	41,422 ^A	18,201	59,623	3.3	44,106	2.6
British Columbia	15,960 ^A	44,369 ^A	17,813	62,182	8.0	48,813	9.4
Canada	270,210^A	32,390^A	21,178	53,568	5.3	38,616	6.1

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Prince Edward Island (+13.5%) and Quebec (+9.4%) both posted a solid increase in average total income. However, average total income stayed below the national average in these two provinces.

In Saskatchewan and Alberta, the growth in average total income was slowed largely due to events such as BSE, low grain and oilseed prices and high input costs (namely, energy, feeder cattle, fertilizer and pesticides). In Saskatchewan, average total income grew 3.1% to \$42,799 in 2005 and was only 1.9% above its previous average. On average, Saskatchewan's farm operators ranked last in average total income in 2005 for a third consecutive year.

In Alberta, average total income of farm operators grew 3.3% owing only to the 10.3% rise in average off-farm income which offset the 9.8% decline in average net farm operating income. The solid rise in average off-farm income reflects the strong economic growth in that province in 2005.

Farm operators in New Brunswick reported the highest average net farm operating income (\$36,080) for a fifth consecutive year and those in Newfoundland and Labrador posted the second highest (\$33,269).

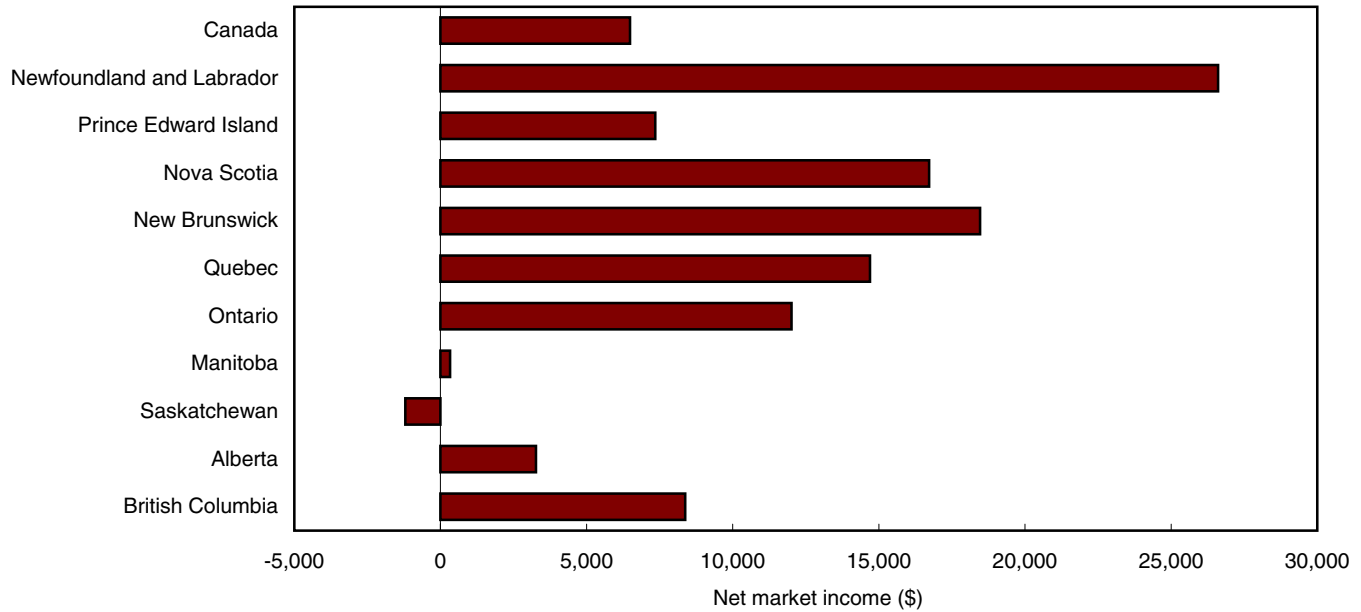
In 2005, average off-farm income of farm operators decreased in Newfoundland and Labrador (-3.4%) and in New Brunswick (-1.5%). It improved in all other provinces. The largest gain occurred in Alberta (+10.3%) for a second consecutive year. Average off-farm income ranged from \$21,490 in Quebec to \$44,369 in British Columbia.

In 2005, the share of total income from farming activities was the lowest for farm operators in British Columbia (28.6%). The share of total income from farming activities was highest for Quebec's farm operators (59.5%). This share was also over fifty percent in New Brunswick (57.5%) and in Newfoundland and Labrador (52.1%).

In 2005, average net market income of farm operators in Newfoundland and Labrador surged to a new record high of \$26,606. Average net market income has more than doubled from its previous five-year average in that province. As a result, Newfoundland and Labrador's farmers reported the highest average net market income (Chart 2).

The only province to post a deficit in average net market income was Saskatchewan (-\$1,204). Farm operators from Manitoba and from British Columbia both registered a record low in average net market income in 2005.

Chart 2
Average net market income of farm operators by province, 2005



Source(s): Statistics Canada, Whole Farm Database.

Average total income of operators of farms by revenue class

In terms of farm sizes², average total income of operators of farms with revenues of \$50,000 to \$99,999 grew the most in 2005. Average total income of these operators increased 14.3% to a new peak of \$39,203, and was 14.8% above its previous five-year average. Operators of the smallest farms reported the lowest average total income, with \$37,676, up 7.1% from 2004 (Text table 3). This was also a record high.

Text table 3
Average total income of farm operators by revenue class, Canada, 2005

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2004 to 2005 percent change	Total income adjusted for CCA dollars	2004 to 2005 percent change
\$10,000 to \$49,999	102,550 ^A	37,750 ^A	-74	37,676	7.1	34,313	7.8
\$50,000 to \$99,999	43,350 ^A	31,044 ^A	8,160	39,203	14.3	31,576	18.4
\$100,000 to \$249,999	56,100 ^A	23,485 ^A	20,734	44,219	0.7	29,853	2.4
\$250,000 to \$499,999	36,830 ^A	23,056 ^A	39,454	62,510	-0.3	38,395	-0.2
\$500,000 and over	31,400 ^A	43,605 ^A	87,888	131,493	0.4	78,304	-0.4
Total	270,210^A	32,390^A	21,178	53,568	5.3	38,616	6.1

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

In 2005, operators of the largest farms saw their average total income edge up 0.4% to reach a new high of \$131,493. Operators of farms with revenues between \$100,000 and \$249,999 also posted a slight increase (+0.7%). Only

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

operators of farms with revenues between \$250,000 and \$499,999 saw their average total income retreat, down 0.3% to \$62,510.

Operators of the smallest farms showed a deficit in average net farm operating income (-\$74) for a third year in a row and still had to rely completely on off-farm income in 2005. However, their share of total income from off-farm sources was slightly down from the previous year. The share of total income from off-farm sources also declined for operators of farms with revenues between \$250,000 and \$499,999.

The share of total income from off-farm sources increased 2.3 percentage points to 53.1% for operators of farms with revenues between \$100,000 and \$249,999. They had to rely more on income from off-farm sources than from farm activities a second consecutive year.

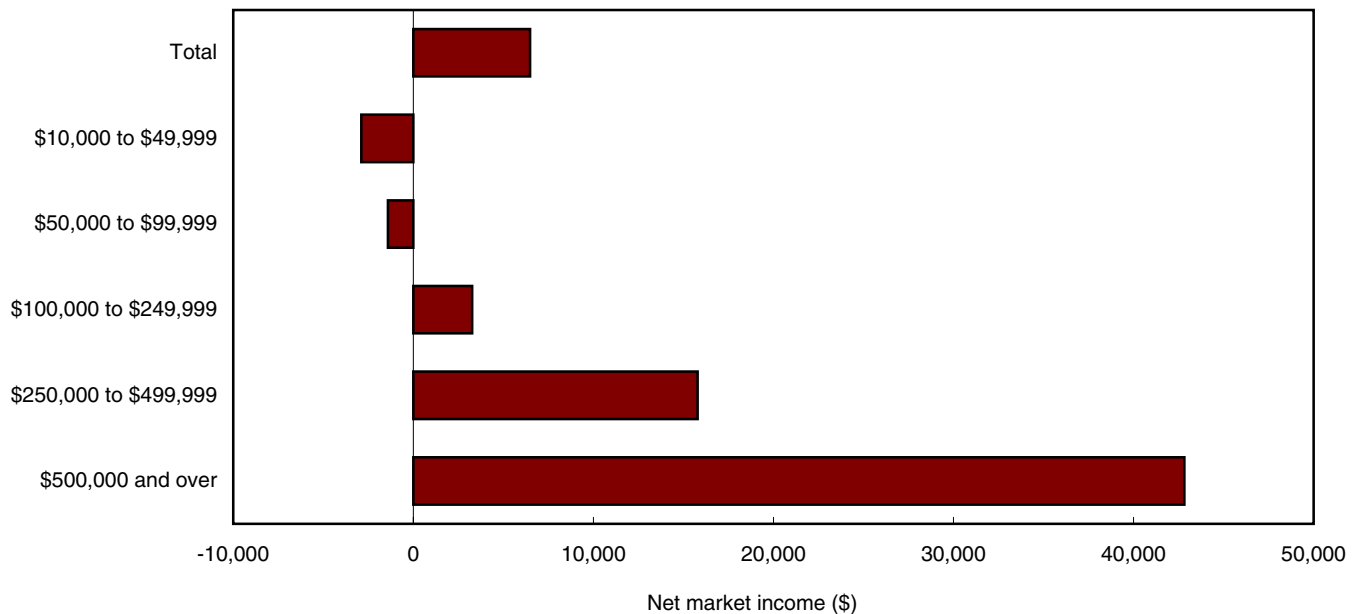
The importance of wages and salaries as a source of income for operators of the smallest farms edged up in 2005. Wages and salaries accounted for 59.0% of the average total income of operators of farms with revenues between \$10,000 and \$49,999, up 0.5 percentage points from 2004.

The relative importance of pension income decreased as farm size increased, indicating that more farm operators of smaller farms are approaching or are in retirement. Pension income represented 19.0% of off-farm income for operators with revenues between \$10,000 and \$49,999 and only 5.8% for operators of farms with revenues of \$500,000 and over.

Average net market income of operators of farms with revenues between \$10,000 and \$49,999 increased in 2005. It went from a deficit of \$3,480 in 2004 to a deficit of \$2,886 in 2005. On average, operators of farms with revenues between \$10,000 and \$49,999 registered the largest deficit in average net market income.

Operators of farms with revenues between \$50,000 and \$99,999 also posted a deficit in average net market income. Their average net market income fell to a deficit of \$1,410, which is a record low (Chart 3). Operators in all other revenue classes also posted declines in average net market income. In 2005, average net market income was below its previous five-year average (2000 to 2004) in all revenues classes.

Chart 3
Average net market income of farm operators by revenue class, Canada, 2005



Source(s): Statistics Canada, Whole Farm Database.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-019-X	Farm and Off-farm Income Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-207-X	Statistics on Income of Farm Families
21-208-X	Statistics on Revenues and Expenses of Farms
21-522-X	Farming Facts
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series

22-003-X	Fruit and Vegetable Production
22-007-X	Cereals and Oilseeds Review
22-008-X	Canadian Potato Production
22-202-X	Greenhouse, Sod and Nursery Industries
23-001-X	The Dairy Review
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy 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
95-629-X	Farm Data and Farm Operator Data
95F0301X	Farm Data for the 2001 Census of Agriculture (Initial Release)
95F0302X	Farm Data and Farm Operator Data (Full Release) for the 2001 Census of Agriculture Plus Selected Historical Data
95F0303X	Agriculture-Population Linkage Data for the 2001 Census
95F0355X	Farm Operator Data for the 2001 Census of Agriculture (Initial Release)

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, annual
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, annual
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, annual
002-0027	Average total income of farm families by farm type, unincorporated sector, annual

002-0028	Average family income by source and family total income group, unincorporated sector, annual
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
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, annual
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, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual

002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual
002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada, annual
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces, annual
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces, annual
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada, annual

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
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Statistical tables

Table 1-1
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Canada

		2001	2002	2003	2004	2005
Number of farm operators	number	293,990 ^A	288,790 ^A	276,480 ^A	268,330 ^A	270,210 ^A
Number of farms	number	224,380 ^A	218,260 ^A	207,265 ^A	200,545 ^A	200,280 ^A
Off-farm income	\$'000	7,564,002 ^A	7,780,694 ^A	7,851,966 ^A	8,180,019 ^A	8,752,028 ^A
Average off-farm income	\$	25,729 ^A	26,942 ^A	28,400 ^A	30,485 ^A	32,390 ^A
Net operating income	\$'000	6,252,937	6,371,155	5,077,283	5,473,280	5,722,516
Average net operating income	\$	21,269	22,062	18,364	20,398	21,178
Total income	\$'000	13,816,939	14,151,849	12,929,248	13,653,300	14,474,544
Average total income	\$	46,998	49,004	46,764	50,882	53,568
Off-farm income as a percentage of total income	%	54.7	55.0	60.7	59.9	60.5
Total income adjusted for capital cost allowance	\$'000	10,054,868	10,264,645	9,024,411	9,765,677	10,434,543
Average total income adjusted for capital cost allowance	\$	34,201	35,544	32,640	36,394	38,616
Off-farm income as a percentage of total income adjusted for CCA	%	75.2	75.8	87.0	83.8	83.9

Table 1-2
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Newfoundland and Labrador

		2001	2002	2003	2004	2005
Number of farm operators	number	310 ^A	340 ^A	330 ^A	340 ^A	350 ^A
Number of farms	number	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A
Off-farm income	\$'000	8,744 ^A	9,573 ^A	9,840 ^A	10,782 ^A	10,721 ^A
Average off-farm income	\$	28,206 ^B	28,157 ^A	29,818 ^A	31,711 ^A	30,631 ^A
Net operating income	\$'000	5,010	2,953	6,081	8,026	11,644
Average net operating income	\$	16,162	8,685	18,429	23,606	33,269
Total income	\$'000	13,754	12,526	15,922	18,808	22,365
Average total income	\$	44,368	36,841	48,247	55,317	63,900
Off-farm income as a percentage of total income	%	63.6	76.4	61.8	57.3	47.9
Total income adjusted for capital cost allowance	\$'000	9,969	8,575	10,891	13,413	16,216
Average total income adjusted for capital cost allowance	\$	32,159	25,222	33,003	39,450	46,331
Off-farm income as a percentage of total income adjusted for CCA	%	87.7	111.6	90.4	80.4	66.1

