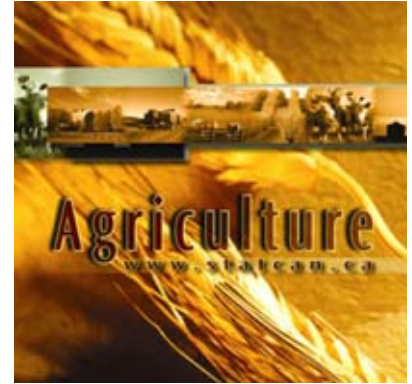




Catalogue no. 21-208-X

Statistics on Revenues and Expenses of Farms

2006, Preliminary estimates



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2006, Preliminary estimates

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

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Notes to users

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

- In the Statistical tables section, the “p” symbol has been added in superscript beside the reference year, to make a distinction between preliminary and final estimates.
- **The preliminary estimates for 2006 do not include communal farming organizations. However, they are included in the estimates prior to 2006.**
- Year-to-year percent changes between 2005 and 2006 are biased. Consequently, they do not appear in Tables 7-1 to 7-11.
- The Data quality, concepts and methodology section relates to reference year 2005. This section will be updated to reference year 2006 in the next issue of the publication on final estimates.

Statistics on Revenues and Expenses of Farms is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the 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 preliminary estimates for reference year 2006 and also gives some historical perspective by displaying farm-level data back to 1997.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over. However, as mentioned above, preliminary estimates for 2006 do not include communal farming organizations.

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

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

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.

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 bovine spongiform encephalopathy (BSE) or other factors. It combines elements of income stabilization and disaster protection, helping producers protect their farming operations from both small and large drops in income. The CAIS program is a whole-farm approach and it is available to eligible farmers regardless of the commodities they produce.

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

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

Introduction

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

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

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

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

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

The CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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

This issue of **Statistics on Revenues and Expenses of Farms** presents preliminary data for the 2006 reference year. It also provides some historical perspective by displaying farm-level data back to 1997.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over. However, preliminary estimates for 2006 do not include communal farming organizations.

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

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

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

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

Revenues and expenses of farms – Annual review, 2006

A complete review based on reference year 2006 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2008. The preliminary data presented in this issue do not allow year-to-year comparisons.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-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
23-009-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
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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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	189,840 ^A
	Average per farm (\$)									
Total operating revenues	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	235,248 ^A
Total operating expenses	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	205,942 ^A
Net operating income	24,070	23,579	22,671	25,962	28,998	30,250	25,567	28,784	30,050	29,306
Net program payments	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	20,148 ^A
Net market income	20,116	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,729	9,159
Adjustment for capital cost allowance (CCA)	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	21,812 ^A
Net market income adjusted for CCA	5,226	3,686	827	935	-153	-229	-9,974	-8,528	-11,028	-12,653
Net operating income adjusted for CCA	9,180	8,021	6,380	9,021	11,725	11,871	6,238	8,860	9,293	7,495

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	285 ^A	270 ^A	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	230 ^A
	Average per farm (\$)									
Total operating revenues	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	505,439 ^A
Total operating expenses	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	469,981 ^A
Net operating income	20,401	15,978	18,463	23,762	21,320	13,123	25,340	33,442	48,518	35,458
Net program payments	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	10,879 ^B
Net market income	15,410	10,870	13,713	18,381	15,904	6,313	19,383	25,557	38,801	24,578
Adjustment for capital cost allowance (CCA)	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	33,697 ^B
Net market income adjusted for CCA	3,732	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-9,119
Net operating income adjusted for CCA	8,723	3,843	2,612	5,884	5,214	-4,435	4,379	10,964	22,895	1,761

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	1,300 ^A
	Average per farm (\$)									
Total operating revenues	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	332,506 ^B
Total operating expenses	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	294,802 ^B
Net operating income	20,971	28,893	36,890	37,180	36,450	31,084	36,279	26,287	34,681	37,704
Net program payments	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	16,674 ^C
Net market income	16,762	25,302	28,791	27,549	20,021	18,633	22,812	6,092	9,927	21,030
Adjustment for capital cost allowance (CCA)	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	30,116 ^B
Net market income adjusted for CCA	-2,783	5,036	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-9,086
Net operating income adjusted for CCA	1,426	8,627	14,282	12,429	12,035	5,398	10,612	-544	6,383	7,588

