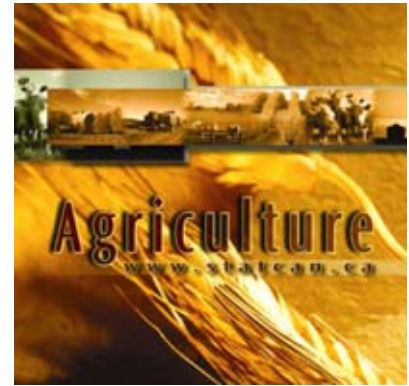




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Statistics on Revenues and Expenses of Farms

2005, Preliminary Estimates



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2005, Preliminary Estimates

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Note of appreciation

Canada owes the success of its statistical system to a long standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

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Highlights

- In 2005, average operating margins of Canadian farms stood at 13.2 cents per dollar of revenue, according to preliminary estimates from taxation records.
- Average operating revenues per farm totaled \$221,302, while average operating expenses amounted to \$191,988.
- Average net market income – defined as total operating revenues less total operating expenses minus net program payments – stood at \$9,141, while average net program payments amounted to \$20,173. Once **adjusted for** capital cost allowance, farms posted a deficit of \$11,366 in average net market income.

Notes to users

This issue of **Statistics on Revenues and Expenses of Farms** introduces the following changes:

- Starting with reference year 2005, **Statistics on Revenues and Expenses of Farms** is a biannual publication. The first issue provides the preliminary estimates for the reference year and is released in the fall of the following year. For example, the preliminary estimates for reference year 2005 are published in the fall of 2006. The second issue, which provides the final estimates, is published in the next spring. For example, the final data of reference year 2005 will be published in the spring of 2007.
- In the Statistical tables section, the "p" symbol has been added in superscript beside the reference year, to make a distinction between preliminary and final estimates.
- **The preliminary estimates for 2005 do not include communal farming organizations. However, they are included in the estimates prior to 2005.**
- Year-to-year percent changes between 2004 and 2005 are biased. Consequently, they do not appear in Tables 7-1 to 7-11.
- The Data quality, concepts and methodology section relates to reference year 2004. This section will be updated to reference year 2005 in the next issue of the publication on final estimates.

Statistics on Revenues and Expenses of Farms is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Income of Farm Families** (Catalogue no. 21-207-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 Revenues and Expenses of Farms** provides preliminary estimates for reference year 2005 and also gives some historical perspective by displaying farm-level data back to 1996.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over. However, as mentioned above, preliminary estimates for 2005 do not include communal farming organizations.

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income **adjusted for** capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics** (AES) (Catalogue no. 21-010-X).¹ In the CAIS/TDP, capital cost allowance represents the expense written off by the

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.

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.

- 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).

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 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.

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

This issue of **Statistics on Revenues and Expenses of Farms** presents preliminary data for the 2005 reference year. It also provides some historical perspective by displaying farm-level data back to 1996.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over. However, preliminary estimates for 2005 do not include communal farming organizations.

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.

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

Revenues and expenses of farms - Annual review, 2005

A complete review based on reference year 2005 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2007. The preliminary data presented in this issue do not allow year-to-year comparisons.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-019-X	Farm and Off-farm Income Statistics
21-020-X	Food Statistics
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-522-X	Farming Facts
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production

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

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, 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
Selected financial statistics by province — Canada

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	234,370 ^A	237,155 ^A	230,230 ^A	226,645 ^A	224,630 ^A	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	199,120 ^A
	Average per farm (\$)									
Total operating revenues	143,369 ^A	149,550 ^A	153,962 ^A	161,911 ^A	182,747 ^A	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	221,302 ^A
Total operating expenses	119,395 ^A	125,480 ^A	130,384 ^A	139,240 ^A	156,785 ^A	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	191,988 ^A
Net operating income	23,974	24,070	23,579	22,671	25,962	28,998	30,250	25,567	28,784	29,314
Net program payments	3,861 ^A	3,954 ^A	4,335 ^A	5,553 ^A	8,086 ^A	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,173 ^A
Net market income	20,113	20,116	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,141
Adjustment for capital cost allowance (CCA)	13,891 ^A	14,890 ^A	15,558 ^A	16,291 ^A	16,941 ^A	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,507 ^A
Net market income adjusted for CCA	6,223	5,226	3,686	827	935	-153	-229	-9,974	-8,528	-11,366
Net operating income adjusted for CCA	10,083	9,180	8,021	6,380	9,021	11,725	11,871	6,238	8,860	8,807

Table 1-2
Selected financial statistics by province — Newfoundland and Labrador

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	250 ^A	285 ^A	270 ^A	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	235 ^A
	Average per farm (\$)									
Total operating revenues	251,626 ^A	231,752 ^A	247,968 ^A	274,053 ^A	266,013 ^A	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	479,843 ^A
Total operating expenses	231,917 ^A	211,351 ^A	231,991 ^A	255,590 ^A	242,250 ^A	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	430,705 ^A
Net operating income	19,710	20,401	15,978	18,463	23,762	21,320	13,123	25,340	33,442	49,138
Net program payments	4,325 ^D	4,991 ^A	5,107 ^A	4,750 ^A	5,381 ^B	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	10,125 ^B
Net market income	15,384	15,410	10,870	13,713	18,381	15,904	6,313	19,383	25,557	39,012
Adjustment for capital cost allowance (CCA)	12,391 ^A	11,678 ^A	12,134 ^A	15,851 ^A	17,879 ^A	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,905 ^A
Net market income adjusted for CCA	2,994	3,732	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,108
Net operating income adjusted for CCA	7,319	8,723	3,843	2,612	5,884	5,214	-4,435	4,379	10,964	23,233

Table 1-3
Selected financial statistics by province — Prince Edward Island

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	1,670 ^A	1,680 ^A	1,600 ^A	1,565 ^A	1,515 ^A	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,320 ^A
	Average per farm (\$)									
Total operating revenues	196,802 ^A	194,809 ^A	210,394 ^A	238,330 ^A	260,523 ^A	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	320,322 ^A
Total operating expenses	167,826 ^A	173,838 ^A	181,501 ^A	201,440 ^A	223,343 ^A	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	288,333 ^A
Net operating income	28,976	20,971	28,893	36,890	37,180	36,450	31,084	36,279	26,287	31,989
Net program payments	4,396 ^A	4,209 ^A	3,591 ^A	8,099 ^A	9,631 ^A	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	25,484 ^A
Net market income	24,580	16,762	25,302	28,791	27,549	20,021	18,633	22,812	6,092	6,505
Adjustment for capital cost allowance (CCA)	18,838 ^A	19,545 ^A	20,266 ^A	22,607 ^A	24,751 ^A	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,519 ^A
Net market income adjusted for CCA	5,742	-2,783	5,036	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-22,014
Net operating income adjusted for CCA	10,139	1,426	8,627	14,282	12,429	12,035	5,398	10,612	-544	3,470

**Table 1-4
Selected financial statistics by province — Nova Scotia**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	2,305 ^A	2,310 ^A	2,310 ^A	2,395 ^A	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,235 ^A
	Average per farm (\$)									
Total operating revenues	167,186 ^A	172,244 ^A	166,791 ^A	180,664 ^A	194,419 ^A	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	232,257 ^A
Total operating expenses	143,209 ^A	150,971 ^A	143,809 ^A	150,775 ^A	163,206 ^A	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	197,069 ^A
Net operating income	23,977	21,272	22,982	29,889	31,214	30,307	28,449	27,578	34,646	35,188
Net program payments	2,869 ^A	3,229 ^A	3,405 ^A	5,308 ^A	6,590 ^A	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,675 ^A
Net market income	21,108	18,044	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,513
Adjustment for capital cost allowance (CCA)	11,784 ^A	12,434 ^A	12,527 ^A	13,691 ^A	14,937 ^A	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,873 ^A
Net market income adjusted for CCA	9,324	5,610	7,050	10,891	9,687	7,339	5,758	2,255	7,331	4,640
Net operating income adjusted for CCA	12,193	8,839	10,455	16,198	16,276	14,239	12,245	11,049	17,554	17,315

**Table 1-5
Selected financial statistics by province — New Brunswick**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	1,840 ^A	1,920 ^A	1,865 ^A	1,895 ^A	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,640 ^A
	Average per farm (\$)									
Total operating revenues	173,414 ^A	173,174 ^A	188,595 ^A	208,656 ^A	226,582 ^A	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	310,808 ^A
Total operating expenses	149,973 ^A	151,998 ^A	160,949 ^A	174,216 ^A	195,577 ^A	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	264,972 ^A
Net operating income	23,441	21,176	27,646	34,441	31,005	41,781	48,379	44,711	39,448	45,836
Net program payments	4,411 ^A	3,791 ^A	3,951 ^A	3,691 ^A	4,171 ^A	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,469 ^B
Net market income	19,029	17,385	23,695	30,750	26,834	37,261	42,551	36,981	23,283	22,366
Adjustment for capital cost allowance (CCA)	15,332 ^A	14,808 ^A	16,180 ^A	17,731 ^A	20,420 ^A	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,605 ^A
Net market income adjusted for CCA	3,698	2,576	7,515	13,018	6,414	14,147	18,419	11,228	-2,969	-6,239
Net operating income adjusted for CCA	8,109	6,367	11,466	16,709	10,585	18,667	24,247	18,957	13,196	17,230

**Table 1-6
Selected financial statistics by province — Quebec**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	29,375 ^A	29,395 ^A	28,355 ^A	27,640 ^A	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,640 ^A
	Average per farm (\$)									
Total operating revenues	172,815 ^A	175,506 ^A	186,887 ^A	204,388 ^A	236,501 ^A	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	301,933 ^A
Total operating expenses	145,674 ^A	147,026 ^A	154,314 ^A	168,785 ^A	197,646 ^A	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	251,419 ^A
Net operating income	27,142	28,480	32,573	35,603	38,856	39,462	36,646	37,991	42,486	50,514
Net program payments	8,995 ^A	6,625 ^A	11,998 ^A	16,214 ^A	15,484 ^A	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	27,295 ^A
Net market income	18,147	21,856	20,575	19,389	23,372	23,768	23,362	16,478	17,096	23,218
Adjustment for capital cost allowance (CCA)	14,394 ^A	15,069 ^A	16,409 ^A	17,589 ^A	19,418 ^A	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	24,285 ^A
Net market income adjusted for CCA	3,753	6,787	4,166	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,067
Net operating income adjusted for CCA	12,748	13,411	16,164	18,014	19,438	19,295	15,053	15,814	19,878	26,229

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Table 1-7
Selected financial statistics by province — Ontario

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	48,685 ^A	51,540 ^A	49,535 ^A	49,130 ^A	47,840 ^A	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,640 ^A
	Average per farm (\$)									
Total operating revenues	154,879 ^A	159,017 ^A	167,289 ^A	177,095 ^A	198,539 ^A	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	240,959 ^A
Total operating expenses	130,414 ^A	135,405 ^A	143,550 ^A	153,106 ^A	171,871 ^A	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	208,330 ^A
Net operating income	24,464	23,612	23,738	23,989	26,668	25,592	27,812	26,742	27,536	32,630
Net program payments	2,833 ^A	3,343 ^A	2,748 ^A	4,633 ^A	6,547 ^A	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	15,112 ^A
Net market income	21,631	20,269	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,518
Adjustment for capital cost allowance (CCA)	13,080 ^A	13,648 ^A	14,530 ^A	15,716 ^A	16,796 ^A	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	21,132 ^A
Net market income adjusted for CCA	8,551	6,620	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,614
Net operating income adjusted for CCA	11,384	9,964	9,208	8,273	9,873	8,469	9,721	7,153	7,202	11,497

Table 1-8
Selected financial statistics by province — Manitoba

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	22,485 ^A	22,700 ^A	22,110 ^A	21,680 ^A	21,320 ^A	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,170 ^A
	Average per farm (\$)									
Total operating revenues	140,614 ^A	158,952 ^A	152,531 ^A	157,410 ^A	173,137 ^A	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	225,429 ^A
Total operating expenses	119,718 ^A	130,531 ^A	130,456 ^A	136,143 ^A	149,006 ^A	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	196,341 ^A
Net operating income	20,896	28,421	22,075	21,267	24,131	32,820	35,671	32,041	35,836	29,087
Net program payments	1,685 ^A	4,716 ^A	3,698 ^A	6,004 ^A	7,638 ^A	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	27,788 ^A
Net market income	19,211	23,705	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,299
Adjustment for capital cost allowance (CCA)	14,784 ^A	16,066 ^A	16,421 ^A	17,324 ^A	18,265 ^A	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	22,651 ^A
Net market income adjusted for CCA	4,426	7,639	1,955	-2,061	-1,772	813	7,029	-945	-4,852	-21,352
Net operating income adjusted for CCA	6,112	12,355	5,654	3,943	5,866	13,699	14,617	9,043	11,372	6,436

Table 1-9
Selected financial statistics by province — Saskatchewan

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	61,880 ^A	60,735 ^A	59,185 ^A	56,970 ^A	57,215 ^A	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,315 ^A
	Average per farm (\$)									
Total operating revenues	105,097 ^A	106,343 ^A	104,762 ^A	103,508 ^A	113,530 ^A	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	138,232 ^A
Total operating expenses	81,613 ^A	81,690 ^A	82,794 ^A	86,287 ^A	93,768 ^A	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	119,954 ^A
Net operating income	23,484	24,653	21,968	17,222	19,761	26,368	26,600	19,143	18,893	18,278
Net program payments	4,801 ^A	3,348 ^A	3,134 ^A	3,863 ^A	6,736 ^A	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	19,714 ^A
Net market income	18,683	21,305	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-1,435
Adjustment for capital cost allowance (CCA)	12,500 ^A	13,476 ^A	13,858 ^A	13,759 ^A	13,704 ^A	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,301 ^A
Net market income adjusted for CCA	6,183	7,829	4,976	-400	-678	851	-691	-16,611	-14,007	-17,736
Net operating income adjusted for CCA	10,984	11,177	8,110	3,463	6,058	12,483	11,779	3,812	2,938	1,977

Table 1-10
Selected financial statistics by province — Alberta

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	55,425 ^A	55,570 ^A	54,440 ^A	54,340 ^A	54,360 ^A	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	47,770 ^A
	Average per farm (\$)									
Total operating revenues	151,563 ^A	161,511 ^A	165,637 ^A	176,090 ^A	204,663 ^A	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	220,156 ^A
Total operating expenses	126,846 ^A	139,843 ^A	143,796 ^A	155,689 ^A	179,608 ^A	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	195,780 ^A
Net operating income	24,717	21,667	21,841	20,401	25,055	28,858	31,267	20,564	29,525	24,376
Net program payments	2,290 ^A	3,638 ^A	3,652 ^A	3,014 ^A	8,340 ^A	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	19,797 ^A
Net market income	22,427	18,030	18,188	17,388	16,716	17,171	14,985	-149	9,083	4,579
Adjustment for capital cost allowance (CCA)	15,316 ^A	16,848 ^A	17,320 ^A	18,079 ^A	17,973 ^A	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	20,642 ^A
Net market income adjusted for CCA	7,111	1,181	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-16,063
Net operating income adjusted for CCA	9,401	4,819	4,520	2,323	7,082	10,697	12,099	677	9,636	3,734

Table 1-11
Selected financial statistics by province — British Columbia

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	10,445 ^A	11,035 ^A	10,560 ^A	10,775 ^A	10,425 ^A	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,150 ^A
	Average per farm (\$)									
Total operating revenues	174,450 ^A	176,578 ^A	201,765 ^A	203,877 ^A	230,081 ^A	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	264,547 ^A
Total operating expenses	156,687 ^A	160,527 ^A	183,153 ^A	182,964 ^A	202,504 ^A	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	236,221 ^A
Net operating income	17,763	16,051	18,612	20,912	27,577	20,810	24,977	25,414	25,241	28,326
Net program payments	1,680 ^A	3,157 ^A	3,143 ^B	3,257 ^A	3,541 ^A	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A
Net market income	16,083	12,893	15,469	17,656	24,036	16,971	21,218	20,808	14,583	13,687
Adjustment for capital cost allowance (CCA)	14,463 ^A	15,623 ^A	16,655 ^A	17,291 ^A	19,437 ^A	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,653 ^A
Net market income adjusted for CCA	1,620	-2,730	-1,186	365	4,599	-1,730	2,456	1,487	-5,625	-6,965
Net operating income adjusted for CCA	3,300	427	1,957	3,622	8,140	2,109	6,215	6,094	5,033	7,673

Table 2-1
Selected financial statistics by farm type, Canada — Crop production

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	131,220 ^A	125,990 ^A	123,445 ^A	115,310 ^A	111,895 ^A	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,145 ^A
	Average per farm (\$)									
Total operating revenues	120,380 ^A	122,976 ^A	125,882 ^A	129,915 ^A	142,116 ^A	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,919 ^A
Total operating expenses	94,553 ^A	97,009 ^A	100,497 ^A	106,855 ^A	117,441 ^A	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,227 ^A
Net operating income	25,827	25,967	25,385	23,061	24,675	27,561	31,863	27,456	25,898	25,692
Net program payments	3,746 ^A	4,303 ^A	4,184 ^A	5,199 ^A	9,432 ^A	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	22,065 ^A
Net market income	22,081	21,664	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,627
Adjustment for capital cost allowance (CCA)	13,976 ^A	15,184 ^A	15,739 ^A	16,482 ^A	16,789 ^A	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	21,198 ^A
Net market income adjusted for CCA	8,105	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,571
Net operating income adjusted for CCA	11,851	10,782	9,646	6,578	7,886	11,038	13,995	8,397	6,185	4,494

Table 2-2
Selected financial statistics by farm type, Canada — Oilseed and grain farming

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	106,225 ^A	98,720 ^A	96,015 ^A	88,900 ^A	85,265 ^A	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	72,035 ^A
	Average per farm (\$)									
Total operating revenues	109,634 ^A	111,829 ^A	109,444 ^A	108,590 ^A	115,557 ^A	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	150,636 ^A
Total operating expenses	83,447 ^A	84,918 ^A	84,862 ^A	87,647 ^A	93,024 ^A	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	127,369 ^A
Net operating income	26,187	26,911	24,583	20,943	22,533	28,239	31,553	26,422	25,074	23,267
Net program payments	3,837 ^A	4,296 ^A	4,135 ^A	5,256 ^A	10,196 ^A	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,394 ^A
Net market income	22,350	22,616	20,447	15,688	12,337	11,748	15,726	7,255	9,982	873
Adjustment for capital cost allowance (CCA)	13,970 ^A	15,350 ^A	15,680 ^A	16,107 ^A	15,953 ^A	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,828 ^A
Net market income adjusted for CCA	8,380	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,954
Net operating income adjusted for CCA	12,217	11,562	8,903	4,836	6,580	12,394	14,345	8,144	5,875	2,439

Table 2-3
Selected financial statistics by farm type, Canada — Potato farming

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	1,455 ^A	1,565 ^A	1,540 ^A	1,490 ^A	1,520 ^B	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,405 ^B
	Average per farm (\$)									
Total operating revenues	390,741 ^A	381,947 ^A	449,411 ^A	490,195 ^A	542,328 ^B	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	764,324 ^B
Total operating expenses	332,206 ^A	331,937 ^A	379,558 ^A	410,473 ^A	457,197 ^B	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	638,588 ^B
Net operating income	58,535	50,010	69,853	79,722	85,131	88,895	119,845	102,967	76,592	125,736
Net program payments	10,578 ^A	14,288 ^B	10,659 ^B	13,474 ^B	21,092 ^B	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	98,463 ^B
Net market income	47,957	35,721	59,195	66,248	64,039	59,588	93,538	77,063	28,449	27,273
Adjustment for capital cost allowance (CCA)	38,692 ^A	40,709 ^A	44,588 ^A	49,204 ^A	54,384 ^B	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	82,744 ^B
Net market income adjusted for CCA	9,265	-4,988	14,607	17,044	9,655	3,898	31,863	12,072	-43,507	-55,471
Net operating income adjusted for CCA	19,843	9,300	25,266	30,518	30,747	33,205	58,170	37,976	4,636	42,992

Table 2-4
Selected financial statistics by farm type, Canada — Other vegetable (except potato) and melon farming

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	2,780 ^B	3,345 ^B	3,060 ^B	2,625 ^B	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,650 ^A
	Average per farm (\$)									
Total operating revenues	192,728 ^A	180,020 ^B	209,360 ^B	237,857 ^B	258,435 ^A	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	340,767 ^B
Total operating expenses	164,404 ^A	155,488 ^B	173,271 ^B	199,698 ^B	221,064 ^A	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	293,873 ^B
Net operating income	28,325	24,532	36,089	38,159	37,370	39,687	44,363	41,896	37,584	46,894
Net program payments	4,364 ^B	4,734 ^B	4,831 ^B	9,240 ^B	9,719 ^B	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	29,728 ^B
Net market income	23,960	19,799	31,258	28,919	27,652	25,961	27,995	27,194	20,369	17,166
Adjustment for capital cost allowance (CCA)	15,070 ^B	14,958 ^B	16,232 ^B	18,607 ^B	20,103 ^B	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	25,229 ^B
Net market income adjusted for CCA	8,891	4,841	15,026	10,312	7,549	6,590	6,024	5,708	-2,461	-8,063
Net operating income adjusted for CCA	13,255	9,574	19,857	19,552	17,268	20,316	22,392	20,411	14,755	21,665

**Table 2-5
Selected financial statistics by farm type, Canada — Fruit and tree nut farming**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	4,815 ^A	5,235 ^A	4,870 ^A	4,615 ^A	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,650 ^A
	Average per farm (\$)									
Total operating revenues	111,243 ^A	111,291 ^A	118,885 ^A	132,723 ^A	129,472 ^A	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	181,496 ^A
Total operating expenses	96,101 ^A	96,695 ^A	105,355 ^A	113,358 ^A	115,656 ^A	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	161,308 ^A
Net operating income	15,142	14,596	13,530	19,365	13,816	14,518	18,558	21,704	20,978	20,188
Net program payments	2,946 ^B	4,511 ^B	5,337 ^B	6,153 ^B	5,933 ^B	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	17,484 ^B
Net market income	12,196	10,085	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,704
Adjustment for capital cost allowance (CCA)	7,781 ^A	8,558 ^A	8,184 ^A	9,750 ^A	9,739 ^A	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,759 ^A
Net market income adjusted for CCA	4,415	1,527	8	3,462	-1,857	-4,114	-916	1,514	-976	-11,055
Net operating income adjusted for CCA	7,361	6,039	5,345	9,615	4,077	4,505	7,981	10,444	8,780	6,429

**Table 2-6
Selected financial statistics by farm type, Canada — Greenhouse, nursery and floriculture production**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	3,630 ^A	3,765 ^B	4,210 ^A	4,080 ^A	3,685 ^A	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,590 ^A
	Average per farm (\$)									
Total operating revenues	383,317 ^A	401,962 ^A	429,802 ^A	515,768 ^A	673,436 ^A	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	746,796 ^A
Total operating expenses	343,881 ^A	362,031 ^A	376,787 ^A	451,658 ^A	594,025 ^A	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	674,790 ^A
Net operating income	39,436	39,931	53,015	64,110	79,411	42,740	67,791	67,718	64,446	72,006
Net program payments	3,994 ^C	4,023 ^B	3,769 ^B	4,240 ^B	8,087 ^B	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	28,276 ^B
Net market income	35,442	35,908	49,246	59,870	71,324	32,216	57,698	53,722	47,084	43,730
Adjustment for capital cost allowance (CCA)	24,397 ^A	26,644 ^A	27,784 ^A	34,297 ^A	43,628 ^A	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,110 ^A
Net market income adjusted for CCA	11,045	9,263	21,461	25,572	27,696	-7,139	16,334	6,960	2,668	-3,380
Net operating income adjusted for CCA	15,039	13,287	25,230	29,813	35,784	3,385	26,427	20,957	20,029	24,896

**Table 2-7
Selected financial statistics by farm type, Canada — Other crop farming**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	12,305 ^A	13,350 ^A	13,750 ^A	13,600 ^A	13,790 ^A	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	15,820 ^A
	Average per farm (\$)									
Total operating revenues	90,777 ^A	86,557 ^A	95,202 ^A	92,474 ^A	101,914 ^A	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,542 ^A
Total operating expenses	72,333 ^A	69,522 ^A	75,850 ^A	75,734 ^A	83,900 ^A	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,151 ^A
Net operating income	18,444	17,036	19,353	16,740	18,014	16,221	19,346	15,020	15,779	15,392
Net program payments	2,252 ^B	3,075 ^B	3,373 ^B	3,109 ^B	4,976 ^A	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,429 ^A
Net market income	16,193	13,961	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,963
Adjustment for capital cost allowance (CCA)	10,203 ^A	10,385 ^A	11,792 ^A	11,890 ^A	12,514 ^A	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,043 ^A
Net market income adjusted for CCA	5,990	3,576	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,081
Net operating income adjusted for CCA	8,242	6,651	7,561	4,850	5,500	3,931	6,100	1,374	2,453	2,348

Table 2-8
Selected financial statistics by farm type, Canada — Animal production

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	103,105 ^A	111,170 ^A	106,735 ^A	110,965 ^A	112,730 ^A	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	98,970 ^A
	Average per farm (\$)									
Total operating revenues	172,673 ^A	179,665 ^A	186,491 ^A	195,615 ^A	223,080 ^A	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	265,202 ^A
Total operating expenses	151,042 ^A	157,744 ^A	164,991 ^A	173,275 ^A	195,840 ^A	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	232,223 ^A
Net operating income	21,631	21,921	21,500	22,340	27,239	30,457	28,606	23,551	32,064	32,979
Net program payments	4,008 ^A	3,558 ^A	4,509 ^A	5,927 ^A	6,750 ^A	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,259 ^A
Net market income	17,623	18,363	16,991	16,413	20,490	21,675	18,760	8,140	11,497	14,720
Adjustment for capital cost allowance (CCA)	13,785 ^A	14,557 ^A	15,351 ^A	16,143 ^A	17,091 ^A	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	19,807 ^A
Net market income adjusted for CCA	3,837	3,806	1,640	270	3,399	3,641	-139	-11,477	-8,668	-5,087
Net operating income adjusted for CCA	7,846	7,364	6,149	6,198	10,148	12,422	9,707	3,933	11,899	13,173

Table 2-9
Selected financial statistics by farm type, Canada — Beef cattle ranching and farming, including feedlots

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	56,485 ^A	65,880 ^A	64,150 ^A	69,645 ^A	71,050 ^A	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	62,630 ^A
	Average per farm (\$)									
Total operating revenues	119,807 ^A	124,189 ^A	134,407 ^A	144,042 ^A	165,843 ^A	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	169,967 ^A
Total operating expenses	111,729 ^A	117,041 ^A	125,460 ^A	134,452 ^A	154,575 ^A	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,629 ^A
Net operating income	8,078	7,148	8,947	9,589	11,268	14,928	14,827	6,702	12,284	11,338
Net program payments	3,006 ^A	3,066 ^A	3,048 ^A	3,040 ^A	4,468 ^A	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	19,023 ^A
Net market income	5,072	4,082	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,685
Adjustment for capital cost allowance (CCA)	8,458 ^A	8,803 ^A	9,592 ^A	10,270 ^A	10,672 ^A	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,148 ^A
Net market income adjusted for CCA	-3,385	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,833
Net operating income adjusted for CCA	-379	-1,655	-645	-681	595	3,694	3,053	-5,183	662	-811

Table 2-10
Selected financial statistics by farm type, Canada — Dairy cattle and milk production

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	22,435 ^A	21,730 ^A	20,275 ^A	18,995 ^A	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,940 ^A
	Average per farm (\$)									
Total operating revenues	200,621 ^A	215,732 ^A	225,277 ^A	246,728 ^A	264,850 ^A	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	379,343 ^A
Total operating expenses	154,521 ^A	166,047 ^A	169,305 ^A	183,394 ^A	197,518 ^A	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	284,607 ^A
Net operating income	46,100	49,685	55,972	63,334	67,332	69,291	69,999	73,786	78,152	94,736
Net program payments	4,128 ^A	4,663 ^A	5,170 ^A	6,969 ^A	8,620 ^A	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,445 ^A
Net market income	41,972	45,022	50,802	56,365	58,713	58,469	62,231	65,088	62,977	78,291
Adjustment for capital cost allowance (CCA)	22,037 ^A	24,689 ^A	25,995 ^A	28,354 ^A	30,875 ^A	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,737 ^A
Net market income adjusted for CCA	19,935	20,333	24,807	28,011	27,838	25,811	27,662	28,373	24,956	36,555
Net operating income adjusted for CCA	24,063	24,996	29,977	34,980	36,457	36,633	35,431	37,071	40,130	52,999

Table 2-11
Selected financial statistics by farm type, Canada — Hog and pig farming

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	8,820 ^A	8,005 ^A	7,235 ^A	6,625 ^A	6,740 ^A	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,400 ^A
	Average per farm (\$)									
Total operating revenues	364,197 ^A	423,415 ^A	409,120 ^A	451,837 ^A	628,590 ^A	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,158 ^A
Total operating expenses	323,248 ^A	369,945 ^A	390,354 ^A	426,141 ^A	552,150 ^A	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	842,422 ^A
Net operating income	40,949	53,469	18,766	25,696	76,441	96,153	53,886	39,134	81,407	100,736
Net program payments	12,270 ^A	5,510 ^B	18,634 ^A	37,608 ^A	27,533 ^A	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	35,790 ^A
Net market income	28,679	47,959	132	-11,912	48,907	71,525	24,629	-14,264	39,477	64,945
Adjustment for capital cost allowance (CCA)	23,734 ^A	27,832 ^A	28,919 ^A	33,522 ^A	40,461 ^A	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	50,346 ^A
Net market income adjusted for CCA	4,945	20,128	-28,787	-45,434	8,446	25,352	-23,451	-66,095	-15,039	14,599
Net operating income adjusted for CCA	17,215	25,638	-10,153	-7,826	35,979	49,980	5,806	-12,697	26,891	50,390

Table 2-12
Selected financial statistics by farm type, Canada — Poultry and egg production

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	4,485 ^A	4,420 ^A	4,215 ^A	4,110 ^A	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,390 ^A
	Average per farm (\$)									
Total operating revenues	444,880 ^A	503,103 ^A	540,457 ^A	577,010 ^A	610,370 ^A	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	832,090 ^A
Total operating expenses	399,508 ^A	445,970 ^A	471,494 ^A	503,912 ^A	535,723 ^A	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	706,307 ^A
Net operating income	45,372	57,133	68,964	73,098	74,647	80,316	81,163	80,197	102,608	125,783
Net program payments	3,447 ^C	3,673 ^B	3,598 ^C	4,326 ^A	5,449 ^B	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,014 ^B
Net market income	41,925	53,460	65,366	68,771	69,198	72,789	74,887	73,291	87,721	110,768
Adjustment for capital cost allowance (CCA)	24,222 ^A	27,517 ^A	30,452 ^A	32,459 ^A	35,758 ^A	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	43,083 ^A
Net market income adjusted for CCA	17,703	25,943	34,914	36,312	33,440	32,998	36,194	33,866	46,635	67,686
Net operating income adjusted for CCA	21,150	29,616	38,512	40,639	38,889	40,525	42,469	40,772	61,522	82,700

Table 2-13
Selected financial statistics by farm type, Canada — Other animal production

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	10,880 ^A	11,135 ^A	10,860 ^A	11,590 ^A	12,145 ^A	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	11,605 ^A
	Average per farm (\$)									
Total operating revenues	122,042 ^A	133,805 ^A	135,838 ^A	139,850 ^A	133,023 ^A	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	102,346 ^A
Total operating expenses	105,963 ^A	115,337 ^A	121,174 ^A	127,998 ^A	117,452 ^A	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	98,722 ^A
Net operating income	16,079	18,468	14,664	11,853	15,571	9,605	15,863	14,297	16,873	3,624
Net program payments	2,504 ^B	2,859 ^B	2,848 ^B	4,016 ^B	6,178 ^A	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	9,549 ^B
Net market income	13,576	15,609	11,815	7,837	9,393	2,066	5,885	2,889	5,278	-5,924
Adjustment for capital cost allowance (CCA)	12,061 ^A	14,134 ^A	14,588 ^A	15,688 ^A	14,093 ^A	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	9,889 ^A
Net market income adjusted for CCA	1,515	1,475	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-15,813
Net operating income adjusted for CCA	4,019	4,334	76	-3,835	1,478	-3,221	1,029	534	3,420	-6,265

Table 3-1
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$10,000 to \$49,999

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	103,450 ^A	105,295 ^A	101,475 ^A	101,050 ^A	98,290 ^A	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	84,025 ^A
	Average per farm (\$)									
Total operating revenues	25,033 ^A	25,112 ^A	25,142 ^A	25,191 ^A	25,271 ^A	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,249 ^A
Total operating expenses	23,493 ^A	23,366 ^A	23,411 ^A	23,639 ^A	23,624 ^A	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,317 ^A
Net operating income	1,541	1,746	1,731	1,552	1,646	2,297	1,424	-944	-908	-68
Net program payments	1,268 ^A	1,386 ^A	1,208 ^A	1,158 ^A	1,704 ^A	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,389 ^A
Net market income	273	360	522	394	-58	-145	-672	-3,500	-4,165	-3,457
Adjustment for capital cost allowance (CCA)	3,484 ^A	3,462 ^A	3,742 ^A	3,801 ^A	3,685 ^A	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,040 ^A
Net market income adjusted for CCA	-3,212	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,497
Net operating income adjusted for CCA	-1,944	-1,716	-2,011	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,108

Table 3-2
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$50,000 to \$99,999

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	45,770 ^A	45,505 ^A	45,140 ^A	43,995 ^A	41,760 ^A	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,385 ^A
	Average per farm (\$)									
Total operating revenues	72,330 ^A	72,232 ^A	71,982 ^A	72,361 ^A	71,919 ^A	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,954 ^A
Total operating expenses	58,512 ^A	57,641 ^A	57,841 ^A	60,819 ^A	58,729 ^A	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,740 ^A
Net operating income	13,818	14,591	14,142	11,541	13,190	14,043	13,672	7,646	9,416	10,213
Net program payments	2,943 ^A	3,145 ^A	2,906 ^A	3,390 ^A	5,147 ^A	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,983 ^A
Net market income	10,875	11,446	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,770
Adjustment for capital cost allowance (CCA)	8,578 ^A	9,135 ^A	9,268 ^A	9,835 ^A	9,157 ^A	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,577 ^A
Net market income adjusted for CCA	2,298	2,311	1,968	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,347
Net operating income adjusted for CCA	5,241	5,456	4,874	1,706	4,033	5,097	4,579	-1,754	-96	636