Table 1-3
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Prince Edward Island

		2001	2002	2003	2004	2005
Number of farm operators	number	1,900 ^A	1,910 ^A	1,860 ^A	1,830 ^A	1,790 ^A
Number of farms	number	1,495 ^A	1,465 ^A	1,420 ^A	1,400 ^A	1,325 ^A
Off-farm income	\$'000	41,216^A	43,748^A	43,418^A	46,253^A	46,273^A
Average off-farm income	\$	21,693 ^A	22,905 ^A	23,343 ^A	25,275 ^A	25,851 ^A
Net operating income	\$'000	54,517	45,545	51,555	36,802	45,952
Average net operating income	\$	28,693	23,845	27,718	20,111	25,671
Total income	\$'000	95,733	89,293	94,972	83,056	92,225
Average total income	\$	50,386	46,750	51,060	45,386	51,522
Off-farm income as a percentage of total income	%	43.1	49.0	45.7	55.7	50.2
Total income adjusted for capital cost allowance	\$'000	59,224	51,650	58,501	45,491	54,731
Average total income adjusted for capital cost allowance	\$	31,171	27,042	31,452	24,859	30,576
Off-farm income as a percentage of total income adjusted for CCA	%	69.6	84.7	74.2	101.7	84.5

Table 1-4
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —
Nova Scotia

		2001	2002	2003	2004	2005
Number of farm operators	number	2,940 ^A	2,930 ^A	2,970 ^A	2,980 ^A	3,010 ^A
Number of farms	number	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A
Off-farm income	\$'000	73,393^A	78,869^A	83,530^A	86,747^A	92,675^A
Average off-farm income	\$	24,964 ^A	26,918 ^A	28,125 ^A	29,110 ^A	30,789 ^A
Net operating income	\$'000	68,040	62,162	61,224	78,820	79,015
Average net operating income	\$	23,143	21,216	20,614	26,450	26,251
Total income	\$'000	141,433	141,031	144,754	165,567	171,690
Average total income	\$	48,106	48,133	48,739	55,559	57,040
Off-farm income as a percentage of total income	%	51.9	55.9	57.7	52.4	54.0
Total income adjusted for capital cost allowance	\$'000	105,360	105,625	108,059	126,683	131,097
Average total income adjusted for capital cost allowance	\$	35,837	36,050	36,383	42,511	43,554
Off-farm income as a percentage of total income adjusted for CCA	%	69.7	74.7	77.3	68.5	70.7

Table 1-5
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— New Brunswick

		2001	2002	2003	2004	2005
Number of farm operators	number	2,300 ^A	2,250 ^A	2,210 ^A	2,220 ^A	2,180 ^A
Number of farms	number	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A
Off-farm income	\$'000	57,941^A	57,257^A	57,064^A	60,075^A	58,085^A
Average off-farm income	\$	25,192 ^A	25,448 ^A	25,821 ^A	27,061 ^A	26,645 ^A
Net operating income	\$'000	74,788	85,390	76,679	67,653	78,654
Average net operating income	\$	32,517	37,951	34,697	30,474	36,080
Total income	\$'000	132,729	142,647	133,743	127,728	136,739
Average total income	\$	57,708	63,399	60,517	57,535	62,725
Off-farm income as a percentage of total income	%	43.7	40.1	42.7	47.0	42.5
Total income adjusted for capital cost allowance	\$'000	91,355	100,053	89,576	82,706	89,964
Average total income adjusted for capital cost allowance	\$	39,720	44,468	40,532	37,255	41,268
Off-farm income as a percentage of total income adjusted for CCA	%	63.4	57.2	63.7	72.6	64.6

Table 1-6
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —
Quebec

		2001	2002	2003	2004	2005
Number of farm operators	number	42,330 ^A	42,190 ^A	41,570 ^A	40,670 ^A	40,630 ^A
Number of farms	number	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A
Off-farm income	\$'000	756,577^A	773,481^A	808,171^A	845,028^A	873,119^A
Average off-farm income	\$	17,873 ^A	18,333 ^A	19,441 ^A	20,778 ^A	21,490 ^A
Net operating income	\$'000	1,096,856	1,016,203	1,038,282	1,143,735	1,300,867
Average net operating income	\$	25,912	24,086	24,977	28,122	32,017
Total income	\$'000	1,853,433	1,789,684	1,846,453	1,988,764	2,173,986
Average total income	\$	43,785	42,420	44,418	48,900	53,507
Off-farm income as a percentage of total income	%	40.8	43.2	43.8	42.5	40.2
Total income adjusted for capital cost allowance	\$'000	1,292,872	1,190,900	1,240,371	1,380,150	1,545,097
Average total income adjusted for capital cost allowance	\$	30,543	28,227	29,838	33,935	38,028
Off-farm income as a percentage of total income adjusted for CCA	%	58.5	64.9	65.2	61.2	56.5

Table 1-7
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Ontario

		2001	2002	2003	2004	2005
Number of farm operators	number	67,150 ^A	67,090 ^A	65,000 ^A	62,100 ^A	63,580 ^A
Number of farms	number	47,745 ^A	47,280 ^A	45,480 ^A	43,360 ^A	44,615 ^A
Off-farm income	\$'000	1,945,887^A	2,054,407^A	2,074,909^A	2,103,610^A	2,250,454^A
Average off-farm income	\$	28,978 ^A	30,622 ^A	31,922 ^A	33,875 ^A	35,396 ^A
Net operating income	\$'000	1,221,740	1,314,975	1,216,101	1,193,904	1,416,501
Average net operating income	\$	18,194	19,600	18,709	19,226	22,279
Total income	\$'000	3,167,627	3,369,382	3,291,010	3,297,515	3,666,955
Average total income	\$	47,172	50,222	50,631	53,100	57,675
Off-farm income as a percentage of total income	%	61.4	61.0	63.0	63.8	61.4
Total income adjusted for capital cost allowance	\$'000	2,350,128	2,514,043	2,400,142	2,415,812	2,742,947
Average total income adjusted for capital cost allowance	\$	34,998	37,473	36,925	38,902	43,142
Off-farm income as a percentage of total income adjusted for CCA	%	82.8	81.7	86.4	87.1	82.0

Table 1-8
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Manitoba

		2001	2002	2003	2004	2005
Number of farm operators	number	26,580 ^A	25,820 ^A	24,920 ^A	24,130 ^A	24,040 ^A
Number of farms	number	21,050 ^A	20,210 ^A	19,240 ^A	18,580 ^A	18,290 ^A
Off-farm income	\$'000	516,733^A	521,270^A	538,325^A	560,334^A	571,375^A
Average off-farm income	\$	19,441 ^A	20,189 ^A	21,602 ^A	23,221 ^A	23,768 ^A
Net operating income	\$'000	619,499	662,131	548,416	591,317	513,267
Average net operating income	\$	23,307	25,644	22,007	24,505	21,351
Total income	\$'000	1,136,232	1,183,401	1,086,741	1,151,651	1,084,643
Average total income	\$	42,748	45,833	43,609	47,727	45,118
Off-farm income as a percentage of total income	%	45.5	44.0	49.5	48.7	52.7
Total income adjusted for capital cost allowance	\$'000	770,535	794,798	684,923	741,802	677,685
Average total income adjusted for capital cost allowance	\$	28,989	30,782	27,485	30,742	28,190
Off-farm income as a percentage of total income adjusted for CCA	%	67.1	65.6	78.6	75.5	84.3

Table 1-9
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Saskatchewan

		2001	2002	2003	2004	2005
Number of farm operators	number	65,670 ^A	62,610 ^A	59,100 ^A	56,590 ^A	56,020 ^A
Number of farms	number	57,145 ^A	53,880 ^A	50,465 ^A	47,995 ^A	46,680 ^A
Off-farm income	\$'000	1,470,739^A	1,458,329^A	1,468,023^A	1,498,156^A	1,545,887^A
Average off-farm income	\$	22,396 ^A	23,292 ^A	24,840 ^A	26,474 ^A	27,595 ^A
Net operating income	\$'000	1,453,298	1,391,264	928,811	851,922	851,735
Average net operating income	\$	22,130	22,221	15,716	15,054	15,204
Total income	\$'000	2,924,037	2,849,593	2,396,833	2,350,078	2,397,622
Average total income	\$	44,526	45,513	40,556	41,528	42,799
Off-farm income as a percentage of total income	%	50.3	51.2	61.2	63.7	64.5
Total income adjusted for capital cost allowance	\$'000	2,151,457	2,069,448	1,641,713	1,602,789	1,634,324
Average total income adjusted for capital cost allowance	\$	32,762	33,053	27,779	28,323	29,174
Off-farm income as a percentage of total income adjusted for CCA	%	68.4	70.5	89.4	93.5	94.6

Table 1-10
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Alberta

		2001	2002	2003	2004	2005
Number of farm operators	number	68,730 ^A	67,580 ^A	62,500 ^A	61,660 ^A	62,680 ^A
Number of farms	number	54,370 ^A	53,085 ^A	48,725 ^A	47,865 ^A	48,280 ^A
Off-farm income	\$'000	2,131,600^A	2,169,986^A	2,122,049^A	2,314,505^A	2,596,316^A
Average off-farm income	\$	31,014 ^A	32,110 ^A	33,953 ^A	37,537 ^A	41,422 ^A
Net operating income	\$'000	1,441,741	1,530,750	885,694	1,244,639	1,140,836
Average net operating income	\$	20,977	22,651	14,171	20,186	18,201
Total income	\$'000	3,573,342	3,700,735	3,007,743	3,559,144	3,737,153
Average total income	\$	51,991	54,761	48,124	57,722	59,623
Off-farm income as a percentage of total income	%	59.7	58.6	70.6	65.0	69.5
Total income adjusted for capital cost allowance	\$'000	2,641,164	2,751,138	2,080,240	2,651,129	2,764,535
Average total income adjusted for capital cost allowance	\$	38,428	40,709	33,284	42,996	44,106
Off-farm income as a percentage of total income adjusted for CCA	%	80.7	78.9	102.0	87.3	93.9

Table 1-11
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— British Columbia

		2001	2002	2003	2004	2005
Number of farm operators	number	16,080 ^A	16,080 ^A	16,030 ^A	15,820 ^A	15,960 ^A
Number of farms	number	10,505 ^A	10,425 ^A	10,415 ^A	10,180 ^A	10,290 ^A
Off-farm income	\$'000	561,243^A	613,858^A	646,972^A	654,840^A	708,134^A
Average off-farm income	\$	34,903 ^A	38,175 ^A	40,360 ^A	41,393 ^A	44,369 ^A
Net operating income	\$'000	217,340	259,518	264,118	255,944	284,292
Average net operating income	\$	13,516	16,139	16,476	16,179	17,813
Total income	\$'000	778,583	873,376	911,090	910,785	992,425
Average total income	\$	48,419	54,314	56,837	57,572	62,182
Off-farm income as a percentage of total income	%	72.1	70.3	71.0	71.9	71.4
Total income adjusted for capital cost allowance	\$'000	582,801	678,416	710,281	705,828	779,049
Average total income adjusted for capital cost allowance	\$	36,244	42,190	44,309	44,616	48,813
Off-farm income as a percentage of total income adjusted for CCA	%	96.3	90.5	91.1	92.8	90.9

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

		2001	2002	2003	2004	2005
Number of farm operators	number	103,000 ^A	99,470 ^A	95,750 ^A	96,870 ^A	91,440 ^A
Number of farms	number	84,575 ^A	80,360 ^A	77,100 ^A	77,455 ^A	71,890 ^A
Off-farm income	\$'000	2,748,986^A	2,805,568^A	2,838,215^A	3,068,869^A	3,048,386^A
Average off-farm income	\$	26,689 ^A	28,205 ^A	29,642 ^A	31,680 ^A	33,338 ^A
Net operating income	\$'000	2,382,398	2,515,621	2,011,866	1,923,468	1,643,929
Average net operating income	\$	23,130	25,290	21,012	19,856	17,978
Total income	\$'000	5,131,385	5,321,188	4,850,080	4,992,336	4,692,315
Average total income	\$	49,819	53,495	50,654	51,536	51,316
Off-farm income as a percentage of total income	%	53.6	52.7	58.5	61.5	65.0
Total income adjusted for capital cost allowance	\$'000	3,796,627	3,948,921	3,451,762	3,514,386	3,220,599
Average total income adjusted for capital cost allowance	\$	36,860	39,700	36,050	36,279	35,221
Off-farm income as a percentage of total income adjusted for CCA	%	72.4	71.0	82.2	87.3	94.7

Table 2-2
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Potato farming

		2001	2002	2003	2004	2005
Number of farm operators	number	2,320 ^A	2,390 ^A	2,680 ^A	2,440 ^A	2,300 ^A
Number of farms	number	1,480 ^B	1,525 ^B	1,665 ^B	1,500 ^B	1,360 ^B
Off-farm income	\$'000	68,979^A	79,333^A	92,049^A	87,248^A	88,167^A
Average off-farm income	\$	29,733 ^A	33,194 ^A	34,347 ^A	35,757 ^A	38,333 ^A
Net operating income	\$'000	131,208	182,522	170,904	115,206	162,661
Average net operating income	\$	56,555	76,369	63,770	47,216	70,722
Total income	\$'000	200,188	261,855	262,953	202,454	250,828
Average total income	\$	86,288	109,563	98,117	82,973	109,056
Off-farm income as a percentage of total income	%	34.5	30.3	35.0	43.1	35.2
Total income adjusted for capital cost allowance	\$'000	117,964	167,977	155,223	95,027	141,411
Average total income adjusted for capital cost allowance	\$	50,847	70,283	57,919	38,945	61,483
Off-farm income as a percentage of total income adjusted for CCA	%	58.5	47.2	59.3	91.8	62.3

