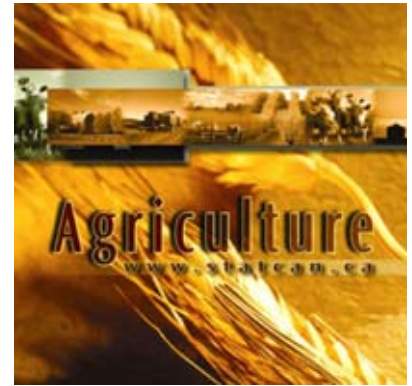




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Statistics on Revenues and Expenses of Farms

2005



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2005

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

Notes

Throughout this publication:

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

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

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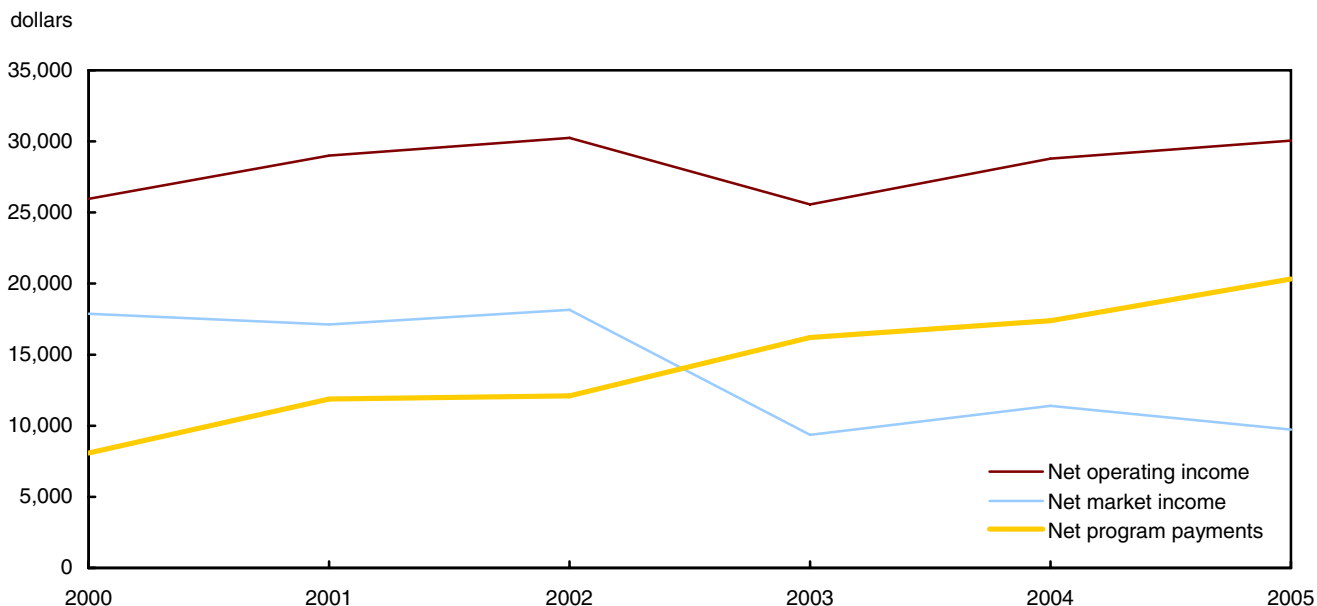
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Highlights

- Average net farm operating income increased 4.4% from 2004 to \$30,050, in 2005, according to taxation records. This was the second highest level observed since this data series started in 1990. This level was 7.7% above its previous five-year average (2000 to 2004). Once adjusted for capital cost allowance (CCA), average net farm operating income rose 4.9% between 2004 and 2005 to \$9,293.
- After dropping sharply in 2003 following back-to-back droughts and the closure of the United States border to live cattle exports and staging a rebound in 2004, average net market income – defined as total operating revenues less total operating expenses minus net program payments – dropped 14.6% from 2004 to \$9,729 in 2005.
- Among the main factors behind the drop in average net market income were lower average revenues from grain and oilseed sales and higher average operating expenses, which offset the sharp increase in average cattle and calf revenues. Average operating expenses rose in the wake of higher cattle purchases, net fuel expenses for machinery, truck and auto, and crop expenses.

Chart 1

Average net operating income and its components, all farm types, 2000 to 2005



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

- Average net program payments, the other component of net operating income, grew significantly in 2005. They hit record highs for the fifth year in a row, up 16.9% from 2004 to \$20,321 in 2005. This level was also 54.7% above the previous five-year average. The increase was supported by large payments through the Canadian Agricultural Income Stabilization (CAIS) program and the Farm Income Payment program.
- After two consecutive declines, average net farm operating income of potato farms jumped 56.3% from 2004 to \$119,688 in 2005, just below the 2002-peak of \$119,845. Average net operating income grew as a blistering 97.0% surge in average net program payments largely offset the 12.7% decrease in average

net market income. Average net market income of these farms fell as higher general expenses (mainly paid salaries), crop expenses (mainly fertilizer and lime, and pesticides) and machinery expenses (mainly net fuel expenses) offset the increase in revenues from potato sales. Average net market income of potato farms accounted for only 20.8% of their average net operating income in 2005, compared with 78.0% in 2002.

- Average net farm operating income of hog and pig farms surged to a record high of \$109,199 in 2005, up 34.1% from 2004. Higher average revenues from hog sales combined with lower feed and supplement expenses helped to push average net market income up.
- Average net farm operating income of farms in the supply-managed sector (dairy production, and poultry and egg production) also soared to new record highs, largely due to higher revenues from the sales of their primary commodity or commodity group.
- Farms involved in poultry and egg production saw their average net farm operating income jump 19.3% from 2004 to \$122,389 in 2005. The growth was largely fuelled by higher revenues from the sales of poultry and egg products. Decreased feed, supplements, straw and bedding expenses also contributed to the rise. Average net farm operating income of farms involved in dairy cattle and milk production continued its steady ascent, reaching a new peak for the ninth year in a row. It was up 20.1%, largely due to higher revenues from the sales of dairy products.
- In 2005, average net farm operating income of beef cattle farms went down 6.6% from 2004 as average net program payments dropped 15.0% from its record high set in 2004. On the other hand, average net market income ended up in the red for the third consecutive year, but it improved slightly. Higher revenues from cattle and calf sales were the main contributor to the improvement in average net market income of beef cattle farms.
- In 2005, average net farm operating income of oilseed and grain farms decreased for the third consecutive year, down 8.0% from 2004. Hit by falling grain and oilseed prices in oversupplied global markets and higher input costs on the farm, oilseed and grain farms saw a drastic 91.6% drop in average net market income in 2005. Conversely, average net program payments of oilseed and grain farms jumped 47.3% from 2004 to a record high.
- Average net farm operating income increased in all provinces in 2005, except in Manitoba (-12.6%), Alberta (-8.2%) and Nova Scotia, where it remained virtually unchanged (+0.03%). Quebec's farms earned the highest average net farm operating income, followed closely by farms in Newfoundland and Labrador, and those in New Brunswick.
- In 2005, the average operating profit margin for all farms was 13.42% in Canada, down 0.27 percentage points from 2004. The average operating profit margin adjusted for CCA was only 4.15%.
- All provinces reported an improvement in their average operating profit margin in 2005, except Nova Scotia and the three Prairie provinces. Operating profit margin decreased the most in Alberta (-2.58 percentage points) and Manitoba (-1.59 percentage points). Quebec reported the highest rate of return (16.64%) and British Columbia, the lowest (10.23%).

Notes to users

Statistics on Revenues and Expenses of Farms is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP). This publication is complemented by two publications: **Statistics on Income of Farm 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 final 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.

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 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.

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

The CAIS program is 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 final 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.

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

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.

is encouraged to read Other concepts in the Concepts and variables measured section for a description of the major conceptual differences.

Annual review, 2005

Average net farm operating income on the rise in 2005

Fuelled by higher cattle and calf revenues and increased program payments and insurance proceeds, average net farm operating income grew 4.4% from 2004 to \$30,050 in 2005. This level was 0.7% below the record level set in 2002, the year before the beginning of the bovine spongiform encephalopathy (BSE) crisis, and 7.7% above its previous five-year average (2000 to 2004) (Text table 1). When taking into account capital cost allowance (CCA) – an amount deducted from income, for tax purposes, to account for annual depreciation costs – average net farm operating income of these farms rose 4.9% between 2004 and 2005 to \$9,293.

In this annual review, net operating income is presented as the sum of the two following components:

- **net market income:** sum of total operating revenues less total operating expenses minus net program payments.
- **net program payments:** program payments – excluding Net Income Stabilization Account withdrawals for unincorporated farms – and insurance proceeds after deducting stabilization levies or fees (government levies).

After dropping sharply in 2003 following back-to-back droughts and the closure of the United States border to live cattle exports and staging a rebound in 2004, average net market income dropped 14.6% from 2004 to \$9,729 in 2005. Lower average revenues from grain and oilseed sales and higher average operating expenses offset the sharp increase in average cattle and calf revenues. Average operating expenses also rose in the wake of higher cattle purchases, net fuel expenses for machinery, truck and auto, and crop expenses.

Text table 1

Average net operating income and its components, all farm types, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Average net operating income	30,050	28,784	27,912	4.4	7.7
Average net market income	9,729	11,397	14,779	-14.6	-34.2
Average net program payments	20,321	17,388	13,133	16.9	54.7

In 2005, many Canadian farms faced lower average net market income largely due to events such as BSE, unfavourable weather, including frosts and floods, low grain and oilseed prices, unfavourable market conditions and high input costs (namely, energy, feeder cattle, fertilizer and pesticides).

In Manitoba, excess moisture and flooding in parts of the province delayed or prevented planting, leading to a plunge in crop production (in particular, canola, wheat, barley, oat and potatoes).

In Saskatchewan and Alberta, a wet and cool harvest season succeeded to favourable growing conditions throughout the spring and summer, resulting in an abundant harvest for many crops but below average quality. These factors combined with a strengthened Canadian dollar, higher input costs on the farm and weak prices drove down average net market income of oilseed and grain farms.

In Eastern Canada, favourable planting conditions faded to a hot and dry summer which appeared detrimental to crop development, but a mild and dry harvest season brought record corn yields and record soybean production. However, sagging corn prices were an additional burden to farmers and contributed to lower average net market income.

Record production of canola and soybeans and near-record-breaking production of corn in Canada occurred at a time when world production and inventories were also at high levels resulting in a sharp drop in international prices.

On the positive side, was the opening of the U.S. border to imports of Canadian cattle less than 30 months of age in July, following a 26-month ban due to BSE. This helped push up the price for cattle and calves marketed domestically. This subsequently led to improve average net market income of beef cattle farms.

Average net program payments of all farm types grew significantly in 2005. They hit record highs for the fifth year in a row, up 16.9% from 2004 to \$20,321 in 2005. This level was also 54.7% above the previous five-year average.

Farmers received large payments through the Canadian Agricultural Income Stabilization (CAIS) program¹ and the Farm Income Payment program². Federal and provincial programs have responded to difficulties in the cattle, grain and oilseed sectors with payments to affected producers.

In 2005, average net farm operating income ranged from a deficit of \$89 for farms earning between \$10,000 and \$49,999 in revenues to a profit of \$182,509 for farms earning \$500,000 and over.

In 2005, the average operating margin for all Canadian farms was 13.4 cents per dollar of revenue, down slightly from 13.7 cents in 2004. By revenue class, operating margins ranged from a deficit of 0.35 cents for farms with revenues between \$10,000 and \$49,999 to a profit of 18.5 cents for farms with revenues between \$250,000 and \$499,999.

A third consecutive bad year for oilseed and grain farming

Average net farm operating income of oilseed and grain farms decreased for the third consecutive year, down 8.0% from 2004 to \$23,066 in 2005, reflecting the slumping grain and oilseed prices. This level was 13.8% below the previous five-year average of \$26,764 (Text table 2). Adjusted for CCA, average net operating income of these farms dropped to a record low of \$2,483 in 2005.

Text table 2

Average net operating income and its components, oilseed and grain farming, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Average net operating income	23,066	25,074	26,764	-8.0	-13.8
Average net market income	843	9,982	11,410	-91.6	-92.6
Average net program payments	22,223	15,092	15,355	47.3	44.7

Hit by falling prices in oversupplied global markets, oilseed and grain farms saw a drastic drop in average net market income in 2005, down 91.6% to a record low of \$843. Lower revenues for major grains and oilseeds and higher operating expenses, led by higher crop expenses and net fuel expenses for machinery, truck and auto pushed down average net market income.

Grain and oilseed prices³ received by producers in 2005 were respectively 21.3% and 21.8% below the 2004 levels, continuing the downward trend in year-over-year price changes observed since the summer of 2003. The price index for grains was at its lowest level since 1992.

Near-record grain and oilseed production in both Canada and the United States in 2005 added to already ample world grain supplies. In addition, growing conditions in many parts of the country were detrimental to the quality of

1. The CAIS program delivered \$1.7 billion in 2005, more than double the amount in 2004. The CAIS program, which was introduced in the first quarter of 2004, was designed to help producers protect their farming operations from drops in income.
 2. The Farm Income Payment program delivered \$886 million. This program was designed to provide immediate federal assistance to Canadian producers, as the first step in an aggressive effort to restructure the national agriculture and agri-food industry.
 3. Source: Statistics Canada, Farm Product Price Index (FPPI), annual (index, 1997=100), CANSIM table 002-0022.

some crops. An abundance of lower quality domestic grains from the 2004 harvest and a strong Canadian dollar also contributed to depress crop prices and to push down revenues in 2005.

As expected during a period of decreasing revenues, average net program payments of oilseed and grain farms rose in 2005. They jumped to a record high of \$22,223, up 47.3% from 2004. With the exception of farms in the beef cattle and hog sectors, all other farm types also posted record highs in average net program payments in 2005.

In 2005, average net farm operating income for oilseed and grain farms ranged from \$2,190 for farms earning between \$10,000 and \$49,999 in revenues to \$136,869 for farms earning \$500,000 and over.

In 2005, the average operating margin for oilseed and grain farms was 15.5 cents per dollar of revenue, down from 17.7 cents in 2004. Farms generally become more efficient as they become larger. The smallest farms reported lower operating margins compared to larger farms, reflecting the relative inefficiencies of small farm operations. In 2005, 16.3 cents of every dollar of revenue earned by farms with revenues between \$250,000 and \$499,999 went to the farm compared to only 8.4 cents for farms with revenues between \$10,000 and \$49,999.

Average net operating income of beef cattle ranching and farming operations down with increased cattle purchases

Average net farm operating income of beef cattle farms stood at \$11,468 in 2005, down 6.6% from 2004 as average net program payments dropped 15.0% from its record high set in 2004. On the other hand, average net market income ended up in the red for the third consecutive year, but it improved from a record deficit of \$9,919 in 2004 to a deficit of \$7,401 in 2005. Average net farm operating income of these farms was still 4.4% below the previous five-year average (Text table 3). Once adjusted for CCA, average net operating income went from a profit of \$662 in 2004 to a deficit of \$653 in 2005.

Text table 3

Average net operating income and its components, beef cattle ranching and farming, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Average net operating income	11,468	12,284	12,002	-6.6	-4.4
Average net market income	-7,401	-9,919	483	25.4	-1,632.3
Average net program payments	18,868	22,203	11,518	-15.0	63.8

Higher revenues from cattle and calf sales, which offset the increase in cattle purchases, were the main contributor to the improvement in average net market income of beef cattle farms. The 15.5% surge in average cattle and calf revenues was due, in large part, to the resumption on July 18, 2005 of trade in live cattle, under 30 months of age, with the United States. Cull cattle, breeding cattle and meat from older animals are still not permitted to enter the U.S. market.

Revenues from international trade in live cattle and calves grew in the second half of 2005 after tumbling down to zero in 2004. The reopening of the border also helped bolster prices for cattle and calves marketed domestically. Average slaughter prices for cattle and average prices for feeder animals both rose from 2004.

Cattle and calf prices⁴ paid to producers in 2005 were 20.2% above the 2004 levels. Cattle and calf prices were depressed with the BSE situation until the end of 2004 and then improved considerably through 2005 after the border opened.

4. Source: Statistics Canada, Farm Product Price Index (FPII), annual (index, 1997=100), CANSIM table 002-0022.

In 2005, average net farm operating income for beef cattle ranching and farming operations ranged from a deficit of \$1,166 for small farms with revenues between \$10,000 and \$49,999 to a profit of \$58,537 for large farms with reported revenues of \$500,000 and over.

In 2005, the average operating margin was 6.7 cents per dollar of revenue, down from 7.9 cents in 2004. By revenue class, operating margins ranged from a deficit of 4.6 cents for farms with revenues between \$10,000 and \$49,999 to a profit of 17.2 cents for farms with revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over), which tend to be feedlots operating on high volume and low margins, had operating margins that averaged only 2.6 cents.

Average net operating income of hog and pig farms surged to a new record

Average net farm operating income of hog and pig farms surged to a record high of \$109,199 in 2005, up 34.1% from 2004 and 57.3% above its previous five-year average of \$69,404 (Text table 4). Adjusted for CCA, average net operating income almost doubled between 2004 and 2005 to a record high of \$52,305. Hog and pig farms ranked third in average net operating income, preceded only by farms specialized in poultry and egg production (\$122,389) and by those in potato farming (\$119,688).

Text table 4
Average net operating income and its components, hog and pig farming, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Average net operating income	109,199	81,407	69,404	34.1	57.3
Average net market income	67,206	39,477	34,055	70.2	97.3
Average net program payments	41,994	41,930	35,349	0.2	18.8

Average net market income of hog and pig farms fluctuates significantly over time. After reaching a record high of \$71,525 in 2001, it declined drastically the two following years, slumping to a record deficit of \$14,264 in 2003. The trend was reversed in 2004 and by 2005, average net market income was, at \$67,206, slightly below the peak of 2001.

Average net market income of hog and pig farms rose 70.2% in 2005 from 2004 while average net program payments edged up 0.2%. Higher average revenues from hog sales combined with lower feed and supplement expenses helped to push average net market income up.

The trend observed for the average operating revenues from the sale of hogs (+6.0%) does not reflect the trend observed for the total operating revenues for the sale of this commodity (-0.6%) for all hog and pig farms.⁵ This can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 than in the number of farms with revenues of \$250,000 and over.

Total revenues from hogs fell, driven by lower slaughter prices and a decrease in marketings for domestic slaughter and international exports.

Hog prices⁶ declined 7.1% in 2005 from 2004. Hog prices started to slide in the spring of 2005, after the substantial gains they made in 2004 over the lows in 2003. Strong supply of North American market hogs and a strengthening Canadian dollar depressed hog prices.

In 2005, average net farm operating income of hog and pig farms ranged from \$6,140 for farms with revenues between \$10,000 and \$49,999 to \$236,243 for farms with revenues of \$500,000 and over.

5. Total and average operating revenues from hog sales for all farm types edged down 0.2% and 0.1% respectively.

6. Source: Statistics Canada, Farm Product Price Index (FPPI), annual (index, 1997=100), CANSIM table 002-0022.

In 2005, hog and pig farms reported an average operating margin of 11.6 cents per dollar of revenue, an increase from 9.1 cents in 2004. By revenue class, operating margins ranged from 8.9 cents for farms with revenues between \$50,000 and \$99,999 to 22.5 cents for farms with revenues between \$10,000 and \$49,999.

Average net operating income on the rise for most of the other farm types

With the exception of farms primarily engaged in fruit and tree nut farming, other farm types in the horticulture sector⁷ and farms in the supply-managed sector (dairy production, and poultry and egg production) posted growths in average net operating income in 2005.

Horticulture sector

After two consecutive declines, potato farms saw their average net operating income jump 56.3% from 2004 to a near-record high of \$119,688 in 2005 (Text table 5). Average net operating income grew as a blistering 97.0% surge in average net program payments largely offset the decrease in average net market income. Adjusted for CCA, average net operating income of potato farms rose from \$4,636 in 2004 to \$38,971 in 2005.

Text table 5
Average net operating income, horticulture sector, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Potato farming	119,688	76,592	94,686	56.3	26.4
Other vegetable (except potato) and melon farming	44,059	37,584	40,180	17.2	9.7
Fruit and tree nut farming	18,817	20,978	17,915	-10.3	5.0
Greenhouse, nursery and floriculture production	71,908	64,446	64,421	11.6	11.6

Average net market income of potato farms went down 12.7% from 2004 to \$24,836 in 2005, as higher general expenses (mainly paid salaries), crop expenses (mainly fertilizer and lime, and pesticides) and machinery expenses (mainly net fuel expenses) offset the increase in revenues from potato sales (Text table 6). Lower marketings moderated the rise in potato revenues. Decreased contracts for processing potatoes and poor prices in 2004 resulted in area being cut back in 2005. Heavy rains in the spring and fall, and dry conditions in the summer in many areas added to the situation and led to reduced production and marketings.

Text table 6
Average net market income, horticulture sector, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Potato farming	24,836	28,449	64,535	-12.7	-61.5
Other vegetable (except potato) and melon farming	16,483	20,369	25,834	-19.1	-36.2
Fruit and tree nut farming	2,130	11,223	9,488	-81.0	-77.6
Greenhouse, nursery and floriculture production	44,966	47,084	52,409	-4.5	-14.2

Average net market income of potato farms in 2005 was also 61.5% lower than the previous five-year average of \$64,535.

7. Other farm types in the horticulture sector refers to potato farming, vegetable (except potato) and melon farming, and greenhouse, nursery and floriculture production.

In 2005, average net farm operating income for potato farms ranged from \$7,205 for small farms earning between \$10,000 and \$49,999 in revenues to \$245,752 for large farms with reported revenues of \$500,000 and over.

In 2005, the average operating margin for potato farms was 16.5 cents per dollar of revenue, up from 12.4 cents in 2004. Operating margins ranged from 10.4 cents per dollar of revenue for farms with revenues between \$50,000 and \$99,999 to 25.2 cents for farms with revenues between \$10,000 and \$49,999.

In 2005, average net market incomes of the other farm types in the horticulture sector⁸ also decreased from 2004 and from the five-year average (Text table 6).

Average net market income of farms primarily engaged in other vegetable (except potato) and melon farming dropped 19.1% from 2004 to \$16,483 in 2005, largely due to lower average revenues from vegetable sales. A marginal slide in average operating expenses tempered the drop in average net market income. The 2005 level was also 36.2% below the five-year average.

Fruit and tree nut farms posted an 81.0% decrease in average net market income as increases in most expense items offset the marginal rise in average revenues from fruit sales. At only \$2,130, their average net market income in 2005 was also 77.6% below the five-year average.

A combination of market conditions and adverse weather led vegetable growers to cut back their cultivated area for major vegetable crops (mainly for vegetables grown for the processing market, which include primarily beans, corn and peas) by 12%. It also led to a slight decrease in cultivated fruit area. In Ontario, grape growers saw their crop decimated by a spring frost. In British Columbia, cold and wet weather in the spring was to be blame for decrease in both blueberries and cranberries. Not surprisingly, the drop in Canadian horticulture area for major vegetable and fruit crops resulted in lower marketings and revenues.

Average net market income of greenhouse, nursery and floriculture operations stood at \$44,966 in 2005, down 4.5% from 2004 and down 14.2% from the previous five-year average. Higher average operating expenses, led by higher average general expenses (mainly paid salaries and utilities) and crop expenses (mainly seed and plants, and fertilizer and lime) outpaced the rise in average revenues from greenhouse, nursery and floriculture products.

Higher average net program payments pushed up average net operating income of both vegetable farms (+17.2%) and greenhouse, nursery and floriculture operations (+11.6%) and moderated the drop in average net operating income of fruit farms (-10.3%) (Text table 5). Once adjusted for CCA, average net operating income of vegetable farms and of greenhouse, nursery and floriculture operations rose 38.5% and 21.3% respectively between 2004 and 2005, while it dropped 33.8% for fruit farms.

In 2005, average net farm operating income of vegetable (except potato) and melon farms ranged from \$1,938 for farms with revenues between \$10,000 and \$49,999 to \$192,247 for farms with revenues of \$500,000 and over. For fruit and tree nut farms, it ranged from only \$581 for the smallest farms (\$10,000 to \$49,999) to \$132,317 for the largest farms with reported revenues of \$500,000 and over. For greenhouse, nursery and floriculture operations, it ranged from \$1,366 for farms in the lowest revenue class to \$235,166 for farms in the highest revenue class.

Among these three farm types, vegetables farms reported the highest operating margin, at 14.1 cents per dollar of revenue, followed by fruit farms, at 11.2 cents per dollar of revenue and greenhouse, nursery and floriculture farms, at 9.2 cents per dollar of revenue.

Supply-managed sector

Average net operating income of poultry and egg farms soared to a new height for a second consecutive year in 2005. It stood at \$122,389, up 19.3% from 2004 and up 46.1% from the previous five-year average (Text table 7). Adjusted for CCA, average net operating income also surged to a record high of \$79,466.

8. *Other farm types in the horticulture sector refers to farms primarily engaged in other vegetable (except potato) and melon farming, fruit and tree nut farming, and greenhouse, nursery and floriculture production.*

Text table 7
Average net operating income, supply-managed sector, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Dairy cattle and milk production	93,885	78,152	71,712	20.1	30.9
Poultry and egg production	122,389	102,608	83,786	19.3	46.1

Their average net market income reached a peak of \$107,113 in 2005, up 22.1% from 2004 and 41.7% above its previous five-year average of \$75,577 (Text table 8). The growth between 2004 and 2005 was largely fuelled by higher revenues from the sales of poultry and egg products, which rose on the strength of increased marketings. Decreased feed, supplements, straw and bedding expenses also contributed to push average net market income up.

Text table 8
Average net market income, supply-managed sector, 2004 and 2005

	2005	2004	5-year average (2000 to 2004)	2004 to 2005	5-year average to 2005
	dollars			percentage change	
Dairy cattle and milk production	77,541	62,977	61,496	23.1	26.1
Poultry and egg production	107,113	87,721	75,577	22.1	41.7

In 2005, average net farm operating income for poultry and egg farms varied from \$3,081 for farms earning between \$10,000 and \$49,999 in revenues to \$233,978 for farms earning \$500,000 and over.