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	2,165 ^A
	Average per farm (\$)									
Total operating revenues	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	250,811 ^A
Total operating expenses	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	213,966 ^A
Net operating income	21,272	22,982	29,889	31,214	30,307	28,449	27,578	34,646	34,656	36,844
Net program payments	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	9,040 ^A
Net market income	18,044	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,070	27,804
Adjustment for capital cost allowance (CCA)	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	18,002 ^A
Net market income adjusted for CCA	5,610	7,050	10,891	9,687	7,339	5,758	2,255	7,331	4,266	9,802
Net operating income adjusted for CCA	8,839	10,455	16,198	16,276	14,239	12,245	11,049	17,554	16,852	18,842

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	1,650 ^A
	Average per farm (\$)									
Total operating revenues	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	314,455 ^B
Total operating expenses	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	269,469 ^B
Net operating income	21,176	27,646	34,441	31,005	41,781	48,379	44,711	39,448	47,240	44,986
Net program payments	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	20,952 ^B
Net market income	17,385	23,695	30,750	26,834	37,261	42,551	36,981	23,283	24,175	24,034
Adjustment for capital cost allowance (CCA)	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	28,676 ^A
Net market income adjusted for CCA	2,576	7,515	13,018	6,414	14,147	18,419	11,228	-2,969	-3,918	-4,642
Net operating income adjusted for CCA	6,367	11,466	16,709	10,585	18,667	24,247	18,957	13,196	19,146	16,310

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	26,000 ^A
	Average per farm (\$)									
Total operating revenues	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	304,911 ^A
Total operating expenses	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	259,803 ^A
Net operating income	28,480	32,573	35,603	38,856	39,462	36,646	37,991	42,486	48,859	45,108
Net program payments	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	28,667 ^A
Net market income	21,856	20,575	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,441
Adjustment for capital cost allowance (CCA)	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	24,890 ^A
Net market income adjusted for CCA	6,787	4,166	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,449
Net operating income adjusted for CCA	13,411	16,164	18,014	19,438	19,295	15,053	15,814	19,878	25,239	20,219

Table 1-7
Selected financial statistics by province — Ontario

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	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	42,860 ^A
	Average per farm (\$)									
Total operating revenues	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	256,430 ^A
Total operating expenses	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	223,688 ^A
Net operating income	23,612	23,738	23,989	26,668	25,592	27,812	26,742	27,536	31,750	32,743
Net program payments	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	15,420 ^A
Net market income	20,269	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,322
Adjustment for capital cost allowance (CCA)	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	22,844 ^A
Net market income adjusted for CCA	6,620	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,521
Net operating income adjusted for CCA	9,964	9,208	8,273	9,873	8,469	9,721	7,153	7,202	11,040	9,899

Table 1-8
Selected financial statistics by province — Manitoba

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	17,495 ^A
	Average per farm (\$)									
Total operating revenues	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	226,337 ^A
Total operating expenses	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	204,686 ^A
Net operating income	28,421	22,075	21,267	24,131	32,820	35,671	32,041	35,836	31,328	21,650
Net program payments	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	30,657 ^A
Net market income	23,705	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-9,007
Adjustment for capital cost allowance (CCA)	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	23,388 ^A
Net market income adjusted for CCA	7,639	1,955	-2,061	-1,772	813	7,029	-945	-4,852	-23,179	-32,395
Net operating income adjusted for CCA	12,355	5,654	3,943	5,866	13,699	14,617	9,043	11,372	6,570	-1,738