Table 3-3
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$100,000 to \$249,999

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	55,045 ^A	54,790 ^A	52,645 ^A	49,995 ^A	49,705 ^A	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,320 ^A
	Average per farm (\$)									
Total operating revenues	158,704 ^A	159,558 ^A	159,942 ^A	159,403 ^A	160,091 ^A	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,654 ^A
Total operating expenses	124,673 ^A	124,674 ^A	126,038 ^A	127,527 ^A	127,341 ^A	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,594 ^A
Net operating income	34,031	34,883	33,904	31,876	32,749	34,713	34,284	27,932	29,249	28,060
Net program payments	4,660 ^A	4,979 ^A	5,349 ^A	6,119 ^A	9,834 ^A	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,776 ^A
Net market income	29,371	29,904	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,283
Adjustment for capital cost allowance (CCA)	17,631 ^A	18,726 ^A	19,046 ^A	19,692 ^A	19,035 ^A	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,654 ^A
Net market income adjusted for CCA	11,740	11,177	9,509	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,371
Net operating income adjusted for CCA	16,400	16,157	14,858	12,184	13,715	16,282	15,343	8,161	9,225	8,406

Table 3-4
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$250,000 to \$499,999

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	20,310 ^A	20,735 ^A	20,305 ^A	20,295 ^A	21,620 ^A	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,755 ^A
	Average per farm (\$)									
Total operating revenues	341,451 ^A	340,622 ^A	342,207 ^A	342,063 ^A	343,028 ^A	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,232 ^A
Total operating expenses	273,616 ^A	276,094 ^A	276,650 ^A	280,508 ^A	279,734 ^A	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	283,631 ^A
Net operating income	67,835	64,528	65,557	61,554	63,294	68,544	69,279	62,590	64,278	64,601
Net program payments	8,718 ^A	9,062 ^A	10,653 ^A	13,880 ^A	17,894 ^A	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,563 ^A
Net market income	59,117	55,466	54,904	47,675	45,400	42,228	43,825	29,989	33,321	26,039
Adjustment for capital cost allowance (CCA)	35,847 ^A	37,041 ^A	39,087 ^A	38,356 ^A	37,276 ^A	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,549 ^A
Net market income adjusted for CCA	23,270	18,425	15,817	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,511
Net operating income adjusted for CCA	31,988	27,487	26,470	23,199	26,018	31,832	31,417	24,091	24,770	25,052

Table 3-5
Selected financial statistics by revenue class, Canada — Gross operating revenues of \$500 000 and over

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005 ^P
Number of farms	9,785 ^A	10,830 ^A	10,660 ^A	11,310 ^A	13,245 ^A	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,635 ^A
	Average per farm (\$)									
Total operating revenues	1,229,522 ^A	1,267,766 ^A	1,339,327 ^A	1,420,164 ^A	1,524,177 ^A	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,494,884 ^A
Total operating expenses	1,068,468 ^A	1,118,990 ^A	1,198,772 ^A	1,275,930 ^A	1,363,911 ^A	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,322,824 ^A
Net operating income	161,054	148,776	140,555	144,233	160,266	165,751	176,300	161,090	187,605	172,060
Net program payments	20,985 ^A	17,343 ^A	23,098 ^A	35,790 ^A	42,141 ^A	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	87,782 ^A
Net market income	140,069	131,433	117,457	108,443	118,125	110,745	117,608	80,659	99,563	84,278
Adjustment for capital cost allowance (CCA)	82,159 ^A	88,366 ^A	92,628 ^A	98,407 ^A	98,799 ^A	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	102,344 ^A
Net market income adjusted for CCA	57,910	43,066	24,829	10,036	19,326	15,170	18,755	-21,895	-5,103	-18,066
Net operating income adjusted for CCA	78,895	60,410	47,927	45,826	61,467	70,177	77,447	58,537	82,938	69,716

Table 4
Average operating revenues and expenses by province

	2005 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	235^A	1,320^A	2,235^A	1,640^A	26,640^A	44,640^A	18,170^A	46,315^A	47,770^A	10,150^A	199,120^A
Distribution by province (%)	0.1	0.7	1.1	0.8	13.4	22.4	9.1	23.3	24.0	5.1	100.0
	Average per farm (\$)										
Total operating revenues	479,843^A	320,322^A	232,257^A	310,808^A	301,933^A	240,959^A	225,429^A	138,232^A	220,156^A	264,547^A	221,302^A
Total crop revenues	59,240^A	146,795^B	58,954^A	127,906^B	62,183^A	85,200^A	72,461^A	60,272^A	54,669^A	105,202^A	69,290^A
Total grains and oilseeds	x	10,301 ^B	2,261 ^B	4,760 ^B	20,545 ^A	33,690 ^A	57,969 ^A	57,557 ^A	41,952 ^A	4,130 ^B	39,388 ^A
Total other crops	x	136,495 ^B	56,693 ^A	123,146 ^B	41,638 ^A	51,510 ^A	14,492 ^A	2,714 ^A	12,717 ^A	101,072 ^A	29,903 ^A
Potatoes	2,122 ^B	119,206 ^B	2,093 ^D	73,422 ^A	4,501 ^B	2,601 ^C	7,646 ^B	249 ^D	2,613 ^B	2,550 ^C	4,120 ^A
Fruits	3,438 ^C	3,826 ^B	24,264 ^B	10,341 ^B	4,907 ^B	5,760 ^B	53 ^C	F	21 ^D	24,021 ^A	3,579 ^A
Vegetables	11,189 ^B	5,885 ^B	7,515 ^B	3,816 ^C	11,694 ^B	7,645 ^B	764 ^D	89 ^D	600 ^D	7,241 ^B	4,050 ^A
Tobacco	x	x	0	0	F	3,839 ^B	0	0	0	0	885 ^B
Greenhouse, nursery and floriculture products	37,746 ^B	F	20,762 ^B	28,086 ^E	13,256 ^B	27,851 ^B	2,441 ^D	531 ^D	2,790 ^B	60,390 ^A	12,653 ^A
Forage crops (including seeds)	4,457 ^D	2,730 ^B	1,739 ^B	3,140 ^B	2,057 ^A	2,340 ^A	3,506 ^A	1,781 ^A	6,068 ^A	4,327 ^A	3,279 ^A
Other crops	0	x	319 ^D	4,341 ^C	5,042 ^B	1,474 ^C	83 ^B	21 ^D	625 ^C	2,543 ^D	1,336 ^A
Total livestock and product revenues	401,633^A	129,546^B	143,333^A	141,430^A	191,111^A	123,468^A	105,203^A	37,504^A	114,456^A	129,707^A	109,750^A
Cattle	x	34,926 ^A	13,663 ^A	12,891 ^A	25,614 ^A	26,323 ^A	31,690 ^A	26,159 ^A	91,130 ^A	30,367 ^A	42,221 ^A
Hogs	x	36,029 ^D	13,910 ^B	23,951 ^D	55,935 ^B	29,725 ^A	51,768 ^A	6,410 ^C	7,616 ^B	7,735 ^C	23,179 ^A
Poultry and eggs	220,494 ^A	7,852 ^B	51,048 ^A	54,914 ^B	35,050 ^B	28,541 ^B	8,302 ^B	1,785 ^C	5,352 ^A	45,498 ^A	17,201 ^A
Dairy products and subsidies	163,995 ^B	46,277 ^A	45,212 ^A	46,633 ^A	70,873 ^A	34,255 ^A	9,281 ^A	1,882 ^B	7,131 ^A	40,123 ^A	23,594 ^A
Other livestock and products	3,237 ^C	F	19,501 ^B	3,040 ^B	3,640 ^B	4,625 ^B	4,162 ^B	1,268 ^B	3,227 ^D	5,983 ^B	3,555 ^A
Program payments and insurance proceeds	10,212^B	26,867^A	12,872^A	24,277^B	31,398^A	15,977^A	30,521^A	23,283^A	22,344^A	15,069^A	22,647^A
Total other revenues	8,758^C	17,113^C	17,097^A	17,196^B	17,241^A	16,314^A	17,243^A	17,174^A	28,687^A	14,569^A	19,615^A
Custom work and machine rental	5,522 ^D	9,221 ^C	9,839 ^B	9,507 ^B	8,704 ^A	11,374 ^A	7,319 ^A	5,599 ^A	16,815 ^A	8,497 ^A	10,408 ^A
Rental income	659 ^C	2,732 ^D	1,119 ^B	1,029 ^C	2,000 ^B	2,326 ^A	1,443 ^A	2,107 ^A	6,175 ^A	2,353 ^B	3,052 ^A
Miscellaneous revenues	2,576 ^B	5,160 ^E	6,140 ^B	6,660 ^B	6,538 ^A	2,614 ^A	8,480 ^A	9,467 ^A	5,697 ^A	3,718 ^B	6,154 ^A
Total operating expenses	430,705^A	288,333^A	197,069^A	264,972^A	251,419^A	208,330^A	196,341^A	119,954^A	195,780^A	236,221^A	191,988^A
Total crop expenses	24,111^A	62,759^B	19,762^B	44,098^B	24,402^A	31,870^A	38,189^A	31,958^A	23,391^A	31,470^A	29,574^A
Fertilizer and lime	6,981 ^A	26,354 ^B	5,289 ^A	14,272 ^A	8,415 ^A	9,911 ^A	18,282 ^A	14,037 ^A	12,058 ^A	7,978 ^A	11,941 ^A
Pesticides	2,121 ^B	19,220 ^B	4,160 ^B	10,548 ^A	3,073 ^A	5,730 ^A	11,006 ^A	12,697 ^A	6,382 ^A	3,086 ^A	7,606 ^A
Seed and plants	8,984 ^B	12,835 ^B	6,351 ^B	15,613 ^D	9,405 ^A	11,759 ^A	8,329 ^A	4,989 ^A	4,422 ^A	13,470 ^A	7,858 ^A
Other crop expenses	6,025 ^B	4,350 ^B	3,962 ^B	3,665 ^B	3,510 ^A	4,470 ^B	571 ^B	235 ^A	529 ^A	6,936 ^B	2,169 ^A
Total livestock expenses	202,870^A	60,536^B	63,591^A	68,376^B	93,882^A	62,492^A	59,866^A	18,962^A	89,730^A	64,942^A	63,200^A
Cattle purchases	9,691 ^B	18,558 ^A	6,615 ^B	4,785 ^A	12,632 ^A	15,496 ^A	11,104 ^A	9,144 ^A	56,086 ^A	12,442 ^B	22,643 ^A
Hog purchases	413 ^D	6,671 ^E	1,889 ^B	6,136 ^E	14,349 ^B	6,335 ^B	13,473 ^A	603 ^D	1,824 ^D	1,457 ^D	5,338 ^A
Poultry and egg purchases	52,780 ^A	932 ^B	9,556 ^B	8,942 ^C	8,045 ^B	5,552 ^B	x	323 ^C	1,490 ^A	10,891 ^A	3,760 ^A
Other livestock purchases	819 ^E	440 ^D	1,620 ^B	326 ^C	953 ^C	1,402 ^C	955 ^B	389 ^C	1,274 ^E	1,895 ^C	1,046 ^B
Feed, supplements, straw and bedding	132,149 ^A	29,642 ^B	39,968 ^A	44,542 ^B	51,402 ^A	29,503 ^A	28,973 ^A	7,344 ^A	26,339 ^A	34,888 ^A	27,108 ^A
Veterinary fees, medicine and breeding fees	5,134 ^B	3,820 ^B	3,222 ^A	3,115 ^A	6,028 ^A	3,728 ^A	3,142 ^A	1,140 ^A	2,639 ^A	3,304 ^A	3,089 ^A
Other livestock expenses	1,884 ^B	473 ^C	721 ^A	530 ^B	472 ^A	477 ^A	x	19 ^D	78 ^B	65 ^C	215 ^A
Total machinery expenses	22,806^A	34,043^A	16,961^A	31,181^A	21,094^A	18,419^A	24,329^A	21,038^A	20,178^A	17,519^A	20,499^A
Small tools	243 ^A	325 ^A	423 ^A	351 ^A	317 ^A	563 ^A	530 ^A	627 ^A	655 ^A	423 ^A	552 ^A
Net fuel expenses, machinery, truck, auto	9,874 ^A	15,749 ^A	6,962 ^A	13,009 ^A	7,841 ^A	8,100 ^A	12,444 ^A	11,058 ^A	9,569 ^A	6,996 ^A	9,526 ^A
Repairs, licenses and insurance	12,689 ^A	17,969 ^A	9,576 ^A	17,821 ^A	12,937 ^A	9,756 ^A	11,355 ^A	9,352 ^A	9,955 ^A	10,100 ^A	10,421 ^A
Total general expenses	180,918^A	130,996^A	96,755^A	121,318^A	112,041^A	95,548^A	73,957^A	47,996^A	62,480^A	122,290^A	78,715^A
Salaries (including CPP, QPP, EI)	64,139 ^A	44,163 ^B	38,670 ^A	49,934 ^B	27,469 ^A	27,363 ^A	16,068 ^A	6,570 ^A	11,207 ^A	48,594 ^A	19,184 ^A
Rent	5,137 ^B	10,702 ^B	1,983 ^A	4,727 ^B	5,098 ^A	7,119 ^A	8,450 ^A	5,155 ^A	5,766 ^A	5,892 ^A	6,070 ^A
Insurance	6,503 ^A	6,067 ^A	3,071 ^A	5,648 ^A	5,731 ^A	4,125 ^A	3,387 ^A	1,866 ^A	2,908 ^A	3,673 ^A	3,448 ^A
Utilities	15,234 ^A	6,252 ^A	6,495 ^A	7,999 ^A	8,514 ^A	9,341 ^A	4,259 ^A	2,835 ^A	4,127 ^A	9,671 ^A	5,963 ^A
Custom work and machine rental	19,823 ^B	13,682 ^B	11,641 ^A	9,090 ^A	16,133 ^A	12,967 ^A	11,398 ^A	7,874 ^A	12,935 ^A	13,599 ^A	12,053 ^A
Net interest expenses	15,229 ^B	24,335 ^B	11,779 ^A	16,195 ^A	17,071 ^A	12,294 ^A	10,989 ^A	7,385 ^A	9,495 ^A	13,175 ^A	11,155 ^A
Net property taxes	1,111 ^B	2,510 ^A	1,323 ^A	1,691 ^A	3,627 ^A	2,553 ^A	3,713 ^A	3,965 ^A	1,949 ^A	2,325 ^A	2,951 ^A
Building and fence repairs	8,524 ^B	3,870 ^B	3,726 ^A	4,799 ^A	5,565 ^A	4,038 ^A	2,721 ^A	1,433 ^A	2,360 ^A	4,175 ^A	3,127 ^A
Marketing expenses	26,655 ^B	9,059 ^B	9,270 ^A	10,847 ^C	8,487 ^A	5,961 ^A	4,638 ^A	3,258 ^A	3,473 ^A	10,254 ^A	5,294 ^A
Miscellaneous expenses	18,564 ^A	10,356 ^A	8,797 ^A	10,388 ^A	14,345 ^A	9,788 ^A	8,334 ^A	7,655 ^A	8,261 ^A	10,932 ^A	9,469 ^A
Net operating income	49,138	31,989	35,188	45,836	50,514	32,630	29,087	18,278	24,376	28,326	29,314
Adjustment for capital cost allowance (CCA)	25,905 ^A	28,519 ^A	17,873 ^A	28,605 ^A	24,285 ^A	21,132 ^A	22,651 ^A	16,301 ^A	20,642 ^A	20,653 ^A	20,507 ^A
Net operating income adjusted for CCA	23,233	3,470	17,315	17,230	26,229	11,497	6,436	1,977	3,734	7,673	8,807
	Operating margins per dollar of revenue										
Operating margin	0.10	0.10	0.15	0.15	0.17	0.14	0.13	0.13	0.11	0.11	0.13
Operating margin adjusted for CCA	0.05	0.01	0.07	0.06	0.09	0.05	0.03	0.01	0.02	0.03	0.04

Table 5-1
Average operating revenues and expenses by farm type, Canada — Crop production

	2005 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	72,035^A	1,440^B	2,650^A	4,700^A	3,590^A	15,820^A	100,240^A
Distribution by farm type (%)	71.9	1.4	2.6	4.7	3.6	15.8	100.0
	Average per farm (\$)						
Total operating revenues	150,636^A	746,060^B	340,767^B	179,648^A	746,796^A	92,542^A	177,778^A
Total crop revenues	95,172^A	598,343^B	295,062^B	148,272^A	700,699^A	55,977^A	125,693^A
Total grains and oilseeds	92,317 ^A	37,420 ^B	18,653 ^B	812 ^D	1,934 ^C	8,868 ^A	68,881 ^A
Total other crops	2,854 ^A	560,923 ^B	276,409 ^B	147,460 ^A	698,765 ^A	47,109 ^A	56,811 ^A
Potatoes	43 ^D	542,706 ^B	3,715 ^C	F	F	789 ^C	8,067 ^A
Fruits	F	F	3,999 ^C	142,186 ^A	2,810 ^E	659 ^D	7,020 ^A
Vegetables	404 ^B	10,795 ^D	263,284 ^B	3,104 ^C	3,436 ^C	1,493 ^C	7,913 ^A
Tobacco	33 ^E	x	1,179 ^E	0	x	10,744 ^B	1,755 ^B
Greenhouse, nursery and floriculture products	77 ^C	F	2,369 ^D	1,329 ^D	691,968 ^A	453 ^D	25,057 ^A
Forage crops (including seeds)	2,077 ^A	4,613 ^C	832 ^D	204 ^D	316 ^D	18,815 ^A	4,571 ^A
Other crops	176 ^C	x	1,031 ^D	496 ^E	x	14,157 ^B	2,429 ^B
Total livestock and product revenues	7,633^A	13,744^C	1,616^D	1,257^C	1,263^D	7,586^A	7,027^B
Cattle	6,642 ^A	7,531 ^C	866 ^D	481 ^D	625 ^C	5,932 ^A	5,885 ^A
Hogs	370 ^B	x	x	x	x	378 ^D	369 ^B
Poultry and eggs	198 ^D	F	333 ^E	F	F	283 ^E	230 ^C
Dairy products and subsidies	233 ^C	3,561 ^D	x	x	x	546 ^D	323 ^B
Other livestock and products	190 ^B	x	78 ^E	123 ^D	103 ^B	447 ^C	219 ^B
Program payments and insurance proceeds	26,806^A	103,253^B	31,343^B	19,283^B	28,728^B	13,296^A	25,609^A
Total other revenues	21,026^A	30,720^B	12,746^B	10,837^B	16,105^B	15,683^A	19,449^A
Custom work and machine rental	8,007 ^A	18,295 ^B	7,682 ^C	6,181 ^B	9,363 ^B	8,780 ^B	8,232 ^A
Rental income	3,239 ^A	6,934 ^B	2,460 ^C	1,561 ^C	2,232 ^C	2,940 ^B	3,110 ^A
Miscellaneous revenues	9,780 ^A	5,492 ^C	2,604 ^B	3,095 ^C	4,510 ^C	3,962 ^B	8,108 ^A
Total operating expenses	127,369^A	623,194^B	293,873^B	159,547^A	674,790^A	77,151^A	152,099^A
Total crop expenses	44,308^A	205,982^B	83,285^B	29,879^A	220,669^A	12,085^A	48,220^A
Fertilizer and lime	20,857 ^A	77,129 ^B	20,311 ^B	6,392 ^A	32,106 ^B	5,446 ^A	18,944 ^A
Pesticides	14,529 ^A	59,319 ^B	15,027 ^B	8,147 ^A	11,713 ^B	3,141 ^A	12,989 ^A
Seed and plants	8,779 ^A	54,034 ^B	22,271 ^B	5,824 ^A	122,727 ^A	2,748 ^B	12,779 ^A
Other crop expenses	143 ^B	15,500 ^B	25,676 ^B	9,517 ^B	54,123 ^B	751 ^B	3,508 ^A
Total livestock expenses	4,033^A	6,941^C	1,627^D	981^C	940^D	5,309^B	3,959^A
Cattle purchases	1,956 ^A	3,276 ^C	F	329 ^D	262 ^E	2,301 ^B	1,853 ^A
Hog purchases	106 ^C	x	x	x	x	F	121 ^C
Poultry and egg purchases	52 ^D	F	F	F	F	35 ^E	52 ^C
Other livestock purchases	F	x	39 ^E	F	F	184 ^E	88 ^D
Feed, supplements, straw and bedding	1,464 ^A	2,216 ^C	979 ^C	432 ^C	416 ^D	2,156 ^B	1,485 ^A
Veterinary fees, medicine and breeding fees	375 ^A	447 ^C	110 ^D	74 ^B	70 ^C	441 ^B	355 ^A
Other livestock expenses	6 ^D	F	x	x	x	13 ^E	7 ^D
Total machinery expenses	22,346^A	79,703^B	31,292^A	14,937^A	28,839^A	14,935^A	22,123^A
Small tools	548 ^A	321 ^B	423 ^B	413 ^A	407 ^B	464 ^A	516 ^A
Net fuel expenses, machinery, truck, auto	11,346 ^A	34,180 ^B	12,984 ^A	5,778 ^A	9,536 ^A	6,856 ^A	10,683 ^A
Repairs, licenses and insurance	10,452 ^A	45,202 ^B	17,886 ^A	8,747 ^A	18,896 ^A	7,615 ^A	10,923 ^A
Total general expenses	56,682^A	330,567^B	177,668^B	113,749^A	424,342^A	44,821^A	77,797^A
Salaries (including CPP, QPP, EI)	7,871 ^A	122,851 ^B	86,447 ^B	52,022 ^A	203,952 ^B	10,904 ^A	21,177 ^A
Rent	7,761 ^A	35,631 ^B	13,778 ^B	4,049 ^B	9,402 ^B	3,244 ^B	7,493 ^A
Insurance	2,732 ^A	15,566 ^B	5,432 ^B	3,105 ^A	9,389 ^A	2,362 ^A	3,186 ^A
Utilities	3,071 ^A	15,167 ^B	8,746 ^A	3,730 ^A	74,237 ^B	3,907 ^A	6,107 ^A
Custom work and machine rental	9,568 ^A	43,574 ^B	18,829 ^B	17,164 ^B	21,504 ^B	6,838 ^A	10,655 ^A
Net interest expenses	8,285 ^A	42,075 ^B	10,960 ^B	10,248 ^B	22,720 ^B	5,716 ^A	9,045 ^A
Net property taxes	3,708 ^A	4,907 ^B	3,018 ^B	2,032 ^A	3,277 ^A	2,076 ^A	3,356 ^A
Building and fence repairs	1,616 ^A	8,141 ^B	4,833 ^B	3,098 ^B	12,827 ^B	2,052 ^A	2,335 ^A
Marketing expenses	2,984 ^A	15,950 ^B	10,970 ^C	6,566 ^B	31,526 ^B	2,044 ^B	4,424 ^A
Miscellaneous expenses	9,086 ^A	26,706 ^B	14,655 ^B	11,735 ^B	35,508 ^A	5,678 ^A	10,020 ^A
Net operating income	23,267	122,866	46,894	20,101	72,006	15,392	25,679
Adjustment for capital cost allowance (CCA)	20,828 ^A	80,820 ^B	25,229 ^B	13,606 ^A	47,110 ^A	13,043 ^A	21,181 ^A
Net operating income adjusted for CCA	2,439	42,047	21,665	6,495	24,896	2,348	4,498
	Operating margins per dollar of revenue						
Operating margin	0.15	0.16	0.14	0.11	0.10	0.17	0.14
Operating margin adjusted for CCA	0.02	0.06	0.06	0.04	0.03	0.03	0.03

Table 5-2
Average operating revenues and expenses by farm type, Canada — Animal production

	2005 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	62,630 ^A	14,940 ^A	5,400 ^A	4,390 ^A	11,605 ^A	98,970 ^A
Distribution by farm type (%)	63.3	15.1	5.5	4.4	11.7	100.0
	Average per farm (\$)					
Total operating revenues	169,967 ^A	379,343 ^A	943,158 ^A	832,090 ^A	102,346 ^A	265,202 ^A
Total crop revenues	9,688 ^A	18,301 ^A	29,689 ^A	21,888 ^B	5,348 ^B	12,112 ^A
Total grains and oilseeds	7,275 ^A	14,454 ^A	26,234 ^A	18,054 ^B	3,952 ^B	9,482 ^A
Total other crops	2,413 ^A	3,847 ^A	3,455 ^B	3,834 ^B	1,396 ^B	2,630 ^A
Potatoes	x	105 ^D	x	x	x	121 ^E
Fruits	53 ^D	145 ^E	100 ^D	710 ^D	40 ^E	97 ^C
Vegetables	30 ^D	249 ^D	623 ^D	753 ^D	82 ^D	134 ^B
Tobacco	x	0	x	x	x	3 ^C
Greenhouse, nursery and floriculture products	27 ^D	123 ^E	139 ^E	606 ^E	F	78 ^C
Forage crops (including seeds)	2,058 ^A	2,328 ^A	2,171 ^B	1,562 ^B	1,082 ^B	1,968 ^A
Other crops	92 ^C	898 ^C	335 ^C	156 ^C	87 ^E	229 ^B
Total livestock and product revenues	119,707 ^A	328,121 ^A	845,688 ^A	767,243 ^A	70,119 ^A	213,690 ^A
Cattle	118,329 ^A	19,060 ^A	7,340 ^B	4,344 ^B	5,388 ^B	78,983 ^A
Hogs	509 ^B	1,846 ^C	822,247 ^A	8,685 ^D	3,645 ^B	46,261 ^A
Poultry and eggs	204 ^C	788 ^C	10,312 ^C	748,621 ^A	2,899 ^C	34,373 ^A
Dairy products and subsidies	252 ^C	306,106 ^A	5,077 ^C	5,042 ^C	2,275 ^C	47,142 ^A
Other livestock and products	414 ^B	321 ^C	712 ^D	552 ^E	55,912 ^B	6,931 ^A
Program payments and insurance proceeds	20,222 ^A	18,025 ^A	40,986 ^A	15,876 ^A	10,020 ^B	19,633 ^A
Total other revenues	20,349 ^A	14,896 ^A	26,795 ^A	27,083 ^A	16,859 ^A	19,767 ^A
Custom work and machine rental	13,737 ^A	5,901 ^A	16,564 ^B	14,253 ^B	12,667 ^B	12,605 ^A
Rental income	3,036 ^A	1,922 ^A	4,647 ^B	7,089 ^B	1,809 ^D	2,992 ^A
Miscellaneous revenues	3,576 ^A	7,073 ^A	5,584 ^B	5,741 ^B	2,383 ^B	4,170 ^A
Total operating expenses	158,629 ^A	284,607 ^A	842,422 ^A	706,307 ^A	98,722 ^A	232,223 ^A
Total crop expenses	7,974 ^A	21,403 ^A	21,270 ^A	17,593 ^B	3,795 ^B	10,663 ^A
Fertilizer and lime	4,047 ^A	9,449 ^A	8,800 ^A	3,964 ^A	1,649 ^B	4,837 ^A
Pesticides	1,821 ^A	3,342 ^A	5,183 ^A	2,424 ^B	849 ^B	2,147 ^A
Seed and plants	1,711 ^A	7,514 ^A	7,020 ^A	3,574 ^B	931 ^B	2,868 ^A
Other crop expenses	394 ^A	1,098 ^A	268 ^C	7,630 ^D	365 ^B	811 ^B
Total livestock expenses	92,897 ^A	81,472 ^A	529,584 ^A	416,339 ^A	40,025 ^B	123,143 ^A
Cattle purchases	65,448 ^A	11,097 ^A	3,320 ^B	2,136 ^C	2,651 ^B	43,679 ^A
Hog purchases	114 ^B	268 ^D	188,698 ^A	2,799 ^E	751 ^C	10,617 ^A
Poultry and egg purchases	49 ^D	136 ^D	2,037 ^D	164,248 ^A	527 ^C	7,513 ^A
Other livestock purchases	187 ^B	67 ^D	76 ^B	149 ^E	16,007 ^C	2,017 ^B
Feed, supplements, straw and bedding	24,234 ^A	54,808 ^A	310,324 ^A	241,306 ^A	15,269 ^A	53,036 ^A
Veterinary fees, medicine and breeding fees	2,829 ^A	13,104 ^A	24,032 ^A	5,110 ^B	4,689 ^B	5,856 ^A
Other livestock expenses	36 ^B	1,991 ^A	1,097 ^B	591 ^C	130 ^C	425 ^A
Total machinery expenses	16,121 ^A	30,736 ^A	30,506 ^A	24,767 ^A	10,510 ^A	18,837 ^A
Small tools	598 ^A	650 ^A	514 ^A	468 ^A	523 ^B	587 ^A
Net fuel expenses, machinery, truck, auto	7,864 ^A	11,741 ^A	11,832 ^A	9,172 ^A	4,650 ^A	8,347 ^A
Repairs, licenses and insurance	7,658 ^A	18,345 ^A	18,161 ^A	15,128 ^A	5,336 ^A	9,904 ^A
Total general expenses	41,638 ^A	150,996 ^A	261,061 ^A	247,609 ^A	44,392 ^A	79,580 ^A
Salaries (including CPP, QPP, EI)	5,663 ^A	33,627 ^A	67,537 ^A	77,973 ^B	11,476 ^B	17,150 ^A
Rent	3,131 ^A	5,979 ^A	18,591 ^B	11,176 ^B	1,958 ^B	4,624 ^A
Insurance	2,023 ^A	7,684 ^A	11,264 ^A	8,889 ^A	2,237 ^A	3,711 ^A
Utilities	2,735 ^A	8,577 ^A	22,268 ^A	28,043 ^A	2,794 ^A	5,813 ^A
Custom work and machine rental	9,560 ^A	17,761 ^A	44,023 ^B	30,402 ^B	8,328 ^A	13,458 ^A
Net interest expenses	6,926 ^A	33,025 ^A	37,542 ^A	29,340 ^A	4,808 ^B	13,282 ^A
Net property taxes	2,047 ^A	4,200 ^A	4,957 ^A	3,980 ^A	1,399 ^A	2,540 ^A
Building and fence repairs	2,064 ^A	7,291 ^A	12,799 ^A	11,498 ^A	2,665 ^B	3,928 ^A
Marketing expenses	2,037 ^A	15,816 ^A	19,005 ^B	27,099 ^A	2,167 ^A	6,170 ^A
Miscellaneous expenses	5,452 ^A	17,036 ^A	23,074 ^A	19,209 ^B	6,560 ^A	8,902 ^A
Net operating income	11,338	94,736	100,736	125,783	3,624	32,979
Adjustment for capital cost allowance (CCA)	12,148 ^A	41,737 ^A	50,346 ^A	43,083 ^A	9,889 ^A	19,807 ^A
Net operating income adjusted for CCA	-811	52,999	50,390	82,700	-6,265	13,173
	Operating margins per dollar of revenue					
Operating margin	0.07	0.25	0.11	0.15	0.04	0.12
Operating margin adjusted for CCA	0.00	0.14	0.05	0.10	-0.06	0.05

Table 6
Average operating revenues and expenses by revenue class, Canada

	2005 P					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 farms	84,025^A	34,385^A	41,320^A	22,755^A	16,635^A	199,120^A
Distribution by revenue class (%)	42.2	17.3	20.8	11.4	8.4	100.0
	Average per farm (\$)					
Total operating revenues	25,249^A	71,954^A	161,654^A	348,232^A	1,494,884^A	221,302^A
Total crop revenues	8,564^A	25,860^A	59,696^A	118,024^A	422,982^A	69,290^A
Total grains and oilseeds	5,618 ^A	19,068 ^A	46,738 ^A	90,077 ^A	164,377 ^A	39,388 ^A
Total other crops	2,946 ^A	6,792 ^A	12,959 ^A	27,946 ^A	258,605 ^A	29,903 ^A
Potatoes	80 ^E	170 ^B	545 ^B	2,587 ^B	43,672 ^A	4,120 ^A
Fruits	485 ^B	1,490 ^A	2,715 ^B	5,343 ^B	23,266 ^B	3,579 ^A
Vegetables	259 ^B	741 ^B	1,672 ^B	3,947 ^B	36,087 ^A	4,050 ^A
Tobacco	14 ^E	123 ^D	861 ^C	3,392 ^C	3,488 ^C	885 ^B
Greenhouse, nursery and floriculture products	322 ^B	858 ^C	2,544 ^B	5,531 ^B	134,171 ^A	12,653 ^A
Forage crops (including seeds)	1,333 ^A	2,379 ^A	3,486 ^A	5,242 ^A	11,770 ^A	3,279 ^A
Other crops	453 ^B	1,032 ^C	1,135 ^C	1,903 ^C	6,151 ^B	1,336 ^A
Total livestock and product revenues	8,447^A	21,939^A	55,527^A	154,058^A	877,061^A	109,750^A
Cattle	6,635 ^A	16,980 ^A	30,337 ^A	45,865 ^A	298,685 ^A	42,221 ^A
Hogs	198 ^D	698 ^C	3,180 ^B	15,996 ^A	245,244 ^A	23,179 ^A
Poultry and eggs	172 ^D	485 ^D	1,707 ^B	15,634 ^A	178,399 ^A	17,201 ^A
Dairy products and subsidies	191 ^D	1,506 ^B	17,178 ^A	71,302 ^A	138,147 ^A	23,594 ^A
Other livestock and products	1,251 ^B	2,270 ^B	3,125 ^B	5,262 ^B	16,586 ^B	3,555 ^A
Program payments and insurance proceeds	3,720^A	13,206^A	26,766^A	44,065^A	98,239^A	22,647^A
Total other revenues	4,518^A	10,948^A	19,665^A	32,086^A	96,602^A	19,615^A
Custom work and machine rental	1,717 ^A	4,960 ^A	8,282 ^A	13,655 ^A	66,418 ^A	10,408 ^A
Rental income	960 ^B	2,111 ^B	3,425 ^A	5,182 ^A	11,725 ^A	3,052 ^A
Miscellaneous revenues	1,841 ^A	3,877 ^A	7,959 ^A	13,249 ^A	18,459 ^A	6,154 ^A
Total operating expenses	25,317^A	61,740^A	133,594^A	283,631^A	1,322,824^A	191,988^A
Total crop expenses	3,074^A	11,138^A	28,794^A	57,277^A	165,589^A	29,574^A
Fertilizer and lime	1,362 ^A	5,148 ^A	13,436 ^A	26,231 ^A	56,160 ^A	11,941 ^A
Pesticides	767 ^A	3,004 ^A	8,448 ^A	16,701 ^A	37,130 ^A	7,606 ^A
Seed and plants	801 ^A	2,596 ^A	6,027 ^A	12,591 ^A	52,459 ^A	7,858 ^A
Other crop expenses	144 ^A	391 ^B	883 ^A	1,754 ^A	19,841 ^A	2,169 ^A
Total livestock expenses	4,110^A	8,879^A	21,029^A	61,473^A	581,083^A	63,200^A
Cattle purchases	1,371 ^A	3,515 ^A	8,451 ^A	18,878 ^A	210,038 ^A	22,643 ^A
Hog purchases	x	173 ^D	523 ^C	2,370 ^B	58,786 ^A	5,338 ^A
Poultry and egg purchases	23 ^B	66 ^D	292 ^C	2,767 ^B	40,249 ^A	3,760 ^A
Other livestock purchases	440 ^C	711 ^D	654 ^C	1,263 ^B	5,481 ^D	1,046 ^B
Feed, supplements, straw and bedding	1,709 ^A	3,415 ^A	8,806 ^A	30,268 ^A	245,527 ^A	27,108 ^A
Veterinary fees, medicine and breeding fees	525 ^A	998 ^A	2,232 ^A	5,437 ^A	19,280 ^A	3,089 ^A
Other livestock expenses	x	F	70 ^B	489 ^A	1,722 ^A	215 ^A
Total machinery expenses	6,345^A	13,541^A	23,767^A	36,563^A	76,290^A	20,499^A
Small tools	375 ^A	595 ^A	729 ^A	748 ^A	641 ^A	552 ^A
Net fuel expenses, machinery, truck, auto	3,037 ^A	6,685 ^A	11,558 ^A	17,008 ^A	32,899 ^A	9,526 ^A
Repairs, licenses and insurance	2,932 ^A	6,261 ^A	11,479 ^A	18,807 ^A	42,750 ^A	10,421 ^A
Total general expenses	11,789^A	28,182^A	60,005^A	128,319^A	499,861^A	78,715^A
Salaries (including CPP, QPP, EI)	728 ^A	3,130 ^A	9,378 ^A	26,263 ^A	160,269 ^A	19,184 ^A
Rent	586 ^A	1,970 ^A	5,024 ^A	11,693 ^A	37,160 ^A	6,070 ^A
Insurance	891 ^A	1,650 ^A	3,011 ^A	6,139 ^A	17,492 ^A	3,448 ^A
Utilities	1,251 ^A	2,335 ^A	4,184 ^A	8,137 ^A	38,706 ^A	5,963 ^A
Custom work and machine rental	1,773 ^A	4,722 ^A	9,333 ^A	19,280 ^A	76,005 ^A	12,053 ^A
Net interest expenses	1,805 ^A	4,616 ^A	10,028 ^A	20,960 ^A	61,290 ^A	11,155 ^A
Net property taxes	1,366 ^A	2,241 ^A	3,524 ^A	4,839 ^A	8,425 ^A	2,951 ^A
Building and fence repairs	874 ^A	1,704 ^A	2,632 ^A	5,069 ^A	16,025 ^A	3,127 ^A
Marketing expenses	249 ^A	968 ^A	3,239 ^A	8,655 ^A	40,225 ^A	5,294 ^A
Miscellaneous expenses	2,265 ^A	4,846 ^A	9,651 ^A	17,285 ^A	44,266 ^A	9,469 ^A
Net operating income	-68	10,213	28,060	64,601	172,060	29,314
Adjustment for capital cost allowance (CCA)	4,040 ^A	9,577 ^A	19,654 ^A	39,549 ^A	102,344 ^A	20,507 ^A
Net operating income adjusted for CCA	-4,108	636	8,406	25,052	69,716	8,807
	Operating margins per dollar of revenue					
Operating margin	0.00	0.14	0.17	0.19	0.12	0.13
Operating margin adjusted for CCA	-0.16	0.01	0.05	0.07	0.05	0.04