In 2005, poultry and egg farms reported an average operating margin of 14.7 cents per dollar of revenue, an increase from 12.8 cents in 2004. Operating margins ranged from 12.5 cents per dollar of revenue for farms with revenues between \$50,000 and \$99,999 to 16.9 cents for farms with revenues between \$250,000 and \$499,999.

Farms involved in the dairy sector posted a 20.1% rise in average net operating income from 2004, to \$93,885 in 2005. This is 30.9% higher than the previous five-year average of \$71,712 (Text table 7). Dairy cattle farms reached a new peak for the ninth year in a row in average net operating income, largely due to higher revenues from the sales of dairy products. Revenues from milk and cream rose on the strength of an increase in average price. Adjusted for CCA, average net operating income of dairy farms also hit another record high in 2005 (\$52,478).

Average net market income of farms primarily engaged in dairy cattle and milk production stood at \$77,541 in 2005, up 23.1% from 2004.

Average net operating income varied from \$10,575 for farms earning between \$10,000 and \$49,999 to \$207,317 for farms earning \$500,000 and over. In terms of profitability, farms in the highest revenue class (\$500,000 and over) reported the lowest average operating margin at 23.3 cents per dollar of revenue. Farms in the lowest revenue class (\$10,000 to \$49,999) reported the highest average operating margin, at 34.4 cents per dollar of revenue. Overall, average operating margin of dairy farms reached 25.0 cents per dollar of revenue in 2005, 2.0 cents higher than in 2004.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-019-X	Farm and Off-farm Income Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-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
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95-629-X	Farm Data and Farm Operator Data
95F0301X	Farm Data for the 2001 Census of Agriculture (Initial Release)
95F0302X	Farm Data and Farm Operator Data (Full Release) for the 2001 Census of Agriculture Plus Selected Historical Data
95F0303X	Agriculture-Population Linkage Data for the 2001 Census
95F0355X	Farm Operator Data for the 2001 Census of Agriculture (Initial Release)

Selected CANSIM tables from Statistics Canada

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

002-0028	Average family income by source and family total income group, unincorporated sector, annual
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual

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

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
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Statistical tables

Table 1-1
Selected financial statistics by province — Canada

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	200,610 ^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	223,861 ^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	193,812 ^A
Net operating income	23,974	24,070	23,579	22,671	25,962	28,998	30,250	25,567	28,784	30,050
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	20,321 ^A
Net market income	20,113	20,116	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,729
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	20,757 ^A
Net market income adjusted for CCA	6,223	5,226	3,686	827	935	-153	-229	-9,974	-8,528	-11,028
Net operating income adjusted for CCA	10,083	9,180	8,021	6,380	9,021	11,725	11,871	6,238	8,860	9,293

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Number of farms	250 ^A	285 ^A	270 ^A	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^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	471,209 ^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	422,692 ^A
Net operating income	19,710	20,401	15,978	18,463	23,762	21,320	13,123	25,340	33,442	48,518
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	9,716 ^A
Net market income	15,384	15,410	10,870	13,713	18,381	15,904	6,313	19,383	25,557	38,801
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	25,623 ^A
Net market income adjusted for CCA	2,994	3,732	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,178
Net operating income adjusted for CCA	7,319	8,723	3,843	2,612	5,884	5,214	-4,435	4,379	10,964	22,895

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	1,325 ^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	307,827 ^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	273,147 ^A
Net operating income	28,976	20,971	28,893	36,890	37,180	36,450	31,084	36,279	26,287	34,681
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	24,754 ^A
Net market income	24,580	16,762	25,302	28,791	27,549	20,021	18,633	22,812	6,092	9,927
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	28,297 ^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	-18,370
Net operating income adjusted for CCA	10,139	1,426	8,627	14,282	12,429	12,035	5,398	10,612	-544	6,383

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	2,280 ^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	226,468 ^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	191,813 ^A
Net operating income	23,977	21,272	22,982	29,889	31,214	30,307	28,449	27,578	34,646	34,656
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	12,586 ^A
Net market income	21,108	18,044	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,070
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	17,804 ^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	4,266
Net operating income adjusted for CCA	12,193	8,839	10,455	16,198	16,276	14,239	12,245	11,049	17,554	16,852

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	1,665 ^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	303,288 ^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	256,048 ^A
Net operating income	23,441	21,176	27,646	34,441	31,005	41,781	48,379	44,711	39,448	47,240
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	23,064 ^A
Net market income	19,029	17,385	23,695	30,750	26,834	37,261	42,551	36,981	23,283	24,175
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	28,094 ^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	-3,918
Net operating income adjusted for CCA	8,109	6,367	11,466	16,709	10,585	18,667	24,247	18,957	13,196	19,146

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	26,625 ^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	293,611 ^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	244,752 ^A
Net operating income	27,142	28,480	32,573	35,603	38,856	39,462	36,646	37,991	42,486	48,859
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	26,432 ^A
Net market income	18,147	21,856	20,575	19,389	23,372	23,768	23,362	16,478	17,096	22,427
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	23,620 ^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	-1,193
Net operating income adjusted for CCA	12,748	13,411	16,164	18,014	19,438	19,295	15,053	15,814	19,878	25,239

Table 1-7
Selected financial statistics by province — Ontario

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	44,620 ^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	237,427 ^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	205,677 ^A
Net operating income	24,464	23,612	23,738	23,989	26,668	25,592	27,812	26,742	27,536	31,750
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	14,633 ^A
Net market income	21,631	20,269	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,117
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	20,710 ^A
Net market income adjusted for CCA	8,551	6,620	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593
Net operating income adjusted for CCA	11,384	9,964	9,208	8,273	9,873	8,469	9,721	7,153	7,202	11,040

Table 1-8
Selected financial statistics by province — Manitoba

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	18,390 ^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	235,277 ^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	203,949 ^A
Net operating income	20,896	28,421	22,075	21,267	24,131	32,820	35,671	32,041	35,836	31,328
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	29,749 ^A
Net market income	19,211	23,705	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,579
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	24,758 ^A
Net market income adjusted for CCA	4,426	7,639	1,955	-2,061	-1,772	813	7,029	-945	-4,852	-23,179
Net operating income adjusted for CCA	6,112	12,355	5,654	3,943	5,866	13,699	14,617	9,043	11,372	6,570

Table 1-9
Selected financial statistics by province — Saskatchewan

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	46,735 ^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	143,212 ^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	123,497 ^A
Net operating income	23,484	24,653	21,968	17,222	19,761	26,368	26,600	19,143	18,893	19,716
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	20,148 ^A
Net market income	18,683	21,305	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-432
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	16,803 ^A
Net market income adjusted for CCA	6,183	7,829	4,976	-400	-678	851	-691	-16,611	-14,007	-17,236
Net operating income adjusted for CCA	10,984	11,177	8,110	3,463	6,058	12,483	11,779	3,812	2,938	2,912

Table 1-10
Selected financial statistics by province — Alberta

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	48,435 ^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	230,103 ^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	203,009 ^A
Net operating income	24,717	21,667	21,841	20,401	25,055	28,858	31,267	20,564	29,525	27,095
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	20,196 ^A
Net market income	22,427	18,030	18,188	17,388	16,716	17,171	14,985	-149	9,083	6,899
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	21,163 ^A
Net market income adjusted for CCA	7,111	1,181	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264
Net operating income adjusted for CCA	9,401	4,819	4,520	2,323	7,082	10,697	12,099	677	9,636	5,932

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	10,285 ^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	271,068 ^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	243,326 ^A
Net operating income	17,763	16,051	18,612	20,912	27,577	20,810	24,977	25,414	25,241	27,742
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	13,103
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	20,828 ^A
Net market income adjusted for CCA	1,620	-2,730	-1,186	365	4,599	-1,730	2,456	1,487	-5,625	-7,725
Net operating income adjusted for CCA	3,300	427	1,957	3,622	8,140	2,109	6,215	6,094	5,033	6,914

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	100,520 ^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	177,731 ^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	152,393 ^A
Net operating income	25,827	25,967	25,385	23,061	24,675	27,561	31,863	27,456	25,898	25,339
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	21,707 ^A
Net market income	22,081	21,664	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,631
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	20,983 ^A
Net market income adjusted for CCA	8,105	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352
Net operating income adjusted for CCA	11,851	10,782	9,646	6,578	7,886	11,038	13,995	8,397	6,185	4,356

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	71,915 ^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	149,224 ^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	126,157 ^A
Net operating income	26,187	26,911	24,583	20,943	22,533	28,239	31,553	26,422	25,074	23,066
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	22,223 ^A
Net market income	22,350	22,616	20,447	15,688	12,337	11,748	15,726	7,255	9,982	843
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	20,583 ^A
Net market income adjusted for CCA	8,380	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740
Net operating income adjusted for CCA	12,217	11,562	8,903	4,836	6,580	12,394	14,345	8,144	5,875	2,483

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	1,360 ^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	726,091 ^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	606,402 ^B
Net operating income	58,535	50,010	69,853	79,722	85,131	88,895	119,845	102,967	76,592	119,688
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	94,852 ^B
Net market income	47,957	35,721	59,195	66,248	64,039	59,588	93,538	77,063	28,449	24,836
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	80,717 ^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	-55,881
Net operating income adjusted for CCA	19,843	9,300	25,266	30,518	30,747	33,205	58,170	37,976	4,636	38,971

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
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	2,685 ^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	312,344 ^A
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	268,285 ^A
Net operating income	28,325	24,532	36,089	38,159	37,370	39,687	44,363	41,896	37,584	44,059
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	27,576 ^B
Net market income	23,960	19,799	31,258	28,919	27,652	25,961	27,995	27,194	20,369	16,483
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	23,623 ^A
Net market income adjusted for CCA	8,891	4,841	15,026	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140
Net operating income adjusted for CCA	13,255	9,574	19,857	19,552	17,268	20,316	22,392	20,411	14,755	20,436

**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
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	4,690 ^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	168,139 ^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	149,322 ^A
Net operating income	15,142	14,596	13,530	19,365	13,816	14,518	18,558	21,704	20,978	18,817
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	16,687 ^B
Net market income	12,196	10,085	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,130
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	13,001 ^A
Net market income adjusted for CCA	4,415	1,527	8	3,462	-1,857	-4,114	-916	1,514	-976	-10,871
Net operating income adjusted for CCA	7,361	6,039	5,345	9,615	4,077	4,505	7,981	10,444	8,780	5,816

**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
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	3,865 ^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	784,648 ^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	712,740 ^A
Net operating income	39,436	39,931	53,015	64,110	79,411	42,740	67,791	67,718	64,446	71,908
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	26,942 ^A
Net market income	35,442	35,908	49,246	59,870	71,324	32,216	57,698	53,722	47,084	44,966
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	47,612 ^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	-2,647
Net operating income adjusted for CCA	15,039	13,287	25,230	29,813	35,784	3,385	26,427	20,957	20,029	24,296

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	16,000 ^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	92,792 ^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	77,750 ^A
Net operating income	18,444	17,036	19,353	16,740	18,014	16,221	19,346	15,020	15,779	15,041
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	12,386 ^A
Net market income	16,193	13,961	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,656
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	13,159 ^A
Net market income adjusted for CCA	5,990	3,576	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503
Net operating income adjusted for CCA	8,242	6,651	7,561	4,850	5,500	3,931	6,100	1,374	2,453	1,882

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	100,085 ^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	270,194 ^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	235,412 ^A
Net operating income	21,631	21,921	21,500	22,340	27,239	30,457	28,606	23,551	32,064	34,781
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	18,928 ^A
Net market income	17,623	18,363	16,991	16,413	20,490	21,675	18,760	8,140	11,497	15,853
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	20,530 ^A
Net market income adjusted for CCA	3,837	3,806	1,640	270	3,399	3,641	-139	-11,477	-8,668	-4,677
Net operating income adjusted for CCA	7,846	7,364	6,149	6,198	10,148	12,422	9,707	3,933	11,899	14,251

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
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	63,360 ^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	170,083 ^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	158,616 ^A
Net operating income	8,078	7,148	8,947	9,589	11,268	14,928	14,827	6,702	12,284	11,468
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	18,868 ^A
Net market income	5,072	4,082	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401
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	12,121 ^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	-19,521
Net operating income adjusted for CCA	-379	-1,655	-645	-681	595	3,694	3,053	-5,183	662	-653

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
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	14,950 ^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	375,817 ^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	281,933 ^A
Net operating income	46,100	49,685	55,972	63,334	67,332	69,291	69,999	73,786	78,152	93,885
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	16,343 ^A
Net market income	41,972	45,022	50,802	56,365	58,713	58,469	62,231	65,088	62,977	77,541
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	41,406 ^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	36,135
Net operating income adjusted for CCA	24,063	24,996	29,977	34,980	36,457	36,633	35,431	37,071	40,130	52,478

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	5,345 ^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	943,310 ^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	834,111 ^A
Net operating income	40,949	53,469	18,766	25,696	76,441	96,153	53,886	39,134	81,407	109,199
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	41,994 ^A
Net market income	28,679	47,959	132	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206
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	56,895 ^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	10,311
Net operating income adjusted for CCA	17,215	25,638	-10,153	-7,826	35,979	49,980	5,806	-12,697	26,891	52,305

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	4,405 ^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	830,282 ^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	707,893 ^A
Net operating income	45,372	57,133	68,964	73,098	74,647	80,316	81,163	80,197	102,608	122,389
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	15,276 ^A
Net market income	41,925	53,460	65,366	68,771	69,198	72,789	74,887	73,291	87,721	107,113
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	42,923 ^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	64,189
Net operating income adjusted for CCA	21,150	29,616	38,512	40,639	38,889	40,525	42,469	40,772	61,522	79,466

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	12,015 ^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	161,693 ^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	142,761 ^A
Net operating income	16,079	18,468	14,664	11,853	15,571	9,605	15,863	14,297	16,873	18,932
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	13,533 ^A
Net market income	13,576	15,609	11,815	7,837	9,393	2,066	5,885	2,889	5,278	5,400
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	14,500 ^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	-9,100
Net operating income adjusted for CCA	4,019	4,334	76	-3,835	1,478	-3,221	1,029	534	3,420	4,432

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
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	85,185 ^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	25,233 ^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	25,322 ^A
Net operating income	1,541	1,746	1,731	1,552	1,646	2,297	1,424	-944	-908	-89
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	3,386 ^A
Net market income	273	360	522	394	-58	-145	-672	-3,500	-4,165	-3,475
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	4,049 ^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	-7,523
Net operating income adjusted for CCA	-1,944	-1,716	-2,011	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138

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
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	34,760 ^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	71,893 ^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	61,724 ^A
Net operating income	13,818	14,591	14,142	11,541	13,190	14,043	13,672	7,646	9,416	10,169
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	11,935 ^A
Net market income	10,875	11,446	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,766
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	9,514 ^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	-11,280
Net operating income adjusted for CCA	5,241	5,456	4,874	1,706	4,033	5,097	4,579	-1,754	-96	655

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
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	41,310 ^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	161,359 ^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	133,204 ^A
Net operating income	34,031	34,883	33,904	31,876	32,749	34,713	34,284	27,932	29,249	28,155
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	23,718 ^A
Net market income	29,371	29,904	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,437
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	19,516 ^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	-15,079
Net operating income adjusted for CCA	16,400	16,157	14,858	12,184	13,715	16,282	15,343	8,161	9,225	8,639

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
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	22,555 ^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	348,972 ^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	284,566 ^A
Net operating income	67,835	64,528	65,557	61,554	63,294	68,544	69,279	62,590	64,278	64,406
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	38,665 ^A
Net market income	59,117	55,466	54,904	47,675	45,400	42,228	43,825	29,989	33,321	25,741
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	39,402 ^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	-13,661
Net operating income adjusted for CCA	31,988	27,487	26,470	23,199	26,018	31,832	31,417	24,091	24,770	25,004

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
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	16,805 ^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	1,530,906 ^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	1,348,397 ^A
Net operating income	161,054	148,776	140,555	144,233	160,266	165,751	176,300	161,090	187,605	182,509
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	90,550 ^A
Net market income	140,069	131,433	117,457	108,443	118,125	110,745	117,608	80,659	99,563	91,959
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	106,744 ^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	-14,785
Net operating income adjusted for CCA	78,895	60,410	47,927	45,826	61,467	70,177	77,447	58,537	82,938	75,765

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

	2005						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	71,915 ^A	1,360 ^B	2,685 ^A	4,690 ^A	3,865 ^A	16,000 ^A	100,520 ^A
Distribution by farm type (%)	71.5	1.4	2.7	4.7	3.8	15.9	100.0
	Average per farm (\$)						
Total operating revenues	149,224 ^A	726,091 ^B	312,344 ^A	168,139 ^A	784,648 ^A	92,792 ^A	177,731 ^A
Total crop revenues	94,226 ^A	579,646 ^B	269,631 ^A	137,439 ^A	739,500 ^A	56,451 ^A	126,305 ^A
Total grains and oilseeds	91,441 ^A	38,811 ^B	16,579 ^B	712 ^C	1,497 ^C	8,995 ^A	67,911 ^A
Total other crops	2,785 ^A	540,835 ^B	253,052 ^A	136,728 ^A	738,002 ^A	47,456 ^A	58,394 ^A
Potatoes	48 ^B	523,405 ^B	3,622 ^B	122 ^E	270 ^E	707 ^B	7,351 ^A
Fruits	F	465 ^E	3,681 ^B	131,566 ^A	2,369 ^D	603 ^C	6,462 ^A
Vegetables	357 ^B	10,877 ^C	240,386 ^A	3,143 ^B	2,770 ^C	1,297 ^C	7,279 ^A
Tobacco	37 ^E	x	1,039 ^E	0	x	11,718 ^B	1,923 ^B
Greenhouse, nursery and floriculture products	69 ^B	837 ^E	2,472 ^C	1,241 ^C	732,237 ^A	427 ^C	28,414 ^A
Forage crops (including seeds)	2,067 ^A	4,153 ^B	770 ^D	207 ^C	275 ^D	18,678 ^A	4,550 ^A
Other crops	165 ^B	x	1,082 ^D	448 ^E	x	14,025 ^A	2,415 ^A
Total livestock and product revenues	7,820 ^A	14,911 ^B	1,586 ^C	1,218 ^C	1,028 ^C	7,715 ^A	7,163 ^A
Cattle	6,694 ^A	9,293 ^B	898 ^D	476 ^C	603 ^B	5,856 ^A	5,916 ^A
Hogs	412 ^B	x	x	x	x	494 ^B	409 ^A
Poultry and eggs	236 ^B	F	292 ^D	310 ^E	215 ^D	339 ^D	262 ^B
Dairy products and subsidies	289 ^B	2,873 ^C	x	x	x	561 ^D	353 ^B
Other livestock and products	189 ^B	x	97 ^D	154 ^E	91 ^B	464 ^C	223 ^B
Program payments and insurance proceeds	26,569 ^A	101,400 ^B	28,923 ^B	18,337 ^A	27,386 ^A	13,273 ^A	25,176 ^A
Total other revenues	20,609 ^A	30,133 ^B	12,205 ^B	11,145 ^B	16,735 ^A	15,353 ^A	19,086 ^A
Custom work and machine rental	7,716 ^A	18,322 ^B	7,010 ^B	6,574 ^B	10,016 ^B	8,868 ^B	8,059 ^A
Rental income	3,161 ^A	6,314 ^B	2,318 ^B	1,705 ^C	2,006 ^B	2,698 ^B	2,995 ^A
Miscellaneous revenues	9,732 ^A	5,498 ^B	2,877 ^B	2,865 ^C	4,713 ^B	3,787 ^B	8,032 ^A
Total operating expenses	126,157 ^A	606,402 ^B	268,285 ^A	149,322 ^A	712,740 ^A	77,750 ^A	152,393 ^A
Total crop expenses	43,966 ^A	199,722 ^B	76,308 ^A	27,964 ^A	237,388 ^A	12,200 ^A	48,575 ^A
Fertilizer and lime	20,717 ^A	74,691 ^B	18,529 ^A	6,177 ^A	35,259 ^A	5,463 ^A	18,842 ^A
Pesticides	14,473 ^A	58,192 ^B	13,749 ^A	7,642 ^A	12,743 ^A	3,205 ^A	12,867 ^A
Seed and plants	8,637 ^A	52,049 ^B	20,732 ^A	5,636 ^A	132,782 ^A	2,817 ^B	13,256 ^A
Other crop expenses	140 ^B	14,790 ^B	23,298 ^B	8,509 ^A	56,605 ^A	715 ^B	3,611 ^A
Total livestock expenses	4,095 ^A	8,369 ^B	1,607 ^D	977 ^B	759 ^C	5,376 ^B	4,017 ^A
Cattle purchases	1,968 ^A	4,563 ^C	F	304 ^C	247 ^D	2,245 ^B	1,863 ^A
Hog purchases	104 ^B	x	x	x	x	F	117 ^B
Poultry and egg purchases	56 ^C	F	44 ^D	78 ^E	36 ^D	49 ^E	56 ^C
Other livestock purchases	46 ^B	x	41 ^E	94 ^E	F	188 ^E	70 ^C
Feed, supplements, straw and bedding	1,538 ^A	2,388 ^B	949 ^C	421 ^B	325 ^C	2,263 ^B	1,550 ^A
Veterinary fees, medicine and breeding fees	379 ^A	439 ^B	111 ^D	73 ^B	60 ^C	438 ^B	355 ^A
Other livestock expenses	5 ^D	45 ^E	x	x	x	11 ^E	6 ^C
Total machinery expenses	22,299 ^A	78,847 ^B	29,138 ^A	14,392 ^A	31,213 ^A	14,894 ^A	22,043 ^A
Small tools	548 ^A	339 ^B	421 ^B	412 ^A	385 ^B	471 ^A	517 ^A
Net fuel expenses, machinery, truck, auto	11,313 ^A	33,882 ^B	12,181 ^A	5,543 ^A	10,480 ^A	6,816 ^A	10,625 ^A
Repairs, licenses and insurance	10,438 ^A	44,625 ^B	16,536 ^A	8,437 ^A	20,348 ^A	7,607 ^A	10,901 ^A
Total general expenses	55,797 ^A	319,465 ^B	161,233 ^A	105,989 ^A	443,379 ^A	45,280 ^A	77,758 ^A
Salaries (including CPP, QPP, EI)	7,562 ^A	117,864 ^B	76,712 ^A	48,122 ^A	217,942 ^A	11,452 ^A	21,506 ^A
Rent	7,628 ^A	34,311 ^B	12,655 ^B	3,805 ^B	10,394 ^B	3,205 ^A	7,348 ^A
Insurance	2,704 ^A	15,278 ^B	5,001 ^A	2,986 ^A	9,839 ^A	2,380 ^A	3,172 ^A
Utilities	3,056 ^A	14,724 ^B	8,117 ^A	3,562 ^A	72,572 ^A	3,950 ^A	6,189 ^A
Custom work and machine rental	9,385 ^A	42,199 ^B	17,877 ^B	15,806 ^A	22,107 ^A	6,768 ^A	10,429 ^A
Net interest expenses	8,215 ^A	39,707 ^B	10,187 ^B	9,866 ^A	26,083 ^A	5,731 ^A	9,063 ^A
Net property taxes	3,700 ^A	4,874 ^A	2,900 ^A	1,992 ^A	3,420 ^A	2,090 ^A	3,348 ^A
Building and fence repairs	1,602 ^A	8,239 ^B	4,663 ^A	2,997 ^A	12,856 ^A	2,003 ^A	2,335 ^A
Marketing expenses	2,983 ^A	16,135 ^B	9,488 ^B	5,759 ^B	31,402 ^A	1,966 ^A	4,395 ^A
Miscellaneous expenses	8,962 ^A	26,133 ^B	13,633 ^B	11,095 ^A	36,766 ^A	5,735 ^A	9,974 ^A
Net operating income	23,066	119,688	44,059	18,817	71,908	15,041	25,339
Adjustment for capital cost allowance (CCA)	20,583 ^A	80,717 ^B	23,623 ^A	13,001 ^A	47,612 ^A	13,159 ^A	20,983 ^A
Net operating income adjusted for CCA	2,483	38,971	20,436	5,816	24,296	1,882	4,356
	Operating margins per dollar of revenue						
Operating margin	0.15	0.16	0.14	0.11	0.09	0.16	0.14
Operating margin adjusted for CCA	0.02	0.05	0.07	0.03	0.03	0.02	0.02