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

		2001	2002	2003	2004	2005
Number of farm operators	number	4,230 ^A	4,150 ^A	4,220 ^A	4,110 ^A	4,190 ^A
Number of farms	number	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A
Off-farm income	\$'000	105,697^B	110,125^B	120,956^B	111,864^B	122,368^B
Average off-farm income	\$	24,988 ^A	26,536 ^A	28,663 ^A	27,217 ^A	29,205 ^A
Net operating income	\$'000	107,353	115,123	112,281	96,404	118,299
Average net operating income	\$	25,379	27,740	26,607	23,456	28,234
Total income	\$'000	213,051	225,248	233,238	208,268	240,667
Average total income	\$	50,367	54,277	55,270	50,673	57,438
Off-farm income as a percentage of total income	%	49.6	48.9	51.9	53.7	50.8
Total income adjusted for capital cost allowance	\$'000	160,653	168,233	175,657	149,709	177,239
Average total income adjusted for capital cost allowance	\$	37,980	40,538	41,625	36,426	42,300
Off-farm income as a percentage of total income adjusted for CCA	%	65.8	65.5	68.9	74.7	69.0

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

		2001	2002	2003	2004	2005
Number of farm operators	number	7,020 ^A	7,040 ^A	7,110 ^A	7,340 ^A	7,090 ^A
Number of farms	number	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A
Off-farm income	\$'000	213,428^A	236,301^B	246,703^B	273,035^A	280,113^A
Average off-farm income	\$	30,403 ^A	33,565 ^A	34,698 ^B	37,198 ^A	39,508 ^A
Net operating income	\$'000	68,017	87,039	102,660	101,744	88,252
Average net operating income	\$	9,689	12,364	14,439	13,862	12,447
Total income	\$'000	281,445	323,340	349,364	374,779	368,364
Average total income	\$	40,092	45,929	49,137	51,060	51,955
Off-farm income as a percentage of total income	%	75.8	73.1	70.6	72.9	76.0
Total income adjusted for capital cost allowance	\$'000	234,532	273,733	296,104	315,617	307,388
Average total income adjusted for capital cost allowance	\$	33,409	38,883	41,646	43,000	43,355
Off-farm income as a percentage of total income adjusted for CCA	%	91.0	86.3	83.3	86.5	91.1

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

		2001	2002	2003	2004	2005
Number of farm operators	number	6,120 ^A	6,190 ^A	6,090 ^A	6,090 ^A	6,110 ^A
Number of farms	number	3,900 ^A	3,810 ^A	3,840 ^A	3,875 ^A	3,870 ^A
Off-farm income	\$'000	232,185^A	235,306^A	227,374^A	239,777^A	265,228^A
Average off-farm income	\$	37,939 ^A	38,014 ^A	37,336 ^A	39,372 ^A	43,409 ^A
Net operating income	\$'000	166,756	258,393	260,157	249,782	278,357
Average net operating income	\$	27,248	41,744	42,719	41,015	45,558
Total income	\$'000	398,941	493,699	487,531	489,559	543,585
Average total income	\$	65,187	79,758	80,054	80,387	88,966
Off-farm income as a percentage of total income	%	58.2	47.7	46.6	49.0	48.8
Total income adjusted for capital cost allowance	\$'000	245,395	336,039	307,876	317,402	359,277
Average total income adjusted for capital cost allowance	\$	40,097	54,287	50,554	52,119	58,802
Off-farm income as a percentage of total income adjusted for CCA	%	94.6	70.0	73.9	75.5	73.8

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

		2001	2002	2003	2004	2005
Number of farm operators	number	20,850 ^A	22,630 ^A	22,230 ^A	21,970 ^A	21,310 ^A
Number of farms	number	15,780 ^A	17,305 ^A	17,100 ^A	16,570 ^A	16,000 ^A
Off-farm income	\$'000	579,633^A	623,792^A	656,799^A	695,785^A	688,400^A
Average off-farm income	\$	27,800 ^A	27,565 ^A	29,546 ^A	31,670 ^A	32,304 ^A
Net operating income	\$'000	255,967	330,280	252,417	261,461	236,683
Average net operating income	\$	12,277	14,595	11,355	11,901	11,107
Total income	\$'000	835,600	954,072	909,216	957,246	925,082
Average total income	\$	40,077	42,160	40,900	43,571	43,411
Off-farm income as a percentage of total income	%	69.4	65.4	72.2	72.7	74.4
Total income adjusted for capital cost allowance	\$'000	641,664	727,162	677,142	736,436	715,773
Average total income adjusted for capital cost allowance	\$	30,775	32,133	30,461	33,520	33,589
Off-farm income as a percentage of total income adjusted for CCA	%	90.3	85.8	97.0	94.5	96.2

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

		2001	2002	2003	2004	2005
Number of farm operators	number	86,200 ^A	83,750 ^A	77,150 ^A	70,320 ^A	79,260 ^A
Number of farms	number	70,490 ^A	68,060 ^A	61,810 ^A	56,635 ^A	63,355 ^A
Off-farm income	\$'000	2,191,025^A	2,214,101^A	2,138,924^A	2,118,832^A	2,568,805^A
Average off-farm income	\$	25,418 ^A	26,437 ^A	27,724 ^A	30,131 ^A	32,410 ^A
Net operating income	\$'000	1,047,583	1,003,220	412,231	695,548	727,471
Average net operating income	\$	12,153	11,979	5,343	9,891	9,178
Total income	\$'000	3,238,608	3,217,322	2,551,155	2,814,380	3,296,277
Average total income	\$	37,571	38,416	33,067	40,022	41,588
Off-farm income as a percentage of total income	%	67.7	68.8	83.8	75.3	77.9
Total income adjusted for capital cost allowance	\$'000	2,449,270	2,418,440	1,817,047	2,156,334	2,528,519
Average total income adjusted for capital cost allowance	\$	28,414	28,877	23,552	30,665	31,902
Off-farm income as a percentage of total income adjusted for CCA	%	89.5	91.6	117.7	98.3	101.6

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

		2001	2002	2003	2004	2005
Number of farm operators	number	31,900 ^A	30,470 ^A	29,140 ^A	28,090 ^A	27,410 ^A
Number of farms	number	18,040 ^A	17,065 ^A	16,170 ^A	15,600 ^A	14,950 ^A
Off-farm income	\$'000	369,123^A	357,539^A	375,400^A	384,460^A	405,853^A
Average off-farm income	\$	11,571 ^A	11,734 ^A	12,883 ^A	13,687 ^A	14,807 ^A
Net operating income	\$'000	1,250,009	1,194,539	1,193,112	1,218,618	1,403,576
Average net operating income	\$	39,185	39,204	40,944	43,383	51,207
Total income	\$'000	1,619,132	1,552,078	1,568,513	1,603,078	1,809,430
Average total income	\$	50,756	50,938	53,827	57,069	66,013
Off-farm income as a percentage of total income	%	22.8	23.0	23.9	24.0	22.4
Total income adjusted for capital cost allowance	\$'000	1,029,977	962,162	974,831	1,010,327	1,190,404
Average total income adjusted for capital cost allowance	\$	32,288	31,577	33,453	35,967	43,430
Off-farm income as a percentage of total income adjusted for CCA	%	35.8	37.2	38.5	38.1	34.1

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

		2001	2002	2003	2004	2005
Number of farm operators	number	9,810 ^A	9,370 ^A	8,850 ^A	8,590 ^A	8,250 ^A
Number of farms	number	6,515 ^A	6,060 ^A	5,625 ^A	5,575 ^A	5,235 ^A
Off-farm income	\$'000	187,818^A	200,307^A	193,425^A	202,929^A	214,223^A
Average off-farm income	\$	19,146 ^A	21,377 ^A	21,856 ^A	23,624 ^A	25,966 ^A
Net operating income	\$'000	504,852	266,621	153,527	346,691	487,274
Average net operating income	\$	51,463	28,455	17,348	40,360	59,063
Total income	\$'000	692,670	466,928	346,952	549,620	701,496
Average total income	\$	70,609	49,832	39,204	63,984	85,030
Off-farm income as a percentage of total income	%	27.1	42.9	55.7	36.9	30.5
Total income adjusted for capital cost allowance	\$'000	447,857	216,608	92,309	291,458	449,494
Average total income adjusted for capital cost allowance	\$	45,653	23,117	10,430	33,930	54,484
Off-farm income as a percentage of total income adjusted for CCA	%	41.9	92.5	209.5	69.6	47.7

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

		2001	2002	2003	2004	2005
Number of farm operators	number	6,580 ^A	7,100 ^A	7,090 ^A	6,790 ^A	6,920 ^A
Number of farms	number	4,205 ^A	4,465 ^A	4,470 ^A	4,245 ^A	4,400 ^A
Off-farm income	\$'000	241,148^A	262,241^A	278,615^A	273,929^A	294,430^A
Average off-farm income	\$	36,649 ^A	36,935 ^A	39,297 ^A	40,343 ^A	42,548 ^A
Net operating income	\$'000	337,728	362,821	358,868	436,333	537,115
Average net operating income	\$	51,327	51,102	50,616	64,261	77,618
Total income	\$'000	578,877	625,062	637,482	710,262	831,544
Average total income	\$	87,975	88,037	89,913	104,604	120,165
Off-farm income as a percentage of total income	%	41.7	42.0	43.7	38.6	35.4
Total income adjusted for capital cost allowance	\$'000	411,555	452,550	461,463	536,033	644,039
Average total income adjusted for capital cost allowance	\$	62,546	63,739	65,086	78,944	93,069
Off-farm income as a percentage of total income adjusted for CCA	%	58.6	57.9	60.4	51.1	45.7

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

		2001	2002	2003	2004	2005
Number of farm operators	number	15,960 ^A	16,220 ^A	16,160 ^A	15,720 ^A	15,940 ^A
Number of farms	number	12,000 ^A	12,325 ^A	12,065 ^A	11,680 ^A	11,845 ^A
Off-farm income	\$'000	625,774^B	655,750^B	683,158^B	723,172^B	776,582^B
Average off-farm income	\$	39,209 ^B	40,428 ^B	42,275 ^B	46,003 ^B	48,719 ^A
Net operating income	\$'000	1,223	54,683	48,840	28,092	39,112
Average net operating income	\$	77	3,371	3,022	1,787	2,454
Total income	\$'000	626,997	710,433	731,999	751,264	815,694
Average total income	\$	39,286	43,800	45,297	47,790	51,173
Off-farm income as a percentage of total income	%	99.8	92.3	93.3	96.3	95.2
Total income adjusted for capital cost allowance	\$'000	519,219	592,324	614,607	642,639	700,995
Average total income adjusted for capital cost allowance	\$	32,532	36,518	38,033	40,880	43,977
Off-farm income as a percentage of total income adjusted for CCA	%	120.5	110.7	111.2	112.5	110.8

Table 3-1
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors
by province

	2005								
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
Number of farm operators	350^A	1,790^A	3,010^A	2,180^A	40,630^A	63,580^A			
Distribution by province (%)	0.1	0.7	1.1	0.8	15.0	23.5			
Number of farms	240^A	1,325^A	2,280^A	1,665^A	26,625^A	44,615^A			
Distribution by province (%)	0.1	0.7	1.1	0.8	13.3	22.3			
	thousands of dollars								
Total income	22,365	92,225	171,690	136,739	2,173,986	3,666,955			
Off-farm income	10,721^A	46,273^A	92,675^A	58,085^A	873,119^A	2,250,454^A			
Off-farm employment income	7,205 ^A	28,314 ^A	56,767 ^A	36,473 ^A	565,337 ^A	1,404,511 ^A			
Wages and salaries	6,978 ^A	26,674 ^A	53,206 ^B	34,161 ^A	532,790 ^A	1,269,424 ^A			
Net off-farm self-employment income	227 ^D	1,640 ^C	3,561 ^D	2,313 ^B	32,547 ^B	135,087 ^B			
Investment income	511 ^C	6,263 ^A	10,798 ^A	5,931 ^B	144,517 ^A	346,246 ^A			
Pension income	1,813 ^A	7,008 ^A	18,509 ^B	10,597 ^B	99,382 ^A	351,897 ^A			
Government social transfers	723 ^B	1,794 ^A	2,516 ^B	2,049 ^B	38,984 ^A	38,382 ^A			
Other off-farm income	468 ^B	2,894 ^B	4,084 ^B	3,034 ^B	24,899 ^B	109,417 ^B			
Net operating income	11,644	45,952	79,015	78,654	1,300,867	1,416,501			
Net program payments	2,332 ^A	32,798 ^A	28,696 ^A	38,402 ^A	703,750 ^A	652,870 ^A			
Net market income	9,312	13,153	50,319	40,252	597,117	763,631			
Adjustment for capital cost allowance (CCA)	6,149 ^A	37,494 ^A	40,593 ^A	46,776 ^A	628,889 ^A	924,007 ^A			
Net market income adjusted for CCA	3,163	-24,341	9,726	-6,524	-31,772	-160,376			
Total income adjusted for CCA	16,216	54,731	131,097	89,964	1,545,097	2,742,947			
	Manitoba					Saskatchewan	Alberta	British Columbia	Canada
Number of farm operators	24,040^A					56,020^A	62,680^A	15,960^A	270,210^A
Distribution by province (%)	8.9					20.7	23.2	5.9	100.0
Number of farms	18,290^A					46,680^A	48,280^A	10,290^A	200,280^A
Distribution by province (%)	9.1					23.3	24.1	5.1	100.0
	thousands of dollars								
Total income	1,084,643					2,397,622	3,737,153	992,425	14,474,544
Off-farm income	571,375^A					1,545,887^A	2,596,316^A	708,134^A	8,752,028^A
Off-farm employment income	352,687 ^A					889,429 ^A	1,694,919 ^A	478,088 ^A	5,513,102 ^A
Wages and salaries	314,171 ^A					799,246 ^A	1,547,456 ^A	426,237 ^A	5,009,763 ^A
Net off-farm self-employment income	38,516 ^B					90,183 ^B	147,464 ^B	51,851 ^B	503,339 ^A
Investment income	71,079 ^A					196,878 ^A	434,515 ^A	111,913 ^A	1,328,518 ^A
Pension income	91,066 ^A					293,415 ^A	321,545 ^A	80,021 ^A	1,275,084 ^A
Government social transfers	13,533 ^A					29,535 ^A	33,601 ^A	12,631 ^B	173,726 ^A
Other off-farm income	43,010 ^A					136,630 ^A	111,736 ^A	25,480 ^B	461,599 ^A
Net operating income	513,267					851,735	1,140,836	284,292	5,722,516
Net program payments	505,359 ^A					919,176 ^A	935,931 ^A	150,649 ^A	3,969,820 ^A
Net market income	7,908					-67,441	204,905	133,642	1,752,695
Adjustment for capital cost allowance (CCA)	406,958 ^A					763,297 ^A	972,617 ^A	213,377 ^A	4,040,001 ^A
Net market income adjusted for CCA	-399,050					-830,739	-767,712	-79,734	-2,287,305
Total income adjusted for CCA	677,685					1,634,324	2,764,535	779,049	10,434,543