Table 7-1
Average operating revenues and expenses per farm by province and farm type — Canada

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	100,145^A	177,919^A	...	152,227^A	...	25,692	...	4,494
Oilseed and grain farming	72,035 ^A	150,636 ^A	...	127,369 ^A	...	23,267	...	2,439
Potato farming	1,405 ^B	764,324 ^B	...	638,588 ^B	...	125,736	...	42,992
Other vegetable (except potato) and melon farming	2,650 ^A	340,767 ^B	...	293,873 ^B	...	46,894	...	21,665
Fruit and tree nut farming	4,650 ^A	181,496 ^A	...	161,308 ^A	...	20,188	...	6,429
Greenhouse, nursery and floriculture production	3,590 ^A	746,796 ^A	...	674,790 ^A	...	72,006	...	24,896
Other crop farming	15,820 ^A	92,542 ^A	...	77,151 ^A	...	15,392	...	2,348
Animal production	98,970^A	265,202^A	...	232,223^A	...	32,979	...	13,173
Beef cattle ranching and farming, including feedlots	62,630 ^A	169,967 ^A	...	158,629 ^A	...	11,338	...	-811
Dairy cattle and milk production	14,940 ^A	379,343 ^A	...	284,607 ^A	...	94,736	...	52,999
Hog and pig farming	5,400 ^A	943,158 ^A	...	842,422 ^A	...	100,736	...	50,390
Poultry and egg production	4,390 ^A	832,090 ^A	...	706,307 ^A	...	125,783	...	82,700
Other animal production	11,605 ^A	102,346 ^A	...	98,722 ^A	...	3,624	...	-6,265
Total	199,120^A	221,302^A	...	191,988^A	...	29,314	...	8,807

Table 7-2
Average operating revenues and expenses per farm by province and farm type — Newfoundland and Labrador

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	125^A	123,636^A	...	110,042^A	...	13,594	...	2,753
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	45 ^A	62,391 ^A	...	55,831 ^A	...	6,560	...	-1,304
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	45 ^A	231,347 ^B	...	207,836 ^B	...	23,511	...	7,828
Other crop farming	x	x	...	x	...	x	...	x
Animal production	110^A	895,417^A	...	804,812^A	...	90,605	...	47,127
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	40 ^A	1,053,481 ^B	...	936,384 ^B	...	117,098	...	45,489
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	x	x	...	x	...	x	...	x
Total	235^A	479,843^A	...	430,705^A	...	49,138	...	23,233

Table 7-3
Average operating revenues and expenses per farm by province and farm type — Prince Edward Island

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	565^A	428,026^B	...	396,173^B	...	31,853	...	-7,651
Oilseed and grain farming	70 ^C	93,607 ^C	...	85,446 ^C	...	8,161	...	-5,380
Potato farming	305 ^A	669,398 ^B	...	623,271 ^B	...	46,127	...	-16,533
Other vegetable (except potato) and melon farming	40 ^B	235,095 ^B	...	211,820 ^B	...	23,275	...	7,266
Fruit and tree nut farming	75 ^C	74,427 ^B	...	65,547 ^B	...	8,881	...	1,909
Greenhouse, nursery and floriculture production	X	X	...	X	...	X	...	X
Other crop farming	60 ^C	74,032 ^B	...	63,027 ^B	...	11,005	...	3,683
Animal production	760^A	240,183^B	...	208,093^B	...	32,090	...	11,745
Beef cattle ranching and farming, including feedlots	365 ^A	124,099 ^B	...	118,606 ^B	...	5,493	...	-3,318
Dairy cattle and milk production	215 ^A	303,808 ^A	...	239,180 ^A	...	64,629	...	32,387
Hog and pig farming	80 ^B	659,723 ^D	...	587,459 ^D	...	72,264	...	24,628
Poultry and egg production	X	X	...	X	...	X	...	X
Other animal production	75 ^B	117,096 ^D	...	107,899 ^D	...	9,196	...	-3,370
Total	1,320^A	320,322^A	...	288,333^A	...	31,989	...	3,470

Table 7-4
Average operating revenues and expenses per farm by province and farm type — Nova Scotia

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	985^A	156,770^B	...	141,285^B	...	15,484	...	2,742
Oilseed and grain farming	30 ^D	135,967 ^D	...	121,271 ^D	...	14,696	...	1,244
Potato farming	X	X	...	X	...	X	...	X
Other vegetable (except potato) and melon farming	70 ^D	177,329 ^D	...	160,033 ^D	...	17,296	...	3,756
Fruit and tree nut farming	465 ^B	144,454 ^B	...	123,921 ^B	...	20,533	...	8,066
Greenhouse, nursery and floriculture production	265 ^C	199,535 ^C	...	190,024 ^C	...	9,511	...	-3,763
Other crop farming	150 ^C	104,505 ^D	...	96,137 ^D	...	8,369	...	-3,099
Animal production	1,255^A	291,479^A	...	240,833^A	...	50,646	...	28,747
Beef cattle ranching and farming, including feedlots	585 ^B	69,474 ^B	...	60,839 ^B	...	8,634	...	-233
Dairy cattle and milk production	265 ^A	433,715 ^A	...	329,063 ^A	...	104,652	...	59,712
Hog and pig farming	45 ^B	684,746 ^A	...	637,405 ^A	...	47,341	...	11,632
Poultry and egg production	130 ^B	922,468 ^B	...	765,234 ^B	...	157,234	...	119,220
Other animal production	220 ^C	241,771 ^C	...	208,123 ^C	...	33,648	...	17,868
Total	2,235^A	232,257^A	...	197,069^A	...	35,188	...	17,315

Table 7-5
Average operating revenues and expenses per farm by province and farm type — New Brunswick

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	745^A	346,342^B	...	296,034^B	...	50,307	...	11,542
Oilseed and grain farming	X	X	...	X	...	X	...	X
Potato farming	235 ^A	673,396 ^A	...	572,019 ^A	...	101,377	...	20,129
Other vegetable (except potato) and melon farming	50 ^D	114,569 ^D	...	95,877 ^D	...	18,692	...	8,850
Fruit and tree nut farming	185 ^B	105,214 ^B	...	89,015 ^B	...	16,199	...	2,954
Greenhouse, nursery and floriculture production	90 ^C	564,252 ^E	...	511,065 ^E	...	53,187 ^E	...	17,993 ^E
Other crop farming	145 ^B	109,521 ^B	...	83,659 ^B	...	25,863	...	7,481
Animal production	900^A	281,190^B	...	239,082^B	...	42,109	...	21,972
Beef cattle ranching and farming, including feedlots	465 ^A	54,225 ^A	...	48,904 ^A	...	5,321	...	-2,597
Dairy cattle and milk production	225 ^A	371,982 ^A	...	291,849 ^A	...	80,133	...	38,662
Hog and pig farming	45 ^C	919,099 ^D	...	809,386 ^D	...	109,713	...	72,422
Poultry and egg production	55 ^C	1,711,717 ^C	...	1,495,271 ^C	...	216,445	...	169,004
Other animal production	95 ^C	66,442 ^B	...	63,965 ^B	...	2,477	...	-3,904
Total	1,640^A	310,808^A	...	264,972^A	...	45,836	...	17,230

Table 7-6
Average operating revenues and expenses per farm by province and farm type — Quebec

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,565^A	189,143^A	...	158,270^A	...	30,874	...	10,908
Oilseed and grain farming	3,660 ^A	189,150 ^A	...	159,617 ^A	...	29,534	...	5,243
Potato farming	305 ^C	572,760 ^B	...	445,497 ^B	...	127,263	...	68,085
Other vegetable (except potato) and melon farming	890 ^B	389,872 ^B	...	339,154 ^B	...	50,718	...	22,966
Fruit and tree nut farming	805 ^B	196,347 ^B	...	154,958 ^B	...	41,389	...	26,062
Greenhouse, nursery and floriculture production	870 ^B	437,774 ^C	...	391,799 ^C	...	45,975	...	17,169
Other crop farming	4,045 ^A	61,806 ^A	...	46,607 ^A	...	15,199	...	4,754
Animal production	16,070^A	376,130^A	...	312,696^A	...	63,434	...	36,307
Beef cattle ranching and farming, including feedlots	4,830 ^A	179,014 ^A	...	164,412 ^A	...	14,602	...	3,213
Dairy cattle and milk production	7,185 ^A	331,194 ^A	...	241,035 ^A	...	90,159	...	55,423
Hog and pig farming	1,730 ^A	956,463 ^B	...	881,147 ^B	...	75,316	...	27,947
Poultry and egg production	870 ^A	1,118,616 ^B	...	941,685 ^B	...	176,931	...	134,621
Other animal production	1,445 ^B	119,549 ^B	...	107,846 ^B	...	11,703	...	3,110
Total	26,640^A	301,933^A	...	251,419^A	...	50,514	...	26,229

Table 7-7
Average operating revenues and expenses per farm by province and farm type — Ontario

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	20,780^A	210,537^A	...	184,163^A	...	26,374	...	5,948
Oilseed and grain farming	14,025 ^A	123,609 ^A	...	105,678 ^A	...	17,931	...	1,892
Potato farming	280 ^E	523,797 ^E	...	434,808 ^E	...	88,989 ^E	...	38,569 ^E
Other vegetable (except potato) and melon farming	1,010 ^B	394,971 ^B	...	338,222 ^B	...	56,749	...	27,331
Fruit and tree nut farming	1,215 ^B	252,359 ^B	...	233,409 ^B	...	18,950	...	726
Greenhouse, nursery and floriculture production	1,140 ^B	1,160,888 ^B	...	1,056,423 ^B	...	104,465	...	33,128
Other crop farming	3,115 ^B	150,295 ^B	...	126,964 ^B	...	23,332	...	6,490
Animal production	23,855^A	267,443^A	...	229,367^A	...	38,076	...	16,330
Beef cattle ranching and farming, including feedlots	10,835 ^A	123,406 ^A	...	120,056 ^A	...	3,350	...	-5,197
Dairy cattle and milk production	5,095 ^A	354,318 ^A	...	262,936 ^A	...	91,382	...	49,670
Hog and pig farming	2,130 ^B	695,681 ^B	...	604,950 ^B	...	90,731	...	47,071
Poultry and egg production	1,825 ^B	752,694 ^B	...	631,696 ^B	...	120,999	...	73,198
Other animal production	3,975 ^B	96,277 ^B	...	98,167 ^B	...	-1,891	...	-10,319
Total	44,640^A	240,959^A	...	208,330^A	...	32,630	...	11,497

Table 7-8
Average operating revenues and expenses per farm by province and farm type — Manitoba

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	9,095^A	207,551^A	...	177,347^A	...	30,204	...	3,195
Oilseed and grain farming	7,855 ^A	198,347 ^A	...	170,444 ^A	...	27,903	...	1,274
Potato farming	100 ^B	1,824,914 ^B	...	1,489,132 ^B	...	335,782	...	140,750
Other vegetable (except potato) and melon farming	25 ^D	551,659 ^D	...	478,468 ^D	...	73,191	...	10,277 ^E
Fruit and tree nut farming	30 ^E	43,446 ^B	...	41,469 ^B	...	1,976	...	365 ^E
Greenhouse, nursery and floriculture production	65 ^D	651,895 ^E	...	586,875 ^E	...	65,020 ^E	...	26,595 ^E
Other crop farming	1,020 ^B	83,330 ^B	...	68,433 ^B	...	14,897	...	2,703
Animal production	9,070^A	243,356^A	...	215,389^A	...	27,967	...	9,686
Beef cattle ranching and farming, including feedlots	6,945 ^A	102,924 ^A	...	92,343 ^A	...	10,581	...	316
Dairy cattle and milk production	430 ^A	469,639 ^A	...	368,614 ^A	...	101,025	...	40,771
Hog and pig farming	655 ^A	1,548,190 ^A	...	1,391,441 ^A	...	156,748	...	86,940
Poultry and egg production	260 ^B	642,947 ^B	...	549,572 ^B	...	93,375	...	54,722
Other animal production	780 ^B	138,398 ^B	...	125,984 ^B	...	12,414	...	-4,018
Total	18,170^A	225,429^A	...	196,341^A	...	29,087	...	6,436

Table 7-9
Average operating revenues and expenses per farm by province and farm type — Saskatchewan

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	31,425^A	136,252^A	...	117,389^A	...	18,863	...	640
Oilseed and grain farming	29,635 ^A	139,527 ^A	...	120,213 ^A	...	19,315	...	508
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	F	F	...	F	...	F	...	F
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	100 ^E	235,536 ^D	...	227,828 ^D	...	7,708	...	-2,822 ^E
Other crop farming	1,610 ^B	64,584 ^B	...	53,796 ^B	...	10,788	...	2,915
Animal production	14,890^A	142,421^A	...	125,375^A	...	17,047	...	4,799
Beef cattle ranching and farming, including feedlots	13,205 ^A	115,191 ^A	...	102,409 ^A	...	12,782	...	2,479
Dairy cattle and milk production	235 ^C	441,052 ^B	...	356,371 ^C	...	84,681	...	33,222
Hog and pig farming	195 ^D	1,593,206 ^D	...	1,387,530 ^D	...	205,677	...	121,701
Poultry and egg production	180 ^D	510,123 ^D	...	427,625 ^D	...	82,499	...	52,007
Other animal production	1,065 ^C	84,355 ^B	...	75,311 ^B	...	9,045	...	-2,204
Total	46,315^A	138,232^A	...	119,954^A	...	18,278	...	1,977

Table 7-10
Average operating revenues and expenses per farm by province and farm type — Alberta

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,430^A	160,196^A	...	130,500^A	...	29,696	...	5,785
Oilseed and grain farming	16,315 ^A	163,310 ^A	...	132,062 ^A	...	31,248	...	6,185
Potato farming	95 ^C	1,638,842 ^C	...	1,268,202 ^C	...	370,640	...	145,608
Other vegetable (except potato) and melon farming	45 ^D	626,487 ^D	...	536,385 ^D	...	90,102	...	39,929
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	340 ^D	423,620 ^D	...	372,486 ^D	...	51,134	...	20,501
Other crop farming	4,605 ^B	95,713 ^A	...	80,532 ^A	...	15,181	...	94
Animal production	26,340^A	268,939^A	...	248,892^A	...	20,047	...	2,065
Beef cattle ranching and farming, including feedlots	22,180 ^A	257,822 ^A	...	243,366 ^A	...	14,456	...	-1,472
Dairy cattle and milk production	630 ^B	651,014 ^A	...	500,970 ^A	...	150,043	...	68,747
Hog and pig farming	425 ^B	968,034 ^B	...	842,060 ^B	...	125,974	...	70,063
Poultry and egg production	355 ^B	780,416 ^B	...	667,885 ^B	...	112,532	...	69,966
Other animal production	2,760 ^B	98,135 ^C	...	90,790 ^C	...	7,345	...	-3,799
Total	47,770^A	220,156^A	...	195,780^A	...	24,376	...	3,734

Table 7-11
Average operating revenues and expenses per farm by province and farm type — British Columbia

	2005 P							
	Number of farms	Total operating revenues	Change 2005/2004	Total operating expenses	Change 2005/2004	Net operating income	Change 2005/2004	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,425^A	264,683^A	...	237,068^A	...	27,615	...	6,921
Oilseed and grain farming	420 ^B	128,988 ^B	...	96,982 ^B	...	32,006	...	10,119
Potato farming	55 ^C	615,600 ^C	...	528,066 ^C	...	87,534	...	23,813
Other vegetable (except potato) and melon farming	425 ^B	193,297 ^B	...	163,856 ^B	...	29,441	...	15,493
Fruit and tree nut farming	1,820 ^A	154,321 ^A	...	141,533 ^A	...	12,788	...	1,656
Greenhouse, nursery and floriculture production	665 ^A	970,583 ^B	...	868,539 ^B	...	102,044	...	40,277
Other crop farming	1,050 ^B	74,887 ^B	...	74,222 ^B	...	665	...	-10,686
Animal production	5,730^A	264,396^A	...	235,525^A	...	28,872	...	8,254
Beef cattle ranching and farming, including feedlots	3,190 ^A	117,431 ^A	...	107,816 ^A	...	9,614	...	-3,003
Dairy cattle and milk production	620 ^A	747,294 ^A	...	618,067 ^A	...	129,227	...	62,388
Hog and pig farming	75 ^C	1,065,378 ^D	...	935,015 ^D	...	130,363	...	87,634
Poultry and egg production	680 ^A	741,209 ^A	...	652,632 ^A	...	88,577	...	51,511
Other animal production	1,165 ^B	80,939 ^B	...	93,957 ^B	...	-13,018	...	-19,992
Total	10,150^A	264,547^A	...	236,221^A	...	28,326	...	7,673

Table 8-1
Average operating revenues and expenses by revenue class and province

	2005 P					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 farms						
Canada	84,025^A	34,385^A	41,320^A	22,755^A	16,635^A	199,120^A
Newfoundland and Labrador	100 ^A	35 ^A	40 ^A	x	45 ^A	235 ^A
Prince Edward Island	475 ^A	190 ^A	220 ^A	185 ^A	250 ^A	1,320 ^A
Nova Scotia	1,180 ^A	300 ^B	280 ^A	215 ^A	270 ^A	2,235 ^A
New Brunswick	715 ^A	225 ^B	250 ^A	215 ^A	240 ^A	1,640 ^A
Quebec	8,095 ^A	3,970 ^A	6,215 ^A	4,860 ^A	3,505 ^A	26,640 ^A
Ontario	20,725 ^A	6,590 ^A	7,360 ^A	5,315 ^A	4,650 ^A	44,640 ^A
Manitoba	7,170 ^A	3,215 ^A	4,135 ^A	2,150 ^A	1,500 ^A	18,170 ^A
Saskatchewan	19,250 ^A	9,760 ^A	11,250 ^A	4,340 ^A	1,710 ^A	46,315 ^A
Alberta	21,310 ^A	8,545 ^A	10,040 ^A	4,625 ^A	3,245 ^A	47,770 ^A
British Columbia	5,010 ^A	1,580 ^A	1,525 ^A	825 ^A	1,205 ^A	10,150 ^A
	Average per farm (\$)					
Total operating revenues						
Canada	25,249^A	71,954^A	161,654^A	348,232^A	1,494,884^A	221,302^A
Newfoundland and Labrador	22,842 ^A	69,524 ^A	167,220 ^A	x	2,024,972 ^A	479,843 ^A
Prince Edward Island	24,547 ^A	71,654 ^A	166,241 ^A	347,985 ^A	1,178,993 ^A	320,322 ^A
Nova Scotia	23,947 ^A	69,328 ^A	164,335 ^A	346,621 ^A	1,298,671 ^A	232,257 ^A
New Brunswick	24,590 ^A	71,526 ^A	159,595 ^A	356,062 ^A	1,508,549 ^A	310,808 ^A
Quebec	26,516 ^A	72,438 ^A	169,346 ^A	353,661 ^A	1,361,630 ^A	301,933 ^A
Ontario	24,859 ^A	71,646 ^A	163,879 ^A	351,756 ^A	1,439,224 ^A	240,959 ^A
Manitoba	25,517 ^A	72,355 ^A	161,367 ^A	343,997 ^A	1,515,213 ^A	225,429 ^A
Saskatchewan	25,717 ^A	72,105 ^A	158,993 ^A	341,518 ^A	1,128,512 ^A	138,232 ^A
Alberta	25,164 ^A	71,929 ^A	158,435 ^A	346,078 ^A	1,899,466 ^A	220,156 ^A
British Columbia	23,509 ^A	70,946 ^A	160,213 ^A	351,022 ^A	1,587,191 ^A	264,547 ^A
Total operating expenses						
Canada	25,317^A	61,740^A	133,594^A	283,631^A	1,322,824^A	191,988^A
Newfoundland and Labrador	23,145 ^A	65,195 ^A	149,189 ^A	x	1,812,045 ^A	430,705 ^A
Prince Edward Island	26,941 ^A	68,059 ^B	135,784 ^A	297,823 ^A	1,072,846 ^A	288,333 ^A
Nova Scotia	21,275 ^A	56,027 ^A	126,270 ^A	278,985 ^A	1,126,765 ^A	197,069 ^A
New Brunswick	23,997 ^A	55,964 ^A	135,317 ^A	301,609 ^A	1,284,182 ^B	264,972 ^A
Quebec	24,100 ^A	57,661 ^A	130,388 ^A	272,346 ^A	1,181,749 ^A	251,419 ^A
Ontario	26,529 ^A	65,657 ^A	137,717 ^A	285,332 ^A	1,244,371 ^A	208,330 ^A
Manitoba	24,517 ^A	62,969 ^A	135,236 ^A	291,915 ^A	1,334,496 ^A	196,341 ^A
Saskatchewan	24,612 ^A	61,730 ^A	135,788 ^A	288,708 ^A	992,006 ^A	119,954 ^A
Alberta	25,292 ^A	59,951 ^A	129,184 ^A	280,945 ^A	1,754,983 ^A	195,780 ^A
British Columbia	27,257 ^A	63,869 ^A	135,527 ^A	299,172 ^A	1,409,906 ^A	236,221 ^A
Net operating income						
Canada	-68	10,213	28,060	64,601	172,060	29,314
Newfoundland and Labrador	-303	4,329	18,031	x	212,928	49,138
Prince Edward Island	-2,394	3,595	30,458	50,162	106,146	31,989
Nova Scotia	2,673	13,301	38,065	67,635	171,906	35,188
New Brunswick	593	15,563	24,278	54,452	224,367	45,836
Quebec	2,416	14,777	38,958	81,315	179,881	50,514
Ontario	-1,671	5,990	26,162	66,424	194,853	32,630
Manitoba	1,000	9,386	26,132	52,082	180,717	29,087
Saskatchewan	1,106	10,375	23,205	52,810	136,506	18,278
Alberta	-128	11,978	29,251	65,133	144,483	24,376
British Columbia	-3,748	7,077	24,686	51,850	177,285	28,326
Net operating income adjusted for CCA						
Canada	-4,108	636	8,406	25,052	69,716	8,807
Newfoundland and Labrador	-4,640	-4,102	500	x	121,072	23,233
Prince Edward Island	-5,841	-3,983	13,634	15,859	8,671	3,470
Nova Scotia	-1,565	2,368	21,780	38,457	94,392	17,315
New Brunswick	-4,157	6,002	4,366	16,518	105,821	17,230
Quebec	-1,234	5,277	19,442	45,851	98,224	26,229
Ontario	-5,615	-3,398	8,270	31,149	91,516	11,497
Manitoba	-2,716	190	5,602	9,472	61,499	6,436
Saskatchewan	-2,543	1,800	3,357	7,185	31,554	1,977
Alberta	-4,811	899	8,138	20,800	29,281	3,734
British Columbia	-7,949	-2,329	8,324	22,663	74,283	7,673

Table 8-2
Average operating revenues and expenses by revenue class and farm type, Canada

	2005 P					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 farms						
Crop production	41,940 A	18,590 A	22,340 A	10,745 A	6,540 A	100,145 A
Oilseed and grain farming	27,530 A	14,110 A	17,990 A	8,580 A	3,820 A	72,035 A
Potato farming	265 E	100 C	175 B	225 B	630 A	1,405 B
Other vegetable (except potato) and melon farming	1,070 B	375 C	470 B	280 C	460 B	2,650 A
Fruit and tree nut farming	2,060 B	915 A	905 B	425 B	340 B	4,650 A
Greenhouse, nursery and floriculture production	1,195 B	440 C	705 B	395 B	865 A	3,590 A
Other crop farming	9,820 A	2,650 A	2,090 A	845 B	415 B	15,820 A
Animal production	42,080 A	15,795 A	18,975 A	12,010 A	10,100 A	98,970 A
Beef cattle ranching and farming, including feedlots	32,710 A	12,325 A	11,385 A	3,585 A	2,610 A	62,630 A
Dairy cattle and milk production	635 D	890 B	4,745 A	5,625 A	3,050 A	14,940 A
Hog and pig farming	790 D	405 C	920 B	1,165 A	2,115 A	5,400 A
Poultry and egg production	690 C	235 D	440 B	1,075 A	1,955 A	4,390 A
Other animal production	7,255 A	1,945 B	1,475 B	560 B	370 B	11,605 A
Total	84,025 A	34,385 A	41,320 A	22,755 A	16,635 A	199,120 A
	Average per farm (\$)					
Total operating revenues						
Crop production	25,534 A	72,094 A	161,380 A	344,606 A	1,239,438 A	177,919 A
Oilseed and grain farming	26,193 A	72,244 A	161,303 A	342,411 A	855,827 A	150,636 A
Potato farming	28,584 B	70,831 A	173,318 A	373,428 A	1,496,711 A	764,324 B
Other vegetable (except potato) and melon farming	27,075 A	69,931 A	162,299 A	354,822 A	1,468,198 A	340,767 B
Fruit and tree nut farming	24,908 A	72,145 A	158,954 A	351,239 A	1,277,076 A	181,496 A
Greenhouse, nursery and floriculture production	27,260 A	75,707 A	169,763 A	355,082 A	2,719,030 A	746,796 A
Other crop farming	23,355 A	71,068 A	159,225 A	348,007 A	1,007,441 A	92,542 A
Animal production	24,965 A	71,783 A	161,976 A	351,476 A	1,660,181 A	265,202 A
Beef cattle ranching and farming, including feedlots	25,217 A	71,533 A	153,348 A	343,255 A	2,282,797 A	169,967 A
Dairy cattle and milk production	30,623 B	75,197 A	181,959 A	352,430 A	897,774 A	379,343 A
Hog and pig farming	27,328 B	76,463 A	170,721 A	363,716 A	2,105,781 A	943,158 A
Poultry and egg production	22,911 B	76,626 A	175,133 A	362,074 A	1,612,978 A	832,090 A
Other animal production	23,271 A	70,302 A	154,739 A	348,778 A	1,237,574 B	102,346 A
Total	25,249 A	71,954 A	161,654 A	348,232 A	1,494,884 A	221,302 A
Total operating expenses						
Crop production	23,697 A	61,206 A	135,295 A	287,482 A	1,071,555 A	152,227 A
Oilseed and grain farming	24,155 A	61,752 A	135,350 A	285,532 A	720,565 A	127,369 A
Potato farming	21,246 C	63,102 B	144,991 A	320,653 A	1,247,822 A	638,588 B
Other vegetable (except potato) and melon farming	25,232 B	59,036 B	131,957 A	301,464 A	1,273,661 A	293,873 B
Fruit and tree nut farming	24,487 A	63,008 A	146,165 A	301,649 A	1,123,759 A	161,308 A
Greenhouse, nursery and floriculture production	25,284 B	63,242 B	147,193 A	307,173 A	2,469,781 A	674,790 A
Other crop farming	21,953 A	57,598 A	126,150 A	277,843 A	849,816 A	77,151 A
Animal production	26,932 A	62,365 A	131,592 A	280,187 A	1,485,418 A	232,223 A
Beef cattle ranching and farming, including feedlots	26,415 A	61,767 A	127,101 A	292,531 A	2,226,123 A	158,629 A
Dairy cattle and milk production	20,153 C	56,212 B	133,579 A	259,150 A	688,529 A	284,607 A
Hog and pig farming	21,277 B	69,383 A	147,571 A	313,733 A	1,890,097 A	842,422 A
Poultry and egg production	19,696 C	67,052 B	150,409 A	301,379 A	1,371,701 A	706,307 A
Other animal production	31,155 A	66,976 B	144,143 A	302,375 A	1,099,399 B	98,722 A
Total	25,317 A	61,740 A	133,594 A	283,631 A	1,322,824 A	191,988 A
Net operating income						
Crop production	1,837	10,889	26,085	57,123	167,883	25,692
Oilseed and grain farming	2,038	10,493	25,954	56,879	135,262	23,267
Potato farming	7,338	7,730	28,327	52,775	248,889	125,736
Other vegetable (except potato) and melon farming	1,843	10,896	30,342	53,357	194,537	46,894
Fruit and tree nut farming	421	9,137	12,790	49,590	153,317	20,188
Greenhouse, nursery and floriculture production	1,976	12,464	22,570	47,910	249,249	72,006
Other crop farming	1,403	13,470	33,075	70,165	157,625	15,392
Animal production	-1,967	9,418	30,384	71,289	174,763	32,979
Beef cattle ranching and farming, including feedlots	-1,198	9,766	26,247	50,724	56,674	11,338
Dairy cattle and milk production	10,470	18,985	48,380	93,279	209,245	94,736
Hog and pig farming	6,050	7,081	23,150	49,983	215,684	100,736
Poultry and egg production	3,215	9,574	24,723	60,694	241,277	125,783
Other animal production	-7,885	3,326	10,597	46,403	138,176	3,624
Total	-68	10,213	28,060	64,601	172,060	29,314

Table 8-2 – continued

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

	2005 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,073	1,388	5,033	10,509	43,743	4,494
Oilseed and grain farming	-1,588	1,174	4,119	6,881	18,250	2,439
Potato farming	1,446 E	-278	11,201	13,289	87,316	42,992
Other vegetable (except potato) and melon farming	-1,124	3,813	17,065	26,999	90,978	21,665
Fruit and tree nut farming	-3,104	1,229	-903	23,908	76,273	6,429
Greenhouse, nursery and floriculture production	-1,747	4,871	9,695	24,643	84,047	24,896
Other crop farming	-3,456	1,730	10,717	27,947	49,236	2,348
Animal production	-6,136	-249	12,375	38,059	86,523	13,173
Beef cattle ranching and farming, including feedlots	-5,625	26	8,609	21,589	-16,303	-811
Dairy cattle and milk production	7,333	10,594	28,956	54,964	108,674	52,999
Hog and pig farming	2,724	-4,698	4,560	19,975	115,392	50,390
Poultry and egg production	F	2,914	9,839	36,845	163,332	82,700
Other animal production	-11,053	-6,383	-6,275	13,410	58,449	-6,265
Total	-4,108	636	8,406	25,052	69,716	8,807

Table 9-1

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

	2005 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number					\$	%	
Crop production	28,375 A	39,965 A	14,315 A	10,220 A	7,265 A	100,145 A	25,692	28.3
Oilseed and grain farming	20,025 A	28,285 A	10,960 A	7,960 A	4,810 A	72,035 A	23,267	27.8
Potato farming	235 B	360 D	135 C	185 B	490 A	1,405 B	125,736	16.7
Other vegetable (except potato) and melon farming	705 C	970 B	350 C	275 C	360 B	2,650 A	46,894	26.6
Fruit and tree nut farming	1,515 B	1,870 A	575 B	355 B	335 B	4,650 A	20,188	32.6
Greenhouse, nursery and floriculture production	865 B	1,265 B	445 B	400 B	615 A	3,590 A	72,006	24.1
Other crop farming	5,025 B	7,220 A	1,860 B	1,045 B	665 B	15,820 A	15,392	31.8
Animal production	30,860 A	33,120 A	12,855 A	11,275 A	10,855 A	98,970 A	32,979	31.2
Beef cattle ranching and farming, including feedlots	22,615 A	25,705 A	7,950 A	4,155 A	2,205 A	62,630 A	11,338	36.1
Dairy cattle and milk production	795 B	1,725 B	2,540 A	4,740 A	5,145 A	14,940 A	94,736	5.3
Hog and pig farming	1,050 B	1,270 B	710 B	920 A	1,455 A	5,400 A	100,736	19.4
Poultry and egg production	610 B	690 C	625 C	840 B	1,630 A	4,390 A	125,783	13.9
Other animal production	5,790 A	3,730 B	1,040 C	630 B	415 B	11,605 A	3,624	49.9
Total	59,235 A	73,090 A	27,165 A	21,500 A	18,115 A	199,120 A	29,314	29.7