Table 1-9
Selected financial statistics by province — Saskatchewan

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	44,625 ^A
	Average per farm (\$)									
Total operating revenues	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	149,735 ^A
Total operating expenses	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	126,656 ^A
Net operating income	24,653	21,968	17,222	19,761	26,368	26,600	19,143	18,893	19,716	23,079
Net program payments	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	19,761 ^A
Net market income	21,305	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-432	3,318
Adjustment for capital cost allowance (CCA)	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	17,374 ^A
Net market income adjusted for CCA	7,829	4,976	-400	-678	851	-691	-16,611	-14,007	-17,236	-14,056
Net operating income adjusted for CCA	11,177	8,110	3,463	6,058	12,483	11,779	3,812	2,938	2,912	5,705

Table 1-10
Selected financial statistics by province — Alberta

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	44,170 ^A
	Average per farm (\$)									
Total operating revenues	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	242,745 ^A
Total operating expenses	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	218,067 ^A
Net operating income	21,667	21,841	20,401	25,055	28,858	31,267	20,564	29,525	27,095	24,678
Net program payments	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	18,692 ^A
Net market income	18,030	18,188	17,388	16,716	17,171	14,985	-149	9,083	6,899	5,986
Adjustment for capital cost allowance (CCA)	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	22,031 ^A
Net market income adjusted for CCA	1,181	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-16,044
Net operating income adjusted for CCA	4,819	4,520	2,323	7,082	10,697	12,099	677	9,636	5,932	2,648

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	9,350 ^A
	Average per farm (\$)									
Total operating revenues	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	296,018 ^A
Total operating expenses	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	266,322 ^A
Net operating income	16,051	18,612	20,912	27,577	20,810	24,977	25,414	25,241	27,742	29,696
Net program payments	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	10,336 ^A
Net market income	12,893	15,469	17,656	24,036	16,971	21,218	20,808	14,583	13,103	19,360
Adjustment for capital cost allowance (CCA)	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	23,931 ^A
Net market income adjusted for CCA	-2,730	-1,186	365	4,599	-1,730	2,456	1,487	-5,625	-7,725	-4,571
Net operating income adjusted for CCA	427	1,957	3,622	8,140	2,109	6,215	6,094	5,033	6,914	5,765

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	97,445 ^A
	Average per farm (\$)									
Total operating revenues	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	194,397 ^A
Total operating expenses	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	164,210 ^A
Net operating income	25,967	25,385	23,061	24,675	27,561	31,863	27,456	25,898	25,339	30,186
Net program payments	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	24,246 ^A
Net market income	21,664	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,631	5,940
Adjustment for capital cost allowance (CCA)	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	22,381 ^A
Net market income adjusted for CCA	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,440
Net operating income adjusted for CCA	10,782	9,646	6,578	7,886	11,038	13,995	8,397	6,185	4,356	7,805

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	70,155 ^A
	Average per farm (\$)									
Total operating revenues	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	161,173 ^A
Total operating expenses	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	133,609 ^A
Net operating income	26,911	24,583	20,943	22,533	28,239	31,553	26,422	25,074	23,066	27,564
Net program payments	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	25,672 ^A
Net market income	22,616	20,447	15,688	12,337	11,748	15,726	7,255	9,982	843	1,892
Adjustment for capital cost allowance (CCA)	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	21,738 ^A
Net market income adjusted for CCA	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,846
Net operating income adjusted for CCA	11,562	8,903	4,836	6,580	12,394	14,345	8,144	5,875	2,483	5,826

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	1,270 ^B
	Average per farm (\$)									
Total operating revenues	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	767,234 ^B
Total operating expenses	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	645,191 ^B
Net operating income	50,010	69,853	79,722	85,131	88,895	119,845	102,967	76,592	119,688	122,043
Net program payments	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	70,931 ^B
Net market income	35,721	59,195	66,248	64,039	59,588	93,538	77,063	28,449	24,836	51,112
Adjustment for capital cost allowance (CCA)	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	81,329 ^A
Net market income adjusted for CCA	-4,988	14,607	17,044	9,655	3,898	31,863	12,072	-43,507	-55,881	-30,216
Net operating income adjusted for CCA	9,300	25,266	30,518	30,747	33,205	58,170	37,976	4,636	38,971	40,714