Table 3-2

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

	2005					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm operators	91,440 ^A	2,300 ^A	4,190 ^A	7,090 ^A	6,110 ^A	21,310 ^A
Distribution by farm type (%)	33.8	0.9	1.6	2.6	2.3	7.9
Number of farms	71,890 ^A	1,360 ^B	2,685 ^A	4,690 ^A	3,870 ^A	16,000 ^A
Distribution by farm type (%)	35.9	0.7	1.3	2.3	1.9	8.0
	thousands of dollars					
Total income	4,692,315	250,828	240,667	368,364	543,585	925,082
Off-farm income	3,048,386 ^A	88,167 ^A	122,368 ^B	280,113 ^A	265,228 ^A	688,400 ^A
Off-farm employment income	1,697,157 ^A	56,375 ^A	72,310 ^B	168,418 ^B	191,355 ^A	417,059 ^A
Wages and salaries	1,526,229 ^A	54,442 ^A	69,068 ^B	152,425 ^B	178,967 ^A	379,924 ^A
Net off-farm self-employment income	170,928 ^B	1,933 ^D	3,242 ^C	15,993 ^B	12,388 ^D	37,135 ^C
Investment income	527,356 ^A	16,202 ^B	20,297 ^B	48,923 ^C	34,437 ^B	107,629 ^B
Pension income	548,569 ^A	10,589 ^D	19,297 ^D	40,837 ^B	25,122 ^B	114,380 ^B
Government social transfers	37,302 ^A	1,275 ^B	2,824 ^B	5,805 ^B	4,571 ^B	17,643 ^B
Other off-farm income	238,002 ^A	3,726 ^B	7,639 ^D	16,130 ^C	9,743 ^C	31,689 ^B
Net operating income	1,643,929	162,661	118,299	88,252	278,357	236,683
Net program payments	1,592,516 ^A	128,947 ^A	74,042 ^A	78,262 ^B	104,293 ^A	196,744 ^A
Net market income	51,412	33,714	44,257	9,990	174,064	39,938
Adjustment for capital cost allowance (CCA)	1,471,716 ^A	109,417 ^A	63,428 ^A	60,976 ^A	184,307 ^A	209,309 ^A
Net market income adjusted for CCA	-1,420,304	-75,702	-19,170	-50,986	-10,244	-169,371
Total income adjusted for CCA	3,220,599	141,411	177,239	307,388	359,277	715,773
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	79,260 ^A	27,410 ^A	8,250 ^A	6,920 ^A	15,940 ^A	270,210 ^A
Distribution by farm type (%)	29.3	10.1	3.1	2.6	5.9	100.0
Number of farms	63,355 ^A	14,950 ^A	5,235 ^A	4,400 ^A	11,845 ^A	200,280 ^A
Distribution by farm type (%)	31.6	7.5	2.6	2.2	5.9	100.0
	thousands of dollars					
Total income	3,296,277	1,809,430	701,496	831,544	815,694	14,474,544
Off-farm income	2,568,805 ^A	405,853 ^A	214,223 ^A	294,430 ^A	776,582 ^B	8,752,028 ^A
Off-farm employment income	1,776,711 ^A	230,107 ^A	147,563 ^B	200,033 ^A	556,403 ^B	5,513,102 ^A
Wages and salaries	1,609,694 ^A	216,770 ^A	137,308 ^B	178,565 ^A	506,727 ^B	5,009,763 ^A
Net off-farm self-employment income	167,017 ^B	13,337 ^C	F	21,468 ^B	49,676 ^D	503,339 ^A
Investment income	275,241 ^A	90,234 ^A	40,963 ^A	60,493 ^B	106,827 ^C	1,328,518 ^A
Pension income	361,869 ^A	48,010 ^A	11,287 ^B	21,342 ^B	73,814 ^B	1,275,084 ^A
Government social transfers	57,424 ^A	22,288 ^A	7,429 ^A	6,013 ^B	11,161 ^B	173,726 ^A
Other off-farm income	97,560 ^A	15,213 ^B	6,981 ^B	6,548 ^C	28,378 ^C	461,599 ^A
Net operating income	727,471	1,403,576	487,274	537,115	39,112	5,722,516
Net program payments	1,194,934 ^A	244,331 ^A	178,921 ^A	64,867 ^A	111,999 ^A	3,969,820 ^A
Net market income	-467,463	1,159,245	308,352	472,247	-72,887	1,752,695
Adjustment for capital cost allowance (CCA)	767,758 ^A	619,025 ^A	252,002 ^A	187,506 ^A	114,698 ^A	4,040,001 ^A
Net market income adjusted for CCA	-1,235,221	540,220	56,351	284,742	-187,586	-2,287,305
Total income adjusted for CCA	2,528,519	1,190,404	449,494	644,039	700,995	10,434,543

Table 3-3
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors
by revenue class, Canada

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farm operators	102,550^A	43,350^A	56,100^A	36,830^A	31,400^A	270,210^A
Distribution by revenue class (%)	38.0	16.0	20.8	13.6	11.6	100.0
Number of farms	85,180^A	34,760^A	41,305^A	22,550^A	16,480^A	200,280^A
Distribution by revenue class (%)	42.5	17.4	20.6	11.3	8.2	100.0
	thousands of dollars					
Total income	3,863,650	1,699,472	2,480,676	2,302,255	4,128,883	14,474,544
Off-farm income	3,871,221^A	1,345,751^A	1,317,516^A	849,146^A	1,369,196^A	8,752,028^A
Off-farm employment income	2,500,524 ^A	857,885 ^A	753,589 ^A	478,157 ^A	923,479 ^A	5,513,102 ^A
Wages and salaries	2,280,244 ^A	774,688 ^A	670,217 ^A	435,213 ^A	849,886 ^A	5,009,763 ^A
Net off-farm self-employment income	220,280 ^B	83,197 ^B	83,372 ^B	42,944 ^C	73,593 ^B	503,339 ^A
Investment income	416,419 ^A	178,826 ^B	242,638 ^B	194,861 ^A	295,912 ^A	1,328,518 ^A
Pension income	737,294 ^A	201,941 ^A	175,968 ^A	80,056 ^A	79,910 ^A	1,275,084 ^A
Government social transfers	69,681 ^A	25,946 ^B	33,051 ^A	26,559 ^A	18,501 ^A	173,726 ^A
Other off-farm income	147,304 ^B	81,154 ^A	112,270 ^A	69,514 ^A	51,394 ^A	461,599 ^A
Net operating income	-7,571	353,720	1,163,160	1,453,109	2,759,687	5,722,516
Net program payments	288,391 ^A	414,855 ^A	979,702 ^A	871,640 ^A	1,415,010 ^A	3,969,820 ^A
Net market income	-295,962	-61,135	183,458	581,468	1,344,677	1,752,695
Adjustment for capital cost allowance (CCA)	344,873 ^A	330,668 ^A	805,898 ^A	888,164 ^A	1,670,137 ^A	4,040,001 ^A
Net market income adjusted for CCA	-640,835	-391,802	-622,440	-306,696	-325,460	-2,287,305
Total income adjusted for CCA	3,518,777	1,368,804	1,674,778	1,414,091	2,458,746	10,434,543

Table 4-1

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

	2005					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm operators	350 ^A	1,790 ^A	3,010 ^A	2,180 ^A	40,630 ^A	63,580 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	15.0	23.5
Number of farms	240 ^A	1,325 ^A	2,280 ^A	1,665 ^A	26,625 ^A	44,615 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	13.3	22.3
	Average per operator (\$)					
Total income	63,900	51,522	57,040	62,725	53,507	57,675
Off-farm income	30,631 ^A	25,851 ^A	30,789 ^A	26,645 ^A	21,490 ^A	35,396 ^A
Off-farm employment income	20,587 ^A	15,818 ^A	18,860 ^A	16,731 ^A	13,914 ^A	22,090 ^A
Wages and salaries	19,937 ^A	14,902 ^A	17,677 ^B	15,670 ^A	13,113 ^A	19,966 ^A
Net off-farm self-employment income	650 ^D	916 ^C	1,183 ^D	1,061 ^B	801 ^B	2,125 ^B
Investment income	1,460 ^C	3,499 ^A	3,587 ^A	2,721 ^B	3,557 ^A	5,446 ^A
Pension income	5,180 ^B	3,915 ^A	6,149 ^B	4,861 ^B	2,446 ^A	5,535 ^A
Government social transfers	2,066 ^B	1,002 ^A	836 ^B	940 ^B	959 ^A	604 ^A
Other off-farm income	1,338 ^B	1,617 ^B	1,357 ^B	1,392 ^B	613 ^B	1,721 ^B
Net operating income	33,269	25,671	26,251	36,080	32,017	22,279
Net program payments	6,663	18,323	9,534	17,616	17,321	10,268
Net market income	26,606	7,348	16,717	18,464	14,696	12,011
Adjustment for capital cost allowance (CCA)	17,570	20,946	13,486	21,457	15,478	14,533
Net market income adjusted for CCA	9,037	-13,598	3,231	-2,993	-782	-2,522
Total income adjusted for CCA	46,331	30,576	43,554	41,268	38,028	43,142
	Average per operator (\$)					
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm operators	24,040 ^A	56,020 ^A	62,680 ^A	15,960 ^A	270,210 ^A	
Distribution by province (%)	8.9	20.7	23.2	5.9	100.0	
Number of farms	18,290 ^A	46,680 ^A	48,280 ^A	10,290 ^A	200,280 ^A	
Distribution by province (%)	9.1	23.3	24.1	5.1	100.0	
	Average per operator (\$)					
Total income	45,118	42,799	59,623	62,182	53,568	
Off-farm income	23,768 ^A	27,595 ^A	41,422 ^A	44,369 ^A	32,390 ^A	
Off-farm employment income	14,671 ^A	15,877 ^A	27,041 ^A	29,955 ^A	20,403 ^A	
Wages and salaries	13,069 ^A	14,267 ^A	24,688 ^A	26,707 ^A	18,540 ^A	
Net off-farm self-employment income	1,602 ^B	1,610 ^B	2,353 ^B	3,249 ^B	1,863 ^A	
Investment income	2,957 ^A	3,514 ^A	6,932 ^A	7,012 ^A	4,917 ^A	
Pension income	3,788 ^A	5,238 ^A	5,130 ^A	5,014 ^A	4,719 ^A	
Government social transfers	563 ^A	527 ^A	536 ^A	791 ^B	643 ^A	
Other off-farm income	1,789 ^A	2,439 ^A	1,783 ^A	1,596 ^B	1,708 ^A	
Net operating income	21,351	15,204	18,201	17,813	21,178	
Net program payments	21,022	16,408	14,932	9,439	14,692	
Net market income	329	-1,204	3,269	8,374	6,486	
Adjustment for capital cost allowance (CCA)	16,928	13,625	15,517	13,369	14,951	
Net market income adjusted for CCA	-16,599	-14,829	-12,248	-4,996	-8,465	
Total income adjusted for CCA	28,190	29,174	44,106	48,813	38,616	

Table 4-2
Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada

	2005					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm operators	91,440^A	2,300^A	4,190^A	7,090^A	6,110^A	21,310^A
Distribution by farm type (%)	33.8	0.9	1.6	2.6	2.3	7.9
Number of farms	71,890^A	1,360^B	2,685^A	4,690^A	3,870^A	16,000^A
Distribution by farm type (%)	35.9	0.7	1.3	2.3	1.9	8.0
	Average per operator (\$)					
Total income	51,316	109,056	57,438	51,955	88,966	43,411
Off-farm income	33,338^A	38,333^A	29,205^A	39,508^A	43,409^A	32,304^A
Off-farm employment income	18,560 ^A	24,511 ^A	17,258 ^B	23,754 ^A	31,318 ^A	19,571 ^A
Wages and salaries	16,691 ^A	23,670 ^A	16,484 ^B	21,499 ^B	29,291 ^A	17,828 ^A
Net off-farm self-employment income	1,869 ^B	840 ^D	774 ^C	2,256 ^B	2,027 ^D	1,743 ^C
Investment income	5,767 ^A	7,044 ^B	4,844 ^B	6,900 ^C	5,636 ^B	5,051 ^B
Pension income	5,999 ^A	4,604 ^D	4,605 ^D	5,760 ^B	4,112 ^B	5,367 ^A
Government social transfers	408 ^A	554 ^B	674 ^B	819 ^B	748 ^B	828 ^B
Other off-farm income	2,603 ^A	1,620 ^B	1,823 ^D	2,275 ^C	1,595 ^C	1,487 ^B
Net operating income	17,978	70,722	28,234	12,447	45,558	11,107
Net program payments	17,416	56,064	17,671	11,038	17,069	9,232
Net market income	562	14,658	10,563	1,409	28,488	1,874
Adjustment for capital cost allowance (CCA)	16,095	47,573	15,138	8,600	30,165	9,822
Net market income adjusted for CCA	-15,533	-32,914	-4,575	-7,191	-1,677	-7,948
Total income adjusted for CCA	35,221	61,483	42,300	43,355	58,802	33,589
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	79,260^A	27,410^A	8,250^A	6,920^A	15,940^A	270,210^A
Distribution by farm type (%)	29.3	10.1	3.1	2.6	5.9	100.0
Number of farms	63,355^A	14,950^A	5,235^A	4,400^A	11,845^A	200,280^A
Distribution by farm type (%)	31.6	7.5	2.6	2.2	5.9	100.0
	Average per operator (\$)					
Total income	41,588	66,013	85,030	120,165	51,173	53,568
Off-farm income	32,410^A	14,807^A	25,966^A	42,548^A	48,719^A	32,390^A
Off-farm employment income	22,416 ^A	8,395 ^A	17,886 ^A	28,907 ^A	34,906 ^B	20,403 ^A
Wages and salaries	20,309 ^A	7,908 ^A	16,643 ^B	25,804 ^A	31,790 ^B	18,540 ^A
Net off-farm self-employment income	2,107 ^B	487 ^C	F	3,102 ^B	3,116 ^D	1,863 ^A
Investment income	3,473 ^A	3,292 ^A	4,965 ^A	8,742 ^B	6,702 ^C	4,917 ^A
Pension income	4,566 ^A	1,752 ^A	1,368 ^B	3,084 ^B	4,631 ^B	4,719 ^A
Government social transfers	724 ^A	813 ^A	900 ^A	869 ^B	700 ^B	643 ^A
Other off-farm income	1,231 ^A	555 ^B	846 ^B	946 ^C	1,780 ^C	1,708 ^A
Net operating income	9,178	51,207	59,063	77,618	2,454	21,178
Net program payments	15,076	8,914	21,687	9,374	7,026	14,692
Net market income	-5,898	42,293	37,376	68,244	-4,573	6,486
Adjustment for capital cost allowance (CCA)	9,687	22,584	30,546	27,096	7,196	14,951
Net market income adjusted for CCA	-15,584	19,709	6,830	41,148	-11,768	-8,465
Total income adjusted for CCA	31,902	43,430	54,484	93,069	43,977	38,616