Table 9-2
Distribution of farms by net operating income, province and farm type — Newfoundland and Labrador

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	40^A	65^A	x	x	x	125^A	13,594	32.0
Oilseed and grain farming	0	x	0	0	0	x	x	x
Potato farming	0	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	25 ^A	x	x	0	45 ^A	6,560	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	45 ^A	23,511	x
Other crop farming	x	x	x	0	x	x	x	x
Animal production	40^A	x	x	x	x	110^A	90,605	36.4
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^A	117,098	x
Hog and pig farming	x	x	x	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	0	0	x	x	x
Total	75^A	85^A	30^A	x	25^B	235^A	49,138	31.9

Table 9-3
Distribution of farms by net operating income, province and farm type — Prince Edward Island

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	170^B	180^B	70^B	70^B	85^B	565^A	31,853	30.1
Oilseed and grain farming	x	35 ^D	x	x	x	70 ^C	8,161	x
Potato farming	80 ^C	60 ^B	40 ^C	60 ^B	80 ^B	305 ^A	46,127	26.2
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 ^B	23,275	x
Fruit and tree nut farming	25 ^D	35 ^C	x	x	x	75 ^C	8,881	33.3
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 ^D	x	x	x	60 ^C	11,005	x
Animal production	245^A	230^A	90^B	105^A	90^B	760^A	32,090	32.2
Beef cattle ranching and farming, including feedlots	165 ^B	150 ^B	25 ^C	x	x	365 ^A	5,493	45.2
Dairy cattle and milk production	x	x	50 ^B	65 ^B	55 ^B	215 ^A	64,629	x
Hog and pig farming	x	x	x	x	x	80 ^B	72,264	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	35 ^C	x	x	x	x	75 ^B	9,196	46.7
Total	410^A	405^A	160^A	175^A	170^B	1,320^A	31,989	31.1

Table 9-4
Distribution of farms by net operating income, province and farm type — Nova Scotia

	2005 P						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
Crop production	215 B	525 B	125 C	65 B	45 B	985 A	15,484	21.8
Oilseed and grain farming	x	x	x	x	0	30 D	14,696	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	35 E	x	x	x	70 D	17,296	x
Fruit and tree nut farming	95 D	240 B	80 C	40 B	x	465 B	20,533	20.4
Greenhouse, nursery and floriculture production	45 D	145 D	35 E	x	x	265 C	9,511	17.0
Other crop farming	45 D	95 D	x	x	x	150 C	8,369	30.0
Animal production	330 B	440 B	135 B	170 A	190 A	1,255 A	50,646	26.3
Beef cattle ranching and farming, including feedlots	190 B	325 B	45 D	x	x	585 B	8,634	32.5
Dairy cattle and milk production	x	x	40 B	80 B	100 A	265 A	104,652	x
Hog and pig farming	x	x	x	x	x	45 B	47,341	x
Poultry and egg production	x	x	x	30 B	50 A	130 B	157,234	x
Other animal production	75 D	65 D	x	x	x	220 C	33,648	34.1
Total	550 B	970 A	260 B	240 A	230 A	2,235 A	35,188	24.6

Table 9-5
Distribution of farms by net operating income, province and farm type — New Brunswick

	2005 P						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
Crop production	200 B	260 B	100 B	80 B	115 A	745 A	50,307	26.8
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	65 B	35 B	x	30 B	85 A	235 A	101,377	27.7
Other vegetable (except potato) and melon farming	x	35 D	x	x	x	50 D	18,692	x
Fruit and tree nut farming	40 C	95 C	x	x	x	185 B	16,199	21.6
Greenhouse, nursery and floriculture production	x	35 D	x	x	x	90 C	53,187 E	x
Other crop farming	50 D	45 C	x	x	x	145 B	25,863	34.5
Animal production	245 B	340 B	115 B	95 A	95 A	900 A	42,109	27.2
Beef cattle ranching and farming, including feedlots	180 B	240 B	35 D	x	x	465 A	5,321	38.7
Dairy cattle and milk production	x	x	55 A	80 A	55 A	225 A	80,133	x
Hog and pig farming	x	x	x	x	x	45 C	109,713	x
Poultry and egg production	x	x	x	x	x	55 C	216,445	x
Other animal production	40 D	60 D	x	0	x	95 C	2,477	42.1
Total	440 A	600 A	220 B	175 A	210 A	1,640 A	45,836	26.8

**Table 9-6
Distribution of farms by net operating income, province and farm type — Quebec**

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,430 ^B	4,645 ^A	1,645 ^B	995 ^B	845 ^A	10,565 ^A	30,874	23.0
Oilseed and grain farming	920 ^B	1,275 ^B	650 ^B	480 ^B	345 ^B	3,660 ^A	29,534	25.1
Potato farming	x	55 ^E	F	65 ^D	120 ^C	305 ^C	127,263	x
Other vegetable (except potato) and melon farming	185 ^D	355 ^C	140 ^D	105 ^D	105 ^C	890 ^B	50,718	20.8
Fruit and tree nut farming	210 ^D	340 ^C	115 ^D	70 ^D	75 ^C	805 ^B	41,389	26.1
Greenhouse, nursery and floriculture production	205 ^D	360 ^C	120 ^D	75 ^D	110 ^C	870 ^B	45,975	23.6
Other crop farming	895 ^B	2,260 ^B	590 ^C	215 ^D	95 ^D	4,045 ^A	15,199	22.1
Animal production	2,435 ^A	4,065 ^A	2,345 ^A	3,720 ^A	3,505 ^A	16,070 ^A	63,434	15.2
Beef cattle ranching and farming, including feedlots	1,180 ^B	2,365 ^B	700 ^B	370 ^B	220 ^B	4,830 ^A	14,602	24.4
Dairy cattle and milk production	245 ^C	625 ^B	1,200 ^B	2,740 ^A	2,385 ^A	7,185 ^A	90,159	3.4
Hog and pig farming	300 ^B	370 ^C	270 ^C	340 ^B	455 ^B	1,730 ^A	75,316	17.3
Poultry and egg production	95 ^D	110 ^D	85 ^D	170 ^C	395 ^A	870 ^A	176,931	10.9
Other animal production	610 ^C	590 ^C	85 ^D	105 ^D	55 ^D	1,445 ^B	11,703	42.2
Total	4,860 ^A	8,710 ^A	3,995 ^A	4,710 ^A	4,360 ^A	26,640 ^A	50,514	18.2

**Table 9-7
Distribution of farms by net operating income, province and farm type — Ontario**

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	7,010 ^A	7,990 ^A	2,380 ^A	1,865 ^B	1,535 ^A	20,780 ^A	26,374	33.7
Oilseed and grain farming	4,635 ^A	5,915 ^A	1,630 ^B	1,175 ^B	670 ^B	14,025 ^A	17,931	33.0
Potato farming	25 ^E	F	x	x	65 ^C	280 ^E	88,989 ^E	8.9
Other vegetable (except potato) and melon farming	335 ^D	225 ^C	135 ^E	120 ^D	190 ^C	1,010 ^B	56,749	33.2
Fruit and tree nut farming	485 ^D	390 ^D	120 ^E	105 ^D	110 ^C	1,215 ^B	18,950	39.9
Greenhouse, nursery and floriculture production	280 ^D	345 ^D	95 ^D	145 ^D	275 ^B	1,140 ^B	104,465	24.6
Other crop farming	1,240 ^C	960 ^C	375 ^C	305 ^C	230 ^C	3,115 ^B	23,332	39.8
Animal production	8,245 ^A	7,265 ^A	2,610 ^B	2,525 ^A	3,220 ^A	23,855 ^A	38,076	34.6
Beef cattle ranching and farming, including feedlots	5,125 ^A	4,360 ^B	810 ^B	325 ^B	215 ^C	10,835 ^A	3,350	47.3
Dairy cattle and milk production	310 ^C	840 ^C	925 ^C	1,355 ^A	1,665 ^A	5,095 ^A	91,382	6.1
Hog and pig farming	425 ^C	560 ^D	270 ^C	315 ^B	555 ^B	2,130 ^B	90,731	20.0
Poultry and egg production	230 ^D	265 ^D	300 ^D	395 ^C	645 ^A	1,825 ^B	120,999	12.6
Other animal production	2,160 ^B	1,240 ^C	305 ^E	135 ^D	135 ^D	3,975 ^B	-1,891	54.3
Total	15,255 ^A	15,250 ^A	4,985 ^A	4,390 ^A	4,755 ^A	44,640 ^A	32,630	34.2

**Table 9-8
Distribution of farms by net operating income, province and farm type — Manitoba**

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	2,360 ^A	3,330 ^A	1,480 ^A	1,155 ^A	780 ^A	9,095 ^A	30,204	25.9
Oilseed and grain farming	2,015 ^A	2,725 ^A	1,360 ^A	1,095 ^A	670 ^A	7,855 ^A	27,903	25.7
Potato farming	x	x	x	x	65 ^B	100 ^B	335,782	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 ^D	73,191	x
Fruit and tree nut farming	x	x	0	0	0	30 ^E	1,976	x
Greenhouse, nursery and floriculture production	x	F	x	x	x	65 ^D	65,020 ^E	x
Other crop farming	305 ^C	525 ^C	105 ^C	45 ^C	35 ^C	1,020 ^B	14,897	29.9
Animal production	2,905 ^A	3,530 ^A	1,165 ^A	810 ^A	670 ^A	9,070 ^A	27,967	32.0
Beef cattle ranching and farming, including feedlots	2,455 ^A	3,020 ^A	875 ^A	420 ^A	180 ^B	6,945 ^A	10,581	35.3
Dairy cattle and milk production	30 ^C	65 ^C	60 ^B	120 ^B	160 ^A	430 ^A	101,025	7.0
Hog and pig farming	105 ^B	145 ^D	75 ^C	120 ^B	210 ^A	655 ^A	156,748	16.0
Poultry and egg production	x	35 ^D	50 ^D	50 ^C	100 ^B	260 ^B	93,375	x
Other animal production	300 ^C	250 ^C	95 ^D	105 ^C	25 ^C	780 ^B	12,414	38.5
Total	5,260 ^A	6,855 ^A	2,640 ^A	1,970 ^A	1,445 ^A	18,170 ^A	29,087	28.9

**Table 9-9
Distribution of farms by net operating income, province and farm type — Saskatchewan**

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	9,020 ^A	12,770 ^A	4,940 ^A	3,090 ^A	1,605 ^A	31,425 ^A	18,863	28.7
Oilseed and grain farming	8,385 ^A	11,965 ^A	4,740 ^A	2,975 ^A	1,565 ^A	29,635 ^A	19,315	28.3
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	x	x	x	0	F	F	...
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 ^E	F	x	x	x	100 ^E	7,708	45.0
Other crop farming	540 ^C	765 ^C	180 ^D	110 ^E	x	1,610 ^B	10,788	33.5
Animal production	5,055 ^A	6,315 ^A	2,005 ^A	1,000 ^A	515 ^A	14,890 ^A	17,047	33.9
Beef cattle ranching and farming, including feedlots	4,490 ^A	5,770 ^A	1,795 ^B	830 ^A	330 ^A	13,205 ^A	12,782	34.0
Dairy cattle and milk production	x	x	85 ^E	45 ^B	70 ^B	235 ^C	84,681	x
Hog and pig farming	40 ^C	F	x	25 ^D	25 ^C	195 ^D	205,677	20.5
Poultry and egg production	x	F	F	x	45 ^B	180 ^D	82,499	x
Other animal production	485 ^D	400 ^D	60 ^C	90 ^E	45 ^E	1,065 ^C	9,045	45.5
Total	14,075 ^A	19,090 ^A	6,950 ^A	4,090 ^A	2,115 ^A	46,315 ^A	18,278	30.4

Table 9-10
Distribution of farms by net operating income, province and farm type — Alberta

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	5,600 ^A	8,360 ^A	3,035 ^B	2,555 ^A	1,880 ^A	21,430 ^A	29,696	26.1
Oilseed and grain farming	3,930 ^A	6,160 ^A	2,515 ^B	2,205 ^A	1,520 ^A	16,315 ^A	31,248	24.1
Potato farming	x	x	x	x	60 ^C	95 ^C	370,640	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 ^D	90,102	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	25 ^E	40 ^D	50 ^C	340 ^D	51,134	...
Other crop farming	1,530 ^C	2,045 ^B	480 ^C	310 ^B	240 ^C	4,605 ^B	15,181	33.2
Animal production	8,965 ^A	9,390 ^A	3,810 ^A	2,345 ^A	1,835 ^A	26,340 ^A	20,047	34.0
Beef cattle ranching and farming, including feedlots	7,375 ^A	8,410 ^A	3,330 ^A	1,940 ^A	1,125 ^A	22,180 ^A	14,456	33.3
Dairy cattle and milk production	F	35 ^D	65 ^D	125 ^C	340 ^B	630 ^B	150,043	...
Hog and pig farming	115 ^E	45 ^D	40 ^C	55 ^C	160 ^B	425 ^B	125,974	27.1
Poultry and egg production	55 ^B	F	45 ^E	80 ^D	110 ^B	355 ^B	112,532	15.5
Other animal production	1,370 ^C	820 ^D	325 ^D	140 ^D	105 ^D	2,760 ^B	7,345	49.6
Total	14,570 ^A	17,750 ^A	6,850 ^A	4,910 ^A	3,710 ^A	47,770 ^A	24,376	30.5

Table 9-11
Distribution of farms by net operating income, province and farm type — British Columbia

	2005 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	1,350 ^A	1,850 ^A	525 ^B	315 ^A	380 ^A	4,425 ^A	27,615	30.5
Oilseed and grain farming	100 ^D	190 ^C	65 ^D	x	40 ^D	420 ^B	32,006	23.8
Potato farming	x	x	x	x	x	55 ^C	87,534	x
Other vegetable (except potato) and melon farming	80 ^D	250 ^C	F	30 ^C	35 ^B	425 ^B	29,441	18.8
Fruit and tree nut farming	625 ^A	730 ^A	225 ^B	130 ^B	110 ^B	1,820 ^A	12,788	34.3
Greenhouse, nursery and floriculture production	135 ^B	180 ^C	110 ^C	85 ^C	150 ^B	665 ^A	102,044	20.3
Other crop farming	400 ^B	480 ^C	90 ^D	45 ^C	30 ^D	1,050 ^B	665	38.1
Animal production	2,400 ^A	1,535 ^A	570 ^B	505 ^A	715 ^A	5,730 ^A	28,872	41.9
Beef cattle ranching and farming, including feedlots	1,445 ^A	1,055 ^A	335 ^B	230 ^B	125 ^B	3,190 ^A	9,614	45.3
Dairy cattle and milk production	70 ^C	55 ^D	50 ^C	130 ^B	305 ^A	620 ^A	129,227	11.3
Hog and pig farming	25 ^D	x	x	x	x	75 ^C	130,363	33.3
Poultry and egg production	150 ^B	105 ^C	65 ^C	110 ^B	245 ^A	680 ^A	88,577	22.1
Other animal production	705 ^B	290 ^C	120 ^D	30 ^D	30 ^D	1,165 ^B	-13,018	60.5
Total	3,745 ^A	3,385 ^A	1,100 ^A	825 ^A	1,095 ^A	10,150 ^A	28,326	36.9

Table 10-1
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$10,000 to \$49,999

	2005 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	16,455 A	24,005 A	1,480 C	...	...	41,940 A	1,837	39.2
Oilseed and grain farming	10,740 A	15,805 A	985 C	...	...	27,530 A	2,038	39.0
Potato farming	45 C	F	x	...	...	265 E	7,338	17.0
Other vegetable (except potato) and melon farming	435 D	595 B	F	...	...	1,070 B	1,843	40.7
Fruit and tree nut farming	890 B	1,085 B	F	...	...	2,060 B	421	43.2
Greenhouse, nursery and floriculture production	425 D	720 C	45 E	...	...	1,195 B	1,976	35.6
Other crop farming	3,915 B	5,600 A	305 D	...	...	9,820 A	1,403	39.9
Animal production	20,800 A	20,205 A	1,070 C	...	...	42,080 A	-1,967	49.4
Beef cattle ranching and farming, including feedlots	15,745 A	16,240 A	725 D	...	...	32,710 A	-1,198	48.1
Dairy cattle and milk production	115 D	450 D	F	...	...	635 D	10,470	18.1
Hog and pig farming	230 D	530 D	F	...	...	790 D	6,050	29.1
Poultry and egg production	295 D	300 D	x	...	...	690 C	3,215	42.8
Other animal production	4,415 B	2,685 B	F	...	...	7,255 A	-7,885	60.9
Total	37,260 A	44,220 A	2,550 B	...	...	84,025 A	-68	44.3

Table 10-2
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$50,000 to \$99,999

	2005 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,890 A	8,770 A	4,080 A	845 C	...	18,590 A	10,889	26.3
Oilseed and grain farming	3,825 A	6,680 A	2,960 B	645 C	...	14,110 A	10,493	27.1
Potato farming	x	60 D	x	x	...	100 C	7,730	x
Other vegetable (except potato) and melon farming	75 D	200 C	95 E	x	...	375 C	10,896	20.0
Fruit and tree nut farming	245 B	450 B	195 B	25 B	...	915 A	9,137	26.8
Greenhouse, nursery and floriculture production	75 D	240 D	95 D	x	...	440 C	12,464	17.0
Other crop farming	640 C	1,150 B	720 B	135 E	...	2,650 B	13,470	24.2
Animal production	4,270 A	7,165 A	3,870 A	495 C	...	15,795 A	9,418	27.0
Beef cattle ranching and farming, including feedlots	3,265 A	5,860 A	2,895 A	310 C	...	12,325 A	9,766	26.5
Dairy cattle and milk production	100 E	420 C	350 D	x	...	890 B	18,985	11.2
Hog and pig farming	140 E	160 D	85 E	x	...	405 C	7,081	34.6
Poultry and egg production	55 D	95 E	F	x	...	235 D	9,574	23.4
Other animal production	720 C	630 C	455 D	140 E	...	1,945 B	3,326	37.0
Total	9,160 A	15,935 A	7,945 A	1,345 B	...	34,385 A	10,213	26.6

Table 10-3
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$100,000 to \$249,999

	2005 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,275 A	5,780 A	6,720 A	4,870 A	700 B	22,340 A	26,085	19.1
Oilseed and grain farming	3,445 A	4,730 A	5,415 A	3,910 A	495 B	17,990 A	25,954	19.1
Potato farming	25 C	50 D	50 D	45 C	x	175 B	28,327	14.3
Other vegetable (except potato) and melon farming	70 D	130 C	150 D	90 E	x	470 B	30,342	14.9
Fruit and tree nut farming	225 C	270 B	235 C	145 B	35 D	905 B	12,790	24.9
Greenhouse, nursery and floriculture production	160 D	220 D	185 C	115 C	x	705 B	22,570	22.7
Other crop farming	335 B	385 C	685 B	570 B	115 D	2,090 A	33,075	16.0
Animal production	3,215 A	4,220 A	5,680 A	5,155 A	720 B	18,975 A	30,384	16.9
Beef cattle ranching and farming, including feedlots	2,205 A	2,900 A	3,395 A	2,520 A	370 B	11,385 A	26,247	19.4
Dairy cattle and milk production	260 C	635 B	1,550 B	2,080 A	220 C	4,745 A	48,380	5.5
Hog and pig farming	205 D	235 C	270 B	180 C	35 E	920 B	23,150	22.3
Poultry and egg production	80 D	90 D	135 D	110 D	25 E	440 B	24,723	18.2
Other animal production	465 C	350 C	315 C	265 C	80 E	1,475 B	10,597	31.5
Total	7,490 A	9,995 A	12,385 A	10,030 A	1,420 B	41,320 A	28,060	18.1

Table 10-4
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$250,000 to \$499,999

	2005 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,725 A	1,140 A	1,685 A	3,620 A	2,575 A	10,745 A	57,123	16.1
Oilseed and grain farming	1,375 A	900 A	1,385 A	2,880 A	2,030 A	8,580 A	56,879	16.0
Potato farming	50 D	x	x	65 C	65 D	225 B	52,775	22.2
Other vegetable (except potato) and melon farming	55 D	x	45 D	120 D	40 D	280 C	53,357	19.6
Fruit and tree nut farming	95 D	50 D	45 D	145 D	90 C	425 B	49,590	22.4
Greenhouse, nursery and floriculture production	80 D	50 E	55 D	130 D	70 D	395 B	47,910	20.3
Other crop farming	75 D	85 D	130 D	270 B	280 C	845 B	70,165	8.9
Animal production	1,230 A	1,075 A	1,610 A	4,330 A	3,775 A	12,010 A	71,289	10.2
Beef cattle ranching and farming, including feedlots	675 B	505 B	655 B	940 A	810 A	3,585 A	50,724	18.8
Dairy cattle and milk production	200 C	160 C	495 B	2,345 A	2,435 A	5,625 A	93,279	3.6
Hog and pig farming	160 C	235 C	170 B	395 B	205 C	1,165 A	49,983	13.7
Poultry and egg production	80 D	130 D	195 C	475 B	190 C	1,075 A	60,694	7.4
Other animal production	115 C	50 D	90 D	180 C	135 D	560 B	46,403	20.5
Total	2,950 A	2,210 A	3,300 A	7,945 A	6,345 A	22,755 A	64,601	13.0

Table 10-5
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues of \$500,000 and over

	2005 P						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,040 A	280 B	355 B	880 A	3,995 A	6,540 A	167,883	15.9
Oilseed and grain farming	630	180	215	515	2,280	3,820	135,262	16.5
Potato farming	100	x	x	65	425	630	248,889	15.9
Other vegetable (except potato) and melon farming	65	x	x	55	295	460	194,537	14.1
Fruit and tree nut farming	55	x	x	35	210	340	153,317	16.2
Greenhouse, nursery and floriculture production	120	40	60	130	515	865	249,249	13.9
Other crop farming	60	x	x	75	260	415	157,625	14.5
Animal production	1,350 A	455 A	625 A	1,300 A	6,360 A	10,100 A	174,763	13.4
Beef cattle ranching and farming, including feedlots	725	200	275	385	1,030	2,610	56,674	27.8
Dairy cattle and milk production	120	55	80	295	2,495	3,050	209,245	3.9
Hog and pig farming	330	110	145	320	1,215	2,115	215,684	15.6
Poultry and egg production	105	80	115	255	1,405	1,955	241,277	5.4
Other animal production	75	x	x	40	210	370	138,176	20.3
Total	2,385 A	730 A	985 A	2,180 A	10,360 A	16,635 A	172,060	14.3

Table 11-1

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

	2005 ^p							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	115 ^B	3,660 ^A	14,025 ^A	7,855 ^A	29,635 ^A	16,315 ^A	420 ^B	72,035 ^A
Distribution by province (%)	0.2	5.1	19.5	10.9	41.1	22.6	0.6	100.0
	Average per farm (\$)							
Total operating revenues	107,392 ^B	189,150 ^A	123,609 ^A	198,347 ^A	139,527 ^A	163,310 ^A	128,988 ^B	150,636 ^A
Total crop revenues	60,263 ^B	107,979 ^A	83,396 ^A	122,433 ^A	85,747 ^A	106,803 ^A	89,872 ^B	95,172 ^A
Total grains and oilseeds	54,929 ^B	102,588 ^A	79,470 ^A	119,484 ^A	84,533 ^A	102,655 ^A	82,002 ^B	92,317 ^A
Total other crops	5,334 ^D	5,390 ^B	3,926 ^B	2,950 ^A	1,214 ^A	4,148 ^A	7,870 ^D	2,854 ^A
Potatoes	x	x	23 ^E	194 ^E	x	x	x	43 ^D
Fruits	x	284 ^E	F	10 ^E	3 ^A	x	F	F
Vegetables	x	2,591 ^C	1,212 ^B	11 ^E	51 ^E	54 ^E	F	404 ^B
Tobacco	0	x	167 ^E	0	x	0	0	33 ^E
Greenhouse, nursery and floriculture products	x	68 ^C	88 ^E	F	83 ^C	37 ^D	x	77 ^C
Forage crops (including seeds)	2,353 ^C	1,885 ^B	2,104 ^B	2,566 ^A	1,031 ^A	3,614 ^A	7,621 ^D	2,077 ^A
Other crops	0	495 ^D	193 ^C	47 ^D	22 ^D	436 ^D	0	176 ^C
Total livestock and product revenues	3,035 ^C	4,725 ^C	4,958 ^B	9,920 ^A	6,931 ^A	10,930 ^A	2,236 ^C	7,633 ^A
Cattle	2,006 ^D	1,887 ^C	2,749 ^B	8,707 ^A	6,569 ^A	10,342 ^A	2,153 ^D	6,642 ^A
Hogs	x	F	847 ^D	571 ^C	101 ^B	237 ^D	x	370 ^B
Poultry and eggs	x	F	613 ^D	133 ^E	19 ^E	180 ^E	F	198 ^D
Dairy products and subsidies	0	1,478 ^D	566 ^D	201 ^E	40 ^D	39 ^B	x	233 ^C
Other livestock and products	x	F	184 ^D	308 ^C	201 ^B	132 ^C	66 ^C	190 ^B
Program payments and insurance proceeds	12,723 ^C	49,565 ^A	16,857 ^A	43,657 ^A	27,188 ^A	21,765 ^A	18,586 ^C	26,806 ^A
Total other revenues	31,371 ^C	26,881 ^B	18,398 ^A	22,337 ^A	19,661 ^A	23,812 ^A	18,294 ^C	21,026 ^A
Custom work and machine rental	19,235 ^C	20,751 ^B	13,494 ^A	6,619 ^A	4,582 ^A	7,229 ^B	8,437 ^C	8,007 ^A
Rental income	x	2,669 ^C	2,279 ^B	1,722 ^B	2,233 ^A	6,689 ^A	3,782 ^C	3,239 ^A
Miscellaneous revenues	x	3,461 ^B	2,625 ^B	13,996 ^A	12,847 ^A	9,894 ^A	6,075 ^D	9,780 ^A
Total operating expenses	95,348 ^B	159,617 ^A	105,678 ^A	170,444 ^A	120,213 ^A	132,062 ^A	96,982 ^B	127,369 ^A
Total crop expenses	22,084 ^C	46,071 ^A	31,948 ^A	66,253 ^A	44,451 ^A	44,119 ^A	34,978 ^B	44,308 ^A
Fertilizer and lime	9,498 ^B	21,034 ^A	13,928 ^A	32,597 ^A	19,717 ^A	23,351 ^A	17,908 ^B	20,857 ^A
Pesticides	5,362 ^D	6,865 ^A	7,447 ^A	20,120 ^A	18,041 ^A	13,445 ^A	10,211 ^C	14,529 ^A
Seed and plants	5,829 ^C	17,799 ^A	10,368 ^A	13,421 ^A	6,618 ^A	7,161 ^A	6,620 ^C	8,779 ^A
Other crop expenses	F	375 ^D	204 ^D	116 ^A	75 ^A	161 ^D	238 ^E	143 ^B
Total livestock expenses	2,244 ^C	2,760 ^D	4,090 ^B	4,340 ^A	2,701 ^A	6,625 ^B	1,289 ^B	4,033 ^A
Cattle purchases	826 ^E	669 ^D	1,065 ^B	1,905 ^B	1,481 ^A	3,946 ^B	x	1,956 ^A
Hog purchases	x	F	270 ^D	138 ^C	21 ^D	77 ^D	x	106 ^C
Poultry and egg purchases	x	F	107 ^E	F	4 ^E	F	x	52 ^D
Other livestock purchases	0	F	66 ^E	57 ^D	39 ^D	F	x	F
Feed, supplements, straw and bedding	1,053 ^C	1,400 ^D	2,325 ^B	1,688 ^A	813 ^A	1,837 ^A	591 ^B	1,464 ^A
Veterinary fees, medicine and breeding fees	120 ^E	345 ^E	238 ^B	463 ^A	343 ^A	522 ^A	193 ^C	375 ^A
Other livestock expenses	x	11 ^E	19 ^E	0	0	5 ^E	0	6 ^D
Total machinery expenses	19,188 ^B	24,644 ^A	16,450 ^A	28,433 ^A	23,063 ^A	22,814 ^A	17,462 ^B	22,346 ^A
Small tools	326 ^C	236 ^B	473 ^A	506 ^A	614 ^A	589 ^A	304 ^B	548 ^A
Net fuel expenses, machinery, truck, auto	8,607 ^B	10,987 ^A	7,799 ^A	15,106 ^A	12,191 ^A	11,229 ^A	8,276 ^B	11,346 ^A
Repairs, licenses and insurance	10,255 ^B	13,421 ^A	8,179 ^A	12,821 ^A	10,258 ^A	10,996 ^A	8,883 ^B	10,452 ^A
Total general expenses	51,832 ^C	86,141 ^A	53,190 ^A	71,418 ^A	49,998 ^A	58,504 ^A	43,253 ^B	56,682 ^A
Salaries (including CPP, QPP, EI)	17,440 ^C	10,801 ^B	7,523 ^B	11,872 ^A	6,206 ^A	8,444 ^A	11,577 ^D	7,871 ^A
Rent	2,910 ^D	9,237 ^B	9,120 ^A	12,446 ^A	5,859 ^A	7,594 ^A	4,013 ^C	7,761 ^A
Insurance	3,376 ^C	4,702 ^A	3,222 ^A	3,130 ^A	1,929 ^A	3,146 ^A	2,190 ^C	2,732 ^A
Utilities	3,228 ^B	7,041 ^A	3,068 ^A	2,935 ^A	2,531 ^A	3,258 ^A	1,844 ^B	3,071 ^A
Custom work and machine rental	6,080 ^C	15,182 ^A	10,145 ^A	11,186 ^A	8,066 ^A	9,846 ^A	7,315 ^C	9,568 ^A
Net interest expenses	5,975 ^C	15,557 ^A	7,952 ^A	9,635 ^A	7,175 ^A	8,414 ^A	4,754 ^B	8,285 ^A
Net property taxes	1,671 ^B	5,023 ^A	2,831 ^A	4,563 ^A	4,504 ^A	2,373 ^A	1,915 ^B	3,708 ^A
Building and fence repairs	1,544 ^C	3,093 ^A	2,100 ^A	1,709 ^A	1,173 ^A	1,638 ^A	1,181 ^D	1,616 ^A
Marketing expenses	3,475 ^D	1,450 ^B	1,139 ^A	4,090 ^A	3,559 ^A	3,354 ^A	2,140 ^C	2,984 ^A
Miscellaneous expenses	6,132 ^C	14,055 ^A	6,088 ^A	9,851 ^A	8,996 ^A	10,438 ^A	6,324 ^C	9,086 ^A
Net operating income	12,044	29,534	17,931	27,903	19,315	31,248	32,006	23,267
Adjustment for capital cost allowance (CCA)	14,320 ^C	24,291 ^A	16,039 ^A	26,629 ^A	18,807 ^A	25,063 ^A	21,887 ^C	20,828 ^A
Net operating income adjusted for CCA	-2,276	5,243	1,892	1,274	508	6,185	10,119	2,439
	Operating margins per dollar of revenue							
Operating margin	0.11	0.16	0.15	0.14	0.14	0.19	0.25	0.15
Operating margin adjusted for CCA	-0.02	0.03	0.02	0.01	0.00	0.04	0.08	0.02

Table 11-2
Average operating revenues and expenses by province (or region) for selected farm types — Potato farming