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	2,345 ^B
	Average per farm (\$)									
Total operating revenues	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	382,482 ^B
Total operating expenses	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	323,864 ^B
Net operating income	24,532	36,089	38,159	37,370	39,687	44,363	41,896	37,584	44,059	58,618
Net program payments	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	34,059 ^B
Net market income	19,799	31,258	28,919	27,652	25,961	27,995	27,194	20,369	16,483	24,560
Adjustment for capital cost allowance (CCA)	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	26,788 ^B
Net market income adjusted for CCA	4,841	15,026	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140	-2,228
Net operating income adjusted for CCA	9,574	19,857	19,552	17,268	20,316	22,392	20,411	14,755	20,436	31,831

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	4,850 ^A
	Average per farm (\$)									
Total operating revenues	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	185,561 ^A
Total operating expenses	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	156,724 ^A
Net operating income	14,596	13,530	19,365	13,816	14,518	18,558	21,704	20,978	18,817	28,837
Net program payments	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	15,620 ^B
Net market income	10,085	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,217
Adjustment for capital cost allowance (CCA)	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	13,041 ^A
Net market income adjusted for CCA	1,527	8	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	176
Net operating income adjusted for CCA	6,039	5,345	9,615	4,077	4,505	7,981	10,444	8,780	5,816	15,796

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	3,720 ^A
	Average per farm (\$)									
Total operating revenues	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	916,414 ^A
Total operating expenses	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	828,221 ^A
Net operating income	39,931	53,015	64,110	79,411	42,740	67,791	67,718	64,446	71,908	88,193
Net program payments	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	38,686 ^B
Net market income	35,908	49,246	59,870	71,324	32,216	57,698	53,722	47,084	44,966	49,507
Adjustment for capital cost allowance (CCA)	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	60,115 ^B
Net market income adjusted for CCA	9,263	21,461	25,572	27,696	-7,139	16,334	6,960	2,668	-2,647	-10,608
Net operating income adjusted for CCA	13,287	25,230	29,813	35,784	3,385	26,427	20,957	20,029	24,296	28,078

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	15,095 ^A
	Average per farm (\$)									
Total operating revenues	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	96,260 ^A
Total operating expenses	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	79,892 ^A
Net operating income	17,036	19,353	16,740	18,014	16,221	19,346	15,020	15,779	15,041	16,368
Net program payments	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	11,385 ^A
Net market income	13,961	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,656	4,984
Adjustment for capital cost allowance (CCA)	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	13,432 ^A
Net market income adjusted for CCA	3,576	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,448
Net operating income adjusted for CCA	6,651	7,561	4,850	5,500	3,931	6,100	1,374	2,453	1,882	2,936

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	92,400 ^A
	Average per farm (\$)									
Total operating revenues	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	278,333 ^A
Total operating expenses	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	249,955 ^A
Net operating income	21,921	21,500	22,340	27,239	30,457	28,606	23,551	32,064	34,781	28,378
Net program payments	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	15,826 ^A
Net market income	18,363	16,991	16,413	20,490	21,675	18,760	8,140	11,497	15,853	12,553
Adjustment for capital cost allowance (CCA)	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	21,211 ^A
Net market income adjusted for CCA	3,806	1,640	270	3,399	3,641	-139	-11,477	-8,668	-4,677	-8,659
Net operating income adjusted for CCA	7,364	6,149	6,198	10,148	12,422	9,707	3,933	11,899	14,251	7,167

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	58,415 ^A
	Average per farm (\$)									
Total operating revenues	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	189,759 ^A
Total operating expenses	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	180,866 ^A
Net operating income	7,148	8,947	9,589	11,268	14,928	14,827	6,702	12,284	11,468	8,893
Net program payments	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	14,818 ^A
Net market income	4,082	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,925
Adjustment for capital cost allowance (CCA)	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	13,092 ^A
Net market income adjusted for CCA	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-19,017
Net operating income adjusted for CCA	-1,655	-645	-681	595	3,694	3,053	-5,183	662	-653	-4,199