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

	2005					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	
Number of farms	63,360^A	14,950^A	5,345^A	4,405^A	12,015^A	100,085^A
Distribution by farm type (%)	63.3	14.9	5.3	4.4	12.0	100.0
	Average per farm (\$)					
Total operating revenues	170,083^A	375,817^A	943,310^A	830,282^A	161,693^A	270,194^A
Total crop revenues	9,544^A	17,943^A	39,165^A	21,254^A	22,122^A	14,408^A
Total grains and oilseeds	7,171 ^A	14,049 ^A	35,409 ^A	17,485 ^B	20,102 ^A	11,715 ^A
Total other crops	2,373 ^A	3,893 ^A	3,756 ^A	3,769 ^B	2,020 ^A	2,693 ^A
Potatoes	x	91 ^C	x	x	x	x
Fruits	47 ^C	207 ^D	95 ^D	621 ^D	40 ^E	98 ^B
Vegetables	27 ^C	249 ^D	763 ^B	739 ^D	389 ^A	174 ^B
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	25 ^C	112 ^D	126 ^C	569 ^D	F	72 ^B
Forage crops (including seeds)	2,044 ^A	2,363 ^A	1,974 ^B	1,551 ^B	1,230 ^B	1,968 ^A
Other crops	90 ^C	871 ^C	324 ^C	158 ^C	75 ^D	220 ^B
Total livestock and product revenues	120,383^A	325,158^A	829,668^A	766,481^A	104,155^A	215,371^A
Cattle	118,755 ^A	18,682 ^A	7,919 ^A	4,361 ^B	9,913 ^A	79,775 ^A
Hogs	760 ^C	1,907 ^B	795,247 ^A	8,717 ^C	20,041 ^A	46,067 ^A
Poultry and eggs	201 ^B	771 ^C	17,877 ^B	747,503 ^A	8,635 ^A	35,128 ^A
Dairy products and subsidies	253 ^B	303,486 ^A	7,791 ^B	5,183 ^B	8,937 ^A	47,215 ^A
Other livestock and products	415 ^A	311 ^C	834 ^C	717 ^D	56,630 ^B	7,187 ^B
Program payments and insurance proceeds	20,054^A	17,924^A	47,012^A	16,087^A	13,993^A	20,274^A
Total other revenues	20,103^A	14,793^A	27,465^A	26,459^A	21,423^A	20,142^A
Custom work and machine rental	13,608 ^A	5,937 ^A	16,126 ^A	13,375 ^A	13,415 ^B	12,563 ^A
Rental income	3,033 ^A	1,844 ^A	4,694 ^A	7,028 ^B	3,292 ^B	3,151 ^A
Miscellaneous revenues	3,462 ^A	7,012 ^A	6,646 ^A	6,057 ^B	4,716 ^A	4,428 ^A
Total operating expenses	158,616^A	281,933^A	834,111^A	707,893^A	142,761^A	235,412^A
Total crop expenses	7,916^A	21,190^A	30,120^A	16,859^B	12,387^A	12,016^A
Fertilizer and lime	4,021 ^A	9,399 ^A	13,360 ^A	3,916 ^A	5,759 ^A	5,528 ^A
Pesticides	1,815 ^A	3,291 ^A	8,201 ^A	2,391 ^B	4,251 ^A	2,695 ^A
Seed and plants	1,686 ^A	7,401 ^A	8,269 ^A	3,508 ^B	1,872 ^A	2,994 ^A
Other crop expenses	394 ^A	1,099 ^A	290 ^B	7,045 ^C	505 ^B	800 ^A
Total livestock expenses	93,008^A	80,876^A	509,403^A	420,896^A	58,125^A	123,693^A
Cattle purchases	65,061 ^A	11,047 ^A	3,153 ^B	2,046 ^C	3,775 ^B	43,549 ^A
Hog purchases	173 ^C	312 ^C	174,283 ^A	2,532 ^D	2,675 ^A	9,905 ^A
Poultry and egg purchases	55 ^B	134 ^C	3,065 ^B	170,116 ^A	1,087 ^B	7,835 ^A
Other livestock purchases	187 ^B	63 ^C	133 ^A	171 ^D	16,514 ^C	2,125 ^C
Feed, supplements, straw and bedding	24,704 ^A	54,416 ^A	305,053 ^A	240,084 ^A	28,464 ^A	54,058 ^A
Veterinary fees, medicine and breeding fees	2,794 ^A	12,957 ^A	22,797 ^A	5,381 ^A	5,409 ^A	5,809 ^A
Other livestock expenses	34 ^B	1,948 ^A	920 ^B	566 ^B	202 ^B	411 ^A
Total machinery expenses	16,128^A	30,593^A	36,496^A	24,670^A	16,201^A	19,762^A
Small tools	596 ^A	658 ^A	507 ^A	466 ^A	517 ^B	585 ^A
Net fuel expenses, machinery, truck, auto	7,850 ^A	11,672 ^A	16,272 ^A	9,107 ^A	7,482 ^A	8,882 ^A
Repairs, licenses and insurance	7,682 ^A	18,262 ^A	19,717 ^A	15,097 ^A	8,201 ^A	10,295 ^A
Total general expenses	41,563^A	149,274^A	258,091^A	245,468^A	56,048^A	79,940^A
Salaries (including CPP, QPP, EI)	5,662 ^A	32,700 ^A	60,621 ^A	77,892 ^A	11,385 ^B	16,505 ^A
Rent	3,115 ^A	5,991 ^A	18,099 ^A	10,995 ^A	2,780 ^B	4,652 ^A
Insurance	2,019 ^A	7,627 ^A	12,564 ^A	8,972 ^A	3,306 ^A	3,881 ^A
Utilities	2,733 ^A	8,521 ^A	23,968 ^A	28,378 ^A	5,358 ^A	6,176 ^A
Custom work and machine rental	9,558 ^A	17,807 ^A	41,055 ^A	29,162 ^A	9,189 ^A	13,292 ^A
Net interest expenses	6,903 ^A	32,743 ^A	37,209 ^A	29,597 ^A	5,975 ^A	13,270 ^A
Net property taxes	2,047 ^A	4,175 ^A	6,129 ^A	3,983 ^A	1,994 ^A	2,662 ^A
Building and fence repairs	2,071 ^A	7,218 ^A	16,221 ^A	11,379 ^A	4,007 ^A	4,238 ^A
Marketing expenses	2,006 ^A	15,664 ^A	18,777 ^A	26,139 ^A	3,092 ^A	6,135 ^A
Miscellaneous expenses	5,449 ^A	16,827 ^A	23,450 ^A	18,972 ^A	8,962 ^A	9,128 ^A
Net operating income	11,468	93,885	109,199	122,389	18,932	34,781
Adjustment for capital cost allowance (CCA)	12,121 ^A	41,406 ^A	56,895 ^A	42,923 ^A	14,500 ^A	20,530 ^A
Net operating income adjusted for CCA	-653	52,478	52,305	79,466	4,432	14,251
	Operating margins per dollar of revenue					
Operating margin	0.07	0.25	0.12	0.15	0.12	0.13
Operating margin adjusted for CCA	0.00	0.14	0.06	0.10	0.03	0.05

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	85,185^A	34,760^A	41,310^A	22,555^A	16,805^A	200,610^A
Distribution by revenue class (%)	42.5	17.3	20.6	11.2	8.4	100.0
	Average per farm (\$)					
Total operating revenues	25,233^A	71,893^A	161,359^A	348,972^A	1,530,906^A	223,861^A
Total crop revenues	8,543^A	25,873^A	59,433^A	118,502^A	439,434^A	70,479^A
Total grains and oilseeds	5,581 ^A	18,933 ^A	46,332 ^A	89,271 ^A	174,873 ^A	39,874 ^A
Total other crops	2,962 ^A	6,940 ^A	13,101 ^A	29,232 ^A	264,561 ^A	30,604 ^A
Potatoes	78 ^E	166 ^B	539 ^B	2,483 ^B	39,520 ^A	3,762 ^A
Fruits	494 ^B	1,501 ^A	2,673 ^B	5,379 ^B	19,843 ^A	3,287 ^A
Vegetables	259 ^B	763 ^B	1,732 ^B	4,005 ^B	32,058 ^A	3,734 ^A
Tobacco	13 ^E	134 ^D	886 ^C	4,008 ^B	3,618 ^C	965 ^B
Greenhouse, nursery and floriculture products	323 ^B	886 ^C	2,777 ^B	6,374 ^B	151,567 ^A	14,274 ^A
Forage crops (including seeds)	1,339 ^A	2,400 ^A	3,394 ^A	5,183 ^A	11,892 ^A	3,262 ^A
Other crops	457 ^B	1,090 ^B	1,101 ^B	1,800 ^B	6,064 ^B	1,320 ^A
Total livestock and product revenues	8,484^A	21,967^A	55,907^A	154,082^A	892,962^A	111,039^A
Cattle	6,634 ^A	17,011 ^A	30,576 ^A	46,668 ^A	303,929 ^A	42,765 ^A
Hogs	197 ^D	688 ^C	3,077 ^A	15,601 ^A	245,901 ^A	23,188 ^A
Poultry and eggs	177 ^D	501 ^D	1,728 ^B	15,185 ^A	184,231 ^A	17,657 ^A
Dairy products and subsidies	196 ^D	1,524 ^B	17,294 ^A	71,441 ^A	140,786 ^A	23,732 ^A
Other livestock and products	1,279 ^B	2,243 ^B	3,231 ^B	5,187 ^B	18,115 ^C	3,697 ^A
Program payments and insurance proceeds	3,715^A	13,155^A	26,685^A	44,179^A	100,432^A	22,730^A
Total other revenues	4,491^A	10,898^A	19,334^A	32,208^A	98,078^A	19,613^A
Custom work and machine rental	1,741 ^A	4,984 ^A	8,170 ^A	13,967 ^A	65,078 ^A	10,306 ^A
Rental income	964 ^B	2,109 ^B	3,309 ^A	5,060 ^A	12,510 ^A	3,073 ^A
Miscellaneous revenues	1,786 ^A	3,805 ^A	7,856 ^A	13,182 ^A	20,490 ^A	6,234 ^A
Total operating expenses	25,322^A	61,724^A	133,204^A	284,566^A	1,348,397^A	193,812^A
Total crop expenses	3,066^A	11,085^A	28,704^A	57,586^A	175,839^A	30,336^A
Fertilizer and lime	1,355 ^A	5,094 ^A	13,380 ^A	26,286 ^A	60,066 ^A	12,200 ^A
Pesticides	762 ^A	2,993 ^A	8,405 ^A	16,704 ^A	39,887 ^A	7,792 ^A
Seed and plants	804 ^A	2,602 ^A	6,015 ^A	12,818 ^A	55,685 ^A	8,136 ^A
Other crop expenses	145 ^A	396 ^B	904 ^A	1,777 ^A	20,202 ^A	2,208 ^A
Total livestock expenses	4,116^A	8,926^A	21,155^A	61,738^A	586,579^A	63,724^A
Cattle purchases	1,372 ^A	3,542 ^A	8,527 ^A	19,154 ^A	209,584 ^A	22,660 ^A
Hog purchases	x	166 ^D	504 ^B	2,424 ^A	54,653 ^A	5,000 ^A
Poultry and egg purchases	23 ^B	68 ^D	295 ^C	2,686 ^A	42,414 ^A	3,937 ^A
Other livestock purchases	451 ^C	725 ^D	678 ^C	1,313 ^B	5,861 ^D	1,096 ^C
Feed, supplements, straw and bedding	1,705 ^A	3,427 ^A	8,848 ^A	30,226 ^A	253,206 ^A	27,747 ^A
Veterinary fees, medicine and breeding fees	524 ^A	998 ^A	2,238 ^A	5,465 ^A	19,168 ^A	3,076 ^A
Other livestock expenses	x	F	64 ^B	472 ^A	1,692 ^A	208 ^A
Total machinery expenses	6,330^A	13,532^A	23,738^A	36,872^A	81,648^A	20,905^A
Small tools	374 ^A	595 ^A	731 ^A	759 ^A	639 ^A	551 ^A
Net fuel expenses, machinery, truck, auto	3,014 ^A	6,658 ^A	11,539 ^A	17,162 ^A	36,018 ^A	9,756 ^A
Repairs, licenses and insurance	2,943 ^A	6,279 ^A	11,469 ^A	18,950 ^A	44,991 ^A	10,598 ^A
Total general expenses	11,810^A	28,180^A	59,607^A	128,370^A	504,331^A	78,847^A
Salaries (including CPP, QPP, EI)	753 ^A	3,160 ^A	9,235 ^A	26,129 ^A	158,836 ^A	19,011 ^A
Rent	587 ^A	1,983 ^A	4,967 ^A	11,626 ^A	36,771 ^A	6,003 ^A
Insurance	892 ^A	1,657 ^A	2,998 ^A	6,129 ^A	18,543 ^A	3,525 ^A
Utilities	1,255 ^A	2,343 ^A	4,154 ^A	8,105 ^A	41,510 ^A	6,183 ^A
Custom work and machine rental	1,779 ^A	4,692 ^A	9,242 ^A	19,266 ^A	74,260 ^A	11,857 ^A
Net interest expenses	1,798 ^A	4,593 ^A	10,050 ^A	21,100 ^A	61,618 ^A	11,162 ^A
Net property taxes	1,365 ^A	2,230 ^A	3,516 ^A	4,848 ^A	9,205 ^A	3,006 ^A
Building and fence repairs	876 ^A	1,709 ^A	2,627 ^A	5,089 ^A	17,953 ^A	3,285 ^A
Marketing expenses	248 ^A	974 ^A	3,215 ^A	8,733 ^A	39,941 ^A	5,263 ^A
Miscellaneous expenses	2,257 ^A	4,840 ^A	9,604 ^A	17,346 ^A	45,695 ^A	9,552 ^A
Net operating income	-89	10,169	28,155	64,406	182,509	30,050
Adjustment for capital cost allowance (CCA)	4,049 ^A	9,514 ^A	19,516 ^A	39,402 ^A	106,744 ^A	20,757 ^A
Net operating income adjusted for CCA	-4,138	655	8,639	25,004	75,765	9,293
	Operating margins per dollar of revenue					
Operating margin	0.00	0.14	0.17	0.18	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							
	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	100,520^A	177,731^A	6.9	152,393^A	8.6	25,339	-2.2	4,356
Oilseed and grain farming	71,915 ^A	149,224 ^A	5.5	126,157 ^A	8.5	23,066	-8.0	2,483
Potato farming	1,360 ^B	726,091 ^B	17.2	606,402 ^B	11.7	119,688	56.3	38,971
Other vegetable (except potato) and melon farming	2,685 ^A	312,344 ^A	1.7	268,285 ^A	-0.4	44,059	17.2	20,436
Fruit and tree nut farming	4,690 ^A	168,139 ^A	4.9	149,322 ^A	7.1	18,817	-10.3	5,816
Greenhouse, nursery and floriculture production	3,865 ^A	784,648 ^A	8.8	712,740 ^A	8.5	71,908	11.6	24,296
Other crop farming	16,000 ^A	92,792 ^A	1.1	77,750 ^A	2.3	15,041	-4.7	1,882
Animal production	100,085^A	270,194^A	3.9	235,412^A	3.3	34,781	8.5	14,251
Beef cattle ranching and farming, including feedlots	63,360 ^A	170,083 ^A	9.2	158,616 ^A	10.6	11,468	-6.6	-653
Dairy cattle and milk production	14,950 ^A	375,817 ^A	10.4	281,933 ^A	7.5	93,885	20.1	52,478
Hog and pig farming	5,345 ^A	943,310 ^A	5.0	834,111 ^A	2.1	109,199	34.1	52,305
Poultry and egg production	4,405 ^A	830,282 ^A	3.2	707,893 ^A	0.9	122,389	19.3	79,466
Other animal production	12,015 ^A	161,693 ^A	7.5	142,761 ^A	6.9	18,932	12.2	4,432
Total	200,610^A	223,861^A	6.5	193,812^A	6.8	30,050	4.4	9,293

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

	2005							
	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	130^A	132,224^A	-0.9	117,837^A	-4.4	14,387	41.8	3,079
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	45 ^A	61,589 ^A	-6.4	54,666 ^A	-9.4	6,923	26.1	-1,058
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 ^A	251,245 ^A	2.9	226,240 ^A	1.0	25,005	25.2	8,470
Other crop farming	x	x	x	x	x	x	x	x
Animal production	105^A	889,397^A	14.5	798,774^A	11.8	90,623	45.8	47,340
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	35 ^A	1,056,359 ^A	18.9	937,696 ^A	16.5	118,663	41.1	47,543
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x
Total	240^A	471,209^A	11.8	422,692^A	9.0	48,518	45.1	22,895

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

	2005							
	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	550^A	422,094^A	10.2	383,870^A	6.9	38,224	59.2	-2,585
Oilseed and grain farming	60 ^C	82,008 ^B	12.8	74,489 ^B	8.2	7,519	94.9	-4,059
Potato farming	310 ^A	660,677 ^A	19.6	602,285 ^A	16.1	58,391	73.9	-6,554
Other vegetable (except potato) and melon farming	35 ^B	235,400 ^B	10.9	211,742 ^B	8.0	23,658	47.4	9,225
Fruit and tree nut farming	75 ^C	79,202 ^C	-20.1	69,403 ^C	-23.5	9,799	15.3	2,955
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	60 ^C	74,931 ^B	1.4	63,856 ^B	2.0	11,074	-1.8	3,222
Animal production	780^A	226,754^A	5.0	194,587^A	3.4	32,167	15.4	12,747
Beef cattle ranching and farming, including feedlots	370 ^A	115,153 ^A	-2.8	110,795 ^A	-5.9	4,358	..	-3,642
Dairy cattle and milk production	220 ^A	304,152 ^A	14.1	233,187 ^A	13.1	70,966	17.7	38,655
Hog and pig farming	90 ^B	537,687 ^B	8.4	479,709 ^B	7.8	57,978	13.7	16,321
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	75 ^B	95,378 ^C	-20.2	89,415 ^C	-19.0	5,963	-33.8	-4,215
Total	1,325^A	307,827^A	7.8	273,147^A	5.3	34,681	31.9	6,383

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

	2005							
	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	1,010^A	152,474^A	5.5	136,729^A	11.4	15,744	-27.7	2,930
Oilseed and grain farming	30 ^D	133,765 ^D	6.6	119,742 ^D	-0.4	14,023	..	62
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	80 ^D	173,192 ^C	18.1	155,685 ^D	20.5	17,507	0.5	4,338
Fruit and tree nut farming	480 ^B	142,222 ^B	8.8	121,058 ^B	19.0	21,163	-26.9	8,478
Greenhouse, nursery and floriculture production	265 ^C	189,676 ^C	6.2	178,798 ^C	9.9	10,878	-31.6	-2,017
Other crop farming	145 ^C	101,015 ^C	-0.7	93,715 ^C	3.7	7,300	-35.4	-4,797
Animal production	1,265^A	285,442^A	2.6	235,714^A	1.1	49,728	10.7	27,947
Beef cattle ranching and farming, including feedlots	595 ^B	68,622 ^B	15.0	59,997 ^B	5.5	8,625	..	-135
Dairy cattle and milk production	270 ^A	430,872 ^A	5.9	326,384 ^A	3.8	104,488	13.1	60,152
Hog and pig farming	50 ^A	678,844 ^A	28.2	632,007 ^A	29.0	46,838	19.2	11,956
Poultry and egg production	130 ^B	901,798 ^B	0.7	748,320 ^B	-0.5	153,478	7.2	115,367
Other animal production	220 ^C	237,297 ^C	18.0	205,104 ^B	19.5	32,194	9.7	15,663
Total	2,280^A	226,468^A	3.5	191,813^A	4.1	34,656	0.0	16,852

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

	2005							
	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	755^A	333,189^A	13.7	283,980^A	11.4	49,209	29.6	11,385
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	240 ^A	658,992 ^A	15.4	558,246 ^A	12.7	100,746	33.0	20,646
Other vegetable (except potato) and melon farming	50 ^D	107,126 ^C	-6.6	89,223 ^C	-6.4	17,903	-7.7	8,641
Fruit and tree nut farming	195 ^B	100,737 ^B	0.3	84,803 ^B	-2.9	15,935	21.8	3,054
Greenhouse, nursery and floriculture production	95 ^C	516,561 ^D	28.1	467,656 ^D	23.8	48,905	91.6	16,979
Other crop farming	150 ^B	106,411 ^B	0.0	81,520 ^B	1.7	24,891	-5.3	6,493
Animal production	910^A	278,486^B	7.4	232,879^B	6.5	45,607	12.4	25,584
Beef cattle ranching and farming, including feedlots	475 ^A	53,742 ^A	14.4	48,319 ^A	15.2	5,423	7.4	-2,489
Dairy cattle and milk production	225 ^A	370,740 ^A	1.8	290,154 ^A	2.7	80,586	-1.0	38,703
Hog and pig farming	45 ^C	841,983 ^D	27.1	740,360 ^D	28.2	101,623	19.3	67,210
Poultry and egg production	50 ^C	1,841,275 ^D	28.5	1,547,827 ^D	23.7	293,449	61.3	245,521
Other animal production	100 ^C	67,832 ^B	5.3	64,899 ^B	7.3	2,933	-25.0	-3,772
Total	1,665^A	303,288^A	10.6	256,048^A	9.0	47,240	19.8	19,146

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

	2005							
	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	10,505^A	175,629^A	3.9	147,358^A	2.4	28,272	12.0	9,767
Oilseed and grain farming	3,535 ^A	178,098 ^A	4.0	149,621 ^A	2.9	28,477	9.7	5,510
Potato farming	255 ^C	509,018 ^B	33.7	398,071 ^B	18.5	110,947	..	60,095
Other vegetable (except potato) and melon farming	890 ^B	351,094 ^B	-0.5	304,516 ^B	-1.3	46,578	4.7	20,900
Fruit and tree nut farming	815 ^B	172,554 ^B	6.7	138,178 ^B	6.1	34,376	9.3	20,349
Greenhouse, nursery and floriculture production	930 ^B	420,236 ^B	-6.8	377,539 ^B	-6.4	42,696	-10.8	16,332
Other crop farming	4,080 ^A	59,234 ^A	0.1	44,837 ^A	-2.0	14,397	7.1	4,248
Animal production	16,115^A	370,547^A	4.7	308,263^A	2.6	62,284	16.7	35,328
Beef cattle ranching and farming, including feedlots	4,915 ^A	182,909 ^A	5.0	167,767 ^A	6.6	15,142	-10.0	3,826
Dairy cattle and milk production	7,165 ^A	330,810 ^A	10.1	241,300 ^A	7.2	89,511	18.6	54,614
Hog and pig farming	1,720 ^A	922,122 ^A	-1.2	849,339 ^A	-2.5	72,782	17.0	26,125
Poultry and egg production	850 ^A	1,101,223 ^A	9.7	936,155 ^B	7.0	165,068	28.1	122,653
Other animal production	1,455 ^B	121,391 ^B	10.4	106,136 ^B	5.8	15,255	58.9	6,806
Total	26,625^A	293,611^A	4.0	244,752^A	2.0	48,859	15.0	25,239

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

	2005							
	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	20,750^A	215,415^A	6.2	189,091^A	5.6	26,324	10.6	5,963
Oilseed and grain farming	13,830 ^A	118,894 ^A	4.6	101,999 ^A	3.4	16,895	12.0	1,469
Potato farming	275 ^E	466,705 ^E	28.2	387,844 ^E	16.4	78,861 ^E	..	33,108 ^E
Other vegetable (except potato) and melon farming	1,005 ^B	371,628 ^B	10.6	316,603 ^B	6.3	55,024	44.5	26,678
Fruit and tree nut farming	1,190 ^B	228,067 ^B	6.4	210,158 ^B	6.3	17,909	8.0	867
Greenhouse, nursery and floriculture production	1,250 ^B	1,250,071 ^B	17.2	1,138,903 ^B	17.0	111,168	18.4	38,772
Other crop farming	3,200 ^B	153,339 ^B	0.4	129,785 ^B	4.3	23,554	-16.7	5,636
Animal production	23,865^A	256,566^A	0.8	220,098^A	-1.5	36,469	17.3	15,455
Beef cattle ranching and farming, including feedlots	10,870 ^A	120,684 ^A	-2.9	117,013 ^A	-0.7	3,671	-43.0	-4,690
Dairy cattle and milk production	5,115 ^A	349,356 ^A	12.2	258,669 ^A	8.0	90,687	26.3	49,534
Hog and pig farming	2,005 ^B	636,876 ^B	9.9	554,107 ^B	5.4	82,769	53.5	42,269
Poultry and egg production	1,830 ^B	747,544 ^B	0.4	630,396 ^B	-3.4	117,148	26.6	69,992
Other animal production	4,045 ^B	94,026 ^B	-3.5	97,347 ^B	-7.6	-3,322	58.1	-11,409
Total	44,620^A	237,427^A	3.5	205,677^A	1.9	31,750	15.3	11,040

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

	2005							
	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	9,160^A	205,981^A	0.5	176,191^A	5.5	29,790	-21.7	2,838
Oilseed and grain farming	7,865 ^A	197,511 ^A	0.4	169,748 ^A	6.8	27,763	-26.4	1,252
Potato farming	110 ^A	1,691,635 ^A	-6.1	1,400,176 ^A	-6.7	291,459	-3.4	95,547
Other vegetable (except potato) and melon farming	35 ^E	473,947 ^D	-5.0	412,112 ^D	-1.9	61,835	-21.7	8,024
Fruit and tree nut farming	30 ^E	43,572 ^B	4.3	41,549 ^B	17.5	2,023	-68.4	462 ^E
Greenhouse, nursery and floriculture production	90 ^D	503,437 ^D	-15.9	451,475 ^D	-16.3	51,962	-11.8	21,350
Other crop farming	1,025 ^B	84,700 ^B	11.2	69,035 ^B	6.6	15,664	37.5	3,502
Animal production	9,235^A	264,322^A	-6.5	231,470^A	-7.2	32,852	-0.9	10,269
Beef cattle ranching and farming, including feedlots	7,015 ^A	102,259 ^A	7.1	91,590 ^A	5.1	10,669	28.3	507
Dairy cattle and milk production	430 ^A	457,772 ^A	14.8	359,582 ^A	15.5	98,191	12.2	39,959
Hog and pig farming	725 ^A	1,651,058 ^A	1.0	1,452,875 ^A	-1.2	198,184	21.1	84,134
Poultry and egg production	265 ^B	680,463 ^A	1.5	581,621 ^A	-0.3	98,842	14.0	55,257
Other animal production	800 ^B	186,520 ^B	-15.6	165,904 ^B	-6.5	20,616	-52.6	-1,856
Total	18,390^A	235,277^A	-2.1	203,949^A	-0.2	31,328	-12.6	6,570