	2005 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	305 ^A	x	235 ^A	305 ^C	280 ^E	100 ^B	x	95 ^C	55 ^C	1,405 ^B
Distribution by province (%)	x	21.7	x	16.7	21.7	19.9	7.1	x	6.8	3.9	100.0
	Average per farm (\$)										
Total operating revenues	x	669,398 ^B	x	673,396 ^A	572,760 ^B	523,797 ^E	1,824,914 ^B	x	1,638,842 ^C	615,600 ^C	764,324 ^B
Total crop revenues	x	527,304 ^B	x	524,560 ^A	414,209 ^B	444,108 ^E	1,550,346 ^B	x	1,395,336 ^C	469,676 ^C	613,119 ^B
Total grains and oilseeds	x	26,647 ^C	x	20,612 ^B	20,777 ^D	18,777 ^E	172,133 ^B	x	116,465 ^D	x	38,352 ^B
Total other crops	x	500,657 ^B	x	503,948 ^A	393,432 ^B	425,331 ^E	1,378,213 ^B	x	1,278,871 ^C	x	574,768 ^B
Potatoes	x	496,726 ^B	x	496,916 ^A	383,147 ^B	399,699 ^E	1,356,316 ^B	x	1,200,011 ^C	410,314 ^C	556,097 ^B
Fruits	x	x	x	F	F	x	x	x	x	5,184 ^E	F
Vegetables	x	x	x	3,884 ^D	F	F	x	x	F	48,933 ^D	11,063 ^D
Tobacco	x	0	x	0	0	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	0	x	x	x	F
Forage crops (including seeds)	x	3,671 ^D	x	2,872 ^C	F	F	6,168 ^D	x	29,442 ^D	1,843 ^E	4,728 ^C
Other crops	x	0	x	x	x	0	0	x	15,764 ^E	x	x
Total livestock and product revenues	x	38,014 ^C	x	9,865 ^C	F	F	26,308 ^E	x	x	5,487 ^D	14,086 ^C
Cattle	x	21,336 ^C	x	6,918 ^A	F	F	6,598 ^C	x	x	5,304 ^D	7,718 ^C
Hogs	x	x	x	x	0	x	x	x	0	x	x
Poultry and eggs	x	303 ^A	x	x	x	x	0	x	0	x	F
Dairy products and subsidies	x	12,591 ^D	x	x	x	0	0	x	0	0	3,649 ^D
Other livestock and products	x	x	x	0	0	0	x	x	x	x	x
Program payments and insurance proceeds	x	78,272 ^B	x	111,996 ^A	135,815 ^C	60,971 ^E	173,520 ^B	x	162,001 ^C	61,426 ^D	105,752 ^B
Total other revenues	x	25,808 ^D	x	26,976 ^B	18,790 ^D	14,758 ^E	74,740 ^B	x	x	79,011 ^D	31,367 ^B
Custom work and machine rental	x	18,643 ^D	x	18,257 ^B	9,254 ^E	9,752 ^E	38,056 ^B	x	27,591 ^E	66,454 ^D	18,632 ^B
Rental income	x	1,897 ^D	x	4,699 ^D	2,834 ^D	3,964 ^E	20,267 ^C	x	39,067 ^D	10,415 ^E	7,106 ^B
Miscellaneous revenues	x	5,269 ^E	x	4,020 ^D	F	1,043 ^E	16,417 ^B	x	x	2,142 ^D	5,628 ^C
Total operating expenses	x	623,271 ^B	x	572,019 ^A	445,497 ^B	434,808 ^E	1,489,132 ^B	x	1,268,202 ^C	528,066 ^C	638,588 ^B
Total crop expenses	x	215,034 ^B	x	191,474 ^A	156,569 ^B	164,188 ^E	455,784 ^B	x	364,217 ^C	127,430 ^C	211,110 ^B
Fertilizer and lime	x	88,230 ^B	x	73,209 ^A	60,766 ^B	58,490 ^E	162,044 ^B	x	136,182 ^C	34,735 ^C	79,049 ^B
Pesticides	x	72,164 ^B	x	62,044 ^A	35,187 ^C	40,687 ^E	140,776 ^B	x	102,381 ^C	25,249 ^C	60,796 ^B
Seed and plants	x	43,260 ^B	x	48,255 ^B	40,212 ^C	42,907 ^D	142,685 ^B	x	110,792 ^C	36,581 ^C	55,379 ^B
Other crop expenses	x	11,379 ^C	x	7,966 ^B	20,403 ^C	22,104 ^E	10,279 ^E	x	14,861 ^D	30,866 ^D	15,885 ^B
Total livestock expenses	x	16,998 ^C	x	4,828 ^B	F	1,751 ^E	20,256 ^D	x	2,564 ^D	4,129 ^C	7,114 ^C
Cattle purchases	x	9,425 ^D	x	x	x	x	4,274 ^E	x	2,225 ^D	x	3,358 ^C
Hog purchases	x	x	x	x	0	0	x	x	0	x	x
Poultry and egg purchases	x	54 ^A	x	x	x	0	0	x	0	x	F
Other livestock purchases	x	x	x	0	0	0	x	x	x	x	x
Feed, supplements, straw and bedding	x	5,813 ^C	x	1,024 ^C	F	732 ^E	4,329 ^D	x	x	1,067 ^D	2,271 ^C
Veterinary fees, medicine and breeding fees	x	1,193 ^D	x	249 ^D	F	F	572 ^D	x	x	329 ^D	458 ^C
Other livestock expenses	x	x	x	x	x	x	0	x	0	0	F
Total machinery expenses	x	83,915 ^A	x	94,143 ^A	57,729 ^B	52,530 ^E	173,088 ^B	x	128,287 ^C	57,309 ^C	81,671 ^B
Small tools	x	308 ^B	x	274 ^B	245 ^E	F	584 ^B	x	364 ^D	193 ^D	329 ^B
Net fuel expenses, machinery, truck, auto	x	39,467 ^B	x	39,492 ^A	21,625 ^B	21,347 ^E	85,067 ^B	x	51,294 ^C	19,806 ^C	35,021 ^B
Repairs, licenses and insurance	x	44,140 ^B	x	54,377 ^A	35,860 ^B	30,807 ^E	87,437 ^A	x	76,629 ^C	37,310 ^C	46,321 ^B
Total general expenses	x	307,324 ^B	x	281,575 ^A	229,404 ^B	216,339 ^E	840,004 ^B	x	773,134 ^C	339,198 ^C	338,693 ^B
Salaries (including CPP, QPP, EI)	x	109,333 ^B	x	123,551 ^A	99,023 ^C	85,955 ^E	279,987 ^B	x	221,695 ^C	144,366 ^C	125,909 ^B
Rent	x	35,430 ^B	x	18,471 ^C	12,536 ^C	27,020 ^E	108,231 ^B	x	117,662 ^C	32,027 ^D	36,518 ^B
Insurance	x	14,912 ^B	x	18,033 ^A	10,556 ^C	8,473 ^E	37,279 ^B	x	36,343 ^C	12,020 ^C	15,953 ^B
Utilities	x	11,281 ^B	x	13,240 ^A	10,016 ^B	9,791 ^E	34,235 ^B	x	49,655 ^C	14,845 ^C	15,486 ^B
Custom work and machine rental	x	28,182 ^B	x	16,950 ^B	23,944 ^D	27,843 ^E	156,707 ^B	x	143,565 ^C	71,067 ^C	44,659 ^B
Net interest expenses	x	59,248 ^B	x	42,472 ^A	22,398 ^C	25,339 ^E	96,633 ^B	x	73,444 ^C	14,754 ^C	43,121 ^B
Net property taxes	x	4,479 ^A	x	3,344 ^A	4,755 ^C	3,466 ^D	14,878 ^B	x	6,462 ^D	3,972 ^C	4,996 ^A
Building and fence repairs	x	5,431 ^B	x	10,356 ^B	6,662 ^C	3,359 ^E	19,411 ^B	x	23,548 ^C	5,287 ^D	8,343 ^B
Marketing expenses	x	17,477 ^C	x	12,951 ^C	10,350 ^C	10,884 ^E	28,517 ^B	x	43,241 ^C	17,708 ^D	16,347 ^B
Miscellaneous expenses	x	21,551 ^B	x	22,206 ^A	29,164 ^C	14,209 ^E	64,126 ^B	x	57,520 ^C	23,152 ^C	27,360 ^B
Net operating income	x	46,127	x	101,377	127,263	88,989 ^E	335,782	x	370,640	87,534	125,736
Adjustment for capital cost allowance (CCA)	x	62,660 ^B	x	81,249 ^A	59,178 ^B	50,420 ^D	195,032 ^B	x	225,032 ^C	63,721 ^C	82,744 ^B
Net operating income adjusted for CCA	x	-16,533	x	20,129	68,085	38,569 ^E	140,750	x	145,608	23,813	42,992
	Operating margins per dollar of revenue										
Operating margin	x	0.07	x	0.15	0.22	0.17	0.18	x	0.23	0.14	0.16
Operating margin adjusted for CCA	x	-0.02	x	0.03	0.12	0.07	0.08	x	0.09	0.04	0.06

Table 11-3

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

	2005 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	210^B	890^B	1,010^B	130^E	425^B	2,650^A
Distribution by province (%)	7.9	33.6	38.1	4.9	16.0	100.0
	Average per farm (\$)					
Total operating revenues	149,425^B	389,872^B	394,971^B	377,689^E	193,297^B	340,767^B
Total crop revenues	123,015^B	334,180^B	342,226^B	334,449^E	174,893^B	295,062^B
Total grains and oilseeds	1,945 ^D	7,506 ^D	38,835 ^C	24,369 ^D	489 ^E	18,653 ^B
Total other crops	121,070 ^B	326,673 ^B	303,391 ^B	310,079 ^E	174,403 ^B	276,409 ^B
Potatoes	3,885 ^C	2,107 ^D	3,064 ^D	F	5,427 ^D	3,715 ^C
Fruits	3,097 ^C	1,764 ^D	4,468 ^D	F	8,230 ^D	3,999 ^C
Vegetables	112,283 ^B	319,244 ^B	287,319 ^B	286,419 ^E	157,325 ^B	263,284 ^B
Tobacco	0	F	2,690 ^E	x	0	1,179 ^E
Greenhouse, nursery and floriculture products	711 ^E	1,823 ^E	3,239 ^E	F	2,761 ^E	2,369 ^D
Forage crops (including seeds)	1,094 ^C	730 ^E	F	F	F	832 ^D
Other crops	0	F	1,839 ^D	x	0	1,031 ^D
Total livestock and product revenues	2,165^C	1,183^E	2,256^E	x	1,046^D	1,616^D
Cattle	1,409 ^C	F	1,635 ^E	x	341 ^D	866 ^D
Hogs	F	x	39 ^E	0	x	x
Poultry and eggs	x	F	F	x	F	333 ^E
Dairy products and subsidies	0	x	0	0	x	x
Other livestock and products	x	x	F	x	F	78 ^E
Program payments and insurance proceeds	14,798^B	40,665^C	34,672^C	x	12,412^D	31,343^B
Total other revenues	9,447^B	13,845^D	15,817^B	12,210^E	4,947^C	12,746^B
Custom work and machine rental	6,114 ^B	9,219 ^E	9,179 ^C	6,159 ^E	2,140 ^D	7,682 ^C
Rental income	F	2,209 ^D	3,612 ^D	F	1,123 ^E	2,460 ^C
Miscellaneous revenues	2,826 ^C	2,417 ^D	3,026 ^C	3,294 ^E	1,684 ^E	2,604 ^B
Total operating expenses	132,847^B	339,154^B	338,222^B	327,216^E	163,856^B	293,873^B
Total crop expenses	31,785^B	100,658^B	96,811^B	76,649^E	42,310^C	83,285^B
Fertilizer and lime	8,856 ^B	21,859 ^B	26,230 ^B	19,840 ^E	8,813 ^C	20,311 ^B
Pesticides	5,643 ^B	15,051 ^C	20,235 ^B	17,307 ^E	6,564 ^C	15,027 ^B
Seed and plants	9,556 ^B	22,497 ^B	28,245 ^B	22,787 ^E	13,745 ^C	22,271 ^B
Other crop expenses	7,730 ^C	41,251 ^C	22,100 ^C	16,715 ^E	13,188 ^C	25,676 ^B
Total livestock expenses	1,092^D	960^D	2,382^D	x	1,613^E	1,627^D
Cattle purchases	217 ^B	F	F	x	F	F
Hog purchases	x	0	x	0	x	x
Poultry and egg purchases	x	x	x	x	F	F
Other livestock purchases	x	x	F	0	x	39 ^E
Feed, supplements, straw and bedding	702 ^D	653 ^D	1,252 ^D	x	1,353 ^E	979 ^C
Veterinary fees, medicine and breeding fees	98 ^C	184 ^E	75 ^D	x	59 ^D	110 ^D
Other livestock expenses	0	x	0	0	0	x
Total machinery expenses	18,866^B	33,812^B	37,418^B	x	16,495^B	31,292^A
Small tools	466 ^C	303 ^C	540 ^B	x	334 ^C	423 ^B
Net fuel expenses, machinery, truck, auto	8,488 ^B	11,890 ^B	17,265 ^B	14,173 ^D	6,971 ^B	12,984 ^A
Repairs, licenses and insurance	9,912 ^B	21,618 ^B	19,614 ^B	20,431 ^E	9,190 ^B	17,886 ^A
Total general expenses	81,105^B	203,725^B	201,610^B	214,185^E	103,438^B	177,668^B
Salaries (including CPP, QPP, EI)	38,919 ^B	107,602 ^C	88,858 ^B	93,179 ^E	58,139 ^C	86,447 ^B
Rent	3,269 ^C	8,994 ^C	22,574 ^C	9,353 ^E	9,359 ^C	13,778 ^B
Insurance	2,197 ^B	7,076 ^B	6,013 ^B	6,118 ^E	2,014 ^C	5,432 ^B
Utilities	3,817 ^B	10,038 ^B	9,822 ^B	13,060 ^E	4,661 ^B	8,746 ^A
Custom work and machine rental	10,623 ^C	20,610 ^C	22,055 ^C	27,049 ^D	9,084 ^C	18,829 ^B
Net interest expenses	6,443 ^C	12,633 ^B	12,728 ^C	14,042 ^E	4,592 ^C	10,960 ^B
Net property taxes	989 ^B	4,293 ^C	3,073 ^B	2,540 ^C	1,373 ^C	3,018 ^B
Building and fence repairs	2,057 ^B	6,254 ^B	5,208 ^C	5,313 ^E	2,210 ^C	4,833 ^B
Marketing expenses	4,553 ^C	8,995 ^C	15,252 ^D	F	3,394 ^D	10,970 ^C
Miscellaneous expenses	8,239 ^C	17,229 ^C	16,028 ^C	16,656 ^D	8,612 ^B	14,655 ^B
Net operating income	16,578	50,718	56,749	50,474^E	29,441	46,894
Adjustment for capital cost allowance (CCA)	11,939 ^B	27,752 ^B	29,418 ^B	34,183 ^E	13,949 ^B	25,229 ^B
Net operating income adjusted for CCA	4,639	22,966	27,331	16,291^E	15,493	21,665
	Operating margins per dollar of revenue					
Operating margin	0.11	0.13	0.14	0.13	0.15	0.14
Operating margin adjusted for CCA	0.03	0.06	0.07	0.04	0.08	0.06

Table 11-4

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

	2005 p					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	735^A	805^B	1,215^B	70^D	1,820^A	4,650^A
Distribution by province (%)	15.8	17.3	26.1	1.5	39.1	100.0
	Average per farm (\$)					
Total operating revenues	126,339^B	196,347^B	252,359^B	67,102^D	154,321^A	181,496^A
Total crop revenues	100,871^B	161,796^B	204,470^B	44,087^E	132,040^A	149,882^A
Total grains and oilseeds	188 ^B	1,214 ^D	2,157 ^D	x	36 ^D	822 ^D
Total other crops	100,683 ^B	160,582 ^B	202,313 ^B	x	132,004 ^A	149,060 ^A
Potatoes	37 ^C	F	x	x	x	F
Fruits	93,996 ^B	153,992 ^C	194,274 ^B	40,961 ^E	129,483 ^A	143,725 ^A
Vegetables	5,575 ^D	2,656 ^D	5,179 ^D	x	1,095 ^E	3,140 ^C
Tobacco	0	0	x	0	0	0
Greenhouse, nursery and floriculture products	490 ^C	F	2,039 ^E	x	1,308 ^E	1,345 ^D
Forage crops (including seeds)	271 ^D	234 ^D	F	x	95 ^D	207 ^D
Other crops	314 ^B	1,894 ^E	F	0	x	502 ^E
Total livestock and product revenues	1,551^C	F	F	x	1,761^D	1,271^C
Cattle	630 ^B	x	F	x	x	486 ^D
Hogs	x	x	x	0	0	x
Poultry and eggs	x	F	F	x	F	F
Dairy products and subsidies	x	0	x	0	x	x
Other livestock and products	235 ^D	F	F	0	90 ^D	124 ^D
Program payments and insurance proceeds	8,337^B	24,342^C	32,011^C	x	13,755^B	19,388^B
Total other revenues	15,581^B	9,673^C	14,956^C	16,568^E	6,763^B	10,955^B
Custom work and machine rental	10,926 ^B	5,247 ^D	8,249 ^D	F	3,286 ^C	6,253 ^B
Rental income	634 ^C	2,217 ^D	2,310 ^D	F	1,071 ^C	1,571 ^C
Miscellaneous revenues	4,021 ^C	2,209 ^D	4,398 ^E	1,118 ^C	2,407 ^D	3,131 ^C
Total operating expenses	108,523^B	154,958^B	233,409^B	52,320^D	141,533^A	161,308^A
Total crop expenses	20,355^B	32,289^B	45,912^B	10,601^D	23,588^A	30,223^A
Fertilizer and lime	4,022 ^B	7,137 ^B	9,023 ^C	2,615 ^D	5,601 ^A	6,466 ^A
Pesticides	8,537 ^B	7,873 ^C	13,080 ^B	1,353 ^B	5,308 ^A	8,238 ^A
Seed and plants	3,425 ^C	6,278 ^C	8,065 ^C	4,286 ^D	5,331 ^A	5,891 ^A
Other crop expenses	4,371 ^B	11,001 ^C	15,744 ^C	F	7,349 ^B	9,627 ^B
Total livestock expenses	1,405^B	352^E	877^E	x	1,206^D	993^C
Cattle purchases	413 ^C	x	x	x	x	333 ^D
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	x	x	F	F	F	F
Other livestock purchases	137 ^E	F	F	x	x	F
Feed, supplements, straw and bedding	638 ^C	189 ^C	458 ^D	x	453 ^D	437 ^C
Veterinary fees, medicine and breeding fees	153 ^C	F	78 ^C	x	59 ^C	75 ^B
Other livestock expenses	x	0	x	0	0	x
Total machinery expenses	13,412^A	16,165^B	20,567^B	9,257^D	11,876^A	15,096^A
Small tools	317 ^B	358 ^D	566 ^B	787 ^D	372 ^A	418 ^A
Net fuel expenses, machinery, truck, auto	5,201 ^A	5,736 ^B	8,468 ^B	3,641 ^D	4,472 ^A	5,839 ^A
Repairs, licenses and insurance	7,894 ^A	10,071 ^B	11,533 ^B	4,829 ^D	7,031 ^A	8,840 ^A
Total general expenses	73,351^B	106,152^B	166,053^B	x	104,863^A	114,995^A
Salaries (including CPP, QPP, EI)	33,940 ^B	40,891 ^C	84,379 ^B	F	45,635 ^A	52,595 ^A
Rent	1,120 ^C	3,411 ^D	5,325 ^D	x	4,915 ^B	4,096 ^B
Insurance	1,926 ^B	3,739 ^B	5,216 ^C	983 ^B	2,059 ^A	3,137 ^A
Utilities	2,362 ^B	3,879 ^C	6,240 ^B	2,587 ^C	2,677 ^A	3,764 ^A
Custom work and machine rental	12,045 ^B	19,711 ^C	18,443 ^C	2,660 ^D	18,289 ^B	17,357 ^B
Net interest expenses	8,001 ^B	8,659 ^C	10,569 ^C	4,048 ^D	12,178 ^B	10,367 ^A
Net property taxes	797 ^B	1,972 ^B	2,480 ^B	1,289 ^C	2,328 ^A	2,047 ^A
Building and fence repairs	1,733 ^B	3,878 ^B	4,724 ^C	1,025 ^B	2,377 ^B	3,128 ^B
Marketing expenses	4,960 ^C	4,867 ^D	10,537 ^D	x	5,756 ^C	6,642 ^B
Miscellaneous expenses	6,468 ^B	15,146 ^B	18,141 ^C	5,528 ^D	8,648 ^A	11,861 ^B
Net operating income	17,816	41,389	18,950	14,783	12,788	20,188
Adjustment for capital cost allowance (CCA)	11,945 ^B	15,327 ^C	18,224 ^B	5,459 ^D	11,131 ^A	13,759 ^A
Net operating income adjusted for CCA	5,871	26,062	726	9,324	1,656	6,429
	Operating margins per dollar of revenue					
Operating margin	0.14	0.21	0.08	0.22	0.08	0.11
Operating margin adjusted for CCA	0.05	0.13	0.00	0.14	0.01	0.04

Table 11-5
Average operating revenues and expenses by province (or region) for selected farm types — Greenhouse, nursery and floriculture production

	2005 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	410^B	870^B	1,140^B	505^C	665^A	3,590^A
Distribution by province (%)	11.4	24.2	31.8	14.1	18.5	100.0
	Average per farm (\$)					
Total operating revenues	297,258^C	437,774^C	1,160,888^B	417,419^C	970,583^B	746,796^A
Total crop revenues	254,715^C	408,925^C	1,093,676^B	392,091^C	920,118^B	700,699^A
Total grains and oilseeds	102 ^D	2,041 ^E	2,681 ^D	4,077 ^E	x	1,934 ^C
Total other crops	254,614 ^C	406,885 ^C	1,090,995 ^B	388,014 ^C	x	698,765 ^A
Potatoes	x	F	F	x	x	F
Fruits	1,750 ^D	F	F	F	x	2,810 ^E
Vegetables	1,373 ^C	4,905 ^D	4,527 ^D	F	1,097 ^E	3,436 ^C
Tobacco	0	x	x	0	0	x
Greenhouse, nursery and floriculture products	250,887 ^C	400,277 ^C	1,079,312 ^B	384,059 ^C	917,377 ^B	691,968 ^A
Forage crops (including seeds)	286 ^D	F	F	430 ^D	F	316 ^D
Other crops	x	x	x	x	x	x
Total livestock and product revenues	F	F	x	2,377^D	338^E	1,263^D
Cattle	1,227 ^D	F	F	2,233 ^D	x	625 ^C
Hogs	x	0	0	0	0	x
Poultry and eggs	x	x	x	x	F	F
Dairy products and subsidies	0	0	0	x	0	x
Other livestock and products	x	x	x	135 ^E	x	103 ^B
Program payments and insurance proceeds	16,716^D	19,082^C	41,975^C	13,550^D	37,650^C	28,728^B
Total other revenues	19,935^C	9,204^D	x	9,401^D	12,477^B	16,105^B
Custom work and machine rental	11,304 ^D	2,946 ^E	16,497 ^D	3,855 ^D	8,499 ^C	9,363 ^B
Rental income	1,008 ^E	1,202 ^D	x	981 ^E	2,418 ^D	2,232 ^C
Miscellaneous revenues	7,623 ^C	5,057 ^E	4,665 ^D	F	1,561 ^D	4,510 ^C
Total operating expenses	274,763^C	391,799^C	1,056,423^B	372,856^C	868,539^B	674,790^A
Total crop expenses	85,523^D	121,693^C	342,634^B	122,365^C	299,690^C	220,669^A
Fertilizer and lime	15,067 ^C	16,135 ^C	39,378 ^B	19,614 ^D	60,668 ^B	32,106 ^B
Pesticides	5,641 ^C	4,268 ^C	19,903 ^B	10,225 ^D	12,294 ^B	11,713 ^B
Seed and plants	53,793 ^D	75,452 ^C	185,459 ^B	72,192 ^C	158,247 ^B	122,727 ^A
Other crop expenses	11,023 ^C	25,838 ^C	97,893 ^B	20,333 ^D	68,481 ^B	54,123 ^B
Total livestock expenses	F	525^E	137^D	1,723^E	266^D	940^D
Cattle purchases	508 ^E	F	x	F	29 ^A	262 ^E
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	x	0	x	x	x	F
Other livestock purchases	x	x	x	F	x	F
Feed, supplements, straw and bedding	F	188 ^E	104 ^D	411 ^D	156 ^E	416 ^D
Veterinary fees, medicine and breeding fees	157 ^E	50 ^E	14 ^B	151 ^D	80 ^E	70 ^C
Other livestock expenses	0	x	0	x	0	x
Total machinery expenses	17,744^B	21,808^B	41,277^B	20,562^C	29,892^B	28,839^A
Small tools	412 ^C	270 ^D	559 ^C	465 ^D	277 ^B	407 ^B
Net fuel expenses, machinery, truck, auto	5,972 ^B	7,713 ^B	13,130 ^B	8,044 ^C	9,102 ^B	9,536 ^A
Repairs, licenses and insurance	11,360 ^C	13,825 ^B	27,588 ^B	12,053 ^C	20,513 ^B	18,896 ^A
Total general expenses	167,330^C	247,773^C	672,375^B	228,207^C	538,691^B	424,342^A
Salaries (including CPP, QPP, EI)	84,418 ^C	118,135 ^C	308,376 ^B	125,532 ^D	271,027 ^B	203,952 ^B
Rent	1,966 ^D	4,215 ^D	12,228 ^C	2,898 ^D	20,926 ^C	9,402 ^B
Insurance	3,312 ^C	6,009 ^C	15,013 ^B	6,635 ^D	10,028 ^B	9,389 ^A
Utilities	15,578 ^C	42,318 ^C	138,223 ^B	30,760 ^D	75,654 ^B	74,237 ^B
Custom work and machine rental	6,861 ^C	11,250 ^C	34,001 ^C	9,060 ^D	32,051 ^C	21,504 ^B
Net interest expenses	9,369 ^C	13,837 ^D	33,523 ^B	12,546 ^D	31,856 ^B	22,720 ^B
Net property taxes	1,100 ^B	3,677 ^B	4,087 ^B	2,177 ^C	3,556 ^B	3,277 ^A
Building and fence repairs	4,413 ^C	9,038 ^C	21,130 ^B	7,131 ^D	13,096 ^B	12,827 ^B
Marketing expenses	24,371 ^D	15,092 ^D	51,691 ^C	8,340 ^D	40,528 ^B	31,526 ^B
Miscellaneous expenses	15,941 ^C	24,201 ^C	54,103 ^B	23,128 ^C	39,969 ^B	35,508 ^A
Net operating income	22,495	45,975	104,465	44,562	102,044	72,006
Adjustment for capital cost allowance (CCA)	18,850 ^C	28,807 ^C	71,337 ^B	27,772 ^C	61,767 ^B	47,110 ^A
Net operating income adjusted for CCA	3,645	17,169	33,128	16,791	40,277	24,896
	Operating margins per dollar of revenue					
Operating margin	0.08	0.11	0.09	0.11	0.11	0.10
Operating margin adjusted for CCA	0.01	0.04	0.03	0.04	0.04	0.03

Table 11-6

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

	2005 P											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	365 ^A	585 ^B	465 ^A	4,830 ^A	10,835 ^A	6,945 ^A	13,205 ^A	22,180 ^A	3,190 ^A	62,630 ^A	
Distribution by province (%)	x	0.6	0.9	0.7	7.7	17.3	11.1	21.1	35.4	5.1	100.0	
		Average per farm (\$)										
Total operating revenues	x	124,099 ^B	69,474 ^B	54,225 ^A	179,014 ^A	123,406 ^A	102,924 ^A	115,191 ^A	257,822 ^A	117,431 ^A	169,967 ^A	
Total crop revenues	x	x	4,481 ^D	1,304 ^B	5,278 ^B	6,883 ^A	8,174 ^A	10,746 ^A	13,072 ^A	3,821 ^B	9,688 ^A	
Total grains and oilseeds	x	x	487 ^D	209 ^D	3,164 ^B	5,294 ^B	6,637 ^A	9,426 ^A	9,411 ^A	826 ^D	7,275 ^A	
Total other crops	x	x	3,994 ^E	1,095 ^B	2,114 ^B	1,590 ^B	1,537 ^A	1,320 ^A	3,661 ^B	2,995 ^B	2,413 ^A	
Potatoes	x	x	x	x	F	x	F	x	x	x	x	
Fruits	x	x	1,988 ^E	x	F	F	x	x	F	F	53 ^D	
Vegetables	x	x	49 ^D	x	x	56 ^E	x	F	x	2 ^D	30 ^D	
Tobacco	x	0	0	0	x	x	0	0	0	0	x	
Greenhouse, nursery and floriculture products	x	x	x	x	F	19 ^A	6 ^C	x	7 ^A	F	27 ^D	
Forage crops (including seeds)	x	706 ^B	697 ^C	618 ^B	1,389 ^C	1,254 ^B	1,497 ^A	1,253 ^A	3,230 ^A	2,828 ^B	2,058 ^A	
Other crops	x	0	x	0	489 ^D	146 ^E	x	x	74 ^A	x	92 ^C	
Total livestock and product revenues	x	90,777 ^A	39,076 ^B	33,200 ^B	118,576 ^A	94,239 ^A	68,682 ^A	75,026 ^A	184,583 ^A	83,971 ^A	119,707 ^A	
Cattle	x	85,674 ^A	38,614 ^B	32,387 ^B	115,547 ^A	91,032 ^A	67,902 ^A	74,623 ^A	183,614 ^A	83,288 ^A	118,329 ^A	
Hogs	x	2,595 ^A	50 ^B	209 ^A	380 ^E	1,924 ^B	122 ^B	35 ^C	297 ^D	x	509 ^B	
Poultry and eggs	x	x	x	80 ^C	997 ^E	464 ^B	x	x	50 ^E	141 ^E	204 ^C	
Dairy products and subsidies	x	x	x	F	1,424 ^C	476 ^E	x	x	F	x	252 ^C	
Other livestock and products	x	261 ^D	F	214 ^D	228 ^D	344 ^C	488 ^C	338 ^C	515 ^B	435 ^C	414 ^B	
Program payments and insurance proceeds	x	10,781 ^B	16,174 ^B	5,505 ^B	43,712 ^A	11,262 ^A	15,346 ^A	16,317 ^A	24,847 ^A	13,796 ^A	20,222 ^A	
Total other revenues	x	x	9,742 ^B	14,216 ^B	11,448 ^B	11,021 ^B	10,722 ^A	13,102 ^A	35,320 ^A	15,843 ^A	20,349 ^A	
Custom work and machine rental	x	F	3,596 ^C	x	6,115 ^B	7,484 ^B	6,433 ^B	25,685 ^B	8,329 ^B	13,737 ^A		
Rental income	x	x	311 ^D	x	840 ^D	704 ^C	777 ^C	1,986 ^B	6,291 ^A	2,134 ^C	3,036 ^A	
Miscellaneous revenues	x	F	5,835 ^C	7,223 ^C	4,493 ^B	2,833 ^B	3,512 ^A	3,442 ^A	3,344 ^A	5,381 ^B	3,576 ^A	
Total operating expenses	x	118,606 ^B	60,839 ^B	48,904 ^A	164,412 ^A	120,056 ^A	92,343 ^A	102,409 ^A	243,366 ^A	107,816 ^A	158,629 ^A	
Total crop expenses	x	7,997 ^A	4,248 ^B	2,544 ^B	5,647 ^A	6,021 ^A	8,756 ^A	8,581 ^A	9,585 ^A	4,228 ^A	7,974 ^A	
Fertilizer and lime	x	4,050 ^A	2,410 ^B	1,530 ^A	2,470 ^B	2,677 ^A	4,723 ^A	3,819 ^A	5,311 ^A	2,463 ^A	4,047 ^A	
Pesticides	x	x	427 ^C	109 ^C	505 ^B	1,065 ^B	1,930 ^A	2,072 ^A	2,072 ^A	379 ^B	1,821 ^A	
Seed and plants	x	x	645 ^C	321 ^C	2,023 ^A	1,966 ^A	1,648 ^A	1,501 ^A	1,851 ^B	867 ^B	1,711 ^A	
Other crop expenses	x	939 ^A	765 ^C	585 ^B	649 ^B	313 ^B	455 ^A	340 ^A	351 ^A	519 ^A	394 ^A	
Total livestock expenses	x	59,235 ^A	23,670 ^B	16,618 ^B	96,717 ^A	73,002 ^B	36,672 ^A	41,667 ^A	160,548 ^A	46,807 ^A	92,897 ^A	
Cattle purchases	x	46,892 ^A	18,065 ^C	10,062 ^B	56,519 ^A	54,974 ^B	24,741 ^A	27,825 ^A	115,471 ^A	30,207 ^B	65,448 ^A	
Hog purchases	x	1,104 ^A	15 ^B	x	191 ^E	361 ^C	29 ^C	12 ^D	65 ^D	x	114 ^B	
Poultry and egg purchases	x	69 ^A	x	7 ^C	322 ^E	88 ^D	F	2 ^C	8 ^E	F	49 ^D	
Other livestock purchases	x	x	F	133 ^D	F	122 ^C	150 ^D	171 ^D	273 ^C	184 ^D	187 ^B	
Feed, supplements, straw and bedding	x	9,100 ^B	4,380 ^B	5,203 ^B	36,182 ^A	15,294 ^B	9,683 ^A	11,413 ^B	40,859 ^A	13,935 ^A	24,234 ^A	
Veterinary fees, medicine and breeding fees	x	1,814 ^A	1,060 ^B	1,080 ^A	3,425 ^A	2,109 ^B	2,050 ^A	2,244 ^A	3,807 ^A	2,392 ^A	2,829 ^A	
Other livestock expenses	x	x	x	x	F	53 ^D	0	0	65 ^C	x	36 ^B	
Total machinery expenses	x	14,504 ^B	10,950 ^A	11,033 ^A	12,702 ^A	11,269 ^A	16,931 ^A	17,565 ^A	18,392 ^A	16,143 ^A	16,121 ^A	
Small tools	x	297 ^B	372 ^C	238 ^C	314 ^B	535 ^A	549 ^A	657 ^A	705 ^A	496 ^A	598 ^A	
Net fuel expenses, machinery, truck, auto	x	7,385 ^B	4,806 ^A	5,052 ^A	5,204 ^A	5,222 ^A	8,879 ^A	9,334 ^A	8,724 ^A	7,641 ^A	7,864 ^A	
Repairs, licenses and insurance	x	6,822 ^B	5,772 ^A	5,742 ^A	7,184 ^A	5,512 ^A	7,503 ^A	7,574 ^A	8,963 ^A	8,006 ^A	7,658 ^A	
Total general expenses	x	36,869 ^C	21,972 ^B	18,709 ^B	49,347 ^A	29,763 ^A	29,984 ^A	34,596 ^A	54,841 ^A	40,638 ^A	41,638 ^A	
Salaries (including CPP, QPP, EI)	x	6,307 ^D	5,136 ^C	4,836 ^C	4,574 ^B	3,495 ^B	3,372 ^A	3,222 ^A	8,516 ^A	10,075 ^B	5,663 ^A	
Rent	x	1,567 ^C	670 ^C	441 ^B	1,500 ^B	1,939 ^B	2,815 ^A	3,471 ^A	4,233 ^A	2,316 ^B	3,131 ^A	
Insurance	x	1,944 ^B	1,202 ^B	1,034 ^B	3,449 ^A	1,968 ^A	1,525 ^A	1,371 ^A	2,298 ^A	2,229 ^A	2,023 ^A	
Utilities	x	1,881 ^A	1,265 ^B	1,398 ^A	2,465 ^A	2,415 ^A	2,132 ^A	2,533 ^A	3,394 ^A	2,369 ^B	2,735 ^A	
Custom work and machine rental	x	7,977 ^D	3,692 ^C	2,870 ^C	11,209 ^B	6,228 ^B	5,261 ^A	6,974 ^A	14,436 ^A	6,771 ^B	9,560 ^A	
Net interest expenses	x	6,472 ^B	3,075 ^B	2,933 ^B	7,874 ^A	4,324 ^A	5,778 ^A	6,460 ^A	8,999 ^A	5,726 ^B	6,926 ^A	
Net property taxes	x	1,431 ^B	729 ^B	909 ^B	2,509 ^A	1,475 ^A	2,317 ^A	3,055 ^A	1,718 ^A	1,298 ^A	2,047 ^A	
Building and fence repairs	x	1,479 ^A	1,665 ^B	1,358 ^B	2,755 ^A	1,983 ^B	1,700 ^A	1,582 ^A	2,351 ^A	2,328 ^A	2,064 ^A	
Marketing expenses	x	F	1,668 ^D	655 ^B	2,305 ^B	1,765 ^B	1,423 ^A	1,416 ^A	2,628 ^B	2,413 ^B	2,037 ^A	
Miscellaneous expenses	x	3,832 ^B	2,869 ^B	2,275 ^B	10,707 ^A	4,171 ^A	3,662 ^A	4,513 ^A	6,267 ^A	5,114 ^A	5,452 ^A	
Net operating income	x	5,493	8,634	5,321	14,602	3,350	10,581	12,782	14,456	9,614	11,338	
Adjustment for capital cost allowance (CCA)	x	8,811 ^B	8,868 ^B	7,918 ^A	11,390 ^A	8,547 ^A	10,265 ^A	15,928 ^A	15,928 ^A	12,617 ^A	12,148 ^A	
Net operating income adjusted for CCA	x	-3,318	-233	-2,597	3,213	-5,197	316	2,479	-1,472	-3,003	-811	
		Operating margins per dollar of revenue										
Operating margin	x	0.04	0.12	0.10	0.08	0.03	0.10	0.11	0.06	0.08	0.07	
Operating margin adjusted for CCA	x	-0.03	0.00	-0.05	0.02	-0.04	0.00	0.02	-0.01	-0.03	0.00	