Table 4-3

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farm operators	102,550^A	43,350^A	56,100^A	36,830^A	31,400^A	270,210^A
Distribution by revenue class (%)	38.0	16.0	20.8	13.6	11.6	100.0
Number of farms	85,180^A	34,760^A	41,305^A	22,550^A	16,480^A	200,280^A
Distribution by revenue class (%)	42.5	17.4	20.6	11.3	8.2	100.0
	Average per operator (\$)					
Total income	37,676	39,203	44,219	62,510	131,493	53,568
Off-farm income	37,750^A	31,044^A	23,485^A	23,056^A	43,605^A	32,390^A
Off-farm employment income	24,383 ^A	19,790 ^A	13,433 ^A	12,983 ^A	29,410 ^A	20,403 ^A
Wages and salaries	22,235 ^A	17,871 ^A	11,947 ^A	11,817 ^A	27,066 ^A	18,540 ^A
Net off-farm self-employment income	2,148 ^B	1,919 ^B	1,486 ^B	1,166 ^C	2,344 ^B	1,863 ^A
Investment income	4,061 ^A	4,125 ^A	4,325 ^B	5,291 ^A	9,424 ^A	4,917 ^A
Pension income	7,190 ^A	4,658 ^A	3,137 ^A	2,174 ^A	2,545 ^A	4,719 ^A
Government social transfers	679 ^A	599 ^B	589 ^A	721 ^A	589 ^A	643 ^A
Other off-farm income	1,436 ^B	1,872 ^A	2,001 ^A	1,887 ^A	1,637 ^A	1,708 ^A
Net operating income	-74	8,160	20,734	39,454	87,888	21,178
Net program payments	2,812	9,570	17,464	23,667	45,064	14,692
Net market income	-2,886	-1,410	3,270	15,788	42,824	6,486
Adjustment for capital cost allowance (CCA)	3,363	7,628	14,365	24,115	53,189	14,951
Net market income adjusted for CCA	-6,249	-9,038	-11,095	-8,327	-10,365	-8,465
Total income adjusted for CCA	34,313	31,576	29,853	38,395	78,304	38,616

Table 5
Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
number						
Number of farms						
Canada	85,180^A	34,760^A	41,305^A	22,550^A	16,480^A	200,280^A
Newfoundland and Labrador	100 ^A	30 ^A	40 ^A	x	50 ^A	240 ^A
Prince Edward Island	485 ^A	200 ^A	215 ^A	185 ^A	245 ^A	1,325 ^A
Nova Scotia	1,195 ^A	305 ^B	285 ^A	225 ^A	270 ^A	2,280 ^A
New Brunswick	725 ^A	225 ^B	255 ^A	220 ^A	235 ^A	1,665 ^A
Quebec	8,230 ^A	4,045 ^A	6,200 ^A	4,745 ^A	3,410 ^A	26,625 ^A
Ontario	20,955 ^A	6,605 ^A	7,270 ^A	5,230 ^A	4,560 ^A	44,615 ^A
Manitoba	7,280 ^A	3,250 ^A	4,130 ^A	2,125 ^A	1,505 ^A	18,290 ^A
Saskatchewan	19,390 ^A	9,815 ^A	11,325 ^A	4,390 ^A	1,760 ^A	46,680 ^A
Alberta	21,765 ^A	8,680 ^A	10,015 ^A	4,590 ^A	3,235 ^A	48,280 ^A
British Columbia	5,065 ^A	1,610 ^A	1,565 ^A	830 ^A	1,205 ^A	10,290 ^A
Number of farm operators						
Canada	102,550^A	43,350^A	56,100^A	36,830^A	31,400^A	270,210^A
Newfoundland and Labrador	110 ^A	50 ^B	60 ^B	40 ^B	90 ^A	350 ^A
Prince Edward Island	530 ^A	240 ^A	280 ^A	270 ^A	470 ^A	1,790 ^A
Nova Scotia	1,370 ^A	390 ^B	410 ^A	330 ^A	500 ^A	3,010 ^A
New Brunswick	810 ^A	270 ^B	340 ^A	340 ^A	420 ^A	2,180 ^A
Quebec	9,950 ^A	5,390 ^A	9,540 ^A	8,980 ^A	6,770 ^A	40,630 ^A
Ontario	26,380 ^A	8,870 ^A	10,610 ^A	8,830 ^A	8,910 ^A	63,580 ^A
Manitoba	8,500 ^A	3,980 ^A	5,390 ^A	3,300 ^A	2,870 ^A	24,040 ^A
Saskatchewan	21,510 ^A	11,070 ^A	13,820 ^A	6,440 ^A	3,200 ^A	56,020 ^A
Alberta	26,240 ^A	10,620 ^A	13,140 ^A	6,850 ^A	5,820 ^A	62,680 ^A
British Columbia	7,160 ^A	2,480 ^A	2,510 ^A	1,460 ^A	2,360 ^A	15,960 ^A
Average per operator (\$)						
Off-farm income						
Canada	37,750^A	31,044^A	23,485^A	23,056^A	43,605^A	32,390^A
Newfoundland and Labrador	28,592 ^A	38,012 ^B	22,635 ^A	20,379 ^B	38,025 ^B	30,631 ^A
Prince Edward Island	27,293 ^A	25,012 ^A	13,411 ^A	16,033 ^A	37,500 ^A	25,851 ^A
Nova Scotia	32,120 ^B	23,154 ^B	21,456 ^B	20,151 ^A	47,621 ^A	30,789 ^A
New Brunswick	26,605 ^A	20,613 ^B	20,772 ^A	20,595 ^A	40,251 ^A	26,645 ^A
Quebec	28,607 ^A	19,721 ^A	15,663 ^C	16,001 ^A	27,917 ^A	21,490 ^A
Ontario	39,993 ^A	33,893 ^B	24,585 ^B	24,286 ^B	47,177 ^A	35,396 ^A
Manitoba	27,377 ^A	21,472 ^A	17,162 ^A	20,167 ^A	32,807 ^A	23,768 ^A
Saskatchewan	31,054 ^A	26,533 ^A	21,923 ^A	24,723 ^A	38,326 ^A	27,595 ^A
Alberta	47,721 ^A	41,257 ^B	31,534 ^B	27,588 ^A	51,938 ^A	41,422 ^A
British Columbia	41,343 ^A	39,975 ^B	30,432 ^A	39,457 ^A	76,110 ^A	44,369 ^A
Net operating income						
Canada	-74	8,160	20,734	39,454	87,888	21,178
Newfoundland and Labrador	-201	2,999	12,063	x	115,782	33,269
Prince Edward Island	-1,970	4,364	23,122	40,764	60,304	25,671
Nova Scotia	2,354	10,418	26,726	44,706	92,484	26,251
New Brunswick	490	13,163	18,587	36,459	133,932	36,080
Quebec	2,105	11,030	25,515	43,190	87,028	32,017
Ontario	-1,401	4,502	17,986	39,117	98,459	22,279
Manitoba	844	7,693	20,188	33,734	88,800	21,351
Saskatchewan	1,018	9,247	19,087	35,440	73,503	15,204
Alberta	-176	9,520	22,317	43,357	78,069	18,201
British Columbia	-2,591	4,624	15,343	30,783	87,674	17,813

Table 5 – continued

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per operator (\$)					
Total income						
Canada	37,676	39,203	44,219	62,510	131,493	53,568
Newfoundland and Labrador	28,391	41,011	34,698	x	153,807	63,900
Prince Edward Island	25,324	29,376	36,533	56,798	97,804	51,522
Nova Scotia	34,474	33,572	48,182	64,858	140,104	57,040
New Brunswick	27,095	33,776	39,359	57,054	174,183	62,725
Quebec	30,712	30,751	41,178	59,191	114,945	53,507
Ontario	38,592	38,395	42,571	63,404	145,635	57,675
Manitoba	28,221	29,166	37,350	53,901	121,607	45,118
Saskatchewan	32,073	35,781	41,010	60,163	111,828	42,799
Alberta	47,544	50,776	53,851	70,945	130,007	59,623
British Columbia	38,752	44,599	45,775	70,240	163,784	62,182
Total income adjusted for CCA						
Canada	34,313	31,576	29,853	38,395	78,304	38,616
Newfoundland and Labrador	24,445	35,291	23,105	x	103,903	46,331
Prince Edward Island	22,207	23,091	23,574	33,060	46,249	30,576
Nova Scotia	30,799	25,088	36,886	44,521	98,080	43,554
New Brunswick	22,830	25,727	24,311	32,574	107,914	41,268
Quebec	27,652	23,642	28,604	40,382	74,879	38,028
Ontario	35,449	31,539	30,576	42,787	92,777	43,142
Manitoba	25,030	21,692	21,729	26,645	60,420	28,190
Saskatchewan	28,802	28,223	24,684	29,179	54,343	29,174
Alberta	43,654	41,754	37,928	41,409	67,571	44,106
British Columbia	35,758	38,517	35,613	53,904	110,041	48,813

**Table 6-1
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Canada**

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	132,440^A	-4.6	33,922^A	5.2	19,087	-3.6	53,009	1.9	37,161	
Oilseed and grain farming	91,440 ^A	-5.6	33,338 ^A	5.2	17,978	-9.5	51,316	-0.4	35,221	
Potato farming	2,300 ^A	-5.7	38,333 ^A	7.2	70,722	49.8	109,056	31.4	61,483	
Other vegetable (except potato) and melon farming	4,190 ^A	1.9	29,205 ^A	7.3	28,234	20.4	57,438	13.4	42,300	
Fruit and tree nut farming	7,090 ^A	-3.4	39,508 ^A	6.2	12,447	-10.2	51,955	1.8	43,355	
Greenhouse, nursery and floriculture production	6,110 ^A	0.3	43,409 ^A	10.3	45,558	11.1	88,966	10.7	58,802	
Other crop farming	21,310 ^A	-3.0	32,304 ^A	2.0	11,107	-6.7	43,411	-0.4	33,589	
Animal production	137,780^A	6.4	30,917^A	8.1	23,187	10.2	54,103	9.0	40,015	
Beef cattle ranching and farming, including feedlots	79,260 ^A	12.7	32,410 ^A	7.6	9,178	-7.2	41,588	3.9	31,902	
Dairy cattle and milk production	27,410 ^A	-2.4	14,807 ^A	8.2	51,207	18.0	66,013	15.7	43,430	
Hog and pig farming	8,250 ^A	-4.0	25,966 ^A	9.9	59,063	46.3	85,030	32.9	54,484	
Poultry and egg production	6,920 ^A	1.9	42,548 ^A	5.5	77,618	20.8	120,165	14.9	93,069	
Other animal production	15,940 ^A	1.4	48,719 ^A	5.9	2,454	37.3	51,173	7.1	43,977	
Total	270,210^A	0.7	32,390^A	6.2	21,178	3.8	53,568	5.3	38,616	

**Table 6-2
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Newfoundland and Labrador**

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	170^A	-5.6	30,498^A	1.1	11,002	50.1	41,499	10.6	32,852	
Oilseed and grain farming	x	x	x	x	x	x	x	x	x	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	70 ^B	16.7	18,980 ^B	-11.4	4,450	8.1	23,430	-8.3	18,300	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	60 ^B	-14.3	31,250 ^B	-8.3	18,754	31.4	50,004	3.5	37,603	
Other crop farming	x	x	x	x	x	x	x	x	x	
Animal production	170^A	0.0	30,766^A	-7.7	55,973	45.7	86,739	20.9	60,006	
Beef cattle ranching and farming, including feedlots	30 ^B	0.0	30,339 ^A	29.4	x	x	x	x	x	
Dairy cattle and milk production	70 ^A	0.0	22,358 ^B	9.1	59,331	23.5	81,689	19.2	46,129	
Hog and pig farming	x	x	x	x	x	x	x	x	x	
Poultry and egg production	30 ^C	-25.0	53,038 ^B	-16.0	x	x	x	x	x	
Other animal production	30 ^B	0.0	32,558 ^A	-9.1	x	x	x	x	x	
Total	350^A	2.9	30,631^A	-3.4	33,269	40.9	63,900	15.5	46,331	

Table 6-3
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— Prince Edward Island

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	810^A	1.3	32,169^A	3.0	25,955	47.8	58,124	19.2	30,414
Oilseed and grain farming	80 ^C	-11.1	25,260 ^B	-2.8	5,639	64.5	30,899	5.0	22,215
Potato farming	520 ^A	-5.5	34,929 ^A	4.1	34,810	60.6	69,739	26.3	31,021
Other vegetable (except potato) and melon farming	50 ^B	0.0	13,498 ^B	-21.9	16,561	28.9	30,058	-0.2	19,955
Fruit and tree nut farming	90 ^B	50.0	39,918 ^B	12.7	8,166	4.8	48,084	11.3	42,381
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	70 ^C	75.0	22,897 ^B	0.2	9,492	-15.8	32,389	-5.1	25,659
Animal production	980^A	-3.9	20,628^A	0.0	25,602	15.0	46,230	7.8	30,773
Beef cattle ranching and farming, including feedlots	420 ^A	0.0	23,609 ^A	-6.8	3,839	..	27,449	5.7	20,401
Dairy cattle and milk production	340 ^A	-2.9	12,807 ^A	1.6	45,919	8.8	58,726	7.1	37,819
Hog and pig farming	110 ^B	0.0	24,742 ^B	3.8	47,437	13.7	72,178	10.1	38,095
Poultry and egg production	30 ^C	0.0	23,222 ^C	23.7	x	x	x	x	x
Other animal production	90 ^B	-18.2	30,702 ^B	15.9	4,969	-24.2	35,670	7.9	27,189
Total	1,790^A	-2.2	25,851^A	2.3	25,671	27.6	51,522	13.5	30,576