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	14,145 ^A
	Average per farm (\$)									
Total operating revenues	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	404,827 ^A
Total operating expenses	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	307,529 ^A
Net operating income	49,685	55,972	63,334	67,332	69,291	69,999	73,786	78,152	93,885	97,298
Net program payments	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	12,981 ^A
Net market income	45,022	50,802	56,365	58,713	58,469	62,231	65,088	62,977	77,541	84,317
Adjustment for capital cost allowance (CCA)	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	44,897 ^A
Net market income adjusted for CCA	20,333	24,807	28,011	27,838	25,811	27,662	28,373	24,956	36,135	39,420
Net operating income adjusted for CCA	24,996	29,977	34,980	36,457	36,633	35,431	37,071	40,130	52,478	52,401

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	4,830 ^A
	Average per farm (\$)									
Total operating revenues	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	881,128 ^A
Total operating expenses	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	830,130 ^A
Net operating income	53,469	18,766	25,696	76,441	96,153	53,886	39,134	81,407	109,199	50,999
Net program payments	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	56,621 ^A
Net market income	47,959	132	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	-5,622
Adjustment for capital cost allowance (CCA)	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	52,928 ^A
Net market income adjusted for CCA	20,128	-28,787	-45,434	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,550
Net operating income adjusted for CCA	25,638	-10,153	-7,826	35,979	49,980	5,806	-12,697	26,891	52,305	-1,930

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	4,305 ^A
	Average per farm (\$)									
Total operating revenues	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	828,097 ^A
Total operating expenses	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	725,003 ^A
Net operating income	57,133	68,964	73,098	74,647	80,316	81,163	80,197	102,608	122,389	103,093
Net program payments	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	11,132 ^B
Net market income	53,460	65,366	68,771	69,198	72,789	74,887	73,291	87,721	107,113	91,961
Adjustment for capital cost allowance (CCA)	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	45,564 ^A
Net market income adjusted for CCA	25,943	34,914	36,312	33,440	32,998	36,194	33,866	46,635	64,189	46,397
Net operating income adjusted for CCA	29,616	38,512	40,639	38,889	40,525	42,469	40,772	61,522	79,466	57,529

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	10,700 ^A
	Average per farm (\$)									
Total operating revenues	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	101,333 ^A
Total operating expenses	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	97,958 ^A
Net operating income	18,468	14,664	11,853	15,571	9,605	15,863	14,297	16,873	18,932	3,374
Net program payments	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	8,552 ^B
Net market income	15,609	11,815	7,837	9,393	2,066	5,885	2,889	5,278	5,400	-5,177
Adjustment for capital cost allowance (CCA)	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	10,106 ^A
Net market income adjusted for CCA	1,475	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-15,283
Net operating income adjusted for CCA	4,334	76	-3,835	1,478	-3,221	1,029	534	3,420	4,432	-6,731

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	77,990 ^A
	Average per farm (\$)									
Total operating revenues	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	25,087 ^A
Total operating expenses	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	26,447 ^A
Net operating income	1,746	1,731	1,552	1,646	2,297	1,424	-944	-908	-89	-1,361
Net program payments	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	2,868 ^A
Net market income	360	522	394	-58	-145	-672	-3,500	-4,165	-3,475	-4,229
Adjustment for capital cost allowance (CCA)	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	4,288 ^A
Net market income adjusted for CCA	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,517
Net operating income adjusted for CCA	-1,716	-2,011	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138	-5,649

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	32,955 ^A
	Average per farm (\$)									
Total operating revenues	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	71,525 ^A
Total operating expenses	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	61,781 ^A
Net operating income	14,591	14,142	11,541	13,190	14,043	13,672	7,646	9,416	10,169	9,744
Net program payments	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	10,844 ^A
Net market income	11,446	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,100
Adjustment for capital cost allowance (CCA)	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	9,851 ^A
Net market income adjusted for CCA	2,311	1,968	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-10,950
Net operating income adjusted for CCA	5,456	4,874	1,706	4,033	5,097	4,579	-1,754	-96	655	-106