Table 11-7
Average operating revenues and expenses by province (or region) for selected farm types — Dairy cattle and milk production

	2005 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40 ^A	215 ^A	265 ^A	225 ^A	7,185 ^A	5,095 ^A	430 ^A	235 ^C	630 ^B	620 ^A	14,940 ^A
Distribution by province (%)	0.3	1.4	1.8	1.5	48.1	34.1	2.9	1.6	4.2	4.1	100.0
	Average per farm (\$)										
Total operating revenues	1,053,481 ^B	303,808 ^A	433,715 ^A	371,982 ^A	331,194 ^A	354,318 ^A	469,639 ^A	441,052 ^B	651,014 ^A	747,294 ^A	379,343 ^A
Total crop revenues	x	6,296 ^C	11,108 ^B	6,011 ^C	16,491 ^A	20,896 ^A	24,578 ^B	26,053 ^C	32,850 ^C	8,784 ^D	18,301 ^A
Total grains and oilseeds	x	1,769 ^B	5,410 ^D	F	12,398 ^A	18,333 ^A	20,187 ^B	22,498 ^C	26,445 ^C	1,220 ^D	14,454 ^A
Total other crops	x	4,527 ^D	5,698 ^B	4,744 ^C	4,093 ^B	2,562 ^B	4,391 ^B	3,555 ^D	6,404 ^C	7,564 ^D	3,847 ^A
Potatoes	0	F	0	x	x	x	0	x	x	x	105 ^D
Fruits	0	x	918 ^D	x	34 ^E	F	x	0	0	F	145 ^E
Vegetables	0	x	x	F	340 ^E	134 ^E	0	0	0	x	249 ^D
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	123 ^D	F	0	0	x	x	123 ^E
Forage crops (including seeds)	x	1,420 ^B	3,444 ^B	2,231 ^A	1,767 ^A	2,129 ^B	4,385 ^B	2,862 ^D	6,087 ^C	5,022 ^C	2,328 ^A
Other crops	0	x	0	x	1,796 ^C	63 ^E	x	x	0	0	898 ^C
Total livestock and product revenues	1,019,767 ^B	281,161 ^A	392,479 ^A	349,569 ^A	272,262 ^A	312,187 ^A	413,015 ^A	387,833 ^C	583,505 ^A	706,025 ^A	328,121 ^A
Cattle	24,455 ^A	21,125 ^B	18,533 ^B	13,409 ^A	13,411 ^A	18,264 ^A	27,645 ^A	30,759 ^C	46,786 ^C	53,952 ^D	19,060 ^A
Hogs	0	x	x	x	2,445 ^C	1,732 ^D	x	x	F	x	1,846 ^C
Poultry and eggs	0	x	x	x	576 ^D	747 ^D	x	x	F	x	788 ^C
Dairy products and subsidies	995,312 ^B	257,677 ^A	371,879 ^A	333,644 ^A	255,522 ^A	291,094 ^A	384,608 ^A	356,979 ^B	533,774 ^A	648,853 ^A	306,106 ^A
Other livestock and products	0	x	176 ^C	0	307 ^D	349 ^D	F	x	F	130 ^E	321 ^C
Program payments and insurance proceeds	x	8,243 ^A	11,990 ^A	7,998 ^B	25,247 ^A	9,838 ^B	20,833 ^A	12,891 ^C	16,831 ^B	12,460 ^B	18,025 ^A
Total other revenues	16,503 ^B	8,108 ^C	18,138 ^A	8,404 ^B	17,194 ^A	11,398 ^B	11,213 ^B	14,275 ^D	17,828 ^C	20,025 ^B	14,896 ^A
Custom work and machine rental	x	2,657 ^B	6,503 ^B	4,353 ^A	4,795 ^B	6,790 ^B	4,929 ^D	6,723 ^D	8,968 ^D	10,309 ^C	5,901 ^A
Rental income	x	2,399 ^E	1,321 ^B	413 ^D	1,215 ^C	2,037 ^B	1,307 ^C	3,438 ^E	5,573 ^B	6,025 ^C	1,922 ^A
Miscellaneous revenues	12,962 ^B	3,052 ^A	10,314 ^A	3,638 ^C	11,184 ^A	2,570 ^B	4,978 ^A	4,114 ^C	3,287 ^B	3,691 ^C	7,073 ^A
Total operating expenses	936,384 ^B	239,180 ^A	329,063 ^A	291,849 ^A	241,035 ^A	262,936 ^A	368,614 ^A	356,371 ^C	500,970 ^A	618,067 ^A	284,607 ^A
Total crop expenses	17,473 ^B	15,620 ^A	20,576 ^A	14,950 ^A	18,890 ^A	24,559 ^A	28,803 ^A	26,794 ^C	29,455 ^B	14,233 ^B	21,403 ^A
Fertilizer and lime	12,227 ^C	8,608 ^A	11,861 ^A	8,247 ^A	8,264 ^A	9,972 ^A	14,280 ^A	11,103 ^C	16,328 ^B	7,491 ^B	9,449 ^A
Pesticides	4,599 ^C	1,632 ^C	2,135 ^A	2,138 ^A	1,884 ^A	4,939 ^A	5,987 ^B	8,733 ^C	6,078 ^B	1,918 ^B	3,342 ^A
Seed and plants	647 ^B	3,253 ^A	5,135 ^A	3,017 ^A	7,474 ^A	8,829 ^A	7,159 ^B	6,160 ^B	6,160 ^B	4,008 ^B	7,514 ^A
Other crop expenses	0	2,128 ^A	1,445 ^A	1,549 ^A	1,268 ^A	818 ^B	1,377 ^B	1,175 ^C	889 ^C	816 ^B	1,098 ^A
Total livestock expenses	375,499 ^A	71,847 ^A	94,664 ^A	96,306 ^A	65,653 ^A	69,726 ^A	111,437 ^A	97,583 ^C	159,784 ^B	229,849 ^B	81,472 ^A
Cattle purchases	36,855 ^B	12,073 ^A	10,023 ^D	8,905 ^B	7,560 ^A	9,596 ^B	14,941 ^A	19,151 ^C	27,003 ^C	41,992 ^D	11,097 ^A
Hog purchases	0	x	x	x	316 ^D	284 ^E	0	0	x	x	268 ^D
Poultry and egg purchases	0	x	x	x	102 ^D	184 ^E	x	x	x	x	136 ^D
Other livestock purchases	0	x	x	0	F	106 ^D	x	x	F	x	67 ^D
Feed, supplements, straw and bedding	301,931 ^B	45,935 ^A	68,332 ^A	72,043 ^A	44,064 ^A	44,238 ^A	80,778 ^A	67,587 ^C	110,391 ^A	163,206 ^A	54,808 ^A
Veterinary fees, medicine and breeding fees	27,470 ^B	11,269 ^A	12,661 ^A	11,843 ^A	11,908 ^A	12,735 ^A	15,710 ^A	10,433 ^C	19,435 ^B	23,262 ^A	13,104 ^A
Other livestock expenses	9,243 ^B	1,738 ^C	3,617 ^B	2,800 ^B	1,669 ^A	2,583 ^A	0	F	2,580 ^C	922 ^D	1,991 ^A
Total machinery expenses	58,621 ^A	24,469 ^A	34,651 ^A	32,235 ^A	26,993 ^A	30,445 ^A	46,115 ^A	40,742 ^B	45,246 ^A	45,609 ^A	30,736 ^A
Small tools	292 ^B	541 ^B	606 ^A	504 ^B	444 ^A	904 ^A	835 ^A	980 ^C	837 ^B	646 ^B	650 ^A
Net fuel expenses, machinery, truck, auto	26,881 ^A	11,097 ^A	14,613 ^A	13,045 ^A	9,262 ^A	12,554 ^A	20,155 ^A	18,616 ^B	18,314 ^A	16,261 ^A	11,741 ^A
Repairs, licenses and insurance	31,447 ^B	12,831 ^A	19,433 ^A	18,686 ^A	17,286 ^A	16,987 ^A	25,126 ^A	21,146 ^C	26,095 ^A	28,702 ^A	18,345 ^A
Total general expenses	484,791 ^B	127,243 ^B	179,172 ^A	148,358 ^A	129,500 ^A	138,207 ^A	182,260 ^A	191,253 ^C	266,485 ^A	328,376 ^A	150,996 ^A
Salaries (including CPP, QPP, EI)	152,350 ^B	38,663 ^D	56,573 ^A	51,556 ^A	26,112 ^A	26,972 ^A	43,019 ^A	40,566 ^C	65,479 ^B	108,775 ^A	33,627 ^A
Rent	13,118 ^D	3,782 ^B	3,366 ^B	2,892 ^D	3,910 ^A	6,497 ^B	7,572 ^B	10,833 ^C	14,749 ^B	16,479 ^B	5,979 ^A
Insurance	18,316 ^B	5,354 ^A	7,340 ^A	7,209 ^A	7,714 ^A	6,512 ^A	11,316 ^A	7,231 ^C	10,809 ^A	11,937 ^A	7,684 ^A
Utilities	19,560 ^A	5,876 ^A	8,448 ^A	7,736 ^A	6,786 ^A	9,400 ^A	11,184 ^A	11,709 ^B	14,861 ^A	13,863 ^A	8,577 ^A
Custom work and machine rental	63,450 ^C	11,067 ^A	13,817 ^A	8,512 ^A	14,324 ^A	18,068 ^A	25,034 ^A	27,013 ^C	40,536 ^B	28,114 ^A	17,761 ^A
Net interest expenses	57,977 ^B	29,726 ^A	39,433 ^A	33,563 ^A	29,233 ^A	30,791 ^A	42,420 ^A	46,297 ^C	56,760 ^B	56,439 ^A	33,025 ^A
Net property taxes	1,946 ^B	2,733 ^A	3,083 ^A	2,440 ^A	4,416 ^A	3,585 ^A	5,584 ^A	3,675 ^C	2,979 ^A	8,994 ^A	4,200 ^A
Building and fence repairs	22,491 ^C	5,560 ^B	8,273 ^A	6,721 ^A	7,010 ^A	6,670 ^A	8,433 ^A	6,136 ^C	8,782 ^B	13,273 ^A	7,291 ^A
Marketing expenses	110,405 ^B	12,741 ^A	20,525 ^A	16,579 ^A	14,881 ^A	13,139 ^A	7,756 ^B	14,853 ^C	24,830 ^B	38,481 ^A	15,816 ^A
Miscellaneous expenses	25,177 ^B	11,741 ^A	18,316 ^A	11,151 ^A	15,115 ^A	16,572 ^A	19,943 ^A	22,940 ^C	26,699 ^A	32,023 ^B	17,036 ^A
Net operating income	117,098	64,629	104,652	80,133	90,159	91,382	101,025	84,681	150,043	129,227	94,736
Adjustment for capital cost allowance (CCA)	71,609 ^B	32,242 ^A	44,940 ^A	41,472 ^A	34,736 ^A	41,712 ^A	60,254 ^A	51,459 ^C	81,297 ^A	66,839 ^A	41,737 ^A
Net operating income adjusted for CCA	45,489	32,387	59,712	38,662	55,423	49,670	40,771	33,222	68,747	62,388	52,999
	Operating margins per dollar of revenue										
Operating margin	0.11	0.21	0.24	0.22	0.27	0.26	0.22	0.19	0.23	0.17	0.25
Operating margin adjusted for CCA	0.04	0.11	0.14	0.10	0.17	0.14	0.09	0.08	0.11	0.08	0.14

Table 11-8
Average operating revenues and expenses by province (or region) for selected farm types — Hog and pig farming

	2005 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	80 ^B	45 ^B	45 ^C	1,730 ^A	2,130 ^B	655 ^A	195 ^D	425 ^B	75 ^C	5,400 ^A
Distribution by province (%)	x	1.5	0.8	0.8	32.0	39.4	12.1	3.6	7.9	1.4	100.0
	Average per farm (\$)										
Total operating revenues	x	659,723 ^D	684,746 ^A	919,099 ^D	956,463 ^B	695,681 ^B	1,548,190 ^A	1,593,206 ^D	968,034 ^B	1,065,378 ^D	943,158 ^A
Total crop revenues	x	23,211 ^E	21,038 ^D	3,860 ^D	18,961 ^B	39,829 ^B	28,439 ^B	23,091 ^D	35,247 ^C	16,889 ^E	29,689 ^A
Total grains and oilseeds	x	F	x	x	14,582 ^B	38,117 ^B	27,206 ^B	22,169 ^D	25,757 ^C	x	26,234 ^A
Total other crops	x	9,186 ^D	x	x	4,379 ^B	1,712 ^C	1,232 ^B	922 ^D	9,490 ^D	x	3,455 ^B
Potatoes	x	x	0	0	x	0	0	0	0	0	x
Fruits	x	0	6,581 ^D	0	x	x	0	0	0	0	100 ^D
Vegetables	x	x	x	x	1,220 ^D	381 ^E	x	0	x	x	623 ^D
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	x	139 ^E
Forage crops (including seeds)	x	6,756 ^E	2,251 ^C	2,360 ^D	2,153 ^B	1,078 ^B	1,218 ^B	913 ^D	8,841 ^D	x	2,171 ^B
Other crops	x	0	0	0	774 ^D	F	x	x	x	0	335 ^C
Total livestock and product revenues	x	590,669 ^D	594,722 ^B	807,514 ^D	871,870 ^B	601,897 ^B	1,426,991 ^A	1,494,478 ^D	828,533 ^B	983,676 ^D	845,688 ^A
Cattle	x	30,832 ^E	6,889 ^D	7,980 ^D	3,941 ^C	6,393 ^C	11,488 ^A	4,822 ^E	17,551 ^D	1,167 ^D	7,340 ^B
Hogs	x	557,996 ^D	572,087 ^B	797,920 ^D	831,098 ^B	587,229 ^B	1,410,990 ^A	1,489,499 ^D	808,434 ^B	979,056 ^D	822,247 ^A
Poultry and eggs	x	x	x	x	25,926 ^D	3,196 ^E	2,929 ^D	x	F	x	10,312 ^C
Dairy products and subsidies	x	x	x	0	9,934 ^C	4,728 ^D	0	x	0	x	5,077 ^C
Other livestock and products	x	x	x	x	F	352 ^D	F	105 ^E	F	F	712 ^D
Program payments and insurance proceeds	x	26,958 ^D	49,062 ^B	18,340 ^D	36,617 ^A	33,395 ^B	64,124 ^B	53,083 ^D	57,835 ^B	52,870 ^D	40,986 ^A
Total other revenues	x	18,885 ^E	19,924 ^C	89,384 ^E	29,014 ^B	20,560 ^B	28,636 ^B	22,555 ^D	46,419 ^C	11,942 ^D	26,795 ^A
Custom work and machine rental	x	5,340 ^D	11,440 ^D	42,413 ^E	16,782 ^C	13,281 ^B	19,152 ^C	14,373 ^E	31,419 ^C	3,844 ^D	16,564 ^B
Rental income	x	F	3,356 ^D	x	4,567 ^B	4,754 ^C	2,333 ^C	1,395 ^E	9,184 ^D	4,654 ^D	4,647 ^B
Miscellaneous revenues	x	3,348 ^C	5,129 ^D	x	7,666 ^B	2,525 ^C	7,152 ^C	6,787 ^E	5,816 ^C	3,445 ^C	5,584 ^B
Total operating expenses	x	587,459 ^D	637,405 ^A	809,386 ^D	881,147 ^B	604,950 ^B	1,391,441 ^A	1,387,530 ^D	842,060 ^B	935,015 ^D	842,422 ^A
Total crop expenses	x	19,733 ^D	6,992 ^C	5,894 ^D	12,316 ^B	29,314 ^B	21,250 ^B	22,109 ^D	23,187 ^C	8,923 ^E	21,270 ^A
Fertilizer and lime	x	9,459 ^D	1,923 ^C	2,716 ^D	5,213 ^B	11,355 ^B	9,614 ^B	10,460 ^D	11,467 ^C	947 ^D	8,800 ^A
Pesticides	x	2,611 ^D	x	1,017 ^D	1,697 ^B	7,433 ^B	6,468 ^B	7,507 ^D	6,862 ^C	x	5,183 ^A
Seed and plants	x	x	1,036 ^C	2,031 ^D	5,018 ^B	10,266 ^B	5,060 ^B	4,080 ^D	4,742 ^C	6,004 ^E	7,020 ^A
Other crop expenses	x	x	x	130 ^C	388 ^C	260 ^D	109 ^D	62 ^D	116 ^C	x	268 ^C
Total livestock expenses	x	359,829 ^D	407,420 ^B	576,076 ^D	562,468 ^B	356,708 ^B	955,919 ^A	757,244 ^D	527,458 ^B	624,791 ^D	529,584 ^A
Cattle purchases	x	15,886 ^E	2,082 ^D	795 ^E	1,063 ^C	3,806 ^C	4,098 ^B	x	7,955 ^E	x	3,320 ^B
Hog purchases	x	100,066 ^E	71,359 ^B	203,041 ^E	215,160 ^B	123,510 ^B	365,997 ^A	136,459 ^E	189,876 ^D	181,839 ^D	188,698 ^A
Poultry and egg purchases	x	x	x	x	4,860 ^D	F	623 ^D	x	x	0	2,037 ^D
Other livestock purchases	x	x	x	x	F	142 ^B	x	0	209 ^D	x	76 ^B
Feed, supplements, straw and bedding	x	226,743 ^D	308,366 ^B	357,328 ^D	316,628 ^B	208,378 ^B	542,197 ^B	575,076 ^D	309,825 ^B	415,384 ^D	310,324 ^A
Veterinary fees, medicine and breeding fees	x	15,195 ^D	21,066 ^B	12,190 ^D	24,668 ^B	18,011 ^B	42,920 ^B	39,192 ^E	18,454 ^C	27,316 ^D	24,032 ^A
Other livestock expenses	x	1,939 ^E	1,779 ^C	2,245 ^D	86 ^D	1,991 ^C	x	3,981 ^E	x	0	1,097 ^B
Total machinery expenses	x	30,960 ^C	27,975 ^B	34,552 ^D	33,155 ^A	25,565 ^B	34,364 ^A	45,484 ^D	31,174 ^B	33,256 ^D	30,506 ^A
Small tools	x	361 ^D	665 ^B	533 ^D	245 ^B	664 ^B	513 ^A	675 ^D	787 ^B	534 ^D	514 ^A
Net fuel expenses, machinery, truck, auto	x	13,628 ^C	11,831 ^B	17,321 ^D	11,071 ^A	11,250 ^B	12,973 ^A	17,959 ^D	12,721 ^B	10,156 ^D	11,832 ^A
Repairs, licenses and insurance	x	16,970 ^C	15,479 ^B	16,698 ^D	21,839 ^A	13,651 ^B	20,878 ^A	26,850 ^D	17,666 ^B	22,566 ^D	18,161 ^A
Total general expenses	x	176,937 ^D	195,018 ^B	192,864 ^D	273,208 ^B	193,363 ^B	379,908 ^A	562,694 ^D	260,241 ^B	268,045 ^D	261,061 ^A
Salaries (including CPP, QPP, EI)	x	63,534 ^D	78,068 ^B	59,228 ^D	66,080 ^B	42,604 ^B	113,083 ^B	191,067 ^D	66,867 ^B	96,571 ^D	67,537 ^A
Rent	x	10,930 ^E	3,836 ^D	9,676 ^E	12,779 ^C	21,667 ^B	20,307 ^B	44,070 ^E	19,301 ^D	4,781 ^D	18,591 ^B
Insurance	x	7,594 ^C	8,584 ^B	10,139 ^D	13,119 ^A	7,056 ^B	16,367 ^A	23,582 ^E	12,354 ^B	11,648 ^C	11,264 ^A
Utilities	x	16,360 ^D	25,146 ^B	14,479 ^D	23,201 ^A	17,317 ^B	28,631 ^B	45,558 ^D	23,146 ^B	29,722 ^D	22,268 ^A
Custom work and machine rental	x	16,074 ^C	12,543 ^B	38,359 ^E	52,363 ^C	34,526 ^B	58,999 ^B	47,542 ^D	44,980 ^B	32,418 ^D	44,023 ^B
Net interest expenses	x	28,734 ^C	32,689 ^B	16,912 ^D	33,446 ^A	30,596 ^B	60,506 ^B	76,291 ^D	39,330 ^B	44,379 ^D	37,542 ^A
Net property taxes	x	3,673 ^C	4,661 ^B	1,614 ^D	5,656 ^A	3,856 ^B	8,433 ^A	6,916 ^D	2,072 ^E	3,302 ^B	4,957 ^C
Building and fence repairs	x	11,091 ^E	8,900 ^B	7,248 ^C	15,550 ^B	9,184 ^B	15,451 ^B	24,333 ^D	12,392 ^B	9,373 ^D	12,799 ^A
Marketing expenses	x	8,117 ^D	9,011 ^B	22,775 ^D	19,137 ^B	10,352 ^B	32,561 ^B	73,498 ^E	19,228 ^C	16,141 ^D	19,005 ^B
Miscellaneous expenses	x	10,829 ^D	11,580 ^B	12,434 ^D	31,877 ^B	16,205 ^B	25,569 ^B	29,836 ^D	20,573 ^B	18,132 ^D	23,074 ^A
Net operating income	x	72,264	47,341	109,713	75,316	90,731	156,748	205,677	125,974	130,363	100,736
Adjustment for capital cost allowance (CCA)	x	47,636 ^D	35,709 ^B	37,291 ^D	47,369 ^A	43,661 ^B	69,808 ^A	83,976 ^D	55,911 ^B	42,729 ^C	50,346 ^A
Net operating income adjusted for CCA	x	24,628	11,632	72,422	27,947	47,071	86,940	121,701	70,063	87,634	50,390
	Operating margins per dollar of revenue										
Operating margin	x	0.11	0.07	0.12	0.08	0.13	0.10	0.13	0.13	0.12	0.11
Operating margin adjusted for CCA	x	0.04	0.02	0.08	0.03	0.07	0.06	0.08	0.07	0.08	0.05

Table 11-9
Average operating revenues and expenses by province (or region) for selected farm types — Poultry and egg production

	2005 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	x	130 ^B	55 ^C	870 ^A	1,825 ^B	260 ^B	180 ^D	355 ^B	680 ^A	4,390 ^A
Distribution by province (%)	x	x	3.0	1.3	19.8	41.6	5.9	4.1	8.1	15.5	100.0
	Average per farm (\$)										
Total operating revenues	x	x	922,468 ^B	1,711,717 ^C	1,118,616 ^B	752,694 ^B	642,947 ^B	510,123 ^D	780,416 ^B	741,209 ^A	832,090 ^A
Total crop revenues	x	x	24,718 ^D	5,457 ^D	21,047 ^B	28,684 ^B	22,845 ^C	6,646 ^D	32,704 ^C	4,277 ^D	21,888 ^B
Total grains and oilseeds	x	x	2,921 ^B	x	17,377 ^B	25,338 ^B	21,425 ^D	6,243 ^D	29,968 ^C	x	18,054 ^B
Total other crops	x	x	21,797 ^D	x	3,670 ^C	3,346 ^D	1,420 ^E	F	2,736 ^C	x	3,834 ^B
Potatoes	x	x	x	0	x	x	0	0	x	x	x
Fruits	x	x	2,483 ^D	x	F	F	0	0	x	F	710 ^D
Vegetables	x	x	3,429 ^E	x	1,275 ^D	F	x	0	x	x	753 ^D
Tobacco	x	x	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	x	0	0	617 ^C	606 ^E
Forage crops (including seeds)	x	x	974 ^C	1,043 ^C	1,397 ^D	1,864 ^D	730 ^D	F	2,274 ^D	1,446 ^D	1,562 ^B
Other crops	x	x	0	x	369 ^E	x	0	0	x	0	156 ^C
Total livestock and product revenues	x	x	861,521 ^B	1,686,458 ^C	1,034,100 ^B	691,488 ^B	575,281 ^B	468,372 ^D	705,360 ^B	686,217 ^A	767,243 ^A
Cattle	x	x	2,404 ^C	4,984 ^C	2,838 ^D	4,774 ^D	3,856 ^E	7,793 ^E	8,758 ^D	2,582 ^C	4,344 ^B
Hogs	x	x	x	x	18,680 ^D	F	11,920 ^D	x	F	1,424 ^E	8,685 ^D
Poultry and eggs	x	x	842,815 ^B	1,657,781 ^C	1,006,831 ^B	672,773 ^B	556,943 ^B	456,040 ^D	692,204 ^B	676,035 ^A	748,621 ^A
Dairy products and subsidies	x	x	x	x	5,489 ^D	5,066 ^D	x	0	x	5,948 ^C	5,042 ^C
Other livestock and products	x	x	x	0	F	944 ^E	x	x	x	227 ^E	552 ^E
Program payments and insurance proceeds	x	x	13,027 ^B	8,426 ^C	22,513 ^B	7,797 ^B	17,520 ^C	9,941 ^D	14,337 ^D	32,623 ^B	15,876 ^A
Total other revenues	x	x	23,202 ^C	11,376 ^C	40,956 ^C	24,726 ^B	27,301 ^B	25,164 ^E	28,016 ^B	18,092 ^B	27,083 ^A
Custom work and machine rental	x	x	15,188 ^C	x	17,482 ^C	16,337 ^B	9,373 ^D	12,315 ^E	9,153 ^C	9,893 ^B	14,253 ^B
Rental income	x	x	6,021 ^C	x	13,981 ^D	6,404 ^C	3,059 ^D	F	4,662 ^D	4,212 ^B	7,089 ^B
Miscellaneous revenues	x	x	1,993 ^B	1,959 ^D	9,492 ^D	1,985 ^D	14,869 ^B	7,804 ^E	14,202 ^C	3,986 ^B	5,741 ^B
Total operating expenses	x	x	765,234 ^B	1,495,271 ^C	941,685 ^B	631,696 ^B	549,572 ^B	427,625 ^D	667,885 ^B	652,632 ^A	706,307 ^A
Total crop expenses	x	x	18,715 ^B	20,419 ^D	11,790 ^B	25,680 ^D	14,210 ^B	13,453 ^E	22,563 ^C	2,017 ^B	17,593 ^B
Fertilizer and lime	x	x	2,568 ^C	1,314 ^D	3,984 ^C	4,415 ^B	5,799 ^C	1,979 ^E	9,460 ^C	359 ^D	3,964 ^A
Pesticides	x	x	2,857 ^C	410 ^C	1,740 ^C	2,902 ^C	3,266 ^C	2,613 ^E	5,096 ^C	413 ^C	2,424 ^B
Seed and plants	x	x	1,049 ^B	542 ^B	4,553 ^B	5,105 ^C	2,977 ^C	871 ^E	2,831 ^C	464 ^C	3,574 ^B
Other crop expenses	x	x	12,241 ^C	18,153 ^D	1,512 ^D	13,259 ^E	2,168 ^B	7,990 ^E	5,176 ^C	781 ^B	7,630 ^D
Total livestock expenses	x	x	470,287 ^B	950,529 ^C	582,111 ^B	349,745 ^B	317,713 ^B	235,611 ^D	405,000 ^B	398,648 ^A	416,339 ^A
Cattle purchases	x	x	1,765 ^D	1,866 ^D	1,155 ^D	2,996 ^D	x	1,190 ^E	3,521 ^D	1,204 ^D	2,136 ^C
Hog purchases	x	x	x	x	4,480 ^D	F	4,268 ^D	x	F	F	2,799 ^E
Poultry and egg purchases	x	x	156,808 ^B	270,161 ^D	233,829 ^B	130,992 ^B	149,026 ^C	83,162 ^D	193,223 ^B	162,096 ^A	164,248 ^A
Other livestock purchases	x	x	x	x	x	F	x	x	x	x	149 ^E
Feed, supplements, straw and bedding	x	x	305,477 ^B	653,693 ^C	334,514 ^B	205,951 ^B	160,317 ^B	148,701 ^D	204,395 ^B	231,063 ^A	241,306 ^A
Veterinary fees, medicine and breeding fees	x	x	4,487 ^B	18,868 ^D	8,039 ^C	4,952 ^C	3,323 ^C	957 ^D	2,767 ^C	3,949 ^B	5,110 ^B
Other livestock expenses	x	x	1,157 ^C	2,085 ^D	x	1,159 ^C	0	x	x	x	591 ^C
Total machinery expenses	x	x	27,213 ^B	54,866 ^C	29,956 ^B	23,812 ^B	24,925 ^B	15,821 ^D	28,129 ^B	17,829 ^A	24,767 ^A
Small tools	x	x	644 ^B	F	215 ^C	561 ^B	555 ^B	714 ^D	739 ^C	301 ^B	468 ^A
Net fuel expenses, machinery, truck, auto	x	x	9,984 ^B	18,024 ^C	9,493 ^B	9,557 ^B	11,082 ^B	6,651 ^D	11,448 ^B	5,322 ^A	9,172 ^A
Repairs, licenses and insurance	x	x	16,585 ^B	36,587 ^C	20,248 ^B	13,694 ^B	13,288 ^B	8,455 ^D	15,942 ^B	12,206 ^A	15,128 ^A
Total general expenses	x	x	249,019 ^B	469,457 ^C	317,827 ^B	232,458 ^B	192,724 ^B	162,740 ^D	212,193 ^B	234,138 ^A	247,609 ^A
Salaries (including CPP, QPP, EI)	x	x	94,234 ^B	179,614 ^D	79,739 ^B	80,750 ^C	57,932 ^C	37,638 ^E	69,349 ^C	77,097 ^B	77,973 ^B
Rent	x	x	6,320 ^C	24,627 ^C	24,280 ^C	6,780 ^C	6,763 ^C	8,854 ^E	7,430 ^D	10,281 ^B	11,176 ^B
Insurance	x	x	7,900 ^B	15,389 ^C	11,310 ^B	8,494 ^B	9,032 ^B	5,217 ^D	8,924 ^B	7,179 ^A	8,889 ^A
Utilities	x	x	32,398 ^B	64,059 ^C	36,607 ^B	26,597 ^B	19,097 ^B	19,151 ^D	25,982 ^B	23,070 ^A	28,043 ^A
Custom work and machine rental	x	x	15,129 ^B	32,678 ^C	54,429 ^D	27,876 ^C	15,940 ^B	15,058 ^D	25,000 ^B	21,433 ^B	30,402 ^B
Net interest expenses	x	x	26,489 ^B	40,307 ^C	26,821 ^B	32,061 ^B	17,714 ^B	29,100 ^E	31,891 ^B	28,316 ^A	29,340 ^A
Net property taxes	x	x	3,739 ^A	3,723 ^C	4,676 ^B	4,099 ^B	4,218 ^B	1,707 ^D	2,411 ^B	4,169 ^A	3,980 ^A
Building and fence repairs	x	x	11,540 ^B	20,605 ^C	16,991 ^B	10,645 ^B	10,794 ^B	4,449 ^D	8,376 ^B	9,308 ^A	11,498 ^A
Marketing expenses	x	x	35,514 ^B	51,755 ^D	34,503 ^B	18,272 ^B	36,397 ^B	27,438 ^E	15,740 ^C	38,675 ^B	27,099 ^A
Miscellaneous expenses	x	x	15,756 ^A	36,700 ^C	28,471 ^C	16,883 ^B	14,837 ^B	14,127 ^D	17,091 ^B	14,611 ^A	19,209 ^B
Net operating income	x	x	157,234	216,445	176,931	120,999	93,375	82,499	112,532	88,577	125,783
Adjustment for capital cost allowance (CCA)	x	x	38,014 ^B	47,442 ^C	42,310 ^A	47,801 ^B	38,653 ^B	30,492 ^D	42,566 ^B	37,066 ^A	43,083 ^A
Net operating income adjusted for CCA	x	x	119,220	169,004	134,621	73,198	54,722	52,007	69,966	51,511	82,700
	Operating margins per dollar of revenue										
Operating margin	x	x	0.17	0.13	0.16	0.16	0.15	0.16	0.14	0.12	0.15
Operating margin adjusted for CCA	x	x	0.13	0.10	0.12	0.10	0.09	0.10	0.09	0.07	0.10