Table 6-4
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Nova Scotia

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	1,270^A	3.3	30,988^A	4.7	12,521	-30.0	43,510	-8.3	33,318
Oilseed and grain farming	40 ^D	33.3	21,309 ^B	-2.7	10,517	99.0	31,826	17.1	21,355
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	90 ^C	0.0	19,604 ^C	-17.0	15,562	23.7	35,166	-2.9	23,460
Fruit and tree nut farming	580 ^B	-1.7	31,794 ^A	8.9	17,514	-29.4	49,308	-8.7	38,810
Greenhouse, nursery and floriculture production	340 ^B	0.0	34,660 ^B	4.0	8,478	-34.1	43,138	-6.6	33,088
Other crop farming	200 ^C	25.0	29,894 ^C	1.7	5,292	-34.9	35,186	-6.2	26,416
Animal production	1,730^A	-0.6	30,642^A	6.5	36,362	10.9	67,004	8.8	51,078
Beef cattle ranching and farming, including feedlots	700 ^B	7.7	28,972 ^A	6.5	7,332	..	36,304	23.0	28,857
Dairy cattle and milk production	460 ^A	-2.1	21,860 ^A	6.5	61,330	9.5	83,190	8.7	57,166
Hog and pig farming	80 ^B	-11.1	25,564 ^B	2.3	29,274	3.1	54,837	2.7	33,036
Poultry and egg production	190 ^A	-9.5	42,353 ^B	10.7	105,011	14.1	147,364	13.1	121,288
Other animal production	300 ^B	-6.3	41,760 ^D	7.1	23,609	5.1	65,368	6.4	53,246
Total	3,010^A	1.0	30,789^A	5.8	26,251	-0.8	57,040	2.7	43,554

Table 6-5
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— New Brunswick

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	1,030^A	0.0	30,631^A	3.0	36,070	29.6	66,701	15.8	38,976
Oilseed and grain farming	30 ^D	0.0	21,162 ^B	-23.7	x	x	x	x	x
Potato farming	400 ^A	5.3	30,948 ^A	6.2	60,448	29.0	91,396	20.3	43,336
Other vegetable (except potato) and melon farming	80 ^D	14.3	20,925 ^D	-3.2	11,189	-10.3	32,114 ^E	-5.8	26,326 ^E
Fruit and tree nut farming	240 ^B	9.1	36,617 ^B	-3.8	12,947	21.0	49,564	1.6	39,098
Greenhouse, nursery and floriculture production	110 ^C	-15.4	34,532 ^C	11.6	42,236	95.6	76,768	46.1	49,195
Other crop farming	180 ^B	-10.0	24,747 ^B	2.4	20,742	1.8	45,489	2.1	30,158
Animal production	1,150^A	-3.4	23,095^A	-6.7	36,089	10.2	59,183	2.9	43,339
Beef cattle ranching and farming, including feedlots	530 ^A	1.9	22,836 ^A	-3.5	4,860	5.4	27,696	-2.0	20,605
Dairy cattle and milk production	380 ^A	-2.6	19,537 ^A	2.2	47,715	-4.8	67,252	-2.9	42,453
Hog and pig farming	70 ^B	0.0	19,205 ^C	8.2	65,329	-2.4	84,535	-0.2	62,412
Poultry and egg production	60 ^C	-14.3	61,784 ^C	32.3	244,541	44.7	306,324	42.0	266,384
Other animal production	120 ^C	-14.3	19,454 ^D	-48.0	2,444	-30.0	21,898	-46.5	16,310
Total	2,180^A	-1.8	26,645^A	-1.5	36,080	18.4	62,725	9.0	41,268

Table 6-6
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Quebec

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	14,640^A	2.0	25,821^A	-0.8	20,286	10.8	46,108	4.0	32,829
Oilseed and grain farming	4,930 ^A	-0.8	24,677 ^A	-0.8	20,419	6.3	45,096	2.3	28,628
Potato farming	470 ^B	-7.8	31,553 ^B	9.6	60,195	..	91,748	69.3	64,158
Other vegetable (except potato) and melon farming	1,430 ^B	5.9	24,075 ^B	-3.6	28,989	4.8	53,064	0.8	37,083
Fruit and tree nut farming	1,140 ^B	0.0	28,711 ^B	6.0	24,576	10.7	53,286	8.1	43,259
Greenhouse, nursery and floriculture production	1,380 ^B	19.0	26,777 ^B	-5.3	28,773	-11.8	55,551	-8.8	37,784
Other crop farming	5,290 ^A	1.1	25,987 ^A	-1.5	11,104	7.8	37,091	1.1	29,263
Animal production	26,000^A	-1.2	19,050^A	6.3	38,604	15.2	57,654	12.1	40,946
Beef cattle ranching and farming, including feedlots	6,190 ^A	3.5	24,622 ^C	7.5	12,023	-10.6	36,645	0.8	27,660
Dairy cattle and milk production	13,700 ^A	-0.3	12,764 ^A	6.5	46,813	15.5	59,578	13.5	41,327
Hog and pig farming	2,790 ^A	-5.7	22,272 ^A	7.5	44,869	15.1	67,142	12.5	38,378
Poultry and egg production	1,290 ^A	-5.8	36,959 ^A	9.9	108,766	31.4	145,724	25.2	117,776
Other animal production	2,020 ^B	-10.2	28,706 ^C	3.9	10,988	59.0	39,695	14.9	33,608
Total	40,630^A	-0.1	21,490^A	3.4	32,017	13.9	53,507	9.4	38,028

Table 6-7
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Ontario

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	29,660^A	-1.3	39,463^A	5.0	18,410	10.0	57,872	6.5	43,631	
Oilseed and grain farming	18,780 ^A	-0.2	38,204 ^A	2.3	12,437	11.8	50,642	4.5	39,281	
Potato farming	390 ^D	-4.9	37,092 ^B	12.8	55,607	..	92,699	66.1	60,437	
Other vegetable (except potato) and melon farming	1,630 ^B	-6.9	38,672 ^B	21.6	33,926	47.8	72,599	32.6	55,121	
Fruit and tree nut farming	1,820 ^B	-0.5	45,004 ^B	6.9	11,710	11.0	56,714	7.7	45,572	
Greenhouse, nursery and floriculture production	2,150 ^B	-6.1	55,701 ^B	19.5	64,685	13.4	120,386	16.2	78,261	
Other crop farming	4,880 ^B	-1.8	35,540 ^A	1.3	15,445	-18.4	50,986	-5.6	39,236	
Animal production	33,910^A	5.8	31,838^A	4.7	25,666	19.0	57,504	10.7	42,715	
Beef cattle ranching and farming, including feedlots	13,690 ^A	14.8	35,763 ^A	9.7	2,915	-42.8	38,678	2.6	32,039	
Dairy cattle and milk production	8,770 ^A	-6.6	14,270 ^A	11.0	52,892	26.1	67,162	22.5	43,160	
Hog and pig farming	3,170 ^A	1.9	26,624 ^B	11.2	52,351	49.4	78,975	33.9	53,359	
Poultry and egg production	2,920 ^A	4.7	35,916 ^B	-0.6	73,418	31.0	109,334	18.7	79,780	
Other animal production	5,370 ^B	10.3	51,387 ^C	-13.9	-2,502	57.5	48,885	-9.2	42,793	
Total	63,580^A	2.4	35,396^A	4.5	22,279	15.9	57,675	8.6	43,142	

Table 6-8
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Manitoba

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	12,050^A	-8.5	25,712^A	3.5	22,653	-23.3	48,366	-11.1	28,097	
Oilseed and grain farming	10,290 ^A	-9.8	25,048 ^A	3.4	21,264	-28.2	46,312	-14.0	26,252	
Potato farming	240 ^A	-4.0	56,791 ^B	-2.2	127,746	-6.0	184,537	-4.9	99,822	
Other vegetable (except potato) and melon farming	70 ^D	-12.5	33,629 ^B	-11.5	30,918	-10.5	64,546	-11.0	37,640	
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F	
Greenhouse, nursery and floriculture production	130 ^C	18.2	31,567 ^B	-14.9	35,974	-10.4	67,540	-12.6	46,348	
Other crop farming	1,270 ^B	-0.8	24,873 ^B	9.0	12,642	39.3	37,515	17.6	27,699	
Animal production	11,990^A	9.3	21,813^A	2.6	20,030	8.7	41,843	5.4	28,280	
Beef cattle ranching and farming, including feedlots	8,670 ^A	17.2	21,794 ^A	3.7	8,632	27.6	30,427	9.5	22,205	
Dairy cattle and milk production	800 ^A	-7.0	10,423 ^A	6.3	52,777	7.0	63,201	6.9	31,901	
Hog and pig farming	990 ^A	-2.0	24,502 ^A	7.2	89,648	62.3	114,150	46.2	70,166	
Poultry and egg production	420 ^B	2.4	27,087 ^B	-22.3	56,581	-3.9	83,668	-10.7	60,372	
Other animal production	1,120 ^B	-12.5	25,813 ^B	4.7	9,013	-60.7	34,827	-26.8	23,417	
Total	24,040^A	-0.4	23,768^A	2.4	21,351	-12.9	45,118	-5.5	28,190	

Table 6-9
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— Saskatchewan

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	38,020^A	-6.9	28,469^A	3.8	15,770	-9.7	44,239	-1.5	29,022	
Oilseed and grain farming	35,830 ^A	-6.8	28,493 ^A	3.6	16,170	-9.8	44,663	-1.7	28,956	
Potato farming	40 ^B	-20.0	43,385 ^C	42.4	x	x	x	x	x	
Other vegetable (except potato) and melon farming	F	F	F	F	F	F	F	F	F	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	130 ^D	8.3	32,482 ^C	12.2	7,426	-53.8	39,907	-11.4	31,987	
Other crop farming	1,940 ^B	-9.8	27,133 ^B	1.9	8,675	-7.6	35,808	-0.6	29,273	
Animal production	18,000^A	14.4	25,748^A	7.4	14,003	59.0	39,751	21.2	29,493	
Beef cattle ranching and farming, including feedlots	15,670 ^A	16.9	25,438 ^A	7.7	10,747	69.5	36,185	20.7	27,316	
Dairy cattle and milk production	420 ^B	13.5	11,656 ^C	-7.2	48,236	19.9	59,892	13.4	30,456	
Hog and pig farming	260 ^D	4.0	28,832 ^C	25.6	150,135	..	178,968	..	117,250	
Poultry and egg production	260 ^D	30.0	37,093 ^C	57.5	52,378	-2.0	89,471	16.2	69,482	
Other animal production	1,390 ^B	-8.6	30,866 ^B	2.6	7,672	-41.9	38,538	-11.0	29,800	
Total	56,020^A	-1.0	27,595^A	4.2	15,204	1.0	42,799	3.1	29,174	

Table 6-10
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Alberta

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	27,620^A	-6.8	41,548^A	8.4	22,501	-3.2	64,050	4.0	46,017	
Oilseed and grain farming	20,860 ^A	-6.8	42,949 ^A	9.9	23,910	-8.0	66,860	2.8	47,782	
Potato farming	150 ^B	-6.3	62,130 ^B	10.0	214,511	42.9	276,641	33.9	154,287	
Other vegetable (except potato) and melon farming	80 ^D	0.0	31,094 ^D	-5.0	42,645	-9.6	73,739	-7.7	48,288	
Fruit and tree nut farming	30 ^D	x	47,755 ^A	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	540 ^C	-10.0	41,729 ^B	6.1	35,634	31.4	77,364	16.4	56,206	
Other crop farming	5,960 ^B	-6.9	36,211 ^B	2.4	11,255	13.7	47,466	4.9	36,077	
Animal production	35,050^A	9.4	41,322^A	12.3	14,821	-14.7	56,143	3.7	42,600	
Beef cattle ranching and farming, including feedlots	28,750 ^A	11.2	39,044 ^A	8.2	11,330	-28.7	50,374	-3.0	37,926	
Dairy cattle and milk production	1,250 ^A	9.6	24,696 ^B	15.7	73,339	17.8	98,035	17.3	57,980	
Hog and pig farming	660 ^B	-18.5	36,947 ^D	13.2	70,077	51.2	107,024	35.5	76,207	
Poultry and egg production	600 ^B	3.4	34,083 ^C	20.7	67,998	-6.8	102,081	0.9	76,254	
Other animal production	3,790 ^B	3.8	65,949 ^B	34.4	4,207	..	70,155	47.2	61,909	
Total	62,680^A	1.7	41,422^A	10.3	18,201	-9.8	59,623	3.3	44,106	

Table 6-11
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— British Columbia