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	39,520 ^A
	Average per farm (\$)									
Total operating revenues	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	162,076 ^A
Total operating expenses	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	133,422 ^A
Net operating income	34,883	33,904	31,876	32,749	34,713	34,284	27,932	29,249	28,155	28,654
Net program payments	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	21,626 ^A
Net market income	29,904	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,029
Adjustment for capital cost allowance (CCA)	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	19,265 ^A
Net market income adjusted for CCA	11,177	9,509	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,236
Net operating income adjusted for CCA	16,157	14,858	12,184	13,715	16,282	15,343	8,161	9,225	8,639	9,389

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	21,960 ^A
	Average per farm (\$)									
Total operating revenues	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	349,977 ^A
Total operating expenses	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	285,279 ^A
Net operating income	64,528	65,557	61,554	63,294	68,544	69,279	62,590	64,278	64,406	64,697
Net program payments	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	37,466 ^A
Net market income	55,466	54,904	47,675	45,400	42,228	43,825	29,989	33,321	25,741	27,232
Adjustment for capital cost allowance (CCA)	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	38,715 ^A
Net market income adjusted for CCA	18,425	15,817	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,483
Net operating income adjusted for CCA	27,487	26,470	23,199	26,018	31,832	31,417	24,091	24,770	25,004	25,983

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 ^P
Number of farms	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	17,415 ^A
	Average per farm (\$)									
Total operating revenues	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	1,507,228 ^A
Total operating expenses	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	1,346,756 ^A
Net operating income	148,776	140,555	144,233	160,266	165,751	176,300	161,090	187,605	182,509	160,472
Net program payments	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	89,925 ^A
Net market income	131,433	117,457	108,443	118,125	110,745	117,608	80,659	99,563	91,959	70,547
Adjustment for capital cost allowance (CCA)	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	107,359 ^A
Net market income adjusted for CCA	43,066	24,829	10,036	19,326	15,170	18,755	-21,895	-5,103	-14,785	-36,812
Net operating income adjusted for CCA	60,410	47,927	45,826	61,467	70,177	77,447	58,537	82,938	75,765	53,114