Table 12-1

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Oilseed and grain farming

	2005 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	2,915 ^B	2,215 ^B	2,335 ^B	20,065 ^A	27,530 ^A
Average total agricultural sales (\$)	21,132 ^A	18,894 ^A	19,957 ^A	15,869 ^A	17,017 ^A
Average program payments and insurance proceeds (\$)	4,226 ^B	4,104 ^B	4,686 ^C	4,781 ^A	4,659 ^A
Average total operating revenues (\$)	29,808 ^A	26,594 ^A	28,210 ^A	25,388 ^A	26,193 ^A
Average net operating income (\$)	-446	518	2,563	2,506	2,038
Average agricultural sales from primary activity (\$)	13,092 ^A	15,746 ^A	19,027 ^A	15,869 ^A	15,832 ^A
Primary commodity (% of total agricultural sales)	62.0	83.3	95.3	100.0	93.0
Secondary commodity (% of total agricultural sales)	21.0	7.7	3.4	...	3.5
\$50,000 to \$99,999					
Number of farms	2,490 ^A	1,395 ^A	2,035 ^B	8,185 ^A	14,110 ^A
Average total agricultural sales (\$)	48,830 ^A	50,381 ^A	48,769 ^A	43,621 ^A	45,957 ^A
Average program payments and insurance proceeds (\$)	13,669 ^A	12,607 ^A	13,095 ^B	16,080 ^A	14,880 ^A
Average total operating revenues (\$)	72,719 ^A	73,173 ^A	72,897 ^A	71,770 ^A	72,244 ^A
Average net operating income (\$)	7,115	4,977	8,495	12,960	10,493
Average agricultural sales from primary activity (\$)	30,387 ^A	41,555 ^A	46,893 ^A	43,621 ^A	41,557 ^A
Primary commodity (% of total agricultural sales)	62.2	82.5	96.2	100.0	90.4
Secondary commodity (% of total agricultural sales)	28.6	10.1	2.2	...	6.7
\$100,000 to \$249,999					
Number of farms	3,590 ^A	2,675 ^A	3,155 ^A	8,575 ^A	17,990 ^A
Average total agricultural sales (\$)	111,976 ^A	115,095 ^A	112,991 ^A	102,438 ^A	108,073 ^A
Average program payments and insurance proceeds (\$)	29,423 ^A	27,986 ^A	29,182 ^A	32,518 ^A	30,642 ^A
Average total operating revenues (\$)	162,096 ^A	164,702 ^A	164,635 ^A	158,685 ^A	161,303 ^A
Average net operating income (\$)	25,174	22,433	24,625	27,868	25,954
Average agricultural sales from primary activity (\$)	70,746 ^A	95,132 ^A	108,700 ^A	102,438 ^A	96,134 ^A
Primary commodity (% of total agricultural sales)	63.2	82.7	96.2	100.0	89.0
Secondary commodity (% of total agricultural sales)	29.0	11.6	1.8	...	8.1
\$250,000 to \$499,999					
Number of farms	1,600 ^A	1,390 ^A	2,020 ^A	3,565 ^A	8,580 ^A
Average total agricultural sales (\$)	239,616 ^A	241,375 ^A	245,370 ^A	225,707 ^A	235,467 ^A
Average program payments and insurance proceeds (\$)	59,010 ^A	54,959 ^A	56,853 ^A	66,939 ^A	61,145 ^A
Average total operating revenues (\$)	341,095 ^A	342,289 ^A	348,157 ^A	339,800 ^A	342,411 ^A
Average net operating income (\$)	52,925	51,470	58,546	59,816	56,879
Average agricultural sales from primary activity (\$)	150,988 ^A	199,016 ^A	237,088 ^A	225,707 ^A	210,134 ^A
Primary commodity (% of total agricultural sales)	63.0	82.5	96.6	100.0	89.2
Secondary commodity (% of total agricultural sales)	25.9	12.6	1.6	...	7.4
\$500,000 and over					
Number of farms	585 ^A	540 ^A	1,175 ^A	1,515 ^A	3,820 ^A
Average total agricultural sales (\$)	677,048 ^A	631,239 ^A	614,067 ^A	568,183 ^A	608,088 ^A
Average program payments and insurance proceeds (\$)	124,301 ^A	130,732 ^A	134,806 ^A	141,303 ^A	135,234 ^A
Average total operating revenues (\$)	908,098 ^A	880,448 ^A	859,870 ^A	823,175 ^A	855,827 ^A
Average net operating income (\$)	141,770	146,107	125,459	136,365	135,262
Average agricultural sales from primary activity (\$)	422,424 ^A	525,151 ^A	595,646 ^A	568,183 ^A	548,279 ^A
Primary commodity (% of total agricultural sales)	62.4	83.2	97.0	100.0	90.2
Secondary commodity (% of total agricultural sales)	18.7	8.9	1.6	...	4.8
Total					
Number of farms	11,180 ^A	8,230 ^A	10,720 ^A	41,910 ^A	72,035 ^A
Average total agricultural sales (\$)	122,105 ^A	133,568 ^A	160,346 ^A	76,903 ^A	102,804 ^A
Average program payments and insurance proceeds (\$)	28,545 ^A	30,275 ^A	37,573 ^A	22,907 ^A	26,806 ^A
Average total operating revenues (\$)	172,401 ^A	189,167 ^A	228,213 ^A	117,429 ^A	150,636 ^A
Average net operating income (\$)	24,550	26,627	34,189	19,472	23,267
Average agricultural sales from primary activity (\$)	76,637 ^A	110,562 ^A	154,947 ^A	76,903 ^A	92,317 ^A
Primary commodity (% of total agricultural sales)	62.8	82.8	96.6	100.0	89.8
Secondary commodity (% of total agricultural sales)	24.7	10.8	1.7	...	6.5

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

Table 12-2

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Potato farming

	2005 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	F	F	265 E
Average total agricultural sales (\$)	F	F	F	F	24,224 B
Average program payments and insurance proceeds (\$)	F	F	F	F	2,350 D
Average total operating revenues (\$)	F	F	F	F	28,584 B
Average net operating income (\$)	F	F	F	F	7,338
Average agricultural sales from primary activity (\$)	F	F	F	F	21,840 C
Primary commodity (% of total agricultural sales)	...	...	...	...	90.2
Secondary commodity (% of total agricultural sales)	...	...	...	...	...
\$50,000 to \$99,999					
Number of farms	x	F	x	45 D	100 C
Average total agricultural sales (\$)	x	F	x	55,421 B	52,268 A
Average program payments and insurance proceeds (\$)	x	F	x	6,040 C	11,305 C
Average total operating revenues (\$)	x	F	x	72,350 A	70,831 A
Average net operating income (\$)	x	F	x	18,233	7,730
Average agricultural sales from primary activity (\$)	x	F	x	55,421 B	46,730 A
Primary commodity (% of total agricultural sales)	x	...	x	100.0	89.4
Secondary commodity (% of total agricultural sales)	x	...	x	...	3.1
\$100,000 to \$249,999					
Number of farms	40 B	45 D	35 C	55 D	175 B
Average total agricultural sales (\$)	118,727 A	132,363 B	133,767 A	126,026 B	127,444 A
Average program payments and insurance proceeds (\$)	45,616 A	37,684 B	32,614 A	41,477 D	39,784 B
Average total operating revenues (\$)	175,547 A	177,895 A	170,177 A	170,239 A	173,318 A
Average net operating income (\$)	30,967	28,271	32,743	24,224	28,327
Average agricultural sales from primary activity (\$)	77,302 A	109,184 B	126,923 A	126,026 B	111,187 A
Primary commodity (% of total agricultural sales)	65.1	82.5	94.9	100.0	87.2
Secondary commodity (% of total agricultural sales)	10.9	10.3	2.6	...	4.9
\$250,000 to \$499,999					
Number of farms	50 D	35 C	55 C	80 D	225 B
Average total agricultural sales (\$)	261,040 B	267,439 B	293,912 A	272,414 A	274,380 A
Average program payments and insurance proceeds (\$)	92,907 D	101,999 D	85,046 B	67,942 D	83,847 B
Average total operating revenues (\$)	368,877 A	379,259 A	390,338 A	361,211 A	373,428 A
Average net operating income (\$)	104,421	7,787	63,619	34,388	52,775
Average agricultural sales from primary activity (\$)	170,701 B	226,477 B	282,051 A	272,414 A	243,888 A
Primary commodity (% of total agricultural sales)	65.4	84.7	96.0	100.0	88.9
Secondary commodity (% of total agricultural sales)	15.5	7.6	2.9	...	5.4
\$500,000 and over					
Number of farms	90 C	170 B	245 B	130 B	630 A
Average total agricultural sales (\$)	1,149,600 B	1,290,674 A	1,353,046 A	1,044,812 B	1,244,475 A
Average program payments and insurance proceeds (\$)	198,265 C	203,892 B	183,685 B	185,387 B	191,545 A
Average total operating revenues (\$)	1,417,955 B	1,562,833 A	1,604,887 A	1,260,035 B	1,496,711 A
Average net operating income (\$)	234,661	265,178	253,671	228,421	248,889
Average agricultural sales from primary activity (\$)	740,883 B	1,085,394 A	1,282,675 A	1,044,812 B	1,103,452 A
Primary commodity (% of total agricultural sales)	64.4	84.1	94.8	100.0	88.7
Secondary commodity (% of total agricultural sales)	12.6	10.9	3.8	...	6.3
Total					
Number of farms	235 C	345 C	380 B	445 C	1,405 B
Average total agricultural sales (\$)	523,635 C	693,222 C	919,762 B	379,784 C	627,205 B
Average program payments and insurance proceeds (\$)	104,661 C	119,135 C	133,005 B	72,549 C	105,752 B
Average total operating revenues (\$)	661,221 C	848,588 C	1,098,778 B	466,510 C	764,324 B
Average net operating income (\$)	118,828	136,914	172,439	80,605	125,736
Average agricultural sales from primary activity (\$)	337,914 C	582,774 C	872,438 B	379,784 C	556,097 B
Primary commodity (% of total agricultural sales)	64.5	84.1	94.9	100.0	88.7
Secondary commodity (% of total agricultural sales)	12.6	10.6	3.7	...	6.1

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

Table 12-3
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming

	2005 ^p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	315 ^E	95 ^D	50 ^D	615 ^C	1,070 ^B
Average total agricultural sales (\$)	19,371 ^B	20,749 ^C	22,908 ^A	21,877 ^A	21,093 ^A
Average program payments and insurance proceeds (\$)	F	1,285 ^D	885 ^D	2,595 ^E	2,759 ^D
Average total operating revenues (\$)	25,930 ^B	24,755 ^B	25,342 ^A	28,140 ^A	27,075 ^A
Average net operating income (\$)	1,143	5,848	1,988	1,583	1,843
Average agricultural sales from primary activity (\$)	11,272 ^B	16,623 ^C	21,669 ^A	21,877 ^A	18,312 ^A
Primary commodity (% of total agricultural sales)	58.2	80.1	94.6	100.0	86.8
Secondary commodity (% of total agricultural sales)	...	4.2	1.6	...	...
\$50,000 to \$99,999					
Number of farms	70 ^C	50 ^E	40 ^D	220 ^D	375 ^C
Average total agricultural sales (\$)	54,812 ^A	55,528 ^B	51,776 ^C	60,705 ^A	58,002 ^A
Average program payments and insurance proceeds (\$)	7,376 ^D	8,591 ^D	F	7,157 ^D	8,648 ^D
Average total operating revenues (\$)	68,534 ^A	66,632 ^B	74,621 ^A	70,307 ^A	69,931 ^A
Average net operating income (\$)	11,932	4,511	-6,916	15,248	10,896
Average agricultural sales from primary activity (\$)	34,106 ^A	46,605 ^B	49,334 ^C	60,705 ^A	52,753 ^A
Primary commodity (% of total agricultural sales)	62.2	83.9	95.3	100.0	91.0
Secondary commodity (% of total agricultural sales)	12.4	3.6	...	...	2.7
\$100,000 to \$249,999					
Number of farms	130 ^D	80 ^D	70 ^D	190 ^C	470 ^B
Average total agricultural sales (\$)	140,841 ^A	133,754 ^B	141,483 ^B	139,801 ^A	139,284 ^A
Average program payments and insurance proceeds (\$)	16,888 ^B	13,572 ^C	13,117 ^D	15,633 ^E	15,227 ^C
Average total operating revenues (\$)	164,374 ^A	163,256 ^B	159,306 ^B	161,636 ^A	162,299 ^A
Average net operating income (\$)	33,942	28,849	20,284	32,389	30,342
Average agricultural sales from primary activity (\$)	89,959 ^B	110,766 ^B	134,898 ^B	139,801 ^A	120,596 ^A
Primary commodity (% of total agricultural sales)	63.9	82.8	95.3	100.0	86.6
Secondary commodity (% of total agricultural sales)	18.5	8.0	2.1	...	6.7
\$250,000 to \$499,999					
Number of farms	60 ^D	45 ^D	70 ^D	110 ^D	280 ^C
Average total agricultural sales (\$)	289,290 ^B	284,230 ^A	296,659 ^B	305,043 ^A	296,286 ^A
Average program payments and insurance proceeds (\$)	50,930 ^D	33,605 ^C	55,584 ^D	29,471 ^D	41,300 ^C
Average total operating revenues (\$)	359,456 ^A	337,683 ^A	367,963 ^A	350,512 ^A	354,822 ^A
Average net operating income (\$)	51,515	49,434	43,956	62,212	53,357
Average agricultural sales from primary activity (\$)	178,223 ^B	230,285 ^A	282,193 ^B	305,043 ^A	259,981 ^A
Primary commodity (% of total agricultural sales)	61.6	81.0	95.1	100.0	87.7
Secondary commodity (% of total agricultural sales)	16.0	9.4	3.4	...	5.7
\$500,000 and over					
Number of farms	135 ^C	70 ^C	75 ^C	180 ^B	460 ^B
Average total agricultural sales (\$)	836,047 ^A	1,401,534 ^B	1,459,246 ^B	1,527,169 ^B	1,296,081 ^A
Average program payments and insurance proceeds (\$)	106,772 ^B	172,927 ^C	139,794 ^D	118,375 ^C	127,045 ^B
Average total operating revenues (\$)	1,001,552 ^A	1,619,238 ^B	1,632,359 ^B	1,685,611 ^B	1,468,198 ^A
Average net operating income (\$)	145,941	289,808	177,668	200,144	194,537
Average agricultural sales from primary activity (\$)	514,047 ^A	1,152,858 ^B	1,403,337 ^B	1,527,169 ^B	1,154,933 ^A
Primary commodity (% of total agricultural sales)	61.5	82.3	96.2	100.0	89.1
Secondary commodity (% of total agricultural sales)	25.1	9.2	1.5	...	6.5
Total					
Number of farms	700 ^C	340 ^B	310 ^B	1,305 ^B	2,650 ^A
Average total agricultural sales (\$)	222,955 ^C	375,595 ^B	478,674 ^B	273,262 ^B	296,678 ^B
Average program payments and insurance proceeds (\$)	30,127 ^C	45,368 ^C	53,529 ^C	23,174 ^C	31,343 ^B
Average total operating revenues (\$)	268,937 ^C	437,789 ^B	545,962 ^B	306,217 ^B	340,767 ^B
Average net operating income (\$)	39,909	76,144	58,948	40,236	46,894
Average agricultural sales from primary activity (\$)	137,470 ^C	308,702 ^B	459,246 ^B	273,262 ^B	263,284 ^B
Primary commodity (% of total agricultural sales)	61.7	82.2	95.9	100.0	88.7
Secondary commodity (% of total agricultural sales)	22.7	8.9	1.8	...	6.3

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

Table 12-4

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Fruit and tree nut farming

	2005 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	120 ^D	100 ^D	100 ^D	1,745 ^B	2,060 ^B
Average total agricultural sales (\$)	19,939 ^C	17,426 ^D	21,185 ^B	19,587 ^A	19,582 ^A
Average program payments and insurance proceeds (\$)	2,033 ^D	3,540 ^C	2,139 ^E	2,702 ^B	2,675 ^B
Average total operating revenues (\$)	24,149 ^B	23,932 ^B	30,395 ^B	24,716 ^A	24,908 ^A
Average net operating income (\$)	-2,647	3,578	2,921	328	421
Average agricultural sales from primary activity (\$)	12,486 ^C	14,360 ^D	20,298 ^B	19,587 ^A	18,958 ^A
Primary commodity (% of total agricultural sales)	62.6	82.4	95.8	100.0	96.8
Secondary commodity (% of total agricultural sales)	...	6.2	...	...	...
\$50,000 to \$99,999					
Number of farms	60 ^D	65 ^D	85 ^D	700 ^A	915 ^A
Average total agricultural sales (\$)	63,231 ^A	63,602 ^A	56,754 ^B	55,282 ^A	56,581 ^A
Average program payments and insurance proceeds (\$)	7,061 ^D	8,074 ^E	8,276 ^E	10,072 ^B	9,554 ^B
Average total operating revenues (\$)	75,403 ^A	77,095 ^A	72,781 ^A	71,292 ^A	72,145 ^A
Average net operating income (\$)	5,842	10,566	10,292	9,142	9,137
Average agricultural sales from primary activity (\$)	40,283 ^B	52,215 ^A	54,089 ^B	55,282 ^A	53,941 ^A
Primary commodity (% of total agricultural sales)	63.7	82.1	95.3	100.0	95.3
Secondary commodity (% of total agricultural sales)	14.3	7.3	1.7	...	1.8
\$100,000 to \$249,999					
Number of farms	55 ^E	80 ^D	95 ^D	680 ^B	905 ^B
Average total agricultural sales (\$)	120,741 ^A	123,416 ^B	135,683 ^B	122,122 ^A	123,455 ^A
Average program payments and insurance proceeds (\$)	13,930 ^C	16,181 ^D	20,677 ^C	26,484 ^B	24,214 ^B
Average total operating revenues (\$)	146,009 ^A	157,046 ^B	164,440 ^A	159,681 ^A	158,954 ^A
Average net operating income (\$)	10,999	35,235	19,332	9,552	12,790
Average agricultural sales from primary activity (\$)	73,633 ^A	102,617 ^B	128,333 ^B	122,122 ^A	118,059 ^A
Primary commodity (% of total agricultural sales)	61.0	83.1	94.6	100.0	95.6
Secondary commodity (% of total agricultural sales)	18.7	7.1	2.0	...	1.9
\$250,000 to \$499,999					
Number of farms	x	55 ^D	60 ^E	300 ^B	425 ^B
Average total agricultural sales (\$)	x	283,377 ^B	268,083 ^B	283,000 ^A	280,543 ^A
Average program payments and insurance proceeds (\$)	x	37,075 ^C	51,039 ^E	54,013 ^C	50,243 ^C
Average total operating revenues (\$)	x	350,395 ^A	355,850 ^A	352,041 ^A	351,239 ^A
Average net operating income (\$)	x	9,823	23,448	61,407	49,590
Average agricultural sales from primary activity (\$)	x	232,128 ^B	263,811 ^B	283,000 ^A	269,472 ^A
Primary commodity (% of total agricultural sales)	x	81.9	98.4	100.0	96.1
Secondary commodity (% of total agricultural sales)	x	7.7	...	...	1.8
\$500,000 and over					
Number of farms	x	25 ^D	55 ^D	225 ^B	340 ^B
Average total agricultural sales (\$)	x	1,332,688 ^D	1,181,777 ^C	1,077,124 ^B	1,118,999 ^A
Average program payments and insurance proceeds (\$)	x	43,121 ^D	124,429 ^D	91,463 ^B	96,048 ^B
Average total operating revenues (\$)	x	1,498,900 ^D	1,368,218 ^C	1,221,198 ^B	1,277,076 ^A
Average net operating income (\$)	x	69,644	132,618	166,465	153,317
Average agricultural sales from primary activity (\$)	x	1,075,529 ^D	1,131,167 ^C	1,077,124 ^B	1,056,388 ^B
Primary commodity (% of total agricultural sales)	x	80.7	95.7	100.0	94.4
Secondary commodity (% of total agricultural sales)	x	12.0	1.9	...	2.4
Total					
Number of farms	280 ^C	330 ^C	390 ^B	3,660 ^A	4,650 ^A
Average total agricultural sales (\$)	160,687 ^C	217,375 ^C	262,332 ^C	132,704 ^A	151,153 ^A
Average program payments and insurance proceeds (\$)	18,704 ^D	16,648 ^C	32,914 ^D	18,245 ^B	19,388 ^B
Average total operating revenues (\$)	192,317 ^C	256,422 ^C	314,941 ^B	159,805 ^A	181,496 ^A
Average net operating income (\$)	21,666	19,513	30,504	19,038	20,188
Average agricultural sales from primary activity (\$)	98,846 ^C	176,973 ^C	251,687 ^C	132,704 ^A	143,725 ^A
Primary commodity (% of total agricultural sales)	61.5	81.4	95.9	100.0	95.1
Secondary commodity (% of total agricultural sales)	12.8	10.0	1.8	...	2.1

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

Table 12-5

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production

	2005 ^p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	85 ^D	F	F	970 ^C	1,195 ^B
Average total agricultural sales (\$)	19,179 ^D	F	F	23,022 ^A	21,784 ^B
Average program payments and insurance proceeds (\$)	1,632 ^E	F	F	1,369 ^D	1,397 ^D
Average total operating revenues (\$)	29,025 ^B	F	F	27,169 ^A	27,260 ^A
Average net operating income (\$)	7,031	F	F	1,761	1,976
Average agricultural sales from primary activity (\$)	12,696 ^D	F	F	23,022 ^A	21,150 ^B
Primary commodity (% of total agricultural sales)	66.2	...	...	100.0	97.1
Secondary commodity (% of total agricultural sales)	...	...	...	...	...
\$50,000 to \$99,999					
Number of farms	F	x	F	350 ^C	440 ^C
Average total agricultural sales (\$)	F	x	F	68,151 ^A	64,263 ^A
Average program payments and insurance proceeds (\$)	F	x	F	F	4,459 ^E
Average total operating revenues (\$)	F	x	F	76,779 ^A	75,707 ^A
Average net operating income (\$)	F	x	F	9,833	12,464
Average agricultural sales from primary activity (\$)	F	x	F	68,151 ^A	62,734 ^B
Primary commodity (% of total agricultural sales)	...	x	...	100.0	97.6
Secondary commodity (% of total agricultural sales)	...	x	...	...	...
\$100,000 to \$249,999					
Number of farms	65 ^D	55 ^E	60 ^D	525 ^B	705 ^B
Average total agricultural sales (\$)	123,675 ^B	160,783 ^B	136,603 ^B	150,414 ^A	147,766 ^A
Average program payments and insurance proceeds (\$)	22,980 ^D	34,185 ^E	10,904 ^C	10,484 ^D	13,612 ^D
Average total operating revenues (\$)	170,186 ^A	199,158 ^A	155,493 ^B	167,820 ^A	169,763 ^A
Average net operating income (\$)	26,768	21,860	28,007	21,462	22,570
Average agricultural sales from primary activity (\$)	75,653 ^B	136,600 ^B	131,900 ^B	150,414 ^A	140,875 ^A
Primary commodity (% of total agricultural sales)	61.2	85.0	96.6	100.0	95.3
Secondary commodity (% of total agricultural sales)	13.8	...	...	...	1.5
\$250,000 to \$499,999					
Number of farms	x	x	40 ^E	315 ^B	395 ^B
Average total agricultural sales (\$)	x	x	253,415 ^B	328,998 ^A	318,196 ^A
Average program payments and insurance proceeds (\$)	x	x	37,316 ^E	14,450 ^C	18,686 ^C
Average total operating revenues (\$)	x	x	324,708 ^A	359,271 ^A	355,082 ^A
Average net operating income (\$)	x	x	51,538	45,547	47,910
Average agricultural sales from primary activity (\$)	x	x	241,493 ^B	328,998 ^A	309,945 ^A
Primary commodity (% of total agricultural sales)	x	x	95.3	100.0	97.4
Secondary commodity (% of total agricultural sales)	x	x	...	...	1.3
\$500,000 and over					
Number of farms	30 ^D	x	90 ^C	730 ^A	865 ^A
Average total agricultural sales (\$)	1,579,271 ^D	x	1,837,124 ^B	2,749,500 ^A	2,581,170 ^A
Average program payments and insurance proceeds (\$)	79,704 ^E	x	111,500 ^D	94,708 ^B	95,320 ^B
Average total operating revenues (\$)	1,682,809 ^D	x	2,007,484 ^B	2,882,909 ^A	2,719,030 ^A
Average net operating income (\$)	188,760	x	205,563	258,686	249,249
Average agricultural sales from primary activity (\$)	1,053,872 ^D	x	1,766,133 ^B	2,749,500 ^A	2,550,738 ^A
Primary commodity (% of total agricultural sales)	66.7	x	96.1	100.0	98.8
Secondary commodity (% of total agricultural sales)	...	x	1.2	...	0.4
Total					
Number of farms	240 ^C	175 ^D	290 ^D	2,885 ^A	3,590 ^A
Average total agricultural sales (\$)	254,426 ^D	287,507 ^D	643,915 ^D	769,896 ^B	701,963 ^A
Average program payments and insurance proceeds (\$)	20,118 ^D	26,730 ^D	42,265 ^D	28,197 ^B	28,728 ^B
Average total operating revenues (\$)	294,320 ^D	334,785 ^D	715,276 ^D	812,323 ^B	746,796 ^A
Average net operating income (\$)	39,624	46,731	77,695	75,643	72,006
Average agricultural sales from primary activity (\$)	165,886 ^D	243,408 ^D	618,899 ^D	769,896 ^B	691,968 ^A
Primary commodity (% of total agricultural sales)	65.2	84.7	96.1	100.0	98.6
Secondary commodity (% of total agricultural sales)	...	5.6	1.2	...	0.5

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

Table 12-6

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots

	2005 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	4,355 ^A	3,805 ^B	3,285 ^B	21,260 ^A	32,710 ^A
Average total agricultural sales (\$)	19,930 ^A	19,583 ^A	20,275 ^A	16,208 ^A	17,505 ^A
Average program payments and insurance proceeds (\$)	3,597 ^B	3,763 ^B	4,328 ^B	3,739 ^A	3,782 ^A
Average total operating revenues (\$)	27,391 ^A	27,484 ^A	28,451 ^A	23,866 ^A	25,217 ^A
Average net operating income (\$)	-3,346	-3,091	-3,323	-90	-1,198
Average agricultural sales from primary activity (\$)	12,677 ^A	16,264 ^A	19,277 ^A	16,208 ^A	16,053 ^A
Primary commodity (% of total agricultural sales)	63.6	83.1	95.1	100.0	91.7
Secondary commodity (% of total agricultural sales)	18.7	7.3	2.2	...	4.0
\$50,000 to \$99,999					
Number of farms	2,725 ^A	2,035 ^B	2,135 ^A	5,440 ^A	12,325 ^A
Average total agricultural sales (\$)	50,506 ^A	49,287 ^A	50,401 ^A	44,627 ^A	47,699 ^A
Average program payments and insurance proceeds (\$)	12,899 ^A	14,098 ^A	13,997 ^B	15,039 ^A	14,231 ^A
Average total operating revenues (\$)	72,678 ^A	71,903 ^A	72,481 ^A	70,436 ^A	71,533 ^A
Average net operating income (\$)	6,514	9,959	10,555	11,013	9,766
Average agricultural sales from primary activity (\$)	31,714 ^A	40,788 ^A	48,241 ^A	44,627 ^A	41,767 ^A
Primary commodity (% of total agricultural sales)	62.8	82.8	95.7	100.0	87.6
Secondary commodity (% of total agricultural sales)	26.3	9.5	1.8	...	8.1
\$100,000 to \$249,999					
Number of farms	3,020 ^A	1,955 ^A	2,465 ^A	3,950 ^A	11,385 ^A
Average total agricultural sales (\$)	108,077 ^A	101,069 ^A	107,696 ^A	98,075 ^A	103,323 ^A
Average program payments and insurance proceeds (\$)	31,072 ^A	31,008 ^A	31,200 ^A	30,895 ^A	31,027 ^A
Average total operating revenues (\$)	157,776 ^A	151,551 ^A	155,329 ^A	149,614 ^A	153,348 ^A
Average net operating income (\$)	21,656	27,903	28,729	27,391	26,247
Average agricultural sales from primary activity (\$)	67,334 ^A	83,461 ^A	103,058 ^A	98,075 ^A	88,490 ^A
Primary commodity (% of total agricultural sales)	62.3	82.6	95.7	100.0	85.6
Secondary commodity (% of total agricultural sales)	28.7	11.6	2.0	...	10.4
\$250,000 to \$499,999					
Number of farms	940 ^A	640 ^B	965 ^A	1,035 ^A	3,585 ^A
Average total agricultural sales (\$)	242,721 ^A	250,638 ^A	253,724 ^A	242,875 ^A	247,138 ^A
Average program payments and insurance proceeds (\$)	59,476 ^A	58,139 ^A	60,041 ^A	56,756 ^A	58,600 ^A
Average total operating revenues (\$)	343,718 ^A	347,710 ^A	345,069 ^A	338,407 ^A	343,255 ^A
Average net operating income (\$)	53,976	49,863	46,020	52,669	50,724
Average agricultural sales from primary activity (\$)	151,936 ^A	207,987 ^A	244,822 ^A	242,875 ^A	213,289 ^A
Primary commodity (% of total agricultural sales)	62.6	83.0	96.5	100.0	86.3
Secondary commodity (% of total agricultural sales)	28.0	12.8	1.8	...	10.0
\$500,000 and over					
Number of farms	490 ^A	390 ^A	920 ^A	820 ^A	2,610 ^A
Average total agricultural sales (\$)	887,532 ^A	1,213,933 ^A	2,238,691 ^B	2,348,656 ^A	1,869,029 ^A
Average program payments and insurance proceeds (\$)	120,583 ^A	133,531 ^A	170,313 ^A	167,314 ^A	154,635 ^A
Average total operating revenues (\$)	1,164,633 ^A	1,491,408 ^A	2,696,721 ^B	2,858,482 ^A	2,282,797 ^A
Average net operating income (\$)	107,625	95,232	28,529	39,676	56,674
Average agricultural sales from primary activity (\$)	568,279 ^B	1,014,713 ^A	2,185,021 ^B	2,348,656 ^A	1,760,992 ^A
Primary commodity (% of total agricultural sales)	64.0	83.6	97.6	100.0	94.2
Secondary commodity (% of total agricultural sales)	22.2	10.3	1.5	...	3.6
Total					
Number of farms	11,535 ^A	8,825 ^A	9,765 ^A	32,510 ^A	62,630 ^A
Average total agricultural sales (\$)	105,211 ^A	113,392 ^A	280,517 ^B	96,927 ^A	129,395 ^A
Average program payments and insurance proceeds (\$)	22,512 ^A	21,800 ^A	34,323 ^A	14,745 ^A	20,222 ^A
Average total operating revenues (\$)	146,278 ^A	152,368 ^A	352,186 ^A	128,415 ^A	169,967 ^A
Average net operating income (\$)	14,916	14,928	15,658	7,795	11,338
Average agricultural sales from primary activity (\$)	66,414 ^A	94,307 ^A	272,615 ^B	96,927 ^A	118,329 ^A
Primary commodity (% of total agricultural sales)	63.1	83.2	97.2	100.0	91.4
Secondary commodity (% of total agricultural sales)	25.3	10.6	1.6	...	5.6

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

Table 12-7

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Dairy cattle and milk production

	2005 ^p				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	F	F	110 ^E	380 ^E	635 ^D
Average total agricultural sales (\$)	F	F	31,527 ^B	25,857 ^B	27,971 ^B
Average program payments and insurance proceeds (\$)	F	F	F	F	874 ^E
Average total operating revenues (\$)	F	F	34,612 ^B	27,992 ^B	30,623 ^B
Average net operating income (\$)	F	F	8,121	13,741	10,470
Average agricultural sales from primary activity (\$)	F	F	28,277 ^B	25,371 ^B	24,771 ^B
Primary commodity (% of total agricultural sales)	...	...	89.7	98.1	88.6
Secondary commodity (% of total agricultural sales)	...	...	8.9	...	6.1
\$50,000 to \$99,999					
Number of farms	160 ^E	120 ^D	195 ^C	410 ^C	890 ^B
Average total agricultural sales (\$)	62,560 ^B	60,929 ^B	71,216 ^A	66,423 ^B	66,056 ^A
Average program payments and insurance proceeds (\$)	5,138 ^E	6,017 ^C	3,336 ^C	3,076 ^D	3,897 ^C
Average total operating revenues (\$)	71,771 ^B	70,274 ^B	78,189 ^A	76,509 ^A	75,197 ^A
Average net operating income (\$)	12,014	23,564	24,412	17,754	18,985
Average agricultural sales from primary activity (\$)	36,249 ^A	46,323 ^B	64,911 ^A	63,862 ^B	56,806 ^A
Primary commodity (% of total agricultural sales)	57.9	76.0	91.1	96.1	86.0
Secondary commodity (% of total agricultural sales)	27.7	14.1	6.4	3.9	9.8
\$100,000 to \$249,999					
Number of farms	285 ^C	615 ^B	2,225 ^A	1,615 ^B	4,745 ^A
Average total agricultural sales (\$)	146,282 ^A	159,645 ^A	170,028 ^A	161,919 ^A	164,499 ^A
Average program payments and insurance proceeds (\$)	14,377 ^B	13,708 ^B	9,745 ^A	6,841 ^B	9,545 ^A
Average total operating revenues (\$)	168,822 ^A	183,569 ^A	187,977 ^A	175,357 ^A	181,959 ^A
Average net operating income (\$)	14,175	42,952	53,355	49,574	48,380
Average agricultural sales from primary activity (\$)	84,930 ^A	125,381 ^A	157,200 ^A	155,794 ^A	148,282 ^A
Primary commodity (% of total agricultural sales)	58.1	78.5	92.5	96.2	90.1
Secondary commodity (% of total agricultural sales)	18.9	8.6	4.6	3.8	5.6
\$250,000 to \$499,999					
Number of farms	395 ^B	880 ^B	2,990 ^A	1,365 ^A	5,625 ^A
Average total agricultural sales (\$)	321,845 ^A	311,672 ^A	321,388 ^A	324,387 ^A	320,628 ^A
Average program payments and insurance proceeds (\$)	26,013 ^B	25,064 ^A	17,036 ^A	12,110 ^B	17,723 ^A
Average total operating revenues (\$)	364,754 ^A	353,406 ^A	352,822 ^A	347,401 ^A	352,430 ^A
Average net operating income (\$)	87,170	90,192	96,613	89,736	93,279
Average agricultural sales from primary activity (\$)	194,710 ^A	247,713 ^A	297,504 ^A	313,621 ^A	286,451 ^A
Primary commodity (% of total agricultural sales)	60.5	79.5	92.6	96.7	89.3
Secondary commodity (% of total agricultural sales)	18.0	10.1	4.1	3.3	4.8
\$500,000 and over					
Number of farms	400 ^B	480 ^B	1,460 ^A	715 ^A	3,050 ^A
Average total agricultural sales (\$)	957,946 ^A	739,673 ^A	801,561 ^A	859,432 ^A	825,477 ^A
Average program payments and insurance proceeds (\$)	77,822 ^B	56,830 ^B	33,155 ^A	19,631 ^B	39,475 ^A
Average total operating revenues (\$)	1,086,752 ^A	835,562 ^A	864,383 ^A	904,162 ^A	897,774 ^A
Average net operating income (\$)	203,357	184,636	218,392	210,626	209,245
Average agricultural sales from primary activity (\$)	563,281 ^A	585,605 ^A	749,329 ^A	835,393 ^A	719,485 ^A
Primary commodity (% of total agricultural sales)	58.8	79.2	93.5	97.2	87.2
Secondary commodity (% of total agricultural sales)	16.8	10.4	3.8	2.8	5.9
Total					
Number of farms	1,295 ^B	2,175 ^A	6,975 ^A	4,500 ^A	14,940 ^A
Average total agricultural sales (\$)	431,398 ^B	338,405 ^A	361,716 ^A	302,184 ^A	346,423 ^A
Average program payments and insurance proceeds (\$)	35,528 ^B	26,935 ^A	17,444 ^A	9,577 ^A	18,025 ^A
Average total operating revenues (\$)	490,000 ^B	383,792 ^A	394,267 ^A	322,256 ^A	379,343 ^A
Average net operating income (\$)	93,275	90,697	104,810	81,499	94,736
Average agricultural sales from primary activity (\$)	254,886 ^B	267,936 ^A	336,262 ^A	292,597 ^A	306,106 ^A
Primary commodity (% of total agricultural sales)	59.1	79.2	93.0	96.8	88.4
Secondary commodity (% of total agricultural sales)	16.6	10.0	4.1	3.2	5.5