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

	2005							
	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	31,635^A	137,287^A	10.4	118,101^A	13.9	19,185	-7.2	815
Oilseed and grain farming	29,825 ^A	140,424 ^A	10.9	120,831 ^A	14.6	19,593	-7.7	662
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	F	F	F	F	F	F	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	100 ^D	225,929 ^C	-9.2	216,276 ^C	-4.9	9,653	-55.0	-644
Other crop farming	1,630 ^B	69,019 ^B	-6.4	57,194 ^B	-9.1	11,824	9.2	3,542
Animal production	15,100^A	155,617^A	5.9	134,792^A	1.5	20,825	46.3	7,306
Beef cattle ranching and farming, including feedlots	13,335 ^A	115,436 ^A	7.9	102,808 ^A	3.2	12,629	71.2	2,207
Dairy cattle and milk production	250 ^C	436,035 ^C	-9.3	354,998 ^C	-11.7	81,037	2.5	31,584
Hog and pig farming	210 ^D	1,739,396 ^D	22.0	1,454,857 ^D	11.0	284,538	..	179,349
Poultry and egg production	185 ^D	478,739 ^D	-20.4	405,126 ^D	-22.9	73,612	-3.6	45,519
Other animal production	1,120 ^C	218,928 ^B	25.1	172,450 ^B	29.1	46,478	12.4	23,733
Total	46,735^A	143,212^A	9.6	123,497^A	10.5	19,716	4.4	2,912

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

	2005							
	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	21,515^A	158,559^A	4.8	129,121^A	6.8	29,437	-3.2	6,053
Oilseed and grain farming	16,315 ^A	162,615 ^A	3.2	131,423 ^A	6.2	31,192	-7.8	6,524
Potato farming	85 ^B	1,563,517 ^B	3.7	1,184,969 ^B	-3.2	378,548	34.0	162,630
Other vegetable (except potato) and melon farming	45 ^D	566,507 ^D	7.2	490,694 ^D	10.4	75,813	-9.6	30,567
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	390 ^D	402,847 ^D	15.1	353,508 ^D	14.9	49,340	16.8	20,045
Other crop farming	4,655 ^B	94,387 ^A	7.1	79,633 ^A	5.6	14,754	15.8	74
Animal production	26,925^A	287,282^A	12.1	262,060^A	15.1	25,222	-12.2	5,835
Beef cattle ranching and farming, including feedlots	22,545 ^A	258,167 ^A	15.3	243,757 ^A	19.5	14,410	-27.8	-1,473
Dairy cattle and milk production	630 ^B	644,542 ^A	4.3	499,028 ^A	0.3	145,514	21.0	66,040
Hog and pig farming	420 ^B	1,004,035 ^B	18.9	842,376 ^B	17.1	161,660	29.6	95,682
Poultry and egg production	370 ^B	751,927 ^B	-2.9	641,660 ^B	-1.8	110,267	-8.8	68,386
Other animal production	2,970 ^B	274,783 ^B	15.0	222,537 ^B	13.9	52,246	20.0	28,260
Total	48,435^A	230,103^A	11.8	203,009^A	15.2	27,095	-8.2	5,932

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

	2005							
	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	4,505^A	278,195^A	10.5	252,761^A	12.1	25,433	-3.3	4,198
Oilseed and grain farming	430 ^B	118,905 ^B	7.4	92,164 ^B	-0.8	26,741	49.7	6,836
Potato farming	50 ^C	592,349 ^C	32.4	506,446 ^C	32.6	85,903	31.2	25,130
Other vegetable (except potato) and melon farming	445 ^B	175,095 ^B	-9.2	147,033 ^B	-12.3	28,062	11.1	15,245
Fruit and tree nut farming	1,870 ^A	149,187 ^A	1.6	136,218 ^A	6.5	12,969	-31.6	2,323
Greenhouse, nursery and floriculture production	685 ^A	1,074,212 ^A	16.5	979,079 ^A	15.2	95,133	31.9	27,785
Other crop farming	1,030 ^B	74,177 ^B	-13.0	77,449 ^B	5.3	-3,272	..	-15,082
Animal production	5,780^A	265,467^A	6.4	235,931^A	4.7	29,536	21.5	9,029
Beef cattle ranching and farming, including feedlots	3,215 ^A	117,407 ^A	14.2	106,597 ^A	5.2	10,811	..	-1,944
Dairy cattle and milk production	615 ^A	725,969 ^A	11.9	598,269 ^A	11.9	127,700	11.7	62,188
Hog and pig farming	70 ^D	979,918 ^D	2.6	861,178 ^D	3.1	118,739	-0.9	78,826
Poultry and egg production	675 ^A	784,521 ^A	12.3	693,628 ^A	11.9	90,893	15.1	53,915
Other animal production	1,195 ^B	88,842 ^B	15.6	99,673 ^B	15.7	-10,831	-17.1	-18,480
Total	10,285^A	271,068^A	8.2	243,326^A	8.0	27,742	9.9	6,914

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	85,185^A	34,760^A	41,310^A	22,555^A	16,805^A	200,610^A
Newfoundland and Labrador	100 ^A	30 ^A	40 ^A	x	50 ^A	240 ^A
Prince Edward Island	485 ^A	200 ^A	215 ^A	185 ^A	245 ^A	1,325 ^A
Nova Scotia	1,195 ^A	305 ^B	285 ^A	225 ^A	270 ^A	2,280 ^A
New Brunswick	725 ^A	225 ^B	255 ^A	220 ^A	235 ^A	1,665 ^A
Quebec	8,230 ^A	4,045 ^A	6,200 ^A	4,745 ^A	3,410 ^A	26,625 ^A
Ontario	20,955 ^A	6,605 ^A	7,270 ^A	5,230 ^A	4,560 ^A	44,620 ^A
Manitoba	7,280 ^A	3,245 ^A	4,130 ^A	2,130 ^A	1,605 ^A	18,390 ^A
Saskatchewan	19,390 ^A	9,815 ^A	11,325 ^A	4,390 ^A	1,820 ^A	46,735 ^A
Alberta	21,765 ^A	8,680 ^A	10,015 ^A	4,590 ^A	3,390 ^A	48,435 ^A
British Columbia	5,065 ^A	1,610 ^A	1,565 ^A	830 ^A	1,210 ^A	10,285 ^A
	Average per farm (\$)					
Total operating revenues						
Canada	25,233^A	71,893^A	161,359^A	348,972^A	1,530,906^A	223,861^A
Newfoundland and Labrador	23,098 ^A	73,302 ^A	166,897 ^A	x	1,977,885 ^A	471,209 ^A
Prince Edward Island	24,298 ^A	71,993 ^A	164,670 ^A	352,083 ^A	1,144,133 ^A	307,827 ^A
Nova Scotia	23,965 ^A	69,437 ^A	164,484 ^A	346,561 ^A	1,271,978 ^A	226,468 ^A
New Brunswick	24,722 ^A	71,615 ^A	160,169 ^A	356,033 ^A	1,503,579 ^A	303,288 ^A
Quebec	26,487 ^A	72,412 ^A	168,964 ^A	354,617 ^A	1,341,863 ^A	293,611 ^A
Ontario	24,859 ^A	71,620 ^A	163,368 ^A	352,108 ^A	1,440,587 ^A	237,427 ^A
Manitoba	25,475 ^A	72,348 ^A	161,442 ^A	344,723 ^A	1,559,266 ^A	235,277 ^A
Saskatchewan	25,685 ^A	72,005 ^A	158,951 ^A	341,884 ^A	1,200,572 ^A	143,212 ^A
Alberta	25,135 ^A	71,811 ^A	157,952 ^A	347,570 ^A	2,004,411 ^A	230,103 ^A
British Columbia	23,598 ^A	71,058 ^A	160,058 ^A	351,214 ^A	1,660,359 ^A	271,068 ^A
Total operating expenses						
Canada	25,322^A	61,724^A	133,204^A	284,566^A	1,348,397^A	193,812^A
Newfoundland and Labrador	23,319 ^A	68,304 ^A	148,803 ^A	x	1,769,478 ^A	422,692 ^A
Prince Edward Island	26,451 ^A	66,756 ^A	134,558 ^A	292,589 ^A	1,028,447 ^A	273,147 ^A
Nova Scotia	21,266 ^A	56,116 ^A	126,037 ^A	280,991 ^A	1,100,712 ^A	191,813 ^A
New Brunswick	24,175 ^A	55,820 ^A	135,386 ^A	299,687 ^A	1,264,211 ^A	256,048 ^A
Quebec	23,942 ^A	57,715 ^A	129,704 ^A	272,878 ^A	1,169,082 ^A	244,752 ^A
Ontario	26,623 ^A	65,574 ^A	137,109 ^A	286,064 ^A	1,248,204 ^A	205,677 ^A
Manitoba	24,490 ^A	63,004 ^A	135,166 ^A	292,678 ^A	1,360,582 ^A	203,949 ^A
Saskatchewan	24,555 ^A	61,575 ^A	135,660 ^A	289,895 ^A	1,033,102 ^A	123,497 ^A
Alberta	25,347 ^A	60,163 ^A	128,671 ^A	282,864 ^A	1,819,918 ^A	203,009 ^A
British Columbia	27,261 ^A	63,935 ^A	135,451 ^A	297,066 ^A	1,487,921 ^A	243,326 ^A
Net operating income						
Canada	-89	10,169	28,155	64,406	182,509	30,050
Newfoundland and Labrador	-222	4,998	18,094	x	208,407	48,518
Prince Edward Island	-2,152	5,237	30,113	59,494	115,686	34,681
Nova Scotia	2,699	13,322	38,448	65,569	171,266	34,656
New Brunswick	547	15,795	24,783	56,346	239,368	47,240
Quebec	2,545	14,698	39,261	81,739	172,781	48,859
Ontario	-1,764	6,046	26,259	66,043	192,383	31,750
Manitoba	985	9,344	26,276	52,045	198,684	31,328
Saskatchewan	1,130	10,430	23,292	51,989	167,471	19,716
Alberta	-212	11,647	29,281	64,705	184,492	27,095
British Columbia	-3,663	7,123	24,607	54,148	172,437	27,742
Net operating income adjusted for CCA						
Canada	-4,138	655	8,639	25,004	75,765	9,293
Newfoundland and Labrador	-4,562	-4,535	704	x	118,581	22,895
Prince Edward Island	-5,559	-2,306	13,236	24,849	16,784	6,383
Nova Scotia	-1,515	2,473	22,197	35,742	93,443	16,852
New Brunswick	-4,217	6,136	4,718	18,513	120,930	19,146
Quebec	-1,155	5,225	19,912	46,141	93,234	25,239
Ontario	-5,720	-3,161	8,753	31,235	89,100	11,040
Manitoba	-2,741	180	5,837	9,559	59,564	6,570
Saskatchewan	-2,498	1,906	3,370	6,537	54,318	2,912
Alberta	-4,902	608	8,389	20,627	61,931	5,932
British Columbia	-7,895	-2,246	8,308	25,413	66,543	6,914

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	42,440 A	18,780 A	22,160 A	10,640 A	6,500 A	100,520 A
Oilseed and grain farming	27,765 A	14,175 A	17,815 A	8,395 A	3,760 A	71,915 A
Potato farming	275 E	105 C	175 B	215 B	585 A	1,360 B
Other vegetable (except potato) and melon farming	1,095 C	400 C	485 B	275 B	430 A	2,685 A
Fruit and tree nut farming	2,110 B	935 A	900 B	425 B	320 B	4,690 A
Greenhouse, nursery and floriculture production	1,220 B	455 C	765 B	440 B	980 A	3,865 A
Other crop farming	9,965 A	2,705 A	2,015 A	875 A	435 B	16,000 A
Animal production	42,750 A	15,980 A	19,145 A	11,910 A	10,300 A	100,085 A
Beef cattle ranching and farming, including feedlots	33,135 A	12,460 A	11,500 A	3,620 A	2,640 A	63,360 A
Dairy cattle and milk production	655 D	905 B	4,790 A	5,575 A	3,020 A	14,950 A
Hog and pig farming	805 D	400 C	895 B	1,130 A	2,115 A	5,345 A
Poultry and egg production	710 C	245 D	450 B	1,040 A	1,965 A	4,405 A
Other animal production	7,440 A	1,970 B	1,505 B	545 B	555 A	12,015 A
Total	85,185 A	34,760 A	41,310 A	22,555 A	16,805 A	200,610 A
	Average per farm (\$)					
Total operating revenues						
Crop production	25,480 A	72,033 A	161,116 A	345,450 A	1,258,821 A	177,731 A
Oilseed and grain farming	26,102 A	72,180 A	161,057 A	343,153 A	859,061 A	149,224 A
Potato farming	28,615 B	70,771 A	174,670 A	373,882 A	1,475,252 A	726,091 B
Other vegetable (except potato) and melon farming	26,984 A	69,779 A	162,897 A	358,388 A	1,414,232 A	312,344 A
Fruit and tree nut farming	25,014 A	72,039 A	157,298 A	349,918 A	1,187,105 A	168,139 A
Greenhouse, nursery and floriculture production	27,227 A	75,561 A	168,895 A	358,246 A	2,730,139 A	784,648 A
Other crop farming	23,375 A	71,044 A	158,704 A	347,671 A	1,003,939 A	92,792 A
Animal production	24,988 A	71,729 A	161,641 A	352,119 A	1,702,647 A	270,194 A
Beef cattle ranching and farming, including feedlots	25,222 A	71,463 A	153,099 A	344,662 A	2,287,727 A	170,083 A
Dairy cattle and milk production	30,750 B	75,248 A	181,383 A	353,126 A	891,363 A	375,817 A
Hog and pig farming	27,263 B	76,417 A	169,571 A	363,754 A	2,093,159 A	943,310 A
Poultry and egg production	23,011 B	76,130 A	175,311 A	361,029 A	1,613,615 A	830,282 A
Other animal production	23,381 A	70,291 A	155,309 A	350,357 A	2,153,029 A	161,693 A
Total	25,233 A	71,893 A	161,359 A	348,972 A	1,530,906 A	223,861 A
Total operating expenses						
Crop production	23,589 A	61,063 A	134,989 A	288,733 A	1,092,996 A	152,393 A
Oilseed and grain farming	23,912 A	61,566 A	135,028 A	287,327 A	722,192 A	126,157 A
Potato farming	21,410 C	63,391 B	148,136 A	318,461 A	1,229,500 A	606,402 B
Other vegetable (except potato) and melon farming	25,045 B	59,537 B	134,429 A	299,655 A	1,221,985 A	268,285 A
Fruit and tree nut farming	24,433 A	62,541 A	142,260 A	297,107 A	1,054,788 A	149,322 A
Greenhouse, nursery and floriculture production	25,861 B	64,045 A	145,475 A	307,400 A	2,494,974 A	712,740 A
Other crop farming	22,130 A	57,549 A	126,347 A	277,860 A	853,138 A	77,750 A
Animal production	27,042 A	62,501 A	131,138 A	280,843 A	1,509,606 A	235,412 A
Beef cattle ranching and farming, including feedlots	26,388 A	61,800 A	126,731 A	292,989 A	2,229,190 A	158,616 A
Dairy cattle and milk production	20,176 C	55,997 B	133,129 A	259,539 A	684,046 A	281,933 A
Hog and pig farming	21,123 B	69,626 A	144,782 A	315,775 A	1,856,916 A	834,111 A
Poultry and egg production	19,930 C	66,632 B	148,877 A	300,083 A	1,379,637 A	707,893 A
Other animal production	31,884 A	67,960 B	145,079 A	309,324 A	1,709,524 A	142,761 A
Total	25,322 A	61,724 A	133,204 A	284,566 A	1,348,397 A	193,812 A
Net operating income						
Crop production	1,891	10,970	26,127	56,717	165,825	25,339
Oilseed and grain farming	2,190	10,614	26,030	55,825	136,869	23,066
Potato farming	7,205	7,380	26,534	55,422	245,752	119,688
Other vegetable (except potato) and melon farming	1,938	10,242	28,468	58,733	192,247	44,059
Fruit and tree nut farming	581	9,498	15,038	52,812	132,317	18,817
Greenhouse, nursery and floriculture production	1,366	11,516	23,420	50,845	235,166	71,908
Other crop farming	1,245	13,495	32,357	69,812	150,801	15,041
Animal production	-2,054	9,227	30,503	71,276	193,040	34,781
Beef cattle ranching and farming, including feedlots	-1,166	9,663	26,368	51,673	58,537	11,468
Dairy cattle and milk production	10,575	19,251	48,253	93,586	207,317	93,885
Hog and pig farming	6,140	6,791	24,789	47,979	236,243	109,199
Poultry and egg production	3,081	9,499	26,434	60,946	233,978	122,389
Other animal production	-8,502	2,331	10,230	41,033	443,506	18,932
Total	-89	10,169	28,155	64,406	182,509	30,050

Table 8-2 – continued

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,042	1,552	5,209	10,438	41,342	4,356
Oilseed and grain farming	-1,425	1,377	4,264	5,920	19,385	2,483
Potato farming	1,292 ^E	316	9,325	16,065	81,431	38,971
Other vegetable (except potato) and melon farming	-1,041	3,260	14,875	30,720	91,354	20,436
Fruit and tree nut farming	-2,960	1,536	1,794	27,939	58,350	5,816
Greenhouse, nursery and floriculture production	-2,315	4,409	11,065	28,278	75,218	24,296
Other crop farming	-3,735	1,790	10,165	28,351	39,623	1,882
Animal production	-6,218	-399	12,610	38,019	97,493	14,251
Beef cattle ranching and farming, including feedlots	-5,594	-24	8,811	22,420	-14,435	-653
Dairy cattle and milk production	7,246	10,876	28,832	55,138	107,381	52,478
Hog and pig farming	2,830	-4,147	6,400	18,535	119,297	52,305
Poultry and egg production	F	2,864	12,373	37,416	155,781	79,466
Other animal production	-11,624	-7,597	-6,221	7,961	285,200	4,432
Total	-4,138	655	8,639	25,004	75,765	9,293

Table 9-1

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

	2005						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	28,655^A	40,295^A	14,340^A	10,115^A	7,110^A	100,520^A	25,339	28.5
Oilseed and grain farming	20,050 ^A	28,395 ^A	10,935 ^A	7,855 ^A	4,680 ^A	71,915 ^A	23,066	27.9
Potato farming	250 ^A	360 ^D	130 ^C	175 ^B	455 ^A	1,360 ^B	119,688	18.4
Other vegetable (except potato) and melon farming	725 ^C	1,020 ^B	335 ^C	280 ^C	335 ^B	2,685 ^A	44,059	27.0
Fruit and tree nut farming	1,550 ^B	1,885 ^A	595 ^B	345 ^B	320 ^B	4,690 ^A	18,817	33.0
Greenhouse, nursery and floriculture production	950 ^B	1,320 ^B	495 ^B	440 ^B	670 ^A	3,865 ^A	71,908	24.6
Other crop farming	5,150 ^B	7,325 ^A	1,845 ^B	1,025 ^B	655 ^B	16,000 ^A	15,041	32.2
Animal production	31,245^A	33,620^A	12,950^A	11,295^A	10,970^A	100,085^A	34,781	31.2
Beef cattle ranching and farming, including feedlots	22,810 ^A	26,065 ^A	8,050 ^A	4,210 ^A	2,230 ^A	63,360 ^A	11,468	36.0
Dairy cattle and milk production	795 ^B	1,775 ^B	2,545 ^A	4,740 ^A	5,100 ^A	14,950 ^A	93,885	5.3
Hog and pig farming	1,040 ^B	1,245 ^C	710 ^B	910 ^A	1,450 ^A	5,345 ^A	109,199	19.5
Poultry and egg production	630 ^B	725 ^C	625 ^C	805 ^B	1,610 ^A	4,405 ^A	122,389	14.3
Other animal production	5,980 ^B	3,810 ^B	1,030 ^C	630 ^B	585 ^B	12,015 ^A	18,932	49.8
Total	59,905^A	73,920^A	27,290^A	21,405^A	18,080^A	200,610^A	30,050	29.9

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

	2005					Total	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			
	number						\$	%
Crop production	35^A	70^A	x	x	x	130^A	14,387	26.9
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	30 ^A	x	x	0	45 ^A	6,923	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	25,005	x
Other crop farming	x	x	x	0	x	x	x	x
Animal production	35^A	x	x	x	x	105^A	90,623	33.3
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	35 ^A	118,663	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^A	240^A	48,518	31.2

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

	2005					Total	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			
	number						\$	%
Crop production	170^B	165^B	70^A	65^A	90^A	550^A	38,224	30.9
Oilseed and grain farming	25 ^D	30 ^D	x	x	x	60 ^C	7,519	41.7
Potato farming	80 ^B	60 ^B	35 ^B	45 ^A	75 ^A	310 ^A	58,391	25.8
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 ^B	23,658	x
Fruit and tree nut farming	30 ^D	40 ^C	x	x	x	75 ^C	9,799	40.0
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 ^D	x	x	x	60 ^C	11,074	x
Animal production	245^A	235^B	90^A	110^A	90^A	780^A	32,167	31.4
Beef cattle ranching and farming, including feedlots	165 ^B	155 ^B	25 ^C	x	x	370 ^A	4,358	44.6
Dairy cattle and milk production	x	25 ^B	50 ^A	70 ^A	60 ^A	220 ^A	70,966	x
Hog and pig farming	x	x	x	x	x	90 ^B	57,978	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	35 ^C	x	x	x	x	75 ^B	5,963	46.7
Total	420^A	405^A	155^A	170^A	180^A	1,325^A	34,681	31.7

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

	2005						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	225^B	535^B	125^C	70^B	45^B	1,010^A	15,744	22.3
Oilseed and grain farming	x	x	x	x	0	30 ^D	14,023	x
Potato farming	x	x	x	x	0	x	x	x
Other vegetable (except potato) and melon farming	x	40 ^E	x	x	x	80 ^D	17,507	x
Fruit and tree nut farming	100 ^D	240 ^B	75 ^C	35 ^B	x	480 ^B	21,163	20.8
Greenhouse, nursery and floriculture production	50 ^D	150 ^D	35 ^E	x	x	265 ^C	10,878	18.9
Other crop farming	50 ^D	95 ^D	x	x	x	145 ^C	7,300	34.5
Animal production	325^B	445^B	135^B	170^A	190^A	1,265^A	49,728	25.7
Beef cattle ranching and farming, including feedlots	190 ^B	330 ^B	45 ^D	x	x	595 ^B	8,625	31.9
Dairy cattle and milk production	x	x	45 ^B	85 ^B	100 ^A	270 ^A	104,488	x
Hog and pig farming	x	x	x	x	x	50 ^A	46,838	x
Poultry and egg production	25 ^E	x	x	25 ^B	50 ^A	130 ^B	153,478	19.2
Other animal production	80 ^D	70 ^D	x	x	x	220 ^C	32,194	36.4
Total	555^B	985^A	265^B	235^A	230^A	2,280^A	34,656	24.3

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

	2005						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	75^A	115^A	755^A	49,209	26.5
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	65 ^A	30 ^A	x	40 ^A	90 ^A	240 ^A	100,746	27.1
Other vegetable (except potato) and melon farming	x	35 ^D	x	x	x	50 ^D	17,903	x
Fruit and tree nut farming	45 ^C	100 ^C	x	x	x	195 ^B	15,935	23.1
Greenhouse, nursery and floriculture production	x	35 ^D	x	x	x	95 ^C	48,905	x
Other crop farming	55 ^D	45 ^C	x	x	x	150 ^B	24,891	36.7
Animal production	250^B	350^B	115^B	95^A	95^A	910^A	45,607	27.5
Beef cattle ranching and farming, including feedlots	180 ^B	245 ^B	35 ^D	x	x	475 ^A	5,423	37.9
Dairy cattle and milk production	x	x	55 ^A	75 ^A	60 ^A	225 ^A	80,586	x
Hog and pig farming	x	x	x	x	x	45 ^C	101,623	x
Poultry and egg production	x	x	x	x	x	50 ^C	293,449	x
Other animal production	40 ^E	60 ^D	x	0	x	100 ^C	2,933	40.0
Total	445^A	605^A	220^B	175^A	205^A	1,665^A	47,240	26.7

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

	2005						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	2,440 A	4,750 A	1,645 B	925 B	750 A	10,505 A	28,272	23.2
Oilseed and grain farming	890 B	1,270 B	635 B	440 B	310 B	3,535 A	28,477	25.2
Potato farming	x	60 E	F	55 D	85 C	255 C	110,947	x
Other vegetable (except potato) and melon farming	185 D	375 C	125 D	95 D	110 B	890 B	46,578	20.8
Fruit and tree nut farming	205 C	355 C	125 D	65 D	60 C	815 B	34,376	25.2
Greenhouse, nursery and floriculture production	210 D	380 C	145 D	85 C	110 B	930 B	42,696	22.6
Other crop farming	920 B	2,320 B	565 C	185 D	80 C	4,080 A	14,397	22.5
Animal production	2,440 A	4,135 A	2,360 A	3,735 A	3,450 A	16,115 A	62,284	15.1
Beef cattle ranching and farming, including feedlots	1,200 B	2,405 B	710 B	390 B	215 B	4,915 A	15,142	24.4
Dairy cattle and milk production	240 C	655 B	1,185 B	2,730 A	2,355 A	7,165 A	89,511	3.3
Hog and pig farming	300 B	355 C	280 C	350 B	440 A	1,720 A	72,782	17.4
Poultry and egg production	95 D	105 D	95 D	160 C	390 A	850 A	165,068	11.2
Other animal production	610 C	610 C	90 D	105 D	50 D	1,455 B	15,255	41.9
Total	4,875 A	8,885 A	4,005 A	4,655 A	4,195 A	26,625 A	48,859	18.3