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	7,170^A	-4.9	42,143^A	8.6	15,980	-3.5	58,123	5.0	44,781
Oilseed and grain farming	620 ^B	-13.9	50,565 ^C	17.7	18,546	43.8	69,112	23.7	55,307
Potato farming	90 ^C	-40.0	42,436 ^D	12.2	47,724	36.7	90,160 ^E	23.9	56,397 ^E
Other vegetable (except potato) and melon farming	640 ^B	25.5	20,238 ^C	-5.2	19,512	15.9	39,750	4.1	30,838
Fruit and tree nut farming	3,090 ^A	-9.1	42,228 ^A	6.2	7,848	-31.7	50,076	-2.3	43,634
Greenhouse, nursery and floriculture production	1,220 ^A	-2.4	48,049 ^B	18.3	53,415	33.2	101,464	25.7	63,649
Other crop farming	1,510 ^A	-1.3	43,058 ^B	9.9	-2,232	..	40,826	-13.7	32,770
Animal production	8,790^A	6.3	46,184^A	5.6	19,272	21.6	65,457	9.8	52,091
Beef cattle ranching and farming, including feedlots	4,630 ^A	11.3	37,600 ^A	6.0	7,507	..	45,107	23.4	36,250
Dairy cattle and milk production	1,230 ^A	-6.8	31,460 ^A	6.8	63,850	10.1	95,310	9.0	62,554
Hog and pig farming	130 ^C	-7.1	44,922 ^C	30.5	63,936	-0.3	108,858	10.4	87,366
Poultry and egg production	1,130 ^A	4.6	76,776 ^B	7.5	54,295	10.9	131,071	8.8	108,982
Other animal production	1,700 ^A	8.3	59,894 ^B	0.8	-8,381	-14.2	51,513	-1.0	46,685
Total	15,960^A	0.9	44,369^A	7.2	17,813	10.1	62,182	8.0	48,813

Table 7-1
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors,
Canada — Gross operating revenues from \$10,000 to \$49,999

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	51,050^A	-8.2	37,077^A	3.4	1,572	22.8	38,649	4.0	35,379
Oilseed and grain farming	32,250 ^A	-10.6	38,683 ^A	4.5	1,886	17.4	40,569	5.1	37,456
Potato farming	320 ^E	-28.9	31,841 ^C	27.4	6,192 ^E	..	38,033 ^E	44.4	F
Other vegetable (except potato) and melon farming	1,420 ^B	10.9	28,707 ^C	23.1	1,495	-37.7	30,201	17.5	27,904
Fruit and tree nut farming	2,980 ^B	-7.5	37,270 ^B	2.3	411	..	37,681	4.4	35,175
Greenhouse, nursery and floriculture production	1,590 ^B	-4.8	31,788 ^B	1.9	1,050	..	32,838	8.8	30,011
Other crop farming	12,500 ^A	-3.1	34,638 ^A	-0.4	992	3.1	35,630	-0.3	31,660
Animal production	51,500^A	5.4	38,417^A	6.6	-1,705	44.6	36,711	11.4	33,255
Beef cattle ranching and farming, including feedlots	39,420 ^A	6.8	37,039 ^A	9.9	-980	58.6	36,059	15.0	32,336
Dairy cattle and milk production	770 ^D	-7.2	6,897 ^D	8.2	8,995	-0.3	15,892	3.2	13,060
Hog and pig farming	930 ^D	-7.0	24,666 ^D	7.4	5,315	43.6	29,981	12.5	27,115
Poultry and egg production	880 ^C	12.8	27,326 ^C	-8.9	2,486	56.4	29,812	-5.6	F
Other animal production	9,500 ^A	1.9	49,064 ^B	-1.4	-6,659	17.7	42,406	1.7	39,961
Total	102,550^A	-1.8	37,750^A	5.0	-74	90.2	37,676	7.1	34,313

Table 7-2

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

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	23,220^A	-7.6	32,677^A	14.2	8,881	-4.2	41,558	9.7	33,944	
Oilseed and grain farming	16,890 ^A	-8.0	34,059 ^A	18.3	8,926	-5.1	42,985	12.6	35,233	
Potato farming	140 ^C	-26.3	27,156 ^B	9.9	5,535	-12.7	32,691	5.3	27,393	
Other vegetable (except potato) and melon farming	580 ^C	-12.1	19,677 ^B	10.3	7,063	-29.0	26,740	-3.8	21,925	
Fruit and tree nut farming	1,420 ^A	-4.1	38,630 ^B	-2.6	6,254	-10.1	44,884	-3.7	39,641	
Greenhouse, nursery and floriculture production	610 ^B	-15.3	22,055 ^B	-21.4	8,590	14.8	30,645	-13.8	25,344	
Other crop farming	3,580 ^A	-4.3	27,921 ^B	9.2	10,197	3.3	38,117	7.6	29,273	
Animal production	20,120^A	5.7	29,160^A	20.1	7,329	37.5	36,489	23.3	28,843	
Beef cattle ranching and farming, including feedlots	15,420 ^A	11.3	28,865 ^A	19.8	7,808	45.4	36,673	24.5	28,846	
Dairy cattle and milk production	1,180 ^B	-16.9	7,546 ^B	2.8	14,764	17.6	22,310	12.2	15,887	
Hog and pig farming	490 ^C	-23.4	26,463 ^E	29.4	5,544	-36.7	F	F	F	
Poultry and egg production	370 ^D	5.7	20,313 ^D	-0.5	6,290	-40.2	26,603	-14.0	22,210	
Other animal production	2,660 ^B	-4.3	42,150 ^C	19.8	1,727	..	43,877	24.8	36,524	
Total	43,350^A	-1.9	31,044^A	16.1	8,160	7.8	39,203	14.3	31,576	

Table 7-3

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

Farm type	2005									
	Average income of operators									
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	29,180^A	-3.2	26,271^A	5.7	19,844	-10.7	46,115	-2.1	30,240	
Oilseed and grain farming	22,690 ^A	-3.9	26,902 ^A	5.1	20,452	-11.9	47,355	-3.0	30,270	
Potato farming	240 ^B	-11.1	20,255 ^C	-22.1	19,348	..	39,603	18.2	27,055	
Other vegetable (except potato) and melon farming	710 ^B	-6.6	16,460 ^C	5.7	19,446	33.5	35,906	19.1	26,621	
Fruit and tree nut farming	1,400 ^A	-3.4	36,465 ^C	35.6	9,667	-40.6	46,132	6.8	37,618	
Greenhouse, nursery and floriculture production	1,190 ^B	10.2	19,136 ^B	-10.5	15,056	-0.4	34,191	-6.3	26,249	
Other crop farming	2,940 ^A	-1.0	22,272 ^A	2.8	22,177	-4.9	44,449	-1.2	29,239	
Animal production	26,930^A	6.1	20,465^A	5.6	21,685	4.3	42,150	4.9	29,430	
Beef cattle ranching and farming, including feedlots	15,040 ^A	25.4	23,303 ^B	-0.4	20,162	12.6	43,465	5.3	30,040	
Dairy cattle and milk production	7,770 ^A	-14.7	9,875 ^A	7.6	29,747	6.7	39,622	6.9	27,649	
Hog and pig farming	1,340 ^B	-11.3	15,453 ^B	-6.0	16,557	-16.0	32,010	-11.5	19,728	
Poultry and egg production	660 ^B	-14.3	30,762 ^C	15.1	18,023	0.8	48,785	9.4	39,198	
Other animal production	2,110 ^B	5.5	39,196 ^D	-4.8	7,297	-8.0	46,493	-5.3	34,759	
Total	56,100^A	1.0	23,485^A	5.1	20,734	-3.9	44,219	0.7	29,853	

Table 7-4
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$250,000 to \$499,999

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	16,310^A	4.8	27,218^A	-5.9	37,028	-12.9	64,246	-10.1	34,090
Oilseed and grain farming	12,600 ^A	5.5	26,319 ^A	-10.5	37,275	-18.0	63,594	-15.0	30,350
Potato farming	330 ^B	0.0	22,499 ^A	-12.0	36,108	..	58,607	42.7	32,966
Other vegetable (except potato) and melon farming	500 ^B	16.3	21,587 ^B	-15.8	32,303	10.6	53,890	-1.7	38,483
Fruit and tree nut farming	650 ^B	6.6	34,873 ^C	-2.3	34,531	9.6	69,403	3.3	53,140
Greenhouse, nursery and floriculture production	750 ^B	2.7	42,012 ^D	49.4	29,829	31.1	71,842	41.2	58,602
Other crop farming	1,480 ^A	-2.6	26,976 ^A	9.4	41,274	-4.4	68,250	0.6	43,738
Animal production	20,520^A	6.2	19,747^A	5.6	41,369	12.2	61,116	10.0	41,814
Beef cattle ranching and farming, including feedlots	5,200 ^A	28.1	22,878 ^A	-4.2	35,972	10.1	58,850	4.1	38,486
Dairy cattle and milk production	10,940 ^A	0.6	14,009 ^A	1.3	47,691	12.7	61,700	9.9	42,107
Hog and pig farming	1,830 ^A	-1.1	21,236 ^C	-2.7	29,627	36.4	50,863	16.8	32,681
Poultry and egg production	1,650 ^A	-1.2	27,359 ^B	2.6	38,414	16.1	65,774	10.0	50,943
Other animal production	900 ^B	1.1	54,362 ^E	63.5	24,848	-9.2	79,210 ^E	30.7	59,183 ^E
Total	36,830^A	5.6	23,056^A	-0.9	39,454	0.1	62,510	-0.3	38,395

Table 7-5
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues of \$500,000 and over

Farm type	2005								
	Average income of operators								
	Number of farm operators	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	12,680^A	2.3	49,731^A	9.2	83,498	-6.9	133,229	-1.5	70,105
Oilseed and grain farming	7,020 ^A	1.7	40,457 ^A	11.3	71,087	-18.4	111,545	-9.7	49,691
Potato farming	1,260 ^A	5.0	48,813 ^A	5.1	114,108	29.8	162,921	21.2	86,848
Other vegetable (except potato) and melon farming	990 ^A	1.0	48,365 ^A	0.1	83,501	30.9	131,866	17.6	88,044
Fruit and tree nut farming	620 ^A	8.8	63,971 ^A	1.9	68,293	-23.2	132,264	-12.8	94,088
Greenhouse, nursery and floriculture production	1,970 ^A	4.2	74,681 ^A	13.8	116,986	3.8	191,667	7.5	112,099
Other crop farming	820 ^A	-3.5	61,562 ^A	3.8	73,853	-19.1	135,415	-10.1	78,926
Animal production	18,710^A	10.6	39,452^A	6.3	90,954	0.3	130,406	2.0	83,887
Beef cattle ranching and farming, including feedlots	4,170 ^A	18.8	46,496 ^B	-0.1	37,223	-63.9	83,720	-44.0	37,628
Dairy cattle and milk production	6,760 ^A	15.2	23,931 ^A	4.1	92,618	13.2	116,549	11.2	71,903
Hog and pig farming	3,660 ^A	2.2	32,469 ^A	14.7	109,833	46.8	142,303	38.0	89,131
Poultry and egg production	3,360 ^A	4.3	58,702 ^A	6.1	136,171	20.8	194,873	16.0	149,631
Other animal production	760 ^A	4.1	86,921 ^C	28.2	78,430	-10.0	165,351	6.7	127,284
Total	31,400^A	7.1	43,605^A	7.2	87,888	-2.6	131,493	0.4	78,304

Table 8
Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada¹

Farm type	2005						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
Oilseed and grain farming							
Number of farm operators	number	9,290 ^A	19,950 ^A	18,970 ^A	18,825 ^A	5,430 ^A	72,460 ^A
Average off-farm income	\$	9,063 ^A	14,991 ^A	25,897 ^A	41,778 ^A	114,554 ^B	31,500 ^A
Average net operating income	\$	-17,614	5,695	13,379	26,570	56,860	13,971
Average total income	\$	-8,551	20,686	39,276	68,348	171,414	45,471
Potato farming							
Number of farm operators	number	100 ^D	170 ^E	220 ^D	230 ^D	130 ^B	850 ^C
Average off-farm income	\$	6,451 ^D	14,543 ^D	21,101 ^C	24,921 ^C	31,508 ^D	20,702 ^B
Average net operating income	\$	-18,416	7,263	17,472	40,795	143,543	36,139
Average total income	\$	-11,965	F	38,573 ^E	65,716 ^E	175,051 ^E	56,841
Other vegetable (except potato) and melon farming							
Number of farm operators	number	480 ^C	1,095 ^B	575 ^C	445 ^C	F	2,750 ^B
Average off-farm income	\$	4,324 ^C	11,951 ^B	29,284 ^C	33,956 ^B	F	22,766 ^B
Average net operating income	\$	-8,286	7,631	10,914	33,168	F	12,589
Average total income	\$	-3,962	19,582	40,198	67,124	F	35,355
Fruit and tree nut farming							
Number of farm operators	number	825 ^B	1,765 ^B	1,250 ^B	1,160 ^B	430 ^C	5,450 ^A
Average off-farm income	\$	8,181 ^C	14,892 ^A	28,852 ^A	50,293 ^A	136,675 ^B	34,273 ^A
Average net operating income	\$	-10,522	4,855	10,064	16,850	34,695	8,610
Average total income	\$	-2,342	19,747	38,916	67,143	171,370	42,884
Greenhouse, nursery and floriculture production							
Number of farm operators	number	510 ^C	1,080 ^B	820 ^C	605 ^B	200 ^C	3,215 ^B
Average off-farm income	\$	5,426 ^C	10,525 ^B	24,968 ^C	41,463 ^B	79,904 ^B	23,598 ^B
Average net operating income	\$	-6,622	9,902	13,771	27,420	74,887	15,643
Average total income	\$	-1,196	20,427	38,739	68,883	154,791	39,241
Other crop farming							
Number of farm operators	number	2,860 ^B	6,205 ^A	4,365 ^B	3,400 ^B	945 ^C	17,775 ^A
Average off-farm income	\$	8,402 ^B	14,645 ^A	28,037 ^A	50,541 ^A	146,789 ^A	30,854 ^A
Average net operating income	\$	-10,774	5,544	10,517	16,518	37,904	7,969
Average total income	\$	-2,372	20,189	38,554	67,059	184,694	38,823
Beef cattle ranching and farming, including feedlots							
Number of farm operators	number	12,375 ^A	23,735 ^A	17,340 ^A	14,075 ^A	4,115 ^A	71,640 ^A
Average off-farm income	\$	8,726 ^A	15,695 ^A	27,599 ^A	48,080 ^A	150,328 ^B	31,470 ^A
Average net operating income	\$	-18,402	4,638	11,279	19,285	47,736	7,620
Average total income	\$	-9,676	20,333	38,878	67,365	198,063	39,090
Dairy cattle and milk production							
Number of farm operators	number	1,145 ^B	3,335 ^A	4,925 ^A	5,205 ^A	1,320 ^A	15,925 ^A
Average off-farm income	\$	3,556 ^D	4,542 ^B	6,345 ^B	7,581 ^A	13,008 ^B	6,721 ^A
Average net operating income	\$	-12,023	16,339	33,104	61,078	129,462	43,565
Average total income	\$	-8,467	20,880	39,450	68,659	142,470	50,286
Hog and pig farming							
Number of farm operators	number	705 ^B	1,180 ^B	1,165 ^B	940 ^B	345 ^C	4,335 ^A
Average off-farm income	\$	4,641 ^C	8,871 ^B	14,385 ^C	25,626 ^C	36,608 ^E	15,479 ^B
Average net operating income	\$	-19,705	11,167	24,632	42,551	114,840	25,096
Average total income	\$	-15,064	20,039	39,016	68,178	F	40,575