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

Table 12-8

 Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Hog and pig farming

	2005 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	130 ^E	50 ^D	25 ^A	590 ^D	790 ^D
Average total agricultural sales (\$)	23,359 ^D	23,465 ^A	22,685 ^A	16,603 ^C	18,352 ^B
Average program payments and insurance proceeds (\$)	F	1,761 ^D	721 ^A	F	2,224 ^E
Average total operating revenues (\$)	28,055 ^B	26,725 ^A	27,888 ^A	27,187 ^B	27,328 ^B
Average net operating income (\$)	1,807	-3,964	-1,777	8,191	6,050
Average agricultural sales from primary activity (\$)	15,433 ^D	19,367 ^A	21,194 ^A	16,603 ^C	16,732 ^B
Primary commodity (% of total agricultural sales)	66.1	82.5	93.4	100.0	91.2
Secondary commodity (% of total agricultural sales)	17.7	7.0	2.4	...	4.2
\$50,000 to \$99,999					
Number of farms	145 ^E	70 ^E	35 ^C	145 ^D	405 ^C
Average total agricultural sales (\$)	59,341 ^B	72,850 ^A	62,527 ^A	55,805 ^B	60,603 ^A
Average program payments and insurance proceeds (\$)	7,236 ^D	7,840 ^D	6,158 ^C	4,621 ^C	6,291 ^C
Average total operating revenues (\$)	72,842 ^B	86,102 ^A	77,170 ^A	75,832 ^A	76,463 ^A
Average net operating income (\$)	7,791	8,433	5,942	6,015	7,081
Average agricultural sales from primary activity (\$)	40,147 ^B	59,503 ^A	59,605 ^A	55,805 ^B	50,839 ^B
Primary commodity (% of total agricultural sales)	67.7	81.7	95.3	100.0	83.9
Secondary commodity (% of total agricultural sales)	16.6	15.6	2.3	...	9.6
\$100,000 to \$249,999					
Number of farms	210 ^C	175 ^C	160 ^C	380 ^B	920 ^B
Average total agricultural sales (\$)	133,995 ^A	149,139 ^A	141,349 ^A	140,961 ^A	140,969 ^A
Average program payments and insurance proceeds (\$)	18,818 ^B	17,806 ^C	15,012 ^B	9,788 ^C	14,273 ^B
Average total operating revenues (\$)	163,978 ^A	180,360 ^A	165,444 ^A	172,271 ^A	170,721 ^A
Average net operating income (\$)	20,632	30,334	19,257	22,883	23,150
Average agricultural sales from primary activity (\$)	85,436 ^A	123,919 ^A	135,117 ^A	140,961 ^A	123,976 ^A
Primary commodity (% of total agricultural sales)	63.8	83.1	95.6	100.0	87.9
Secondary commodity (% of total agricultural sales)	19.6	10.7	2.3	...	6.8
\$250,000 to \$499,999					
Number of farms	180 ^B	245 ^B	305 ^B	435 ^B	1,165 ^A
Average total agricultural sales (\$)	302,965 ^A	322,453 ^A	325,821 ^A	316,280 ^A	318,296 ^A
Average program payments and insurance proceeds (\$)	32,078 ^B	30,678 ^B	25,225 ^B	24,315 ^C	27,089 ^A
Average total operating revenues (\$)	356,730 ^A	367,509 ^A	361,837 ^A	364,918 ^A	363,716 ^A
Average net operating income (\$)	46,973	54,622	58,687	42,510	49,983
Average agricultural sales from primary activity (\$)	193,048 ^A	269,409 ^A	313,098 ^A	316,280 ^A	287,091 ^A
Primary commodity (% of total agricultural sales)	63.7	83.5	96.1	100.0	90.2
Secondary commodity (% of total agricultural sales)	23.6	12.2	2.3	...	6.6
\$500,000 and over					
Number of farms	265 ^B	290 ^B	675 ^A	900 ^A	2,115 ^A
Average total agricultural sales (\$)	1,153,862 ^A	1,314,956 ^C	2,047,435 ^B	2,378,271 ^A	1,977,260 ^A
Average program payments and insurance proceeds (\$)	80,252 ^B	80,380 ^A	85,500 ^B	78,903 ^A	81,367 ^A
Average total operating revenues (\$)	1,287,544 ^A	1,440,307 ^B	2,184,489 ^B	2,499,863 ^A	2,105,781 ^A
Average net operating income (\$)	131,075	147,335	260,807	228,475	215,684
Average agricultural sales from primary activity (\$)	740,546 ^A	1,097,004 ^C	1,960,724 ^B	2,378,271 ^A	1,868,810 ^A
Primary commodity (% of total agricultural sales)	64.2	83.4	95.8	100.0	94.5
Secondary commodity (% of total agricultural sales)	15.5	9.0	1.8	...	2.5
Total					
Number of farms	935 ^B	820 ^B	1,200 ^A	2,440 ^B	5,400 ^A
Average total agricultural sales (\$)	426,217 ^B	590,471 ^B	1,252,905 ^B	958,110 ^B	875,377 ^A
Average program payments and insurance proceeds (\$)	34,540 ^B	41,487 ^B	56,571 ^A	35,634 ^B	40,986 ^A
Average total operating revenues (\$)	483,763 ^B	655,196 ^B	1,342,709 ^B	1,020,026 ^B	943,158 ^A
Average net operating income (\$)	52,079	74,149	163,952	97,295	100,736
Average agricultural sales from primary activity (\$)	273,545 ^B	492,492 ^B	1,200,063 ^B	958,110 ^B	822,247 ^A
Primary commodity (% of total agricultural sales)	64.2	83.4	95.8	100.0	93.9
Secondary commodity (% of total agricultural sales)	16.9	9.6	1.8	...	3.0

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

Table 12-9

 Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Poultry and egg production

	2005 p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	270 E	55 E	x	340 D	690 C
Average total agricultural sales (\$)	13,173 D	14,092 C	x	20,258 C	17,061 C
Average program payments and insurance proceeds (\$)	F	288 E	x	F	F
Average total operating revenues (\$)	21,123 D	18,913 C	x	24,864 B	22,911 B
Average net operating income (\$)	-1,458	-6,475	x	9,466	3,215
Average agricultural sales from primary activity (\$)	7,641 C	11,731 C	x	20,258 C	14,662 C
Primary commodity (% of total agricultural sales)	58.0	83.2	x	100.0	85.9
Secondary commodity (% of total agricultural sales)	...	6.4	x	...	...
\$50,000 to \$99,999					
Number of farms	50 E	x	F	145 D	235 D
Average total agricultural sales (\$)	65,458 B	x	F	66,513 B	68,474 A
Average program payments and insurance proceeds (\$)	4,734 E	x	F	457 E	1,727 D
Average total operating revenues (\$)	77,355 A	x	F	74,251 A	76,626 A
Average net operating income (\$)	8,728	x	F	7,631	9,574
Average agricultural sales from primary activity (\$)	40,471 B	x	F	66,513 B	62,515 B
Primary commodity (% of total agricultural sales)	61.8	x	...	100.0	91.3
Secondary commodity (% of total agricultural sales)	...	x	...	...	...
\$100,000 to \$249,999					
Number of farms	40 E	65 E	90 D	250 C	440 B
Average total agricultural sales (\$)	125,927 B	146,357 B	163,148 B	158,843 A	154,948 A
Average program payments and insurance proceeds (\$)	14,903 D	10,598 D	F	F	7,402 D
Average total operating revenues (\$)	150,185 B	172,394 A	179,151 A	178,267 A	175,133 A
Average net operating income (\$)	46,404	32,475	21,820	20,372	24,723
Average agricultural sales from primary activity (\$)	82,657 B	123,568 B	156,706 B	158,843 A	146,535 A
Primary commodity (% of total agricultural sales)	65.6	84.4	96.1	100.0	94.6
Secondary commodity (% of total agricultural sales)	16.4	7.6	2.2	...	2.7
\$250,000 to \$499,999					
Number of farms	105 D	120 C	225 C	625 B	1,075 A
Average total agricultural sales (\$)	343,262 A	320,569 A	332,678 A	344,686 A	339,419 A
Average program payments and insurance proceeds (\$)	18,577 C	10,735 D	6,617 D	8,086 D	9,105 C
Average total operating revenues (\$)	378,652 A	349,357 A	355,145 A	364,095 A	362,074 A
Average net operating income (\$)	74,831	71,604	58,071	57,214	60,694
Average agricultural sales from primary activity (\$)	214,858 A	272,796 A	318,954 A	344,686 A	318,591 A
Primary commodity (% of total agricultural sales)	62.6	85.1	95.9	100.0	93.9
Secondary commodity (% of total agricultural sales)	21.1	9.9	2.2	...	3.6
\$500,000 and over					
Number of farms	205 B	215 B	420 B	1,110 A	1,955 A
Average total agricultural sales (\$)	1,291,737 B	981,774 A	1,349,685 A	1,760,662 A	1,536,538 A
Average program payments and insurance proceeds (\$)	39,819 B	37,263 C	25,955 B	25,473 B	28,432 A
Average total operating revenues (\$)	1,402,895 B	1,053,283 A	1,441,949 A	1,825,398 A	1,612,978 A
Average net operating income (\$)	212,214	169,457	253,998	255,711	241,277
Average agricultural sales from primary activity (\$)	826,549 C	820,830 A	1,310,919 A	1,760,662 A	1,460,458 A
Primary commodity (% of total agricultural sales)	64.0	83.6	97.1	100.0	95.0
Secondary commodity (% of total agricultural sales)	12.3	9.3	1.9	...	2.1
Total					
Number of farms	675 C	465 B	785 B	2,470 A	4,390 A
Average total agricultural sales (\$)	474,784 C	561,413 B	841,103 A	900,952 A	789,131 A
Average program payments and insurance proceeds (\$)	17,175 C	21,763 C	16,592 B	14,190 B	15,876 A
Average total operating revenues (\$)	520,510 C	606,467 B	898,970 A	938,012 A	832,090 A
Average net operating income (\$)	80,789	100,786	155,868	133,145	125,783
Average agricultural sales from primary activity (\$)	302,741 C	470,722 B	815,505 A	900,952 A	748,621 A
Primary commodity (% of total agricultural sales)	63.8	83.8	97.0	100.0	94.9
Secondary commodity (% of total agricultural sales)	13.3	9.3	1.9	...	2.3

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

Table 13-1
Average net market income by quintile and province

	2005 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
Canada	-72,838	-9,291	2,202	16,006	109,621	9,141
Newfoundland and Labrador	-42,337	-4,370	2,991	22,067	215,946	39,012
Prince Edward Island	-115,276	-10,733	3,242	22,350	132,552	6,505
Nova Scotia	-55,835	-3,990	5,732	21,230	145,173	22,513
New Brunswick	-77,368	-4,410	5,739	24,756	163,201	22,366
Quebec	-71,222	-5,891	8,188	35,967	148,901	23,218
Ontario	-56,724	-8,323	1,964	17,704	132,921	17,518
Manitoba	-95,063	-12,421	340	12,508	101,109	1,299
Saskatchewan	-65,934	-11,785	-287	10,599	60,074	-1,435
Alberta	-83,100	-9,290	2,852	14,871	97,555	4,579
British Columbia	-86,238	-8,059	2,612	17,094	142,943	13,687

Table 13-2
Average net market income by quintile and farm type, Canada

	2005 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
Crop production	-70,797	-9,511	2,059	13,753	82,602	3,627
Oilseed and grain farming	-69,781	-10,721	1,435	13,645	69,794	873
Potato farming	-239,160	-32,058	4,631	39,943	353,275	27,273
Other vegetable (except potato) and melon farming	-87,516	-6,853	5,801	20,443	146,904	17,166
Fruit and tree nut farming	-92,130	-9,492	2,237	13,408	99,223	2,704
Greenhouse, nursery and floriculture production	-90,467	-1,922	9,128	30,214	270,685	43,730
Other crop farming	-45,305	-6,658	2,280	10,667	53,595	2,963
Animal production	-74,866	-9,108	2,390	19,342	135,836	14,720
Beef cattle ranching and farming, including feedlots	-80,733	-12,278	-2,313	6,765	50,011	-7,685
Dairy cattle and milk production	-12,688	34,005	59,762	94,489	215,898	78,291
Hog and pig farming	-133,819	-1,569	21,232	61,644	375,704	64,945
Poultry and egg production	-57,895	16,835	56,907	115,805	417,378	110,768
Other animal production	-75,410	-15,274	-4,143	6,193	58,774	-5,924
Total	-72,838	-9,291	2,202	16,006	109,621	9,141

Table 13-3
Average net market income by quintile and revenue class, Canada

	2005 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
\$10,000 to \$49,999	-27,441	-8,484	-1,525	4,597	15,552	-3,457
\$50,000 to \$99,999	-45,366	-11,634	1,749	13,389	33,002	-1,770
\$100,000 to \$249,999	-70,347	-12,361	9,636	29,409	65,072	4,283
\$250,000 to \$499,999	-100,740	-4,242	35,878	69,953	129,311	26,039
\$500,000 and over	-311,569	-1,714	79,936	161,977	492,396	84,278
Total	-72,838	-9,291	2,202	16,006	109,621	9,141

Table 14-1
Average net market income adjusted for CCA¹ by quintile and province

	2005 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
Canada	-105,936	-19,589	-5,432	6,099	67,986	-11,366
Newfoundland and Labrador	-69,497	-11,939	-2,737	6,402	142,778	13,108
Prince Edward Island	-166,048	-23,102	-4,497	8,972	74,053	-22,014
Nova Scotia	-77,673	-10,269	-644	11,391	99,430	4,640
New Brunswick	-123,574	-14,517	-1,238	9,318	98,569	-6,239
Quebec	-102,937	-16,103	-1,513	15,291	99,848	-1,067
Ontario	-84,419	-16,352	-4,500	7,142	80,056	-3,614
Manitoba	-138,089	-24,821	-7,836	3,123	60,645	-21,352
Saskatchewan	-98,047	-22,841	-7,909	2,699	37,223	-17,736
Alberta	-118,828	-21,260	-6,081	5,924	59,846	-16,063
British Columbia	-115,555	-16,683	-3,187	8,782	91,806	-6,965

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

Table 14-2
Average net market income adjusted for CCA¹ by quintile and farm type, Canada

	2005 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
Crop production	-110,667	-21,561	-6,126	4,620	45,874	-17,571
Oilseed and grain farming	-110,091	-24,311	-7,462	3,937	38,145	-19,954
Potato farming	-366,079	-82,334	-14,420	8,793 E	170,259	-55,471
Other vegetable (except potato) and melon farming	-129,844	-15,046	-109	10,642	90,242	-8,063
Fruit and tree nut farming	-114,916	-16,273	-3,825	6,957	72,748	-11,055
Greenhouse, nursery and floriculture production	-159,866	-12,841	1,200	13,682	140,092	-3,380
Other crop farming	-67,425	-14,422	-4,046	4,078	31,410	-10,081
Animal production	-100,672	-17,954	-4,720	8,199	89,704	-5,087
Beef cattle ranching and farming, including feedlots	-104,805	-20,926	-8,902	571	34,864	-19,833
Dairy cattle and milk production	-49,612	10,328	29,552	54,767	137,679	36,555
Hog and pig farming	-189,519	-21,811	1,969	25,506	256,085	14,599
Poultry and egg production	-90,712	2,503	29,571	76,139	319,847	67,686
Other animal production	-92,427	-21,783	-8,289	1,088	41,813	-15,813
Total	-105,936	-19,589	-5,432	6,099	67,986	-11,366

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

Table 14-3
Average net market income adjusted for CCA¹ by quintile and revenue class, Canada

	2005 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	\$					
\$10,000 to \$49,999	-34,369	-12,873	-5,003	1,631	13,088	-7,497
\$50,000 to \$99,999	-59,086	-21,733	-7,325	5,161	26,249	-11,347
\$100,000 to \$249,999	-95,697	-31,130	-8,164	11,338	46,792	-15,371
\$250,000 to \$499,999	-150,143	-42,543	-175	33,044	92,215	-13,511
\$500,000 and over	-430,598	-78,006	4,275	76,685	337,240	-18,066
Total	-105,936	-19,589	-5,432	6,099	67,986	-11,366

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

Table 15
Financial performance indicators of farms by province

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.39	12.22	12.45	15.49	14.36	11.89	13.97	14.63	9.55	10.24	12.31
Operating profit margin adjusted for CCA (%)	1.28	3.57	4.99	6.57	5.98	3.18	3.94	2.91	0.31	2.46	3.00
Operating profit margin (excluding interest expenses) (%)	11.49	18.73	17.81	20.75	20.83	17.13	18.58	19.91	14.12	15.49	17.55
Solvency ratio											
Interest coverage	2.80	2.88	3.32	3.94	3.22	3.27	4.03	3.77	3.09	2.95	3.35
	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.94	9.20	15.83	14.38	15.05	12.01	14.91	14.46	14.35	10.07	13.69
Operating profit margin adjusted for CCA (%)	2.60	-0.19	8.02	4.81	7.04	3.14	4.73	2.25	4.68	2.01	4.22
Operating profit margin (excluding interest expenses) (%)	11.62	16.15	20.83	19.96	20.96	17.36	19.48	19.78	18.94	15.60	18.90
Solvency ratio											
Interest coverage	3.16	2.33	4.17	3.58	3.54	3.24	4.27	3.72	4.13	2.82	3.63
	2005 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.24	9.99	15.15	14.75	16.73	13.54	12.90	13.22	11.07	10.71	13.25
Operating profit margin adjusted for CCA (%)	4.84	1.08	7.46	5.54	8.69	4.77	2.86	1.43	1.70	2.90	3.98
Operating profit margin (excluding interest expenses) (%)	13.41	17.58	20.22	19.96	22.38	18.64	17.78	18.57	15.38	15.69	18.29
Solvency ratio											
Interest coverage	4.23	2.31	3.99	3.83	3.96	3.65	3.65	3.47	3.57	3.15	3.63

Table 16-1
Financial performance indicators of farms by farm type, Canada — Crop production

	2003						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	19.12	17.21	14.66	14.04	9.29	15.48	16.70
Operating profit margin adjusted for CCA (%)	5.89	6.35	7.14	6.76	2.87	1.42	5.11
Operating profit margin (excluding interest expenses) (%)	24.46	22.46	18.32	20.21	12.68	22.09	21.80
Solvency ratio							
Interest coverage	4.58	4.28	5.01	3.28	3.74	3.34	4.27
	2004						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.73	12.37	12.24	13.08	8.93	17.19	15.57
Operating profit margin adjusted for CCA (%)	4.15	0.75	4.81	5.48	2.78	2.67	3.72
Operating profit margin (excluding interest expenses) (%)	23.12	18.14	15.61	19.17	12.67	23.74	20.76
Solvency ratio							
Interest coverage	4.29	3.14	4.64	3.15	3.39	3.62	4.00
	2005 ^p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	15.45	16.45	13.76	11.12	9.64	16.63	14.44
Operating profit margin adjusted for CCA (%)	1.62	5.62	6.36	3.54	3.33	2.54	2.53
Operating profit margin (excluding interest expenses) (%)	20.95	22.09	16.98	16.84	12.68	22.81	19.53
Solvency ratio							
Interest coverage	3.81	3.92	5.28	2.95	4.17	3.69	3.84

Table 16-2
Financial performance indicators of farms by farm type, Canada — Animal production

	2003					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	3.93	22.88	4.93	10.78	9.35	9.28
Operating profit margin adjusted for CCA (%)	-3.04	11.49	-1.60	5.48	0.35	1.55
Operating profit margin (excluding interest expenses) (%)	8.27	32.11	9.81	14.36	13.62	14.61
Solvency ratio						
Interest coverage	1.91	3.48	2.01	4.01	3.19	2.74
	2004					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	7.89	22.96	9.06	12.75	11.21	12.33
Operating profit margin adjusted for CCA (%)	0.43	11.79	2.99	7.65	2.27	4.58
Operating profit margin (excluding interest expenses) (%)	12.36	31.96	13.20	16.28	15.27	17.55
Solvency ratio						
Interest coverage	2.76	3.55	3.19	4.61	3.77	3.36
	2005 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	6.67	24.97	10.68	15.12	3.54	12.44
Operating profit margin adjusted for CCA (%)	-0.48	13.97	5.34	9.94	-6.12	4.97
Operating profit margin (excluding interest expenses) (%)	10.75	33.68	14.66	18.64	8.24	17.44
Solvency ratio						
Interest coverage	2.64	3.87	3.68	5.29	1.75	3.48

Table 17
Financial performance indicators of farms by revenue class, Canada

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-3.77	10.70	17.30	18.04	10.66	12.31
Operating profit margin adjusted for CCA (%)	-19.68	-2.45	5.06	6.94	3.87	3.00
Operating profit margin (excluding interest expenses) (%)	4.16	17.74	23.72	24.29	14.76	17.55
Solvency ratio						
Interest coverage	0.52	2.52	3.70	3.89	3.60	3.35
	2004					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	
Profitability ratios						
Operating profit margin (%)	-3.64	13.12	18.06	18.50	12.61	13.69
Operating profit margin adjusted for CCA (%)	-19.78	-0.13	5.70	7.13	5.57	4.22
Operating profit margin (excluding interest expenses) (%)	3.86	19.97	24.46	24.67	16.78	18.90
Solvency ratio						
Interest coverage	0.51	2.92	3.82	4.00	4.02	3.63
	2005 ^p					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	
Profitability ratios						
Operating profit margin (%)	-0.27	14.19	17.36	18.55	11.51	13.25
Operating profit margin adjusted for CCA (%)	-16.27	0.88	5.20	7.19	4.66	3.98
Operating profit margin (excluding interest expenses) (%)	6.88	20.61	23.56	24.57	15.61	18.29
Solvency ratio						
Interest coverage	0.96	3.21	3.80	4.08	3.81	3.63

Table 18-1
Financial performance indicators of farms by province and by quartile¹ — First quartile boundary, 25%

	2005 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-5.98	-6.56	0.54	-2.38	6.62	-12.51	-4.94	-5.74	-8.06	-18.77	-5.88
Operating profit margin adjusted for CCA (%)	-19.15	-20.81	-13.92	-18.42	-3.21	-27.49	-19.31	-20.39	-25.99	-35.85	-20.69
Operating profit margin (excluding interest expenses) (%)	-0.43	0.85	5.76	4.30	13.20	-6.35	1.64	0.40	-0.12	-10.49	0.66
Solvency ratio											
Interest coverage	0.40	0.16	0.63	0.60	1.88	-0.18	0.35	0.07	0.02	-0.85	0.32

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

Table 18-2
Financial performance indicators of farms by province and by quartile¹ — Second quartile boundary, 50%

	2005 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.97	13.14	20.45	17.48	22.26	12.76	15.85	15.47	17.61	11.81	16.37
Operating profit margin adjusted for CCA (%)	0.28	3.74	8.07	4.10	10.65	2.20	3.81	3.22	4.27	1.83	4.49
Operating profit margin (excluding interest expenses) (%)	11.34	19.80	24.73	22.10	29.53	17.79	21.58	20.55	23.28	17.42	21.97
Solvency ratio											
Interest coverage	3.26	2.57	3.83	3.70	4.07	3.01	3.39	3.21	3.29	2.74	3.35

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

Table 18-3
Financial performance indicators of farms by province and by quartile¹ — Third quartile boundary, 75%

	2005 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	22.13	28.83	38.81	31.33	34.61	29.96	31.82	32.82	38.44	33.09	33.58
Operating profit margin adjusted for CCA (%)	11.72	17.57	24.03	19.30	23.16	18.86	19.94	21.58	24.97	21.91	21.81
Operating profit margin (excluding interest expenses) (%)	27.09	34.42	44.15	36.53	42.09	36.32	37.37	37.16	43.34	37.76	39.46
Solvency ratio											
Interest coverage	12.42	7.15	12.33	11.30	9.67	9.81	10.22	10.41	12.68	12.11	10.66

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

Table 19-1
Financial performance indicators of farms by farm type and by quartile¹, Canada — First quartile boundary, 25%

Crop production	2005 p						Crop production
	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	
Profitability ratios							
Operating profit margin (%)	-3.31	4.04	-1.60	-13.24	0.44	-8.34	-3.95
Operating profit margin adjusted for CCA (%)	-17.59	-7.11	-11.38	-23.55	-6.75	-31.25	-18.70
Operating profit margin (excluding interest expenses) (%)	2.90	10.67	3.33	-2.26	4.53	0.12	2.65
Solvency ratio							
Interest coverage	0.41	1.72	1.31	-0.21	0.84	0.39	0.42
Animal production	2005 p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	-14.87	18.20	3.36	7.35	-48.95	-8.47	
Operating profit margin adjusted for CCA (%)	-31.33	7.28	-3.80	0.65	-62.29	-23.48	
Operating profit margin (excluding interest expenses) (%)	-6.67	26.18	7.15	12.01	-41.40	-1.51	
Solvency ratio							
Interest coverage	-0.68	2.76	1.63	2.32	-3.42	0.18	

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

Table 19-2
Financial performance indicators of farms by farm type and by quartile¹, Canada — Second quartile boundary, 50%

Crop production	2005 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.47	18.26	15.16	14.45	12.86	20.32	17.39
Operating profit margin adjusted for CCA (%)	4.20	6.64	7.37	5.02	6.42	2.61	4.38
Operating profit margin (excluding interest expenses) (%)	22.39	22.95	19.18	21.13	16.68	26.38	22.56
Solvency ratio							
Interest coverage	3.61	4.49	4.77	3.03	3.90	3.51	3.62
Animal production	2005 p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	11.70	27.43	13.39	17.26	0.12		15.33
Operating profit margin adjusted for CCA (%)	0.14	16.41	5.87	10.57	-10.39		4.65
Operating profit margin (excluding interest expenses) (%)	17.50	35.82	18.58	22.20	5.95		21.35
Solvency ratio							
Interest coverage	2.49	4.43	3.36	5.39	1.08		3.14

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

Table 19-3
Financial performance indicators of farms by farm type and by quartile¹, Canada — Third quartile boundary, 75%

Crop production	2005 p						Crop production
	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	
Profitability ratios							
Operating profit margin (%)	34.64	31.34	32.35	33.85	28.39	40.27	35.18
Operating profit margin adjusted for CCA (%)	22.75	18.21	22.37	23.94	18.22	24.62	22.85
Operating profit margin (excluding interest expenses) (%)	39.38	36.36	35.69	40.12	31.28	46.79	40.06
Solvency ratio							
Interest coverage	12.70	14.76	16.37	13.38	11.17	14.52	13.00
Animal production	2005 p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	32.02	36.06	25.64	26.28	26.99	32.35	32.35
Operating profit margin adjusted for CCA (%)	19.57	25.76	16.72	19.20	15.33	20.90	20.90
Operating profit margin (excluding interest expenses) (%)	37.66	44.23	31.77	31.12	33.00	38.88	38.88
Solvency ratio							
Interest coverage	8.48	8.75	7.61	16.68	7.38	8.68	8.68

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

Table 20-1
Financial performance indicators of farms by revenue class and by quartile¹, Canada — First quartile boundary, 25%

	2005 p					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	
Profitability ratios						
Operating profit margin (%)	-31.88	-1.56	6.01	8.78	5.86	-5.88
Operating profit margin adjusted for CCA (%)	-51.33	-15.54	-5.77	-1.56	-1.62	-20.69
Operating profit margin (excluding interest expenses) (%)	-23.81	5.54	11.64	13.99	10.16	0.66
Solvency ratio						
Interest coverage	-2.83	0.48	1.69	2.32	2.14	0.32

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

Table 20-2
Financial performance indicators of farms by revenue class and by quartile¹, Canada — Second quartile boundary, 50%

	2005 ^p					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	
Profitability ratios						
Operating profit margin (%)	7.38	19.21	20.16	20.11	15.96	16.37
Operating profit margin adjusted for CCA (%)	-7.74	6.54	8.37	8.97	6.85	4.49
Operating profit margin (excluding interest expenses) (%)	13.08	24.83	26.12	26.02	21.11	21.97
Solvency ratio						
Interest coverage	0.74	3.50	4.44	4.53	4.20	3.35

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

Table 20-3
Financial performance indicators of farms by revenue class and by quartile¹, Canada — Third quartile boundary, 75%

	2005 ^p					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	
Profitability ratios						
Operating profit margin (%)	37.78	36.84	33.07	30.50	25.85	33.58
Operating profit margin adjusted for CCA (%)	24.62	25.35	21.25	19.53	16.01	21.81
Operating profit margin (excluding interest expenses) (%)	42.89	41.73	39.14	37.19	32.19	39.46
Solvency ratio						
Interest coverage	6.99	13.49	12.46	10.85	10.24	10.66

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

Data sources and methodology

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

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

General methodology

Universe

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

Target population

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

Sampling frame

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

Sources of data

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

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

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

3. An evaluation of data quality is presented in the section on Data accuracy.

For the unincorporated sector, these returns comprise the following:

- a 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

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

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

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

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into a maximum of eight strata whose boundaries are based on gross farm income. The smallest two upper stratum boundaries and sampling rates are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining, intermediate strata (three to six, where applicable) all have their upper boundaries determined by Sethi's algorithm.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 2004, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 29% in Quebec.

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

NAICS code assignment

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

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

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

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

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

Sample allocation

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 39% in Ontario in 2004. Overall, about one in two farms is sampled at the national level.

A census is performed for communal farming organizations.

Sample selection of unincorporated and incorporated farms

Until the 2001 taxation year, for both the unincorporated and the incorporated farms, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2004.

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 2004 taxation year, the sample included about 206,600 returns. Of these returns, about 178,500 were classified as farms according to the NAICS (165,000 unincorporated farms and 13,500 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).

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

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

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

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

Estimation

Farm revenues and expenses

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

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

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

Data confidentiality

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

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

Reference period

The series on farm operations contained in this data product are based on the 2004 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2004 data were collected in 2005.

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

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

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

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

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

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

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

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

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

Other concepts

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

Coverage

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

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

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

Text table 1

Comparison of CAIS/TDP¹ and Census² results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2000

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

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

Text table 2

AES series^{1,2} – Farm cash receipts and operating expenses excluding depreciation, by province, 2000

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

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. Data are subject to revision.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this

income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.¹ In the Prairie provinces, the number of farms estimated by the CAIS/TDP exceeded by over 20% – Manitoba (+23%), Alberta (+25%) and Saskatchewan (+29%) – the number of farms, with gross operating revenues of \$10,000 and over, estimated by the Census of Agriculture. While the number of farms is substantially higher in the CAIS/TDP than in the Census,² the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

Conceptual differences

Inter-farm transfers

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

Accrual reporting

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

Fiscal year basis

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

Differences at the item level

Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash

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

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

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

receipts, the value of the deferment is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received.

Rent

The AES publishes estimates for both cash and share rent expenses. The CAIS/TDP and Census⁴ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and Census and the CAIS/TDP estimates. The CAIS/TDP also includes quota rental expenses in its estimates while the AES specifically excludes it. The Census does not include quota rental in its rental expense question. The FFS does not specifically ask for rental expense in their expenses question.

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

Custom work and machine rental

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

Rebates

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

Program payments

Dairy subsidies are not included in the CAIS/TDP program payments estimates (they are grouped with the milk and cream receipts) while the AES and the FFS incorporate them into the program payments estimates.⁶ In the FFS, the tax rebates are also included with the program payments.

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

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

6. The federal dairy consumer subsidy has been phased out over a five-year period ending January 31, 2002. Starting with the 2003 FFS (reference year 2002), dairy subsidies are not mentioned in the FFS questionnaire. Starting in 2003, the AES does not report any value in dairy subsidies. In 2003, the CAIS/TDP still reported some dairy subsidies as some farmers can report their revenues or expenses on a fiscal year basis. In 2004, the CAIS/TDP did not report any value in dairy subsidies.

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 (CV), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

more readily compare the sampling error of one estimate to the sampling error of another estimate, through the use of the CV. In this publication, the CV is used to measure the sampling error of the estimates.

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

Text table 1
CV rating system

CV Range	Symbol	Meaning
0.00% to 4.99%	A	Excellent
5.00% to 9.99%	B	Very good
10.00% to 14.99%	C	Good
15.00% to 24.99%	D	Acceptable
25.00% to 34.99%	E	Use with caution
35.00% and more	F	Too unreliable to be published

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the CV. Thus, for our sample, it is possible to state with a given level of confidence that the confidence interval constructed around the estimate will cover the expected value. For example, if an estimate of \$15,000,000 has a CV of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the CV. It can then be stated that the interval whose length equals the standard deviation about the estimate, i.e., between \$13,500,000 and \$16,500,000, will cover the expected value over repeated surveys, 68% of the time. Or, it can be stated that the interval whose length equals two standard deviations about the estimate, i.e., between \$12,000,000 and \$18,000,000, will cover the expected value over repeated surveys, 95% of the time.

The CV is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high CV. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net operating income **adjusted for** capital cost allowance (CCA), net market income and net market income **adjusted for** CCA are in that situation and therefore, the CVs calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the CV of variables from which they are derived.

For example, while net operating income values may fluctuate around zero, we have two distinct components (total operating revenues and total operating expenses) for which we can calculate CVs. Data quality symbols are assigned as follows: 1) When the CV of both components is below 35.00% and the CV of at least one of the two components is between 25.00% and 34.99%, the symbol "E" is assigned. This symbol means that the estimate should be used with caution. 2) When the CV of at least one component is equal to or greater than 35.00%, the symbol "F" is assigned. This symbol means that the estimate is too unreliable to be published. 3) When the CV of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be "acceptable or better".

Non-sampling error measures

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

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

Data limitations

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

Consider the following examples:

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

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

Comparability of data and related sources

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.

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

Changes over time

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.

- **Potato farming (NAICS code 11211):** 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 11219):** 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:** sum of total operating revenues less total operating expenses minus net program payments.

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

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

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

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

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

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

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

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

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

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

- **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.
- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar, or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies¹.
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs
 - federal and provincial 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) program²
 - Gross Revenue Insurance Program (GRIP), now terminated

1. *The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the Canadian Dairy Commission Act, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.*

2. *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.*

- 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 for unincorporated farms. NISA withdrawals are included for incorporated farms.

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

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

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

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

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

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

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

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

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.

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

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

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

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

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

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

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

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

Appendix I

List of farm types

Text table 1

List of farm types available in the 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 ³	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 types.¹ Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) are imputed to a greater extent for 1996 and beyond since the unincorporated source of electronically filed taxation data has no breakdown of grains and oilseeds available. This may result in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this has no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the CAIS/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

Impact at the item level

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

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

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

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

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

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

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

Other ways to reach us:

Toll-free: 1 800 465-1991
Fax: (613) 951-3868
E-mail: agriculture@statcan.ca