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

	2006 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	70,155 ^A	1,270 ^B	2,345 ^B	4,850 ^A	3,720 ^A	15,095 ^A	97,445 ^A
Distribution by farm type (%)	72.0	1.3	2.4	5.0	3.8	15.5	100.0
	Average per farm (\$)						
Total operating revenues	161,173 ^A	767,234 ^B	382,482 ^B	185,561 ^A	916,414 ^A	96,260 ^A	194,397 ^A
Total crop revenues	102,282 ^A	636,454 ^B	329,242 ^B	156,298 ^A	854,721 ^A	59,534 ^A	139,510 ^A
Total grains and oilseeds	99,264 ^A	38,711 ^B	18,049 ^C	1,216 ^E	F	10,158 ^B	74,148 ^A
Total other crops	3,019 ^A	597,742 ^B	311,193 ^B	155,082 ^A	851,809 ^A	49,376 ^A	65,363 ^A
Potatoes	77 ^D	581,601 ^B	3,557 ^C	F	F	640 ^C	7,842 ^A
Fruits	21 ^C	F	3,662 ^C	149,516 ^A	2,576 ^D	696 ^C	7,758 ^A
Vegetables	517 ^C	9,392 ^C	296,725 ^B	3,465 ^C	2,703 ^D	1,642 ^D	8,181 ^A
Tobacco	45 ^E	x	F	x	x	9,893 ^C	1,602 ^C
Greenhouse, nursery and floriculture products	76 ^B	x	4,143 ^E	1,288 ^D	845,619 ^A	562 ^D	32,619 ^A
Forage crops (including seeds)	2,059 ^A	3,315 ^C	801 ^D	266 ^C	231 ^D	20,008 ^A	4,667 ^A
Other crops	223 ^D	1,704 ^B	987 ^D	x	x	15,936 ^B	2,694 ^B
Total livestock and product revenues	8,009 ^A	20,459 ^C	2,456 ^D	1,267 ^D	F	8,265 ^B	7,503 ^A
Cattle	6,809 ^A	13,147 ^C	F	250 ^B	525 ^C	6,239 ^B	6,094 ^A
Hogs	561 ^C	F	49 ^D	72 ^E	F	621 ^E	553 ^C
Poultry and eggs	153 ^D	F	F	F	F	405 ^C	236 ^C
Dairy products and subsidies	272 ^C	F	F	F	0	F	363 ^C
Other livestock and products	214 ^B	69 ^D	F	114 ^E	F	539 ^C	256 ^B
Program payments and insurance proceeds	30,093 ^A	78,813 ^B	36,085 ^B	17,526 ^B	39,096 ^B	12,238 ^A	27,823 ^A
Total other revenues	20,788 ^A	31,508 ^B	14,699 ^B	10,470 ^B	20,832 ^B	16,223 ^A	19,561 ^A
Custom work and machine rental	7,722 ^A	18,471 ^B	9,430 ^C	6,294 ^B	12,369 ^C	8,962 ^B	8,202 ^A
Rental income	3,430 ^A	7,305 ^B	2,563 ^C	1,317 ^C	3,258 ^D	3,427 ^B	3,348 ^A
Miscellaneous revenues	9,635 ^A	5,732 ^C	2,706 ^C	2,859 ^C	5,205 ^C	3,833 ^B	8,011 ^A
Total operating expenses	133,609 ^A	645,191 ^B	323,864 ^B	156,724 ^A	828,221 ^A	79,892 ^A	164,210 ^A
Total crop expenses	46,559 ^A	214,498 ^B	87,830 ^B	30,145 ^A	262,618 ^A	12,463 ^A	51,891 ^A
Fertilizer and lime	22,445 ^A	82,039 ^B	21,058 ^B	6,296 ^B	36,041 ^B	5,718 ^A	20,310 ^A
Pesticides	14,841 ^A	58,996 ^B	16,908 ^B	8,730 ^A	14,418 ^B	3,255 ^B	13,350 ^A
Seed and plants	9,132 ^A	58,902 ^B	23,204 ^B	5,634 ^A	143,899 ^B	2,724 ^B	14,100 ^A
Other crop expenses	141 ^B	14,560 ^B	26,659 ^B	9,484 ^B	68,260 ^B	766 ^B	4,132 ^A
Total livestock expenses	4,062 ^A	11,467 ^C	2,043 ^D	741 ^C	F	5,450 ^B	4,076 ^A
Cattle purchases	2,005 ^A	6,290 ^C	F	x	F	2,304 ^B	1,909 ^A
Hog purchases	168 ^D	F	x	x	x	132 ^D	166 ^C
Poultry and egg purchases	34 ^D	F	F	F	F	108 ^E	64 ^D
Other livestock purchases	70 ^C	26 ^D	42 ^C	47 ^D	F	156 ^D	81 ^B
Feed, supplements, straw and bedding	1,382 ^A	3,014 ^C	1,352 ^D	440 ^D	F	2,288 ^B	1,474 ^A
Veterinary fees, medicine and breeding fees	394 ^A	705 ^D	166 ^D	63 ^C	65 ^D	439 ^B	370 ^A
Other livestock expenses	8 ^D	91 ^E	x	x	x	F	12 ^D
Total machinery expenses	23,438 ^A	85,007 ^B	34,226 ^B	14,751 ^A	33,388 ^B	15,382 ^A	23,198 ^A
Small tools	570 ^A	353 ^B	426 ^B	417 ^B	472 ^B	488 ^A	540 ^A
Net fuel expenses, machinery, truck, auto	12,240 ^A	36,949 ^B	14,054 ^A	5,938 ^A	11,857 ^B	7,268 ^A	11,506 ^A
Repairs, licenses and insurance	10,628 ^A	47,705 ^B	19,747 ^B	8,396 ^A	21,059 ^B	7,626 ^A	11,152 ^A
Total general expenses	59,550 ^A	334,219 ^B	199,765 ^B	111,088 ^A	530,323 ^A	46,597 ^A	85,045 ^A
Salaries (including CPP, QPP, EI)	7,605 ^A	123,257 ^B	99,851 ^B	50,298 ^A	255,116 ^B	11,458 ^B	23,511 ^A
Rent	8,506 ^A	35,555 ^B	15,280 ^B	4,279 ^B	10,269 ^B	3,516 ^B	8,105 ^A
Insurance	2,771 ^A	15,425 ^B	5,882 ^B	3,031 ^A	11,117 ^B	2,512 ^A	3,302 ^A
Utilities	3,105 ^A	15,220 ^B	9,556 ^B	3,715 ^A	91,737 ^B	4,060 ^A	6,982 ^A
Custom work and machine rental	9,738 ^A	43,712 ^B	18,707 ^B	15,652 ^B	27,401 ^B	6,669 ^A	10,890 ^A
Net interest expenses	9,446 ^A	42,670 ^B	12,681 ^B	10,355 ^B	33,475 ^B	6,579 ^A	10,475 ^A
Net property taxes	3,595 ^A	4,889 ^B	3,158 ^B	1,915 ^A	4,073 ^A	2,202 ^A	3,320 ^A
Building and fence repairs	1,622 ^A	8,732 ^B	5,770 ^B	3,050 ^A	16,135 ^B	1,899 ^A	2,483 ^A
Marketing expenses	3,664 ^A	16,603 ^B	12,774 ^C	6,740 ^B	38,354 ^B	1,528 ^B	5,199 ^A
Miscellaneous expenses	9,498 ^A	28,156 ^B	16,106 ^B	12,052 ^A	42,646 ^B	6,175 ^A	10,779 ^A
Net operating income	27,564	122,043	58,618	28,837	88,193	16,368	30,186
Adjustment for capital cost allowance (CCA)	21,738 ^A	81,329 ^A	26,788 ^B	13,041 ^A	60,115 ^B	13,432 ^A	22,381 ^A
Net operating income adjusted for CCA	5,826	40,714	31,831	15,796	28,078	2,936	7,805
	Operating margins per dollar of revenue						
Operating margin	0.17	0.16	0.15	0.16	0.10	0.17	0.16
Operating margin adjusted for CCA	0.04	0.05	0.08	0.09	0.03	0.03	0.04