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

	2005						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	7,065 A	7,995 A	2,340 A	1,835 A	1,510 A	20,750 A	26,324	34.0
Oilseed and grain farming	4,615 A	5,895 A	1,575 B	1,140 B	605 B	13,830 A	16,895	33.4
Potato farming	35 D	F	x	x	60 C	275 E	78,861 E	12.7
Other vegetable (except potato) and melon farming	350 D	235 C	130 E	120 D	175 B	1,005 B	55,024	34.8
Fruit and tree nut farming	485 D	375 D	125 E	100 D	110 C	1,190 B	17,909	40.8
Greenhouse, nursery and floriculture production	310 D	355 D	115 C	160 C	315 A	1,250 B	111,168	24.8
Other crop farming	1,280 C	975 C	380 C	320 C	250 B	3,200 B	23,554	40.0
Animal production	8,295 A	7,370 A	2,595 B	2,490 A	3,125 A	23,865 A	36,469	34.8
Beef cattle ranching and farming, including feedlots	5,110 A	4,410 B	805 C	330 B	215 C	10,870 A	3,671	47.0
Dairy cattle and milk production	305 C	870 C	925 C	1,360 A	1,645 A	5,115 A	90,687	6.0
Hog and pig farming	420 C	550 D	255 C	295 B	495 A	2,005 B	82,769	20.9
Poultry and egg production	240 D	275 D	295 D	375 B	640 A	1,830 B	117,148	13.1
Other animal production	2,230 B	1,260 C	305 E	125 D	125 D	4,045 B	-3,322	55.1
Total	15,360 A	15,360 A	4,935 A	4,330 A	4,630 A	44,620 A	31,750	34.4

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

	2005						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	2,390^A	3,360^A	1,480^A	1,155^A	775^A	9,160^A	29,790	26.1
Oilseed and grain farming	2,030 ^A	2,735 ^A	1,360 ^A	1,080 ^A	670 ^A	7,865 ^A	27,763	25.8
Potato farming	x	x	x	x	65 ^A	110 ^A	291,459	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 ^E	61,835	x
Fruit and tree nut farming	x	x	0	0	0	30 ^E	2,023	x
Greenhouse, nursery and floriculture production	25 ^C	F	x	x	x	90 ^D	51,962	27.8
Other crop farming	310 ^C	530 ^C	110 ^C	45 ^C	35 ^C	1,025 ^B	15,664	30.2
Animal production	2,950^A	3,555^A	1,170^A	810^A	745^A	9,235^A	32,852	31.9
Beef cattle ranching and farming, including feedlots	2,480 ^A	3,050 ^A	885 ^A	420 ^A	180 ^B	7,015 ^A	10,669	35.4
Dairy cattle and milk production	25 ^C	65 ^C	60 ^B	120 ^B	155 ^A	430 ^A	98,191	5.8
Hog and pig farming	105 ^B	145 ^D	75 ^C	120 ^B	280 ^A	725 ^A	198,184	14.5
Poultry and egg production	25 ^C	40 ^D	50 ^D	50 ^B	95 ^B	265 ^B	98,842	9.4
Other animal production	310 ^C	260 ^C	95 ^C	105 ^C	35 ^B	800 ^B	20,616	38.8
Total	5,335^A	6,920^A	2,645^A	1,970^A	1,515^A	18,390^A	31,328	29.0

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

	2005						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	9,065^A	12,835^A	4,980^A	3,130^A	1,630^A	31,635^A	19,185	28.7
Oilseed and grain farming	8,430 ^A	12,015 ^A	4,775 ^A	3,015 ^A	1,590 ^A	29,825 ^A	19,593	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	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	x	x	x	100 ^D	9,653	F
Other crop farming	545 ^C	780 ^C	180 ^D	105 ^E	x	1,630 ^B	11,824	33.4
Animal production	5,085^A	6,410^A	2,030^A	1,015^A	570^A	15,100^A	20,825	33.7
Beef cattle ranching and farming, including feedlots	4,515 ^A	5,835 ^A	1,810 ^B	840 ^A	335 ^A	13,335 ^A	12,629	33.9
Dairy cattle and milk production	x	x	95 ^E	45 ^B	65 ^B	250 ^C	81,037	x
Hog and pig farming	40 ^B	F	x	35 ^C	35 ^B	210 ^D	284,538	19.0
Poultry and egg production	x	F	F	x	50 ^B	185 ^D	73,612	x
Other animal production	485 ^D	410 ^D	60 ^C	85 ^E	85 ^D	1,120 ^C	46,478	43.3
Total	14,145^A	19,240^A	7,005^A	4,150^A	2,195^A	46,735^A	19,716	30.3

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

	2005						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	5,665 ^A	8,445 ^A	3,055 ^B	2,520 ^A	1,820 ^A	21,515 ^A	29,437	26.3
Oilseed and grain farming	3,935 ^A	6,220 ^A	2,525 ^B	2,160 ^A	1,470 ^A	16,315 ^A	31,192	24.1
Potato farming	x	x	x	x	55 ^B	85 ^B	378,548	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 ^D	75,813	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	35 ^E	50 ^D	55 ^C	390 ^D	49,340	F
Other crop farming	1,570 ^C	2,075 ^B	480 ^C	310 ^B	230 ^C	4,655 ^B	14,754	33.7
Animal production	9,215 ^A	9,550 ^A	3,850 ^A	2,340 ^A	1,975 ^A	26,925 ^A	25,222	34.2
Beef cattle ranching and farming, including feedlots	7,515 ^A	8,550 ^A	3,385 ^A	1,950 ^A	1,140 ^A	22,545 ^A	14,410	33.3
Dairy cattle and milk production	70 ^E	35 ^D	65 ^D	115 ^C	335 ^B	630 ^B	145,514	11.1
Hog and pig farming	110 ^E	45 ^C	40 ^B	60 ^B	160 ^B	420 ^B	161,660	26.2
Poultry and egg production	55 ^C	F	45 ^E	65 ^D	120 ^B	370 ^B	110,267	14.9
Other animal production	1,460 ^C	840 ^D	310 ^D	140 ^D	230 ^B	2,970 ^B	52,246	49.2
Total	14,890 ^A	17,990 ^A	6,910 ^A	4,860 ^A	3,800 ^A	48,435 ^A	27,095	30.7

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

	2005						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	1,400 ^A	1,880 ^A	525 ^B	325 ^A	380 ^A	4,505 ^A	25,433	31.1
Oilseed and grain farming	110 ^D	195 ^C	65 ^E	30 ^C	35 ^D	430 ^B	26,741	25.6
Potato farming	x	x	x	x	x	50 ^C	85,903	x
Other vegetable (except potato) and melon farming	80 ^D	265 ^C	25 ^E	35 ^D	35 ^B	445 ^B	28,062	18.0
Fruit and tree nut farming	660 ^A	745 ^A	225 ^B	125 ^B	115 ^B	1,870 ^A	12,969	35.3
Greenhouse, nursery and floriculture production	145 ^B	185 ^C	110 ^C	95 ^B	155 ^A	685 ^A	95,133	21.2
Other crop farming	405 ^B	465 ^B	95 ^D	50 ^C	x	1,030 ^B	-3,272	39.3
Animal production	2,395 ^A	1,570 ^A	590 ^B	510 ^A	720 ^A	5,780 ^A	29,536	41.4
Beef cattle ranching and farming, including feedlots	1,435 ^A	1,075 ^A	340 ^B	230 ^B	130 ^B	3,215 ^A	10,811	44.6
Dairy cattle and milk production	70 ^C	60 ^D	60 ^C	130 ^B	295 ^A	615 ^A	127,700	11.4
Hog and pig farming	x	x	x	x	x	70 ^D	118,739	x
Poultry and egg production	145 ^B	115 ^C	65 ^C	105 ^B	240 ^A	675 ^A	90,893	21.5
Other animal production	720 ^B	300 ^C	115 ^D	30 ^D	40 ^C	1,195 ^B	-10,831	60.3
Total	3,800 ^A	3,435 ^A	1,115 ^A	840 ^A	1,095 ^A	10,285 ^A	27,742	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						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	16,685 A	24,260 A	1,485 C	...	...	42,440 A	1,891	39.3
Oilseed and grain farming	10,820 A	15,955 A	990 C	...	...	27,765 A	2,190	39.0
Potato farming	50 C	F	x	...	...	275 E	7,205	18.2
Other vegetable (except potato) and melon farming	450 D	605 B	F	...	...	1,095 C	1,938	41.1
Fruit and tree nut farming	915 B	1,110 B	F	...	...	2,110 B	581	43.4
Greenhouse, nursery and floriculture production	455 D	725 C	50 E	...	...	1,220 B	1,366	37.3
Other crop farming	4,015 B	5,645 A	305 D	...	...	9,965 A	1,245	40.3
Animal production	21,110 A	20,550 A	1,100 C	...	...	42,750 A	-2,054	49.4
Beef cattle ranching and farming, including feedlots	15,905 A	16,485 A	745 D	...	...	33,135 A	-1,166	48.0
Dairy cattle and milk production	120 E	470 D	F	...	...	655 D	10,575	18.3
Hog and pig farming	230 D	540 D	F	...	...	805 D	6,140	28.6
Poultry and egg production	300 D	310 D	x	...	...	710 C	3,081	42.3
Other animal production	4,555 B	2,735 B	F	...	...	7,440 A	-8,502	61.2
Total	37,800 A	44,805 A	2,580 B	...	...	85,185 A	-89	44.4

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						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	4,945 A	8,860 A	4,115 A	865 C	...	18,780 A	10,970	26.3
Oilseed and grain farming	3,830 A	6,705 A	2,965 B	680 C	...	14,175 A	10,614	27.0
Potato farming	x	55 D	x	x	...	105 C	7,380	x
Other vegetable (except potato) and melon farming	85 D	220 C	90 D	x	...	400 C	10,242	21.2
Fruit and tree nut farming	250 B	460 B	205 B	25 B	...	935 A	9,498	26.7
Greenhouse, nursery and floriculture production	100 D	240 D	100 D	x	...	455 C	11,516	22.0
Other crop farming	660 C	1,190 B	735 B	130 E	...	2,705 B	13,495	24.4
Animal production	4,330 A	7,250 A	3,895 A	510 C	...	15,980 A	9,227	27.1
Beef cattle ranching and farming, including feedlots	3,295 A	5,915 A	2,925 A	320 C	...	12,460 A	9,663	26.4
Dairy cattle and milk production	95 E	430 C	360 D	x	...	905 B	19,251	10.5
Hog and pig farming	135 E	155 D	85 E	x	...	400 C	6,791	33.8
Poultry and egg production	60 D	95 E	90 E	x	...	245 D	9,499	24.5
Other animal production	740 C	645 C	445 D	145 E	...	1,970 B	2,331	37.6
Total	9,270 A	16,105 A	8,015 A	1,370 B	...	34,760 A	10,169	26.7

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						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	4,225 A	5,770 A	6,670 A	4,815 A	680 B	22,160 A	26,127	19.1
Oilseed and grain farming	3,400 A	4,675 A	5,390 A	3,870 A	485 B	17,815 A	26,030	19.1
Potato farming	35 C	45 C	50 C	45 C	x	175 B	26,534	20.0
Other vegetable (except potato) and melon farming	80 D	150 C	140 C	100 E	x	485 B	28,468	16.5
Fruit and tree nut farming	235 C	255 B	235 C	150 B	40 D	900 B	15,038	26.1
Greenhouse, nursery and floriculture production	165 C	245 C	205 C	125 C	x	765 B	23,420	21.6
Other crop farming	320 B	400 B	655 B	535 B	110 D	2,015 A	32,357	15.9
Animal production	3,240 A	4,280 A	5,730 A	5,190 A	710 B	19,145 A	30,503	16.9
Beef cattle ranching and farming, including feedlots	2,220 A	2,940 A	3,435 A	2,545 A	360 B	11,500 A	26,368	19.3
Dairy cattle and milk production	260 C	660 B	1,555 B	2,100 A	215 C	4,790 A	48,253	5.4
Hog and pig farming	195 D	220 B	275 B	175 C	35 E	895 B	24,789	21.8
Poultry and egg production	75 D	105 D	140 C	100 D	25 E	450 B	26,434	16.7
Other animal production	490 C	355 C	330 C	270 C	70 E	1,505 B	10,230	32.6
Total	7,470 A	10,045 A	12,405 A	10,005 A	1,385 A	41,310 A	28,155	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						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	1,755 A	1,120 A	1,690 A	3,560 A	2,515 A	10,640 A	56,717	16.5
Oilseed and grain farming	1,390 A	880 A	1,370 A	2,810 A	1,955 A	8,395 A	55,825	16.6
Potato farming	50 D	x	x	65 C	60 C	215 B	55,422	23.3
Other vegetable (except potato) and melon farming	50 D	x	50 D	120 C	45 D	275 B	58,733	18.2
Fruit and tree nut farming	100 C	50 D	45 C	145 C	100 C	425 B	52,812	23.5
Greenhouse, nursery and floriculture production	90 D	60 D	70 D	140 C	75 C	440 B	50,845	20.5
Other crop farming	90 C	85 D	140 C	285 B	280 B	875 A	69,812	10.3
Animal production	1,195 A	1,070 A	1,595 A	4,310 A	3,740 A	11,910 A	71,276	10.0
Beef cattle ranching and farming, including feedlots	655 A	520 B	670 B	955 A	825 A	3,620 A	51,673	18.1
Dairy cattle and milk production	195 C	160 C	480 B	2,340 A	2,410 A	5,575 A	93,586	3.5
Hog and pig farming	155 C	220 C	180 B	395 B	180 B	1,130 A	47,979	13.7
Poultry and egg production	75 D	135 D	185 C	460 B	185 B	1,040 A	60,946	7.2
Other animal production	115 C	45 D	90 D	170 C	130 C	545 B	41,033	21.1
Total	2,955 A	2,185 A	3,290 A	7,870 A	6,250 A	22,555 A	64,406	13.1

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						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	290 A	380 B	870 A	3,920 A	6,500 A	165,825	16.0
Oilseed and grain farming	615	175	225	510	2,230	3,760	136,869	16.4
Potato farming	100	x	x	55	390	585	245,752	17.1
Other vegetable (except potato) and melon farming	70	x	x	50	275	430	192,247	16.3
Fruit and tree nut farming	55	x	x	35	190	320	132,317	17.2
Greenhouse, nursery and floriculture production	145	45	80	145	565	980	235,166	14.8
Other crop farming	65	x	x	70	265	435	150,801	14.9
Animal production	1,380 A	480 A	620 A	1,290 A	6,525 A	10,300 A	193,040	13.4
Beef cattle ranching and farming, including feedlots	725	205	270	385	1,045	2,640	58,537	27.5
Dairy cattle and milk production	125	50	80	290	2,475	3,020	207,317	4.1
Hog and pig farming	320	110	140	320	1,230	2,115	236,243	15.1
Poultry and egg production	125	85	115	245	1,400	1,965	233,978	6.4
Other animal production	75	30	x	45	380	555	443,506	13.5
Total	2,415 A	765 A	1,000 A	2,165 A	10,450 A	16,805 A	182,509	14.4

Table 11-1
Average operating revenues and expenses by province (or region) for selected farm types — Oilseed and grain farming

	2005							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	115 ^B	3,535 ^A	13,830 ^A	7,865 ^A	29,825 ^A	16,315 ^A	430 ^B	71,915 ^A
Distribution by province (%)	0.2	4.9	19.2	10.9	41.5	22.7	0.6	100.0
	Average per farm (\$)							
Total operating revenues	100,593 ^B	178,098 ^A	118,894 ^A	197,511 ^A	140,424 ^A	162,615 ^A	118,905 ^B	149,224 ^A
Total crop revenues	56,685 ^B	101,172 ^A	80,496 ^A	122,015 ^A	86,332 ^A	105,966 ^A	82,297 ^B	94,226 ^A
Total grains and oilseeds	51,941 ^B	96,257 ^A	76,588 ^A	118,860 ^A	85,166 ^A	101,934 ^A	75,494 ^B	91,441 ^A
Total other crops	4,744 ^C	4,915 ^B	3,908 ^B	3,155 ^A	1,166 ^A	4,032 ^A	6,802 ^C	2,785 ^A
Potatoes	x	x	21 ^D	300 ^B	x	x	x	48 ^B
Fruits	x	F	F	11 ^E	3 ^A	x	F	F
Vegetables	x	2,249 ^B	1,147 ^B	9 ^A	20 ^B	63 ^D	x	357 ^B
Tobacco	0	x	188 ^E	0	x	0	0	37 ^E
Greenhouse, nursery and floriculture products	x	71 ^C	78 ^E	105 ^E	74 ^A	34 ^D	x	69 ^B
Forage crops (including seeds)	2,417 ^C	1,823 ^B	2,117 ^B	2,686 ^A	1,037 ^A	3,544 ^A	6,540 ^C	2,067 ^A
Other crops	0	462 ^D	221 ^D	44 ^C	20 ^D	383 ^C	0	165 ^B
Total livestock and product revenues	3,266 ^C	4,478 ^B	4,739 ^A	9,848 ^A	7,111 ^A	11,635 ^A	2,823 ^D	7,820 ^A
Cattle	2,201 ^D	1,899 ^C	2,747 ^B	8,571 ^A	6,620 ^A	10,442 ^A	2,741 ^D	6,694 ^A
Hogs	x	696 ^D	752 ^C	646 ^B	148 ^A	443 ^B	x	412 ^B
Poultry and eggs	x	F	514 ^D	161 ^D	51 ^B	381 ^C	F	236 ^B
Dairy products and subsidies	0	1,517 ^D	546 ^D	181 ^D	95 ^B	220 ^A	x	289 ^B
Other livestock and products	x	F	180 ^C	290 ^B	197 ^B	149 ^B	65 ^C	189 ^B
Program payments and insurance proceeds	11,817 ^B	47,278 ^A	16,418 ^A	43,394 ^A	27,290 ^A	21,610 ^A	17,051 ^C	26,569 ^A
Total other revenues	28,825 ^C	25,169 ^A	17,241 ^A	22,254 ^A	19,690 ^A	23,404 ^A	16,735 ^C	20,609 ^A
Custom work and machine rental	18,983 ^C	19,199 ^B	12,747 ^A	6,689 ^A	4,596 ^A	7,093 ^A	7,279 ^C	7,716 ^A
Rental income	x	2,552 ^C	2,030 ^B	1,730 ^B	2,259 ^A	6,539 ^A	4,016 ^C	3,161 ^A
Miscellaneous revenues	x	3,418 ^B	2,464 ^B	13,835 ^A	12,836 ^A	9,772 ^A	5,440 ^D	9,732 ^A
Total operating expenses	89,036 ^B	149,621 ^A	101,999 ^A	169,748 ^A	120,831 ^A	131,423 ^A	92,164 ^B	126,157 ^A
Total crop expenses	19,896 ^B	42,694 ^A	31,103 ^A	65,809 ^A	44,576 ^A	43,990 ^A	31,802 ^B	43,966 ^A
Fertilizer and lime	8,933 ^B	19,521 ^A	13,566 ^A	32,402 ^A	19,792 ^A	23,296 ^A	16,133 ^B	20,717 ^A
Pesticides	4,422 ^C	6,278 ^A	7,191 ^A	20,028 ^A	18,073 ^A	13,363 ^A	9,478 ^B	14,473 ^A
Seed and plants	5,568 ^B	16,559 ^A	10,146 ^A	13,263 ^A	6,636 ^A	7,159 ^A	5,963 ^B	8,637 ^A
Other crop expenses	973 ^D	336 ^D	200 ^D	116 ^A	74 ^A	171 ^D	227 ^E	140 ^B
Total livestock expenses	2,386 ^C	2,578 ^C	3,956 ^B	4,280 ^A	2,804 ^A	6,895 ^A	1,400 ^C	4,095 ^A
Cattle purchases	892 ^E	714 ^D	1,071 ^B	1,808 ^A	1,506 ^A	3,967 ^B	x	1,968 ^A
Hog purchases	x	x	231 ^C	185 ^C	27 ^C	91 ^C	x	104 ^B
Poultry and egg purchases	x	x	88 ^D	90 ^E	x	108 ^D	x	56 ^C
Other livestock purchases	0	F	65 ^E	53 ^D	38 ^C	45 ^B	x	46 ^B
Feed, supplements, straw and bedding	1,119 ^C	1,315 ^C	2,243 ^B	1,693 ^A	881 ^A	2,142 ^A	615 ^C	1,538 ^A
Veterinary fees, medicine and breeding fees	122 ^E	319 ^D	243 ^B	451 ^A	346 ^A	537 ^A	264 ^D	379 ^A
Other livestock expenses	x	10 ^E	16 ^E	0	x	6 ^D	0	5 ^D
Total machinery expenses	18,162 ^B	23,227 ^A	15,947 ^A	28,519 ^A	23,177 ^A	23,040 ^A	17,250 ^B	22,299 ^A
Small tools	312 ^B	236 ^B	473 ^A	507 ^A	612 ^A	591 ^A	297 ^B	548 ^A
Net fuel expenses, machinery, truck, auto	8,231 ^B	10,312 ^A	7,525 ^A	15,110 ^A	12,242 ^A	11,314 ^A	8,292 ^B	11,313 ^A
Repairs, licenses and insurance	9,619 ^B	12,679 ^A	7,949 ^A	12,902 ^A	10,323 ^A	11,135 ^A	8,662 ^B	10,438 ^A
Total general expenses	48,592 ^B	81,122 ^A	50,992 ^A	71,139 ^A	50,274 ^A	57,497 ^A	41,712 ^B	55,797 ^A
Salaries (including CPP, QPP, EI)	15,334 ^C	9,827 ^B	6,671 ^A	11,637 ^A	6,202 ^A	8,202 ^A	11,047 ^C	7,562 ^A
Rent	2,304 ^C	8,319 ^A	8,752 ^A	12,421 ^A	5,879 ^A	7,544 ^A	4,018 ^C	7,628 ^A
Insurance	2,875 ^B	4,645 ^A	3,063 ^A	3,103 ^A	1,960 ^A	3,162 ^A	2,031 ^C	2,704 ^A
Utilities	3,235 ^B	6,433 ^A	2,964 ^A	3,000 ^A	2,570 ^A	3,338 ^A	2,165 ^C	3,056 ^A
Custom work and machine rental	6,168 ^C	14,464 ^A	9,905 ^A	11,150 ^A	8,094 ^A	9,439 ^A	6,948 ^C	9,385 ^A
Net interest expenses	6,280 ^C	14,809 ^A	7,842 ^A	9,604 ^A	7,247 ^A	8,313 ^A	4,405 ^B	8,215 ^A
Net property taxes	1,724 ^B	5,045 ^A	2,758 ^A	4,596 ^A	4,519 ^A	2,342 ^A	1,866 ^B	3,700 ^A
Building and fence repairs	1,495 ^B	2,958 ^A	2,028 ^A	1,740 ^A	1,194 ^A	1,636 ^A	1,190 ^D	1,602 ^A
Marketing expenses	3,323 ^C	1,374 ^B	1,127 ^A	4,076 ^A	3,603 ^A	3,267 ^A	2,045 ^C	2,983 ^A
Miscellaneous expenses	5,857 ^B	13,249 ^A	5,881 ^A	9,813 ^A	9,005 ^A	10,254 ^A	5,998 ^B	8,962 ^A
Net operating income	11,557	28,477	16,895	27,763	19,593	31,192	26,741	23,066
Adjustment for capital cost allowance (CCA)	13,403 ^B	22,967 ^A	15,426 ^A	26,511 ^A	18,931 ^A	24,668 ^A	19,905 ^C	20,583 ^A
Net operating income adjusted for CCA	-1,846	5,510	1,469	1,252	662	6,524	6,836	2,483
	Operating margins per dollar of revenue							
Operating margin	0.11	0.16	0.14	0.14	0.14	0.19	0.22	0.15
Operating margin adjusted for CCA	-0.02	0.03	0.01	0.01	0.00	0.04	0.06	0.02