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada ¹

Farm type	2005						
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total	
Poultry and egg production							
Number of farm operators	number	395 ^D	695 ^B	725 ^C	985 ^B	420 ^B	3,215 ^A
Average off-farm income	\$	4,644 ^D	9,786 ^B	15,872 ^B	27,451 ^B	50,913 ^B	21,274 ^B
Average net operating income	\$	-6,510	9,990	23,691	43,281	110,281	34,481
Average total income	\$	-1,866	19,776	39,562	70,732	161,193	55,754
Other animal production							
Number of farm operators	number	3,150 ^B	3,780 ^B	2,710 ^B	2,980 ^B	1,185 ^C	13,810 ^A
Average off-farm income	\$	8,510 ^C	17,070 ^B	32,805 ^B	62,980 ^A	255,253 ^B	48,576 ^B
Average net operating income	\$	-16,428	2,481	5,979	3,328	203	-1,159
Average total income	\$	-7,918	19,551	38,784	66,308	255,455	47,417
Total							
Number of farm operators	number	31,840 ^A	62,995 ^A	53,070 ^A	48,850 ^A	14,665 ^A	211,425 ^A
Average off-farm income	\$	8,307 ^A	14,488 ^A	24,848 ^A	41,303 ^A	124,602 ^A	29,994 ^A
Average net operating income	\$	-16,394	5,886	14,218	26,592	58,452	13,052
Average total income	\$	-8,088	20,374	39,066	67,895	183,053	43,046

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

Table 9-1

Average total income of farm operators by quintile, unincorporated sector by province ¹

Province	2005					
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	Total
	dollars					
Canada	-3,137	20,484	33,450	50,527	113,867	43,046
Newfoundland and Labrador	1,039	18,370	32,383	48,149	86,798	38,679
Prince Edward Island	-7,705	17,053	30,284	46,919	93,398	35,971
Nova Scotia	1,329	21,354	33,669	50,886	101,476	41,763
New Brunswick	-2,080	17,322	29,530	43,997	96,938	37,111
Quebec	736	21,129	32,893	47,716	94,816	39,492
Ontario	-901	20,509	34,761	52,334	114,079	44,185
Manitoba	-6,247	17,420	29,791	45,336	88,299	34,914
Saskatchewan	-4,038	18,967	30,980	46,622	94,044	37,309
Alberta	-4,611	23,852	37,381	56,876	146,055	51,910
British Columbia	-4,204	17,414	30,796	49,403	133,077	45,285

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

Table 9-2
Average total income of farm operators by quintile, unincorporated sector by farm type, Canada ¹

Farm type	2005					Total
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-534	21,585	34,556	51,719	111,728	43,809
Oilseed and grain farming	-776	23,211	36,613	54,105	114,175	45,471
Potato farming	-1,001	F	40,784 ^E	F	157,220	56,841
Other vegetable (except potato) and melon farming	-2,208	15,957	25,379	41,879	93,798	35,355
Fruit and tree nut farming	975	18,744	31,591	48,869	114,284	42,884
Greenhouse, nursery and floriculture production	1,435	18,940	30,479	44,975	99,486	39,241
Other crop farming	336	18,328	29,408	44,410	101,600	38,823
Animal production	-5,485	19,480	32,368	49,386	115,854	42,328
Beef cattle ranching and farming, including feedlots	-6,850	18,128	29,865	45,638	108,659	39,090
Dairy cattle and milk production	7,921	30,973	43,337	60,550	108,674	50,286
Hog and pig farming	-10,115	20,144	33,625	49,326	108,825	40,575
Poultry and egg production	3,940	25,218	44,197	66,435	137,383	55,754
Other animal production	-10,361	15,068	29,377	49,574	152,089	47,417
Total	-3,137	20,484	33,450	50,527	113,867	43,046

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

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analysed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

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

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the CAIS/TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File — T3, also from CRA, contains the universe for the communal farming organizations.

Target population

The target population consists of all unincorporated and incorporated farms in Canada. Since the 1993 taxation year, it has also encompassed all communal farming organizations in Canada.

Sampling frame

The sampling frame for unincorporated farms contains all individuals who report either positive gross farm income or non-zero net farm income from self-employment on their CRA T1 General — Income Tax and Benefit Return. For incorporated farms, the sampling frame is made up of all corporations within the ten provinces and the territories that are classified as farms according to the North American Industry Classification System (NAICS) and that have sales of \$25,000 or more. To be classified as a farm in NAICS, 50% or more of the sales has to come from agricultural activities. The sampling frame does not include taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust — Income Tax and Information Return.

Sources of data

The estimates presented in this publication are compiled from data extracted from CRA — Taxation returns filed by farmers.³

1. Refers to the Self-Employment File for Agriculture (SEFA).

2. Refers to the CORTAX (Corporation Tax Processing System) file. Prior to reference year 2001, the source for the incorporated operations was the CORPAC (corporate accounting and collection system) file.

3. An evaluation of data quality is presented in the section on Data quality, concepts and methodology — Data accuracy.

For the unincorporated sector, these returns comprise the following:

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

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

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

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

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into a maximum of eight strata whose boundaries are based on gross farm income. The smallest two upper stratum boundaries and sampling rates are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining, intermediate strata (three to six, where applicable) all have their upper boundaries determined by Sethi's algorithm.⁶

Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling

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

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

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

rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2005, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 31% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns have been used to complete the unincorporated sample of the taxation data and since the 2003 taxation year, a substantial number of joint CAIS-CRA tax returns have also been used. (For the 1997 to 2002 taxation years, a substantial number of joint NISA-CRA tax returns had also been used.) When CRA receives an electronic tax return or a joint CAIS-CRA tax return, it is classified as "clean" or "unclean" depending on whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for taxation data.

NAICS code assignment

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

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

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

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

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

Sample allocation

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 35% in both Quebec and Ontario in 2005. Overall, about one in two farms is sampled at the national level.

Sample selection of unincorporated and incorporated farms

Until the 2001 taxation year, for both the unincorporated and the incorporated farms, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2005.

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 2005 taxation year, the sample included about 202,400 returns. Of these returns, about 173,700 were classified as farms according to the NAICS (160,500 unincorporated farms and 13,200 incorporated farms).

Data processing

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

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

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

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

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

Estimation

Farm revenues and expenses

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

Off-farm income

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

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

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

Data confidentiality

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

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

Reference period

The series on farm operators contained in this data product are based on the 2005 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2005 data were collected in 2006.

Revisions

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

Concepts and variables measured

Characteristics

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

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

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

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

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

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

Total income adjusted for capital cost allowance: the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Industrial classification

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

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

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

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C). Consult Appendix I to obtain a complete set of farm types available in the CAIS/TDP.

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

Data accuracy

The statistics contained in this publication are estimates derived from a random sample of income tax returns and, as such, are subject to sampling and non-sampling errors. The quality of the estimates thus depends on the combined effect of these types of errors. The methodology of this survey has been designed to control errors and to reduce the potential effects of these. However, the results of the survey remain subject to error — e.g., coverage, response and processing error, and errors as a result of non-response.

Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection.

In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Non-sampling errors

These errors are present whether a sample or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting, tabulation, etc.) and include response errors introduced by the taxfilers as a result of misclassifications. All efforts are undertaken to minimize non-sampling errors through extensive edits and data analysis, but some of these errors are outside the control of Statistics Canada. Specifically, CRA tax forms are designed for the collection of income data for tax purposes and not for survey purposes.

Sampling error measures

The sample used in the survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design under the same general conditions. If it was possible that each one of these samples could be surveyed under essentially the same conditions, with an estimate calculated from each sample, it would be expected that the sample estimates would differ from each other. The average estimate derived from all these possible sample estimates is termed the expected value. The expected value can also be expressed as the value that would be obtained if a census enumeration was taken under identical conditions of collection and processing. An estimate calculated from a sample survey is said to be precise if it is near the expected value.

Sample estimates may differ from this expected value of the estimates. However, since the estimate is based on a probability sample, the variability of the sample estimate with respect to its expected value can be measured.

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (C.V.), 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 C.V. In this publication, the C.V. is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their C.V. (expressed as a percentage). The letter grades represent the following C.V.'s.

Text table 1
Coefficients of variation rating system

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

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

Non-sampling error measures

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

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

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

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

Data limitations

Users of data from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) should be aware of the following limitations:

i) The data reported on the tax return do not always make it possible to assign the appropriate farm type.

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified”. Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming, received 50% and over of their sales from these “unspecified crops”. The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling their tax returns. Melons may be classified under either fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix II — Further notes on data limitations).

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

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

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

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

Comparability of data and related sources

Comparisons of the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) estimates with other Statistics Canada sources such as the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics (AES) series are affected by differences in concepts, methods and coverage. The combined effect of these differences may result in substantial discrepancies in level estimates and in trends. For example, the CAIS/TDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

Changes over time

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

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 2000, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm operator income. RRSP income is part of other off-farm income.
- The comparability of other off-farm income and program payments and insurance proceeds estimates are affected by the replacement of the Net Income Stabilization Account (NISA) program by the CAIS program in 2003.¹ NISA withdrawals by unincorporated operators are included in other off-farm income while payments delivered through the CAIS program are included in program payments and insurance proceeds. Both NISA and CAIS payments to incorporated operators are included in program payments and insurance proceeds. (For more details, also refer to the “Program payments and insurance proceeds” item in the section Data quality, concepts and methodology — Glossary.)

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

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

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

1. The CAIS program was actually implemented in 2004.

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

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

Glossary

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

Capital cost allowance (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 market income **adjusted for** CCA and total income **adjusted for** CCA are also shown in certain tables.

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

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities.

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

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

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

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

- **Oilseed and grain farming (NAICS code 111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.

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

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

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

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

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

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

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

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

Up to taxation year 2000, hatcheries are not included in the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) estimates.

- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group.

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

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

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

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

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

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

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

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

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

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.

- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments and Canada Child Tax Benefit. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits.
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA) to unincorporated farmers (see box below), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 2000, only RRSP income of people aged 65 or older is included in the statistical series on off-farm operator income.

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

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

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

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

- provincial stabilization programs
- federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program¹
- 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: NISA withdrawals are not included in program payments (see box below) for unincorporated farms. NISA withdrawals are included for incorporated farms.

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

The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*.

NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their "Eligible Net Sales" annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held.

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

The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

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

Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income.

Quintile: Any of the four values that divide the units of a frequency distribution into five classes each containing the fifth (20%) of the total number of units such that the values corresponding to the units in the first class are less than the first quintile, those in the second class are greater than the first quintile and less than the second quintile, and so on throughout. Quintile can also refer to each of the five classes that were created.

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

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

Total income adjusted for capital cost allowance (CCA): The sum of the net operating income adjusted for capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

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

Appendix I

List of farm types

Text table 1

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

Description	NAICS	Codes available
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁴	yes

See footnotes at the end of the table.

Text table 1 – continued

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

Description	NAICS	Codes available
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Animal aquaculture	1125 ⁵	no
Animal aquaculture	112510 ⁵	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Canadian Agricultural Income Stabilization and Taxation Data Program in absence of detailed information on tax returns.
4. Poultry hatcheries are included in CAIS/TDP estimates starting with reference year 2001.
5. Not included in CAIS/TDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP), some farms cannot be assigned under the proper NAICS code because the information gathered from most of the data sources is not detailed enough. This results in an overestimation (or underestimation) of the number of farms for the farm types affected (and consequently, of the total operating revenues and expenses within these farm types).

- It is impossible to make a distinction between the following five farm types: Farms growing faba beans for forage, fodder corn, oats for fodder, hay and grass seed. The first three farm types, which are comprised in the industry group 1111, Oilseed and grain farming, should have been classified respectively to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified respectively to 111940, Hay farming and 111999, All other miscellaneous crop farming. In the CAIS/TDP, these five farm types are classified to 111940, Hay farming. This results in an overestimation of the number of farms included in Other crop farming (1119) and in an underestimation of the number of farms involved in Oilseed and grain farming (1111). (Results for both farm types are presented in this publication.)
- For most data sources, taxfilers do not have to provide detailed information on fruits and vegetables when filling their tax returns. They may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming.
- It is impossible in the CAIS/TDP to make a distinction between the two following farm types: Farms growing root crops (e.g., turnips) for livestock feed and those growing sugar beets, hops, mangels and other miscellaneous field crops. Under NAICS Canada, the farms in the first group are to be included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the CAIS/TDP, these farms are classified to 111999, All other miscellaneous crop farming, resulting in an overestimation of the farms classified to 1119, Other crop farming and hence in an underestimation of the farms primarily engaged in growing vegetables (111219).
- It is also impossible to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. Under NAICS Canada, these farms are to be coded respectively to 111219, Other vegetable (except potato) and melon farming and to 111419, Other food crops grown under cover. In the CAIS/TDP, these farms are classified to 1114A, Nursery, floriculture and other greenhouse production. (NAICS code 1114A was created by the Agriculture Division of Statistics Canada.) This results in an overestimation of the number of farms included in the industry group 1114, Greenhouse, nursery and floriculture production and again, in a slight underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the CAIS/TDP, there is only one commodity code for exotic poultry, such as emus and ostriches, and for horses, ponies, dogs, etc. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under the proper NAICS industry or national industry code. However, this has no impact on the types of farms presented in this publication since these farms are included in the appropriate standard farm types¹ Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this had no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the CAIS/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

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

Appendix III

Other related products

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

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

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

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

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

- **Customized requests**

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

- Those interested in learning more about the WFDB should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. This product, Catalogue no. 21F0005GIE, is also available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

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

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Agriculture Division
Statistics Canada
12th Floor, Jean Talon Building
Ottawa, Ontario
K1A 0T6

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