Table 11-3
Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming

	2005					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	215^B	890^B	1,005^B	130^E	445^B	2,685^A
Distribution by province (%)	8.0	33.1	37.4	4.8	16.6	100.0
	Average per farm (\$)					
Total operating revenues	144,932^B	351,094^B	371,628^B	334,626^E	175,095^B	312,344^A
Total crop revenues	119,228^B	299,735^B	320,727^B	297,249^D	158,364^B	269,631^A
Total grains and oilseeds	1,977 ^D	5,667 ^D	35,976 ^C	20,599 ^D	414 ^E	16,579 ^B
Total other crops	117,252 ^B	294,068 ^B	284,751 ^B	276,650 ^E	157,951 ^B	253,052 ^A
Potatoes	6,121 ^C	2,044 ^B	3,054 ^C	F	4,426 ^C	3,622 ^B
Fruits	3,039 ^C	1,594 ^D	4,121 ^D	2,834 ^E	7,434 ^D	3,681 ^B
Vegetables	106,239 ^B	287,133 ^B	268,632 ^B	256,587 ^E	142,996 ^B	240,386 ^A
Tobacco	0	F	2,486 ^E	x	0	1,039 ^E
Greenhouse, nursery and floriculture products	776 ^E	1,834 ^E	3,679 ^D	529 ^E	2,419 ^D	2,472 ^C
Forage crops (including seeds)	1,077 ^C	715 ^E	666 ^E	F	F	770 ^D
Other crops	0	422 ^E	2,114 ^D	x	0	1,082 ^D
Total livestock and product revenues	2,316^B	1,139^D	2,237^D	x	978^D	1,586^C
Cattle	1,556 ^C	231 ^E	1,683 ^E	x	285 ^C	898 ^D
Hogs	F	x	35 ^D	0	x	x
Poultry and eggs	x	F	346 ^D	x	F	292 ^D
Dairy products and subsidies	0	x	0	0	x	x
Other livestock and products	x	x	172 ^E	x	F	97 ^D
Program payments and insurance proceeds	14,407^B	37,308^B	32,723^B	x	11,429^C	28,923^B
Total other revenues	8,981^B	12,911^B	15,941^B	10,831^E	4,324^C	12,205^B
Custom work and machine rental	5,722 ^B	8,082 ^C	8,889 ^B	5,073 ^E	1,821 ^C	7,010 ^B
Rental income	F	2,325 ^D	3,161 ^C	2,877 ^E	1,037 ^E	2,318 ^B
Miscellaneous revenues	2,610 ^D	2,504 ^D	3,891 ^C	2,881 ^E	1,466 ^E	2,877 ^B
Total operating expenses	128,427^B	304,516^B	316,603^B	292,330^D	147,033^B	268,285^A
Total crop expenses	31,654^B	90,506^B	91,170^B	68,967^D	38,050^B	76,308^A
Fertilizer and lime	8,653 ^B	19,727 ^B	24,447 ^B	17,912 ^E	7,708 ^B	18,529 ^A
Pesticides	6,008 ^B	13,341 ^B	18,932 ^B	15,917 ^D	5,948 ^B	13,749 ^A
Seed and plants	9,585 ^B	20,917 ^B	26,741 ^B	20,267 ^E	12,305 ^B	20,732 ^A
Other crop expenses	7,408 ^B	36,520 ^B	21,051 ^C	14,870 ^E	12,088 ^B	23,298 ^B
Total livestock expenses	1,143^D	957^D	2,424^E	x	1,417^D	1,607^D
Cattle purchases	239 ^B	F	F	x	F	F
Hog purchases	x	0	x	0	x	x
Poultry and egg purchases	x	x	x	x	F	44 ^D
Other livestock purchases	x	x	F	0	39 ^D	41 ^E
Feed, supplements, straw and bedding	734 ^D	666 ^D	1,241 ^D	x	1,163 ^D	949 ^C
Veterinary fees, medicine and breeding fees	94 ^C	171 ^E	90 ^D	x	57 ^D	111 ^D
Other livestock expenses	0	x	0	0	0	x
Total machinery expenses	18,106^B	31,179^B	35,481^B	x	15,317^B	29,138^A
Small tools	472 ^C	285 ^C	551 ^B	x	332 ^C	421 ^B
Net fuel expenses, machinery, truck, auto	8,270 ^B	11,389 ^B	16,242 ^B	12,820 ^D	6,300 ^B	12,181 ^A
Repairs, licenses and insurance	9,364 ^B	19,505 ^B	18,689 ^B	18,269 ^E	8,685 ^B	16,536 ^A
Total general expenses	77,524^B	181,873^B	187,528^B	190,546^D	92,249^B	161,233^A
Salaries (including CPP, QPP, EI)	37,351 ^B	91,391 ^B	82,765 ^B	80,308 ^E	51,618 ^B	76,712 ^A
Rent	3,205 ^B	7,861 ^B	21,333 ^B	9,157 ^E	8,232 ^C	12,655 ^B
Insurance	2,161 ^B	6,464 ^B	5,623 ^B	5,819 ^E	1,794 ^B	5,001 ^A
Utilities	3,698 ^B	9,001 ^B	9,469 ^B	11,992 ^D	4,277 ^B	8,117 ^A
Custom work and machine rental	10,123 ^C	21,244 ^B	19,648 ^B	26,154 ^D	8,431 ^C	17,877 ^B
Net interest expenses	5,969 ^B	11,983 ^B	11,867 ^C	12,662 ^E	4,103 ^C	10,187 ^B
Net property taxes	965 ^B	4,289 ^B	2,870 ^B	2,410 ^B	1,268 ^C	2,900 ^A
Building and fence repairs	2,023 ^B	6,412 ^B	4,928 ^B	4,497 ^E	1,886 ^B	4,663 ^A
Marketing expenses	4,512 ^B	7,761 ^B	13,411 ^C	F	2,774 ^C	9,488 ^B
Miscellaneous expenses	7,518 ^B	15,466 ^B	15,613 ^C	15,589 ^D	7,865 ^B	13,633 ^B
Net operating income	16,505	46,578	55,024	42,296^E	28,062	44,059
Adjustment for capital cost allowance (CCA)	11,370 ^B	25,678 ^B	28,346 ^B	30,160 ^E	12,817 ^B	23,623 ^A
Net operating income adjusted for CCA	5,136	20,900	26,678	12,136^E	15,245	20,436
	Operating margins per dollar of revenue					
Operating margin	0.11	0.13	0.15	0.13	0.16	0.14
Operating margin adjusted for CCA	0.04	0.06	0.07	0.04	0.09	0.07

Table 11-4
Average operating revenues and expenses by province (or region) for selected farm types — Fruit and tree nut farming

	2005					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	755^A	815^B	1,190^B	65^D	1,870^A	4,690^A
Distribution by province (%)	16.1	17.4	25.4	1.4	39.9	100.0
	Average per farm (\$)					
Total operating revenues	124,379^A	172,554^B	228,067^B	63,415^D	149,187^A	168,139^A
Total crop revenues	98,297^A	140,041^B	181,788^B	40,672^E	127,109^A	137,439^A
Total grains and oilseeds	184 ^B	1,162 ^D	1,818 ^D	x	33 ^C	712 ^C
Total other crops	98,113 ^A	138,879 ^B	179,970 ^B	x	127,075 ^A	136,728 ^A
Potatoes	37 ^D	F	x	x	x	122 ^E
Fruits	91,871 ^A	132,948 ^B	172,279 ^B	37,452 ^E	124,227 ^A	131,566 ^A
Vegetables	5,164 ^C	2,535 ^D	5,101 ^D	x	1,426 ^D	3,143 ^B
Tobacco	0	0	x	0	0	0
Greenhouse, nursery and floriculture products	462 ^C	951 ^D	1,871 ^E	x	1,282 ^D	1,241 ^C
Forage crops (including seeds)	269 ^D	295 ^E	F	x	96 ^D	207 ^C
Other crops	310 ^B	1,701 ^E	F	0	x	448 ^E
Total livestock and product revenues	1,557^B	405^E	862^E	x	1,707^D	1,218^C
Cattle	694 ^B	x	x	x	x	476 ^C
Hogs	x	x	x	0	0	x
Poultry and eggs	x	F	x	x	F	310 ^E
Dairy products and subsidies	x	0	0	0	x	x
Other livestock and products	232 ^D	F	F	0	82 ^D	154 ^E
Program payments and insurance proceeds	8,296^B	22,635^B	30,000^C	x	13,492^B	18,337^A
Total other revenues	16,229^B	9,474^C	15,417^C	17,015^E	6,879^B	11,145^B
Custom work and machine rental	11,651 ^B	5,456 ^D	8,698 ^D	F	3,459 ^B	6,574 ^B
Rental income	600 ^B	1,816 ^D	2,942 ^D	F	1,238 ^C	1,705 ^C
Miscellaneous revenues	3,978 ^C	2,202 ^C	3,777 ^E	1,157 ^C	2,182 ^D	2,865 ^C
Total operating expenses	106,096^B	138,178^B	210,158^B	49,737^D	136,218^A	149,322^A
Total crop expenses	19,446^B	28,757^B	42,212^B	10,027^D	22,569^A	27,964^A
Fertilizer and lime	3,868 ^B	6,509 ^B	8,497 ^B	2,475 ^C	5,609 ^A	6,177 ^A
Pesticides	8,269 ^B	7,036 ^B	11,987 ^B	1,378 ^B	5,095 ^A	7,642 ^A
Seed and plants	3,186 ^B	5,972 ^B	7,817 ^C	4,087 ^D	5,136 ^A	5,636 ^A
Other crop expenses	4,124 ^B	9,240 ^B	13,911 ^C	2,087 ^E	6,730 ^B	8,509 ^A
Total livestock expenses	1,380^B	349^E	962^D	x	1,119^C	977^B
Cattle purchases	404 ^C	x	x	x	x	304 ^C
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	x	x	x	x	F	78 ^E
Other livestock purchases	135 ^E	F	F	x	x	94 ^E
Feed, supplements, straw and bedding	631 ^C	188 ^C	438 ^C	x	428 ^D	421 ^B
Veterinary fees, medicine and breeding fees	148 ^C	F	77 ^C	x	56 ^C	73 ^B
Other livestock expenses	x	0	0	0	0	x
Total machinery expenses	13,511^A	14,778^B	19,097^B	x	11,739^A	14,392^A
Small tools	319 ^B	356 ^D	556 ^B	x	366 ^A	412 ^A
Net fuel expenses, machinery, truck, auto	5,300 ^A	5,209 ^B	7,764 ^B	3,395 ^C	4,441 ^A	5,543 ^A
Repairs, licenses and insurance	7,891 ^A	9,212 ^B	10,777 ^B	5,191 ^C	6,932 ^A	8,437 ^A
Total general expenses	71,759^B	94,295^B	147,887^B	29,842^D	100,792^A	105,989^A
Salaries (including CPP, QPP, EI)	33,370 ^B	35,997 ^B	74,053 ^B	F	44,099 ^A	48,122 ^A
Rent	1,072 ^B	3,159 ^C	4,642 ^D	x	4,769 ^B	3,805 ^B
Insurance	1,881 ^A	3,528 ^B	4,876 ^B	971 ^A	2,056 ^A	2,986 ^A
Utilities	2,279 ^B	3,701 ^B	5,720 ^B	2,588 ^D	2,672 ^A	3,562 ^A
Custom work and machine rental	12,157 ^B	16,677 ^B	16,393 ^C	2,632 ^D	16,980 ^A	15,806 ^A
Net interest expenses	7,537 ^B	7,799 ^B	10,191 ^D	4,142 ^D	11,703 ^A	9,866 ^A
Net property taxes	804 ^A	1,971 ^B	2,355 ^B	1,261 ^B	2,273 ^A	1,992 ^A
Building and fence repairs	1,664 ^B	3,652 ^B	4,509 ^C	1,021 ^B	2,349 ^A	2,997 ^A
Marketing expenses	4,707 ^B	4,014 ^B	8,673 ^D	x	5,280 ^B	5,759 ^B
Miscellaneous expenses	6,288 ^A	13,797 ^B	16,475 ^C	5,329 ^C	8,611 ^A	11,095 ^A
Net operating income	18,283	34,376	17,909	13,678	12,969	18,817
Adjustment for capital cost allowance (CCA)	11,995 ^A	14,026 ^B	17,042 ^B	5,182 ^D	10,646 ^A	13,001 ^A
Net operating income adjusted for CCA	6,288	20,349	867	8,496	2,323	5,816
	Operating margins per dollar of revenue					
Operating margin	0.15	0.20	0.08	0.22	0.09	0.11
Operating margin adjusted for CCA	0.05	0.12	0.00	0.13	0.02	0.03

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

	2005					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	420^B	930^B	1,250^B	575^C	685^A	3,865^A
Distribution by province (%)	10.9	24.1	32.3	14.9	17.7	100.0
	Average per farm (\$)					
Total operating revenues	274,935^C	420,236^B	1,250,071^B	389,055^C	1,074,212^A	784,648^A
Total crop revenues	235,232^C	395,740^B	1,180,836^B	367,159^C	1,022,145^A	739,500^A
Total grains and oilseeds	94 ^C	1,314 ^C	2,056 ^D	3,380 ^E	x	1,497 ^C
Total other crops	235,138 ^C	394,426 ^B	1,178,780 ^B	363,779 ^C	x	738,002 ^A
Potatoes	F	F	F	x	x	270 ^E
Fruits	1,621 ^D	F	5,280 ^D	F	x	2,369 ^D
Vegetables	1,326 ^B	3,607 ^D	3,649 ^C	2,474 ^E	1,180 ^D	2,770 ^C
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	231,616 ^C	389,356 ^B	1,168,884 ^B	360,502 ^C	1,019,462 ^A	732,237 ^A
Forage crops (including seeds)	264 ^D	F	F	366 ^D	F	275 ^D
Other crops	x	x	x	x	x	x
Total livestock and product revenues	4,252^D	690^B	x	1,913^D	F	1,028^C
Cattle	1,181 ^D	570 ^B	F	1,800 ^D	x	603 ^B
Hogs	x	0	0	0	0	x
Poultry and eggs	x	x	x	x	F	215 ^D
Dairy products and subsidies	0	0	0	x	0	x
Other livestock and products	x	x	x	106 ^E	x	91 ^B
Program payments and insurance proceeds	15,367^D	15,531^B	41,726^B	11,348^D	38,113^B	27,386^A
Total other revenues	20,084^B	8,274^C	x	8,635^D	13,600^C	16,735^A
Custom work and machine rental	11,740 ^C	3,284 ^D	17,646 ^B	3,301 ^D	9,812 ^C	10,016 ^B
Rental income	841 ^D	1,028 ^D	x	960 ^E	2,403 ^C	2,006 ^B
Miscellaneous revenues	7,504 ^C	3,962 ^D	6,320 ^C	F	1,384 ^C	4,713 ^B
Total operating expenses	253,577^C	377,539^B	1,138,903^B	346,025^C	979,079^A	712,740^A
Total crop expenses	78,321^C	124,326^B	384,079^B	114,037^C	324,173^A	237,388^A
Fertilizer and lime	12,929 ^B	17,364 ^B	46,394 ^B	18,967 ^C	66,423 ^A	35,259 ^A
Pesticides	5,071 ^B	4,451 ^B	22,781 ^B	10,038 ^C	12,675 ^A	12,743 ^A
Seed and plants	49,871 ^C	78,747 ^B	213,542 ^B	67,230 ^C	164,677 ^A	132,782 ^A
Other crop expenses	10,450 ^B	23,765 ^B	101,361 ^B	17,802 ^C	80,398 ^B	56,605 ^A
Total livestock expenses	3,064^D	571^D	126^D	1,373^D	235^D	759^C
Cattle purchases	500 ^E	319 ^E	x	737 ^E	28 ^A	247 ^D
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	x	0	x	x	x	36 ^D
Other livestock purchases	x	x	x	F	x	F
Feed, supplements, straw and bedding	1,596 ^D	190 ^C	96 ^D	334 ^D	136 ^D	325 ^C
Veterinary fees, medicine and breeding fees	141 ^D	40 ^D	13 ^B	125 ^D	71 ^D	60 ^C
Other livestock expenses	0	x	0	x	0	x
Total machinery expenses	16,887^B	22,982^B	46,596^B	19,637^B	32,845^A	31,213^A
Small tools	414 ^C	245 ^D	523 ^C	411 ^D	283 ^B	385 ^B
Net fuel expenses, machinery, truck, auto	5,792 ^B	8,387 ^B	15,144 ^B	7,505 ^B	10,198 ^A	10,480 ^A
Repairs, licenses and insurance	10,680 ^B	14,351 ^B	30,930 ^B	11,720 ^C	22,364 ^A	20,348 ^A
Total general expenses	155,305^C	229,660^B	708,101^B	210,978^C	621,825^B	443,379^A
Salaries (including CPP, QPP, EI)	78,418 ^C	114,735 ^B	343,151 ^B	114,341 ^C	301,899 ^B	217,942 ^A
Rent	1,790 ^D	3,551 ^B	17,040 ^C	2,875 ^D	19,109 ^B	10,394 ^B
Insurance	3,211 ^B	5,888 ^B	15,723 ^B	6,073 ^C	11,696 ^A	9,839 ^A
Utilities	14,523 ^B	33,657 ^B	133,941 ^B	29,348 ^C	85,426 ^B	72,572 ^A
Custom work and machine rental	6,486 ^B	10,437 ^B	32,934 ^B	8,737 ^C	38,922 ^B	22,107 ^A
Net interest expenses	8,743 ^C	12,706 ^B	34,088 ^B	12,152 ^C	51,820 ^B	26,083 ^A
Net property taxes	1,178 ^B	3,737 ^B	4,205 ^B	2,305 ^C	3,868 ^A	3,420 ^A
Building and fence repairs	4,230 ^B	8,522 ^B	20,947 ^B	6,557 ^C	14,571 ^B	12,856 ^A
Marketing expenses	21,757 ^D	12,874 ^B	47,763 ^B	7,616 ^D	52,474 ^B	31,402 ^A
Miscellaneous expenses	14,969 ^B	23,553 ^B	58,309 ^B	20,975 ^C	42,040 ^B	36,766 ^A
Net operating income	21,358	42,696	111,168	43,030	95,133	71,908
Adjustment for capital cost allowance (CCA)	17,803 ^B	26,364 ^B	72,397 ^B	26,294 ^C	67,348 ^B	47,612 ^A
Net operating income adjusted for CCA	3,555	16,332	38,772	16,736	27,785	24,296
	Operating margins per dollar of revenue					
Operating margin	0.08	0.10	0.09	0.11	0.09	0.09
Operating margin adjusted for CCA	0.01	0.04	0.03	0.04	0.03	0.03

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				
	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	2,890 ^B	2,235 ^B	2,370 ^B	20,275 ^A	27,765 ^A
Average total agricultural sales (\$)	21,073 ^A	18,825 ^A	19,852 ^A	15,855 ^A	16,977 ^A
Average program payments and insurance proceeds (\$)	4,263 ^B	4,061 ^B	4,690 ^C	4,769 ^A	4,652 ^A
Average total operating revenues (\$)	29,754 ^A	26,471 ^A	28,066 ^A	25,312 ^A	26,102 ^A
Average net operating income (\$)	-778	558	2,620	2,743	2,190
Average agricultural sales from primary activity (\$)	12,991 ^A	15,687 ^A	18,927 ^A	15,855 ^A	15,806 ^A
Primary commodity (% of total agricultural sales)	61.6	83.3	95.3	100.0	93.1
Secondary commodity (% of total agricultural sales)	21.4	7.7	3.4	...	3.5
\$50,000 to \$99,999					
Number of farms	2,495 ^A	1,410 ^A	2,065 ^B	8,210 ^A	14,175 ^A
Average total agricultural sales (\$)	48,664 ^A	50,421 ^A	48,725 ^A	43,521 ^A	45,868 ^A
Average program payments and insurance proceeds (\$)	13,538 ^B	12,674 ^A	13,156 ^B	16,079 ^A	14,868 ^A
Average total operating revenues (\$)	72,582 ^A	73,255 ^A	72,924 ^A	71,687 ^A	72,180 ^A
Average net operating income (\$)	7,135	4,839	8,518	13,186	10,614
Average agricultural sales from primary activity (\$)	30,312 ^A	41,581 ^A	46,850 ^A	43,521 ^A	41,491 ^A
Primary commodity (% of total agricultural sales)	62.3	82.5	96.2	100.0	90.5
Secondary commodity (% of total agricultural sales)	28.8	10.2	2.2	...	6.7
\$100,000 to \$249,999					
Number of farms	3,565 ^A	2,660 ^A	3,110 ^A	8,475 ^A	17,815 ^A
Average total agricultural sales (\$)	111,691 ^A	114,426 ^A	113,079 ^A	102,685 ^A	108,057 ^A
Average program payments and insurance proceeds (\$)	29,593 ^A	27,849 ^A	29,356 ^A	32,344 ^A	30,600 ^A
Average total operating revenues (\$)	161,998 ^A	163,705 ^A	164,561 ^A	158,545 ^A	161,057 ^A
Average net operating income (\$)	24,923	22,838	24,582	28,029	26,030
Average agricultural sales from primary activity (\$)	70,582 ^A	94,582 ^A	108,801 ^A	102,685 ^A	96,109 ^A
Primary commodity (% of total agricultural sales)	63.2	82.7	96.2	100.0	88.9
Secondary commodity (% of total agricultural sales)	29.2	11.6	1.8	...	8.2
\$250,000 to \$499,999					
Number of farms	1,555 ^A	1,370 ^A	2,000 ^A	3,475 ^A	8,395 ^A
Average total agricultural sales (\$)	240,496 ^A	241,700 ^A	244,662 ^A	225,681 ^A	235,560 ^A
Average program payments and insurance proceeds (\$)	59,159 ^A	54,124 ^A	58,215 ^A	67,603 ^A	61,604 ^A
Average total operating revenues (\$)	342,319 ^A	341,362 ^A	348,629 ^A	341,075 ^A	343,153 ^A
Average net operating income (\$)	52,987	50,595	56,892	58,544	55,825
Average agricultural sales from primary activity (\$)	151,717 ^A	199,420 ^A	236,423 ^A	225,681 ^A	210,260 ^A
Primary commodity (% of total agricultural sales)	63.1	82.5	96.6	100.0	89.3
Secondary commodity (% of total agricultural sales)	26.1	12.6	1.6	...	7.4
\$500,000 and over					
Number of farms	605 ^A	540 ^A	1,135 ^A	1,490 ^A	3,760 ^A
Average total agricultural sales (\$)	725,337 ^A	628,008 ^A	609,297 ^A	569,635 ^A	614,916 ^A
Average program payments and insurance proceeds (\$)	129,110 ^A	129,175 ^A	133,486 ^A	140,832 ^A	135,068 ^A
Average total operating revenues (\$)	963,387 ^A	870,738 ^A	851,188 ^A	818,491 ^A	859,061 ^A
Average net operating income (\$)	159,301	143,371	122,780	136,183	136,869
Average agricultural sales from primary activity (\$)	450,866 ^A	522,924 ^A	591,121 ^A	569,635 ^A	550,406 ^A
Primary commodity (% of total agricultural sales)	62.2	83.3	97.0	100.0	89.5
Secondary commodity (% of total agricultural sales)	18.3	9.0	1.6	...	5.1
Total					
Number of farms	11,105 ^A	8,215 ^A	10,675 ^A	41,920 ^A	71,915 ^A
Average total agricultural sales (\$)	125,366 ^A	132,258 ^A	157,449 ^A	75,835 ^A	102,046 ^A
Average program payments and insurance proceeds (\$)	28,954 ^A	29,782 ^A	37,249 ^A	22,586 ^A	26,569 ^A
Average total operating revenues (\$)	176,347 ^A	186,728 ^A	224,171 ^A	115,599 ^A	149,224 ^A
Average net operating income (\$)	25,482	26,204	33,116	19,252	23,066
Average agricultural sales from primary activity (\$)	78,597 ^A	109,530 ^A	152,158 ^A	75,835 ^A	91,441 ^A
Primary commodity (% of total agricultural sales)	62.7	82.8	96.6	100.0	89.6
Secondary commodity (% of total agricultural sales)	24.5	10.8	1.7	...	6.6

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 12-2

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

	2005				
	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	275 E
Average total agricultural sales (\$)	F	F	F	F	24,248 B
Average program payments and insurance proceeds (\$)	F	F	F	F	2,386 D
Average total operating revenues (\$)	F	F	F	F	28,615 B
Average net operating income (\$)	F	F	F	F	7,205
Average agricultural sales from primary activity (\$)	F	F	F	F	21,875 C
Primary commodity (% of total agricultural sales)	F	F	F	F	90.2
Secondary commodity (% of total agricultural sales)	F	F	F	F	F
\$50,000 to \$99,999					
Number of farms	x	30 E	x	45 C	105 C
Average total agricultural sales (\$)	x	48,571 A	x	48,474 C	49,742 B
Average program payments and insurance proceeds (\$)	x	14,775 D	x	7,911 D	11,584 C
Average total operating revenues (\$)	x	68,887 A	x	70,182 A	70,771 A
Average net operating income (\$)	x	17,662	x	9,174	7,380
Average agricultural sales from primary activity (\$)	x	39,811 A	x	48,474 C	44,350 B
Primary commodity (% of total agricultural sales)	x	82.0	x	100.0	89.2
Secondary commodity (% of total agricultural sales)	x	5.1	x	...	3.2
\$100,000 to \$249,999					
Number of farms	40 B	40 C	40 C	60 C	175 B
Average total agricultural sales (\$)	123,058 A	134,488 A	132,511 A	124,401 A	128,051 A
Average program payments and insurance proceeds (\$)	43,414 A	37,932 A	32,877 A	43,831 D	40,181 B
Average total operating revenues (\$)	177,013 A	180,083 A	169,357 A	172,432 A	174,670 A
Average net operating income (\$)	33,473	27,097	33,507	17,185	26,534
Average agricultural sales from primary activity (\$)	80,156 A	110,651 A	125,489 A	124,401 A	111,107 A
Primary commodity (% of total agricultural sales)	65.1	82.3	94.7	100.0	86.8
Secondary commodity (% of total agricultural sales)	9.5	9.1	2.9	...	4.4
\$250,000 to \$499,999					
Number of farms	45 C	35 C	60 C	70 C	215 B
Average total agricultural sales (\$)	265,527 B	271,666 B	299,857 A	258,558 A	272,963 A
Average program payments and insurance proceeds (\$)	90,860 C	104,406 D	78,915 C	79,647 D	85,857 B
Average total operating revenues (\$)	372,400 A	385,600 A	389,132 A	360,128 A	373,882 A
Average net operating income (\$)	99,124	14,802	61,074	47,683	55,422
Average agricultural sales from primary activity (\$)	172,852 A	230,734 B	286,526 A	258,558 A	243,246 A
Primary commodity (% of total agricultural sales)	65.1	84.9	95.6	100.0	89.1
Secondary commodity (% of total agricultural sales)	14.1	7.7	3.4	...	5.2
\$500,000 and over					
Number of farms	85 B	160 B	220 A	125 B	585 A
Average total agricultural sales (\$)	1,243,786 B	1,285,329 A	1,294,382 A	1,028,939 A	1,225,951 A
Average program payments and insurance proceeds (\$)	190,221 B	203,345 A	177,034 A	193,845 A	189,225 A
Average total operating revenues (\$)	1,510,052 B	1,555,592 A	1,534,363 A	1,258,668 A	1,475,252 A
Average net operating income (\$)	249,505	260,003	239,069	239,066	245,752
Average agricultural sales from primary activity (\$)	793,253 B	1,074,866 A	1,226,144 A	1,028,939 A	1,078,274 A
Primary commodity (% of total agricultural sales)	63.8	83.6	94.7	100.0	88.0
Secondary commodity (% of total agricultural sales)	15.3	10.7	3.9	...	6.8
Total					
Number of farms	230 C	330 D	365 B	440 C	1,360 B
Average total agricultural sales (\$)	548,319 C	665,042 C	842,730 B	361,038 C	594,558 B
Average program payments and insurance proceeds (\$)	97,765 C	115,182 D	123,247 B	74,964 C	101,400 B
Average total operating revenues (\$)	680,678 C	814,480 C	1,006,514 B	452,167 C	726,091 B
Average net operating income (\$)	120,054	129,518	156,406	81,860	119,688
Average agricultural sales from primary activity (\$)	350,495 C	556,274 C	798,716 B	361,038 C	523,405 B
Primary commodity (% of total agricultural sales)	63.9	83.6	94.8	100.0	88.0
Secondary commodity (% of total agricultural sales)	14.7	10.4	3.8	...	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 12-3

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				
	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	325 E	100 D	50 D	625 C	1,095 C
Average total agricultural sales (\$)	19,413 B	20,722 C	22,679 A	21,848 A	21,049 A
Average program payments and insurance proceeds (\$)	F	1,270 D	866 D	2,544 E	2,723 D
Average total operating revenues (\$)	25,961 B	24,772 B	25,061 A	28,041 A	26,984 A
Average net operating income (\$)	1,066	5,916	2,013	1,782	1,938
Average agricultural sales from primary activity (\$)	11,291 B	16,596 C	21,453 A	21,848 A	18,237 A
Primary commodity (% of total agricultural sales)	58.2	80.1	94.6	100.0	86.6
Secondary commodity (% of total agricultural sales)	F	4.1	1.6	...	F
\$50,000 to \$99,999					
Number of farms	70 D	50 E	45 D	225 D	400 C
Average total agricultural sales (\$)	55,228 A	55,515 B	52,559 C	60,616 A	58,084 A
Average program payments and insurance proceeds (\$)	7,164 D	8,560 D	F	7,094 D	8,406 D
Average total operating revenues (\$)	68,541 A	66,564 B	73,219 A	70,235 A	69,779 A
Average net operating income (\$)	12,331	4,483	-5,811	13,961	10,242
Average agricultural sales from primary activity (\$)	34,384 A	46,607 B	50,296 C	60,616 A	52,899 A
Primary commodity (% of total agricultural sales)	62.3	84.0	95.7	100.0	91.1
Secondary commodity (% of total agricultural sales)	11.9	3.6	F	...	2.6
\$100,000 to \$249,999					
Number of farms	140 D	75 D	65 D	205 C	485 B
Average total agricultural sales (\$)	139,057 A	131,366 B	139,398 B	143,614 A	139,767 A
Average program payments and insurance proceeds (\$)	19,813 D	13,493 C	13,459 C	15,517 D	16,097 B
Average total operating revenues (\$)	165,434 A	159,640 B	157,336 B	164,280 A	162,897 A
Average net operating income (\$)	32,914	26,595	17,173	29,899	28,468
Average agricultural sales from primary activity (\$)	89,120 B	108,429 B	132,989 B	143,614 A	121,288 A
Primary commodity (% of total agricultural sales)	64.1	82.5	95.4	100.0	86.8
Secondary commodity (% of total agricultural sales)	17.7	7.3	2.0	...	6.3
\$250,000 to \$499,999					
Number of farms	60 D	50 D	60 D	115 C	275 B
Average total agricultural sales (\$)	298,450 A	282,582 B	289,274 B	309,271 A	299,223 A
Average program payments and insurance proceeds (\$)	45,432 C	35,177 C	52,444 D	29,513 D	38,732 B
Average total operating revenues (\$)	364,466 A	340,030 A	359,310 A	359,688 A	358,388 A
Average net operating income (\$)	53,429	44,739	54,120	69,079	58,733
Average agricultural sales from primary activity (\$)	185,076 B	230,015 B	275,511 B	309,271 A	264,756 A
Primary commodity (% of total agricultural sales)	62.0	81.4	95.2	100.0	88.5
Secondary commodity (% of total agricultural sales)	13.6	10.6	3.4	...	5.1
\$500,000 and over					
Number of farms	120 C	65 C	70 C	165 B	430 A
Average total agricultural sales (\$)	857,312 A	1,355,561 B	1,390,994 B	1,406,490 A	1,246,308 A
Average program payments and insurance proceeds (\$)	99,434 B	164,639 C	139,912 B	116,021 B	123,744 A
Average total operating revenues (\$)	1,017,587 A	1,563,729 B	1,565,990 B	1,558,802 A	1,414,232 A
Average net operating income (\$)	147,261	265,115	205,880	186,427	192,247
Average agricultural sales from primary activity (\$)	531,731 A	1,112,966 B	1,341,984 B	1,406,490 A	1,107,652 A
Primary commodity (% of total agricultural sales)	62.0	82.1	96.5	100.0	88.9
Secondary commodity (% of total agricultural sales)	24.0	8.8	1.5	...	6.4
Total					
Number of farms	705 C	345 B	285 B	1,345 B	2,685 A
Average total agricultural sales (\$)	208,531 C	357,638 B	449,729 B	242,973 B	271,217 A
Average program payments and insurance proceeds (\$)	26,523 C	42,921 B	51,575 B	21,655 B	28,923 B
Average total operating revenues (\$)	250,035 C	417,027 B	515,528 B	273,835 B	312,344 A
Average net operating income (\$)	36,972	68,222	65,866	36,790	44,059
Average agricultural sales from primary activity (\$)	129,555 C	293,524 B	432,657 B	242,973 B	240,386 A
Primary commodity (% of total agricultural sales)	62.1	82.1	96.2	100.0	88.6
Secondary commodity (% of total agricultural sales)	21.4	8.7	1.7	...	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 12-4

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				
	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	125 D	100 D	95 D	1,795 B	2,110 B
Average total agricultural sales (\$)	20,366 C	17,502 D	20,955 B	19,726 A	19,711 A
Average program payments and insurance proceeds (\$)	2,021 D	3,696 C	2,110 E	2,735 B	2,706 B
Average total operating revenues (\$)	24,496 B	24,075 B	30,243 B	24,831 A	25,014 A
Average net operating income (\$)	-2,699	3,618	3,266	505	581
Average agricultural sales from primary activity (\$)	12,815 C	14,420 D	20,061 B	19,726 A	19,081 A
Primary commodity (% of total agricultural sales)	62.9	82.4	95.7	100.0	96.8
Secondary commodity (% of total agricultural sales)	F	6.2	F	...	F
\$50,000 to \$99,999					
Number of farms	60 D	70 D	85 D	720 A	935 A
Average total agricultural sales (\$)	61,475 A	63,373 A	56,592 B	55,431 A	56,517 A
Average program payments and insurance proceeds (\$)	7,525 D	8,335 E	8,287 E	9,710 B	9,334 B
Average total operating revenues (\$)	75,880 A	77,314 A	72,547 A	71,147 A	72,039 A
Average net operating income (\$)	9,127	10,172	10,594	9,335	9,498
Average agricultural sales from primary activity (\$)	38,851 B	52,122 A	53,931 B	55,431 A	53,951 A
Primary commodity (% of total agricultural sales)	63.2	82.2	95.3	100.0	95.5
Secondary commodity (% of total agricultural sales)	15.0	7.0	1.7	...	1.8
\$100,000 to \$249,999					
Number of farms	50 D	75 D	95 C	680 B	900 B
Average total agricultural sales (\$)	121,608 A	121,973 B	136,902 B	120,134 A	122,103 A
Average program payments and insurance proceeds (\$)	13,282 C	17,128 D	20,673 C	25,750 B	23,781 B
Average total operating revenues (\$)	146,598 A	154,531 B	165,375 A	157,320 A	157,298 A
Average net operating income (\$)	20,303	33,345	20,770	11,810	15,038
Average agricultural sales from primary activity (\$)	74,211 A	101,615 B	129,536 B	120,134 A	116,896 A
Primary commodity (% of total agricultural sales)	61.0	83.3	94.6	100.0	95.7
Secondary commodity (% of total agricultural sales)	19.0	7.8	2.1	...	2.0
\$250,000 to \$499,999					
Number of farms	x	50 D	60 D	300 B	425 B
Average total agricultural sales (\$)	x	271,880 B	262,040 B	282,078 A	277,583 A
Average program payments and insurance proceeds (\$)	x	44,514 C	58,001 E	50,442 C	49,580 C
Average total operating revenues (\$)	x	345,487 A	354,585 A	350,585 A	349,918 A
Average net operating income (\$)	x	21,852	40,240	60,969	52,812
Average agricultural sales from primary activity (\$)	x	222,875 B	255,719 B	282,078 A	266,503 A
Primary commodity (% of total agricultural sales)	x	82.0	97.6	100.0	96.0
Secondary commodity (% of total agricultural sales)	x	7.3	F	...	1.8
\$500,000 and over					
Number of farms	30 D	30 D	50 C	205 B	320 B
Average total agricultural sales (\$)	1,004,997 B	1,202,147 D	1,102,470 C	992,708 A	1,029,873 A
Average program payments and insurance proceeds (\$)	109,587 D	45,337 D	134,183 D	84,257 B	91,147 B
Average total operating revenues (\$)	1,172,510 C	1,379,826 C	1,294,057 B	1,137,450 A	1,187,105 A
Average net operating income (\$)	152,067	63,407	131,279	139,029	132,317
Average agricultural sales from primary activity (\$)	617,328 C	966,755 D	1,057,718 C	992,708 A	966,616 A
Primary commodity (% of total agricultural sales)	61.4	80.4	95.9	100.0	93.9
Secondary commodity (% of total agricultural sales)	13.8	12.3	1.7	...	2.8
Total					
Number of farms	290 C	315 C	390 B	3,700 A	4,690 A
Average total agricultural sales (\$)	163,258 C	195,433 B	236,771 B	121,521 A	138,657 A
Average program payments and insurance proceeds (\$)	17,347 C	17,747 C	34,137 C	16,798 B	18,337 A
Average total operating revenues (\$)	193,715 B	235,039 B	289,290 B	147,629 A	168,139 A
Average net operating income (\$)	22,673	20,170	31,747	17,036	18,817
Average agricultural sales from primary activity (\$)	100,590 C	159,004 B	227,324 B	121,521 A	131,566 A
Primary commodity (% of total agricultural sales)	61.6	81.4	96.0	100.0	94.9
Secondary commodity (% of total agricultural sales)	15.1	10.0	1.6	...	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 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				
	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	90 ^D	F	F	990 ^C	1,220 ^B
Average total agricultural sales (\$)	19,052 ^D	F	F	22,928 ^A	21,646 ^B
Average program payments and insurance proceeds (\$)	1,601 ^E	F	F	1,242 ^D	1,287 ^D
Average total operating revenues (\$)	28,951 ^B	F	F	27,156 ^A	27,227 ^A
Average net operating income (\$)	6,943	F	F	1,023	1,366
Average agricultural sales from primary activity (\$)	12,607 ^D	F	F	22,928 ^A	21,016 ^B
Primary commodity (% of total agricultural sales)	66.2	F	F	100.0	97.1
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$50,000 to \$99,999					
Number of farms	F	x	F	375 ^C	455 ^C
Average total agricultural sales (\$)	F	x	F	68,072 ^A	64,381 ^A
Average program payments and insurance proceeds (\$)	F	x	F	F	4,334 ^E
Average total operating revenues (\$)	F	x	F	76,549 ^A	75,561 ^A
Average net operating income (\$)	F	x	F	8,829	11,516
Average agricultural sales from primary activity (\$)	F	x	F	68,072 ^A	62,926 ^B
Primary commodity (% of total agricultural sales)	F	x	F	100.0	97.7
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$100,000 to \$249,999					
Number of farms	70 ^D	55 ^E	55 ^D	585 ^B	765 ^B
Average total agricultural sales (\$)	121,170 ^B	158,784 ^B	137,614 ^B	152,118 ^A	148,601 ^A
Average program payments and insurance proceeds (\$)	21,471 ^D	30,264 ^E	11,128 ^C	9,644 ^D	12,298 ^C
Average total operating revenues (\$)	167,196 ^A	195,462 ^B	156,969 ^B	167,835 ^A	168,895 ^A
Average net operating income (\$)	23,950	24,617	27,964	22,809	23,420
Average agricultural sales from primary activity (\$)	74,531 ^B	134,601 ^B	132,775 ^B	152,118 ^A	142,173 ^A
Primary commodity (% of total agricultural sales)	61.5	84.8	96.5	100.0	95.7
Secondary commodity (% of total agricultural sales)	13.4	F	F	...	1.4
\$250,000 to \$499,999					
Number of farms	x	x	40 ^D	370 ^B	440 ^B
Average total agricultural sales (\$)	x	x	263,903 ^B	332,812 ^A	322,902 ^A
Average program payments and insurance proceeds (\$)	x	x	32,854 ^D	12,919 ^B	16,012 ^C
Average total operating revenues (\$)	x	x	330,890 ^A	363,370 ^A	358,246 ^A
Average net operating income (\$)	x	x	58,517	48,276	50,845
Average agricultural sales from primary activity (\$)	x	x	250,558 ^B	332,812 ^A	315,387 ^A
Primary commodity (% of total agricultural sales)	x	x	94.9	100.0	97.7
Secondary commodity (% of total agricultural sales)	x	x	F	...	1.1
\$500,000 and over					
Number of farms	x	x	80 ^B	855 ^A	980 ^A
Average total agricultural sales (\$)	x	x	1,951,872 ^B	2,727,005 ^A	2,600,155 ^A
Average program payments and insurance proceeds (\$)	x	x	113,574 ^C	86,280 ^A	87,510 ^A
Average total operating revenues (\$)	x	x	2,124,541 ^B	2,853,670 ^A	2,730,139 ^A
Average net operating income (\$)	x	x	253,802	236,967	235,166
Average agricultural sales from primary activity (\$)	x	x	1,875,282 ^B	2,727,005 ^A	2,577,336 ^A
Primary commodity (% of total agricultural sales)	x	x	96.1	100.0	99.1
Secondary commodity (% of total agricultural sales)	x	x	1.0	...	0.3
Total					
Number of farms	235 ^C	175 ^D	275 ^D	3,170 ^A	3,865 ^A
Average total agricultural sales (\$)	209,939 ^D	266,522 ^D	634,727 ^D	816,217 ^A	740,527 ^A
Average program payments and insurance proceeds (\$)	17,547 ^C	22,369 ^D	39,553 ^D	27,336 ^B	27,386 ^A
Average total operating revenues (\$)	247,265 ^C	305,073 ^C	702,431 ^D	859,089 ^A	784,648 ^A
Average net operating income (\$)	33,235	44,523	87,461	74,976	71,908
Average agricultural sales from primary activity (\$)	136,219 ^D	223,906 ^D	609,595 ^D	816,217 ^A	732,237 ^A
Primary commodity (% of total agricultural sales)	64.9	84.0	96.0	100.0	98.9
Secondary commodity (% of total agricultural sales)	12.8	5.3	1.0	...	0.4

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

Table 12-6

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

	2005				
	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	4,410 ^B	3,875 ^B	3,325 ^B	21,535 ^A	33,135 ^A
Average total agricultural sales (\$)	19,900 ^A	19,569 ^A	20,233 ^A	16,250 ^A	17,523 ^A
Average program payments and insurance proceeds (\$)	3,579 ^B	3,814 ^B	4,304 ^B	3,735 ^A	3,781 ^A
Average total operating revenues (\$)	27,346 ^A	27,499 ^A	28,370 ^A	23,891 ^A	25,222 ^A
Average net operating income (\$)	-3,398	-3,100	-3,256	-39	-1,166
Average agricultural sales from primary activity (\$)	12,661 ^A	16,255 ^A	19,236 ^A	16,250 ^A	16,073 ^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	7.2	2.2	...	3.9
\$50,000 to \$99,999					
Number of farms	2,735 ^A	2,045 ^B	2,165 ^A	5,510 ^A	12,460 ^A
Average total agricultural sales (\$)	50,418 ^A	49,334 ^A	50,522 ^A	44,810 ^A	47,779 ^A
Average program payments and insurance proceeds (\$)	13,017 ^A	14,088 ^A	13,894 ^B	14,968 ^A	14,208 ^A
Average total operating revenues (\$)	72,635 ^A	71,977 ^A	72,536 ^A	70,267 ^A	71,463 ^A
Average net operating income (\$)	6,336	10,389	10,483	10,725	9,663
Average agricultural sales from primary activity (\$)	31,645 ^A	40,837 ^A	48,353 ^A	44,810 ^A	41,879 ^A
Primary commodity (% of total agricultural sales)	62.8	82.8	95.7	100.0	87.7
Secondary commodity (% of total agricultural sales)	26.5	9.5	1.9	...	8.1
\$100,000 to \$249,999					
Number of farms	3,025 ^A	1,985 ^A	2,460 ^A	4,025 ^A	11,500 ^A
Average total agricultural sales (\$)	107,845 ^A	100,532 ^A	108,048 ^A	98,137 ^A	103,236 ^A
Average program payments and insurance proceeds (\$)	31,419 ^A	31,148 ^A	30,962 ^A	30,767 ^A	31,049 ^A
Average total operating revenues (\$)	157,971 ^A	151,221 ^A	154,944 ^A	149,200 ^A	153,099 ^A
Average net operating income (\$)	22,175	27,987	28,548	27,379	26,368
Average agricultural sales from primary activity (\$)	67,253 ^A	83,018 ^A	103,408 ^A	98,137 ^A	88,540 ^A
Primary commodity (% of total agricultural sales)	62.4	82.6	95.7	100.0	85.8
Secondary commodity (% of total agricultural sales)	28.8	11.5	2.0	...	10.3
\$250,000 to \$499,999					
Number of farms	960 ^A	655 ^B	955 ^A	1,050 ^A	3,620 ^A
Average total agricultural sales (\$)	242,937 ^A	254,030 ^A	254,864 ^A	245,170 ^A	248,671 ^A
Average program payments and insurance proceeds (\$)	59,633 ^A	57,357 ^A	59,994 ^A	56,228 ^A	58,312 ^A
Average total operating revenues (\$)	344,703 ^A	349,947 ^A	345,690 ^A	340,734 ^A	344,662 ^A
Average net operating income (\$)	54,899	50,014	46,491	54,524	51,673
Average agricultural sales from primary activity (\$)	151,797 ^A	210,679 ^A	245,976 ^A	245,170 ^A	214,382 ^A
Primary commodity (% of total agricultural sales)	62.5	82.9	96.5	100.0	86.2
Secondary commodity (% of total agricultural sales)	27.8	12.8	1.8	...	10.0
\$500,000 and over					
Number of farms	485 ^A	380 ^A	915 ^A	860 ^A	2,640 ^A
Average total agricultural sales (\$)	977,324 ^A	1,181,980 ^A	2,211,254 ^A	2,349,488 ^A	1,881,361 ^A
Average program payments and insurance proceeds (\$)	119,408 ^A	130,471 ^A	167,608 ^A	161,805 ^A	151,517 ^A
Average total operating revenues (\$)	1,261,417 ^A	1,460,127 ^A	2,650,435 ^A	2,846,565 ^A	2,287,727 ^A
Average net operating income (\$)	111,391	94,591	20,175	53,658	58,537
Average agricultural sales from primary activity (\$)	625,796 ^A	986,822 ^A	2,158,697 ^A	2,349,488 ^A	1,770,359 ^A
Primary commodity (% of total agricultural sales)	64.0	83.5	97.6	100.0	94.1
Secondary commodity (% of total agricultural sales)	19.9	10.7	1.4	...	3.4
Total					
Number of farms	11,615 ^A	8,940 ^A	9,825 ^A	32,980 ^A	63,360 ^A
Average total agricultural sales (\$)	108,520 ^A	110,703 ^A	276,272 ^A	99,087 ^A	129,927 ^A
Average program payments and insurance proceeds (\$)	22,530 ^A	21,514 ^A	33,763 ^A	14,702 ^A	20,054 ^A
Average total operating revenues (\$)	149,935 ^A	149,369 ^A	345,466 ^A	130,556 ^A	170,083 ^A
Average net operating income (\$)	15,174	14,912	14,773	8,245	11,468
Average agricultural sales from primary activity (\$)	68,527 ^A	92,001 ^A	268,523 ^A	99,087 ^A	118,755 ^A
Primary commodity (% of total agricultural sales)	63.1	83.1	97.2	100.0	91.4
Secondary commodity (% of total agricultural sales)	24.3	10.8	1.5	...	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 12-7

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				
	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	110 ^E	400 ^E	655 ^D
Average total agricultural sales (\$)	F	F	31,374 ^B	26,171 ^B	28,167 ^B
Average program payments and insurance proceeds (\$)	F	F	F	217 ^E	853 ^E
Average total operating revenues (\$)	F	F	34,424 ^B	28,220 ^B	30,750 ^B
Average net operating income (\$)	F	F	7,948	13,816	10,575
Average agricultural sales from primary activity (\$)	F	F	28,123 ^B	25,654 ^B	24,968 ^B
Primary commodity (% of total agricultural sales)	F	F	89.6	98.0	88.6
Secondary commodity (% of total agricultural sales)	F	F	8.9	F	6.1
\$50,000 to \$99,999					
Number of farms	F	125 ^D	200 ^C	420 ^C	905 ^B
Average total agricultural sales (\$)	F	60,644 ^B	71,284 ^A	66,432 ^B	65,984 ^A
Average program payments and insurance proceeds (\$)	F	6,005 ^C	3,421 ^C	3,225 ^D	3,988 ^C
Average total operating revenues (\$)	F	70,036 ^B	78,230 ^A	76,778 ^A	75,248 ^A
Average net operating income (\$)	F	23,720	24,529	17,755	19,251
Average agricultural sales from primary activity (\$)	F	46,122 ^B	64,965 ^A	63,866 ^B	56,791 ^A
Primary commodity (% of total agricultural sales)	F	76.1	91.1	96.1	86.1
Secondary commodity (% of total agricultural sales)	F	14.0	6.5	3.9	9.8
\$100,000 to \$249,999					
Number of farms	275 ^C	630 ^B	2,235 ^A	1,655 ^B	4,790 ^A
Average total agricultural sales (\$)	146,498 ^A	160,299 ^A	169,244 ^A	161,401 ^A	164,052 ^A
Average program payments and insurance proceeds (\$)	14,352 ^B	13,857 ^B	9,693 ^A	6,927 ^B	9,549 ^A
Average total operating revenues (\$)	168,942 ^A	184,231 ^A	186,878 ^A	174,975 ^A	181,383 ^A
Average net operating income (\$)	15,691	43,428	53,064	49,031	48,253
Average agricultural sales from primary activity (\$)	84,998 ^A	125,882 ^A	156,499 ^A	155,312 ^A	147,963 ^A
Primary commodity (% of total agricultural sales)	58.0	78.5	92.5	96.2	90.2
Secondary commodity (% of total agricultural sales)	18.8	8.6	4.6	3.8	5.5
\$250,000 to \$499,999					
Number of farms	395 ^B	870 ^B	2,970 ^A	1,345 ^A	5,575 ^A
Average total agricultural sales (\$)	322,040 ^A	313,735 ^A	321,602 ^A	325,520 ^A	321,361 ^A
Average program payments and insurance proceeds (\$)	26,302 ^B	25,451 ^A	17,129 ^A	12,353 ^B	17,911 ^A
Average total operating revenues (\$)	365,029 ^A	355,752 ^A	352,873 ^A	348,524 ^A	353,126 ^A
Average net operating income (\$)	88,465	90,876	96,648	90,080	93,586
Average agricultural sales from primary activity (\$)	195,113 ^A	249,404 ^A	297,720 ^A	314,723 ^A	287,099 ^A
Primary commodity (% of total agricultural sales)	60.6	79.5	92.6	96.7	89.3
Secondary commodity (% of total agricultural sales)	18.3	10.5	4.2	3.3	4.8
\$500,000 and over					
Number of farms	390 ^B	480 ^B	1,435 ^A	715 ^A	3,020 ^A
Average total agricultural sales (\$)	934,297 ^A	742,620 ^A	794,617 ^A	855,756 ^A	818,891 ^A
Average program payments and insurance proceeds (\$)	76,499 ^B	56,127 ^B	33,219 ^A	19,380 ^B	39,125 ^A
Average total operating revenues (\$)	1,061,031 ^A	840,984 ^A	857,573 ^A	900,614 ^A	891,363 ^A
Average net operating income (\$)	198,601	181,257	216,802	210,221	207,317
Average agricultural sales from primary activity (\$)	549,922 ^A	588,623 ^A	743,133 ^A	831,469 ^A	715,022 ^A
Primary commodity (% of total agricultural sales)	58.9	79.3	93.5	97.2	87.3
Secondary commodity (% of total agricultural sales)	16.0	10.3	3.8	2.8	5.8
Total					
Number of farms	1,280 ^B	2,180 ^A	6,950 ^A	4,540 ^A	14,950 ^A
Average total agricultural sales (\$)	420,644 ^B	339,538 ^A	358,758 ^A	298,966 ^A	343,100 ^A
Average program payments and insurance proceeds (\$)	34,903 ^B	26,935 ^A	17,428 ^A	9,571 ^A	17,924 ^A
Average total operating revenues (\$)	478,114 ^B	385,526 ^A	391,062 ^A	318,965 ^A	375,817 ^A
Average net operating income (\$)	92,036	90,173	104,039	80,650	93,885
Average agricultural sales from primary activity (\$)	248,825 ^B	268,992 ^A	333,572 ^A	289,425 ^A	303,486 ^A
Primary commodity (% of total agricultural sales)	59.2	79.2	93.0	96.8	88.5
Secondary commodity (% of total agricultural sales)	16.2	10.1	4.1	3.2	5.4

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

Table 12-8

 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				
	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	600 ^D	805 ^D
Average total agricultural sales (\$)	23,386 ^D	23,225 ^A	22,685 ^A	16,545 ^C	18,261 ^B
Average program payments and insurance proceeds (\$)	F	1,725 ^D	721 ^A	F	2,374 ^E
Average total operating revenues (\$)	28,111 ^B	26,419 ^A	27,888 ^A	27,162 ^B	27,263 ^B
Average net operating income (\$)	1,809	-3,869	-1,777	8,295	6,140
Average agricultural sales from primary activity (\$)	15,453 ^D	19,172 ^A	21,194 ^A	16,545 ^C	16,661 ^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	7.1	2.4	...	4.2
\$50,000 to \$99,999					
Number of farms	155 ^E	65 ^E	40 ^B	150 ^C	400 ^C
Average total agricultural sales (\$)	59,604 ^B	71,396 ^A	61,922 ^A	56,462 ^B	60,641 ^A
Average program payments and insurance proceeds (\$)	7,112 ^D	8,362 ^C	6,509 ^B	4,563 ^C	6,346 ^C
Average total operating revenues (\$)	72,876 ^B	85,157 ^A	76,649 ^A	76,084 ^A	76,417 ^A
Average net operating income (\$)	7,459	8,709	3,042	6,100	6,791
Average agricultural sales from primary activity (\$)	40,361 ^B	57,865 ^A	58,970 ^A	56,462 ^B	50,732 ^A
Primary commodity (% of total agricultural sales)	67.7	81.0	95.2	100.0	83.7
Secondary commodity (% of total agricultural sales)	16.3	16.0	2.2	...	9.5
\$100,000 to \$249,999					
Number of farms	215 ^C	175 ^C	155 ^C	355 ^B	895 ^B
Average total agricultural sales (\$)	133,674 ^A	148,414 ^A	142,671 ^A	139,701 ^A	140,438 ^A
Average program payments and insurance proceeds (\$)	19,005 ^B	17,196 ^C	15,250 ^B	10,261 ^C	14,567 ^B
Average total operating revenues (\$)	163,635 ^A	178,385 ^A	166,706 ^A	170,166 ^A	169,571 ^A
Average net operating income (\$)	21,548	30,511	19,845	26,157	24,789
Average agricultural sales from primary activity (\$)	85,119 ^A	123,102 ^A	136,361 ^A	139,701 ^A	122,771 ^A
Primary commodity (% of total agricultural sales)	63.7	82.9	95.6	100.0	87.4
Secondary commodity (% of total agricultural sales)	19.4	10.3	2.3	...	7.0
\$250,000 to \$499,999					
Number of farms	170 ^B	225 ^B	295 ^B	435 ^B	1,130 ^A
Average total agricultural sales (\$)	298,554 ^A	323,282 ^A	324,843 ^A	315,022 ^A	316,744 ^A
Average program payments and insurance proceeds (\$)	33,838 ^B	32,638 ^B	27,032 ^B	26,115 ^C	28,817 ^A
Average total operating revenues (\$)	353,112 ^A	370,153 ^A	362,813 ^A	365,293 ^A	363,754 ^A
Average net operating income (\$)	41,368	53,987	57,758	40,855	47,979
Average agricultural sales from primary activity (\$)	188,673 ^A	270,450 ^A	312,224 ^A	315,022 ^A	286,320 ^A
Primary commodity (% of total agricultural sales)	63.2	83.7	96.1	100.0	90.4
Secondary commodity (% of total agricultural sales)	23.6	12.2	2.3	...	6.5
\$500,000 and over					
Number of farms	330 ^A	310 ^B	620 ^A	860 ^A	2,115 ^A
Average total agricultural sales (\$)	1,688,646 ^A	1,516,484 ^B	1,788,409 ^A	2,320,648 ^A	1,948,784 ^A
Average program payments and insurance proceeds (\$)	158,291 ^A	109,805 ^A	82,852 ^A	74,314 ^A	95,157 ^A
Average total operating revenues (\$)	1,923,415 ^A	1,670,425 ^B	1,913,348 ^A	2,440,598 ^A	2,093,159 ^A
Average net operating income (\$)	296,704	227,717	228,029	221,834	236,243
Average agricultural sales from primary activity (\$)	1,054,238 ^A	1,259,746 ^B	1,710,335 ^A	2,320,648 ^A	1,789,027 ^A
Primary commodity (% of total agricultural sales)	62.4	83.1	95.6	100.0	91.8
Secondary commodity (% of total agricultural sales)	16.0	9.2	2.0	...	3.8
Total					
Number of farms	1,005 ^B	820 ^A	1,135 ^A	2,385 ^B	5,345 ^A
Average total agricultural sales (\$)	648,418 ^B	697,056 ^B	1,082,747 ^A	918,940 ^B	868,833 ^A
Average program payments and insurance proceeds (\$)	63,476 ^B	54,601 ^A	54,596 ^A	33,854 ^B	47,012 ^A
Average total operating revenues (\$)	744,189 ^B	775,354 ^B	1,164,736 ^A	979,539 ^B	943,310 ^A
Average net operating income (\$)	110,867	107,279	142,304	93,417	109,199
Average agricultural sales from primary activity (\$)	406,153 ^B	579,397 ^B	1,035,857 ^A	918,940 ^B	795,247 ^A
Primary commodity (% of total agricultural sales)	62.6	83.1	95.7	100.0	91.5
Secondary commodity (% of total agricultural sales)	16.7	9.7	2.0	...	4.1

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 12-9

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				
	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	275 E	60 E	25 D	350 D	710 C
Average total agricultural sales (\$)	13,134 D	13,988 C	22,702 A	20,840 C	17,351 C
Average program payments and insurance proceeds (\$)	F	283 E	x	F	F
Average total operating revenues (\$)	21,075 D	18,774 C	25,005 A	25,118 B	23,011 B
Average net operating income (\$)	-1,405	-6,462	-7,097	9,017	3,081
Average agricultural sales from primary activity (\$)	7,621 C	11,642 C	21,779 A	20,840 C	14,993 C
Primary commodity (% of total agricultural sales)	58.0	83.2	95.9	100.0	86.4
Secondary commodity (% of total agricultural sales)	F	6.4	0.0	...	F
\$50,000 to \$99,999					
Number of farms	50 E	x	F	155 D	245 D
Average total agricultural sales (\$)	65,362 B	x	F	65,970 B	68,016 A
Average program payments and insurance proceeds (\$)	4,504 E	x	F	450 E	1,661 D
Average total operating revenues (\$)	76,853 A	x	F	73,733 A	76,130 A
Average net operating income (\$)	9,097	x	F	7,516	9,499
Average agricultural sales from primary activity (\$)	40,375 B	x	F	65,970 B	62,064 B
Primary commodity (% of total agricultural sales)	61.8	x	F	100.0	91.2
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$100,000 to \$249,999					
Number of farms	35 E	70 E	80 D	260 C	450 B
Average total agricultural sales (\$)	131,387 B	151,335 B	163,973 B	157,577 A	155,158 A
Average program payments and insurance proceeds (\$)	17,613 D	10,361 D	F	6,330 E	7,958 D
Average total operating revenues (\$)	158,723 B	177,096 B	180,204 A	176,543 A	175,311 A
Average net operating income (\$)	45,711	33,961	25,597	21,970	26,434
Average agricultural sales from primary activity (\$)	84,752 B	127,589 B	157,599 B	157,577 A	146,401 A
Primary commodity (% of total agricultural sales)	64.5	84.3	96.1	100.0	94.4
Secondary commodity (% of total agricultural sales)	19.6	7.3	2.1	...	2.9
\$250,000 to \$499,999					
Number of farms	100 D	105 C	230 C	600 B	1,040 A
Average total agricultural sales (\$)	342,093 A	317,754 A	336,182 A	342,768 A	338,595 A
Average program payments and insurance proceeds (\$)	18,953 C	11,264 C	7,047 D	7,967 D	9,155 B
Average total operating revenues (\$)	378,345 A	347,483 A	358,603 A	361,606 A	361,029 A
Average net operating income (\$)	75,329	67,166	60,993	57,433	60,946
Average agricultural sales from primary activity (\$)	214,055 A	270,194 A	322,335 A	342,768 A	318,366 A
Primary commodity (% of total agricultural sales)	62.6	85.0	95.9	100.0	94.0
Secondary commodity (% of total agricultural sales)	21.8	9.6	2.1	...	3.5
\$500,000 and over					
Number of farms	200 B	220 B	410 A	1,135 A	1,965 A
Average total agricultural sales (\$)	1,296,453 B	997,223 A	1,405,334 A	1,734,066 A	1,537,700 A
Average program payments and insurance proceeds (\$)	48,318 B	37,058 B	24,689 B	25,330 B	28,875 A
Average total operating revenues (\$)	1,413,796 B	1,068,618 A	1,495,842 A	1,798,261 A	1,613,615 A
Average net operating income (\$)	215,915	183,331	238,117	245,616	233,978
Average agricultural sales from primary activity (\$)	822,851 B	834,587 A	1,361,511 A	1,734,066 A	1,461,744 A
Primary commodity (% of total agricultural sales)	63.5	83.7	96.9	100.0	95.1
Secondary commodity (% of total agricultural sales)	11.9	9.6	1.7	...	2.1
Total					
Number of farms	665 C	470 B	770 B	2,500 A	4,405 A
Average total agricultural sales (\$)	461,374 C	575,018 B	863,319 A	890,875 A	787,736 A
Average program payments and insurance proceeds (\$)	19,471 C	21,985 B	15,886 B	14,161 B	16,087 A
Average total operating revenues (\$)	508,057 C	620,516 B	919,688 A	927,527 A	830,282 A
Average net operating income (\$)	79,366	107,401	147,141	129,004	122,389
Average agricultural sales from primary activity (\$)	292,079 C	482,357 B	835,232 A	890,875 A	747,503 A
Primary commodity (% of total agricultural sales)	63.3	83.9	96.7	100.0	94.9
Secondary commodity (% of total agricultural sales)	13.0	9.5	1.8	...	2.2

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					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%	
	dollars					
Canada	-73,059	-9,265	2,169	15,878	112,906	9,729
Newfoundland and Labrador	-41,334	-4,407	2,911	22,479	218,091	38,801
Prince Edward Island	-103,053	-10,203	3,465	23,294	136,132	9,927
Nova Scotia	-54,575	-4,198	5,579	20,820	142,388	22,070
New Brunswick	-75,538	-4,357	5,766	24,649	170,500	24,175
Quebec	-69,362	-5,894	7,818	35,060	144,454	22,427
Ontario	-57,224	-8,337	1,892	17,319	131,731	17,117
Manitoba	-98,433	-12,386	379	12,644	105,683	1,579
Saskatchewan	-66,259	-11,679	-205	10,721	65,256	-432
Alberta	-82,818	-9,331	2,761	14,776	109,056	6,899
British Columbia	-87,417	-7,944	2,571	17,026	141,327	13,103

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

	2005					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%	
	dollars					
Crop production	-70,486	-9,426	2,039	13,662	82,357	3,631
Oilseed and grain farming	-69,651	-10,622	1,411	13,529	69,543	843
Potato farming	-233,137	-30,832	4,612	38,059	337,161	24,836
Other vegetable (except potato) and melon farming	-73,263	-5,956	5,724	19,523	135,757	16,483
Fruit and tree nut farming	-85,245	-9,393	2,109	13,120	89,860	2,130
Greenhouse, nursery and floriculture production	-95,204	-1,678	9,675	32,853	278,750	44,966
Other crop farming	-46,952	-6,804	2,147	10,516	54,238	2,656
Animal production	-75,621	-9,131	2,347	19,162	142,503	15,853
Beef cattle ranching and farming, including feedlots	-80,179	-12,204	-2,248	6,835	50,632	-7,401
Dairy cattle and milk production	-12,620	33,617	59,096	93,474	214,121	77,541
Hog and pig farming	-139,178	-1,719	20,656	60,804	393,943	67,206
Poultry and egg production	-69,255	16,183	54,474	114,679	418,663	107,113
Other animal production	-77,799	-15,456	-4,092	6,440	116,947	5,400
Total	-73,059	-9,265	2,169	15,878	112,906	9,729

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

	2005					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%	
	dollars					
\$10,000 to \$49,999	-27,518	-8,466	-1,535	4,585	15,550	-3,475
\$50,000 to \$99,999	-45,558	-11,624	1,825	13,446	33,075	-1,766
\$100,000 to \$249,999	-69,461	-12,282	9,646	29,402	64,815	4,437
\$250,000 to \$499,999	-101,938	-4,483	35,465	69,629	130,047	25,741
\$500,000 and over	-315,787	-760	81,473	165,465	529,374	91,959
Total	-73,059	-9,265	2,169	15,878	112,906	9,729

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

	2005					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%	
	dollars					
Canada	-106,532	-19,448	-5,378	6,075	70,133	-11,028
Newfoundland and Labrador	-68,073	-11,952	-2,665	6,695	141,612	13,178
Prince Edward Island	-152,737	-21,316	-4,061	9,573	76,587	-18,370
Nova Scotia	-76,564	-10,407	-799	11,120	97,957	4,266
New Brunswick	-121,032	-14,471	-1,244	9,181	107,638	-3,918
Quebec	-99,667	-15,996	-1,548	14,877	96,248	-1,193
Ontario	-84,522	-16,166	-4,456	6,945	80,054	-3,593
Manitoba	-146,398	-24,871	-7,814	3,170	59,919	-23,179
Saskatchewan	-98,941	-22,784	-7,826	2,807	40,538	-17,236
Alberta	-118,718	-21,140	-6,012	6,021	68,258	-14,264
British Columbia	-118,922	-16,350	-3,115	8,715	91,032	-7,725

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 taxpayer 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					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%	
	dollars					
Crop production	-110,218	-21,231	-6,022	4,628	46,054	-17,352
Oilseed and grain farming	-109,792	-23,966	-7,311	3,992	38,309	-19,740
Potato farming	-358,384	-78,311	-13,619	7,977 ^E	161,421	-55,881
Other vegetable (except potato) and melon farming	-114,629	-14,384	-360	9,975	82,527	-7,140
Fruit and tree nut farming	-106,339	-16,214	-3,874	6,756	64,992	-10,871
Greenhouse, nursery and floriculture production	-169,961	-12,373	1,503	15,279	151,652	-2,647
Other crop farming	-69,418	-14,578	-4,199	3,790	31,508	-10,503
Animal production	-102,485	-17,965	-4,724	8,101	93,652	-4,677
Beef cattle ranching and farming, including feedlots	-103,974	-20,820	-8,792	662	35,297	-19,521
Dairy cattle and milk production	-48,964	10,035	29,064	53,821	136,671	36,135
Hog and pig farming	-210,337	-22,583	1,806	24,397	258,030	10,311
Poultry and egg production	-106,460	1,458	27,497	75,004	322,351	64,189
Other animal production	-98,759	-22,357	-8,381	1,272	81,360	-9,100
Total	-106,532	-19,448	-5,378	6,075	70,133	-11,028

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					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%	
	dollars					
\$10,000 to \$49,999	-34,486	-12,852	-5,003	1,617	13,089	-7,523
\$50,000 to \$99,999	-59,084	-21,654	-7,238	5,240	26,338	-11,280
\$100,000 to \$249,999	-94,473	-30,950	-7,942	11,392	46,553	-15,079
\$250,000 to \$499,999	-151,176	-42,294	-459	32,726	92,900	-13,661
\$500,000 and over	-442,419	-77,772	5,377	78,687	362,295	-14,785
Total	-106,532	-19,448	-5,378	6,075	70,133	-11,028

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										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.30	11.27	15.30	15.58	16.64	13.37	13.32	13.77	11.77	10.23	13.42
Operating profit margin adjusted for CCA (%)	4.86	2.07	7.44	6.31	8.60	4.65	2.79	2.03	2.58	2.55	4.15
Operating profit margin (excluding interest expenses) (%)	13.33	18.18	20.34	20.87	22.35	18.46	18.05	19.01	15.96	15.51	18.41
Solvency ratio											
Interest coverage	4.39	2.63	4.04	3.94	3.92	3.63	3.81	3.62	3.81	2.94	3.69

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						
	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 (%)	15.46	16.48	14.11	11.19	9.16	16.21	14.26
Operating profit margin adjusted for CCA (%)	1.66	5.37	6.54	3.46	3.10	2.03	2.45
Operating profit margin (excluding interest expenses) (%)	20.96	21.95	17.37	17.06	12.49	22.39	19.36
Solvency ratio							
Interest coverage	3.81	4.01	5.33	2.91	3.76	3.62	3.80

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					
	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 (%)	6.74	24.98	11.58	14.74	11.71	12.87
Operating profit margin adjusted for CCA (%)	-0.38	13.96	5.54	9.57	2.74	5.27
Operating profit margin (excluding interest expenses) (%)	10.80	33.69	15.52	18.31	15.40	17.78
Solvency ratio						
Interest coverage	2.66	3.87	3.93	5.14	4.17	3.62

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					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 (%)	-0.35	14.14	17.45	18.46	11.92	13.42
Operating profit margin adjusted for CCA (%)	-16.40	0.91	5.35	7.17	4.95	4.15
Operating profit margin (excluding interest expenses) (%)	6.77	20.53	23.68	24.50	15.95	18.41
Solvency ratio						
Interest coverage	0.95	3.21	3.80	4.05	3.96	3.69

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

	2005										
	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	-7.16	0.54	-2.77	6.40	-13.13	-4.99	-5.73	-8.47	-18.26	-6.03
Operating profit margin adjusted for CCA (%)	-20.18	-20.89	-13.92	-18.42	-3.39	-27.77	-19.31	-20.34	-26.26	-34.67	-20.79
Operating profit margin (excluding interest expenses) (%)	-0.39	0.28	5.60	4.30	13.11	-6.41	1.62	0.43	-0.43	-10.18	0.56
Solvency ratio											
Interest coverage	0.53	0.11	0.63	0.52	1.87	-0.21	0.35	0.08	0.00	-0.73	0.29

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										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	8.29	13.22	20.44	17.72	22.18	12.58	15.88	15.55	17.51	11.69	16.31
Operating profit margin adjusted for CCA (%)	0.28	3.84	7.86	4.16	10.45	2.13	3.77	3.33	4.27	1.80	4.45
Operating profit margin (excluding interest expenses) (%)	11.34	19.98	24.64	22.40	29.40	17.77	21.57	20.69	23.20	17.38	21.92
Solvency ratio											
Interest coverage	3.75	2.60	3.84	3.70	4.03	2.99	3.40	3.21	3.28	2.79	3.34

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										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	22.23	29.13	38.81	31.61	34.57	29.96	31.81	32.82	38.44	33.03	33.58
Operating profit margin adjusted for CCA (%)	11.72	18.43	24.17	19.37	22.96	18.89	19.94	21.59	24.99	21.87	21.82
Operating profit margin (excluding interest expenses) (%)	27.09	34.83	43.94	36.53	42.13	36.33	37.29	37.16	43.36	37.68	39.48
Solvency ratio											
Interest coverage	12.45	8.03	12.53	11.17	9.55	9.75	10.24	10.41	12.56	12.39	10.63

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						
	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 (%)	-3.35	3.83	-2.01	-11.87	0.10	-8.54	-4.22
Operating profit margin adjusted for CCA (%)	-17.64	-8.88	-11.88	-23.51	-6.99	-32.21	-18.87
Operating profit margin (excluding interest expenses) (%)	2.84	9.42	2.85	-2.08	4.05	-0.33	2.50
Solvency ratio							
Interest coverage	0.39	1.66	1.20	-0.20	0.81	0.39	0.40
Animal production	2005						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 (%)	-14.84	18.22	3.46	7.06	-48.95	-8.71	
Operating profit margin adjusted for CCA (%)	-31.30	7.20	-3.69	0.49	-62.29	-23.57	
Operating profit margin (excluding interest expenses) (%)	-6.67	26.18	7.25	11.59	-41.40	-1.71	
Solvency ratio							
Interest coverage	-0.67	2.77	1.64	2.32	-3.26	0.17	

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						
	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 (%)	17.49	18.33	14.63	14.50	12.24	19.97	17.35
Operating profit margin adjusted for CCA (%)	4.22	6.57	7.27	5.01	5.89	2.10	4.31
Operating profit margin (excluding interest expenses) (%)	22.45	22.88	19.11	21.51	15.67	26.07	22.53
Solvency ratio							
Interest coverage	3.59	4.50	4.67	2.96	3.90	3.41	3.59
Crop production	2005						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 (%)	11.77	27.41	13.58	17.06	0.61	15.32	
Operating profit margin adjusted for CCA (%)	0.26	16.31	5.87	10.41	-9.96	4.63	
Operating profit margin (excluding interest expenses) (%)	17.58	35.83	18.64	22.10	6.10	21.29	
Solvency ratio							
Interest coverage	2.50	4.43	3.36	5.37	1.11	3.15	

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

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

Crop production	2005						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	34.79	32.05	32.35	34.71	26.57	39.75	35.18
Operating profit margin adjusted for CCA (%)	22.96	18.54	22.45	23.94	17.03	24.32	22.85
Operating profit margin (excluding interest expenses) (%)	39.48	36.89	35.81	40.85	30.03	46.43	40.12
Solvency ratio							
Interest coverage	12.65	15.52	15.89	13.29	11.44	14.41	12.95

Crop production	2005					
	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 (%)	32.07	36.05	25.74	26.39	26.89	32.36
Operating profit margin adjusted for CCA (%)	19.68	25.77	16.45	19.27	15.46	20.93
Operating profit margin (excluding interest expenses) (%)	37.69	44.25	31.80	31.17	32.92	38.86
Solvency ratio						
Interest coverage	8.53	8.73	7.91	16.55	7.70	8.71

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					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 (%)	-31.85	-1.57	6.02	8.75	5.62	-6.03
Operating profit margin adjusted for CCA (%)	-51.28	-15.36	-5.71	-1.51	-1.63	-20.79
Operating profit margin (excluding interest expenses) (%)	-23.89	5.58	11.73	13.95	9.93	0.56
Solvency ratio						
Interest coverage	-2.82	0.48	1.69	2.31	2.14	0.29

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					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 (%)	7.35	19.22	20.19	19.98	15.93	16.31
Operating profit margin adjusted for CCA (%)	-7.82	6.56	8.43	8.92	6.78	4.45
Operating profit margin (excluding interest expenses) (%)	13.06	24.78	26.15	25.97	21.00	21.92
Solvency ratio						
Interest coverage	0.74	3.49	4.44	4.48	4.23	3.34

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					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 (%)	37.75	36.84	33.04	30.46	25.91	33.58
Operating profit margin adjusted for CCA (%)	24.62	25.31	21.22	19.45	16.05	21.82
Operating profit margin (excluding interest expenses) (%)	42.85	41.71	39.14	37.19	32.12	39.48
Solvency ratio						
Interest coverage	6.99	13.52	12.42	10.55	10.54	10.63

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 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.

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.

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

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

NAICS code assignment

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

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

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

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

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

Sample allocation

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

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 2005.

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

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

Data processing

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

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

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 2005 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2005 data were collected in 2006.

Revisions

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

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, 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 and over 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 and over on their income tax return. The AES and the census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the census figures shown in Text table 1 cover unincorporated agricultural holdings and communal farming

organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over. 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.

Text table 1
Comparison of CAIS/TDP¹ and census² results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005

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	113,090	106,190	101,446	90,568
Prince Edward Island	407,871	388,694	361,919	345,390
Nova Scotia	516,348	512,187	437,333	431,753
New Brunswick	504,974	494,766	426,320	414,815
Quebec	7,817,381	7,422,720	6,516,514	6,000,793
Ontario	10,593,996	10,290,320	9,177,302	8,668,602
Manitoba	4,326,735	4,062,062	3,750,620	3,450,206
Saskatchewan	6,693,032	6,314,655	5,771,620	5,511,160
Alberta	11,145,056	9,850,741	9,832,731	8,661,346
British Columbia	2,787,932	2,630,511	2,502,608	2,285,978
Canada	44,908,815	42,072,846	38,880,560	35,860,612
Number of farms	200,610	179,601	...	...

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 unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
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.

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the CAIS/TDP. The difference, which decreased by about 4 percentage points since the previous census, 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.

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 17% – Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%) – the number of farms estimated by the Census of Agriculture.² While the number of farms is substantially higher in the CAIS/TDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

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. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. Census data on operating revenues and expenses are for the 2005 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 16, 2006).

Text table 2

AES series^{1,2} - Farm cash receipts and operating expenses excluding depreciation, by province, 2005

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousand of dollars		
Newfoundland and Labrador	91,009	84,570
Prince Edward Island	367,904	329,689
Nova Scotia	460,809	386,313
New Brunswick	433,201	374,693
Quebec	6,189,169	5,004,255
Ontario	8,944,607	7,495,043
Manitoba	3,804,926	3,055,288
Saskatchewan	6,262,549	5,265,339
Alberta	7,854,045	6,459,718
British Columbia	2,390,445	2,041,325
Canada	36,798,628	30,496,233

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

Conceptual differences

Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the CAIS/TDP, the FFS and the 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 taxfilers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

Fiscal year basis

While AES estimates are on a calendar year basis, reporting for CAIS/TDP,⁴ FFS and the 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.

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

Differences at the item level

Deferred sales

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

Rent

The AES publishes estimates for both cash and share rent expenses. The CAIS/TDP and the census⁵ 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 the 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 provide a separate rental expense item.⁶

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 does not specifically ask for rental income in its total gross farm receipts question. The FFS does not provide a separate rental income item.⁷

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 does not provide a separate custom work receipts item while the FFS does, starting with the 2006 FFS.⁸ However, it was possible to report custom work expenses in both the census and FFS⁹ questionnaires.

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. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 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.

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

6. Starting with the 2006 FFS (reference year 2005), land rental is included in the "all other expenses" item. Prior to the 2006 FFS, rental expense was not mentioned in the FFS questionnaire.

7. Starting with the 2006 FFS (reference year 2005), land rental is included in the "all other farm revenue" item. Prior to the 2006 FFS, rental income was not mentioned in the FFS questionnaire.

8. Prior to the 2006 FFS (reference year 2005), custom work and machine rental revenue was included in the "all other farm revenue" item

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

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.¹⁰ In the FFS, the tax rebates are also included with the program payments. NISA and CSRA withdrawals are not included in the FFS while they are included in the AES and the census. In the CAIS/TDP, NISA withdrawals are not included in program payments for unincorporated farms.

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.

¹⁰ 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 could report their revenues or expenses on a fiscal year basis. Starting in 2004, the CAIS/TDP does not report any value in dairy subsidies.

Data accuracy

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

Sampling errors

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

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

Non-sampling errors

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

Sampling error measures

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

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

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (C.V.), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

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

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

Text table 1
Coefficients of variation rating system

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

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

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

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

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 the first class are less than the first quartile, those in the 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.) were imputed to a greater extent for data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this had no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the CAIS/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

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:

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