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

	2006 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	58,415^A	14,145^A	4,830^A	4,305^A	10,700^A	92,400^A
Distribution by farm type (%)	63.2	15.3	5.2	4.7	11.6	100.0
	Average per farm (\$)					
Total operating revenues	189,759^A	404,827^A	881,128^A	828,097^A	101,333^A	278,333^A
Total crop revenues	10,421^A	18,974^A	32,207^B	23,107^B	5,753^B	12,920^A
Total grains and oilseeds	7,843 ^A	14,744 ^A	28,361 ^B	19,646 ^B	3,602 ^B	10,031 ^A
Total other crops	2,578 ^A	4,230 ^B	3,846 ^C	3,461 ^C	2,151 ^C	2,889 ^A
Potatoes	x	125 ^E	x	x	x	x
Fruits	102 ^E	F	78 ^E	869 ^D	87 ^E	141 ^D
Vegetables	25 ^D	F	441 ^C	356 ^C	204 ^D	130 ^D
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	45 ^E	100 ^B	F	F	31 ^A	86 ^D
Forage crops (including seeds)	2,250 ^A	2,545 ^A	2,221 ^B	1,501 ^D	1,532 ^C	2,176 ^A
Other crops	125 ^C	982 ^D	499 ^D	99 ^D	F	286 ^C
Total livestock and product revenues	142,156^A	354,861^A	757,278^A	765,776^A	70,697^A	227,660^A
Cattle	140,443 ^A	22,842 ^B	7,120 ^B	4,181 ^C	4,839 ^B	93,419 ^A
Hogs	638 ^B	2,326 ^D	735,232 ^A	4,974 ^D	3,410 ^C	39,836 ^A
Poultry and eggs	199 ^D	861 ^E	10,967 ^B	751,895 ^A	3,188 ^C	36,217 ^A
Dairy products and subsidies	418 ^C	328,251 ^A	3,435 ^D	4,183 ^D	2,672 ^D	51,204 ^A
Other livestock and products	458 ^A	582 ^E	524 ^B	543 ^E	56,587 ^A	6,983 ^A
Program payments and insurance proceeds	16,159^A	14,373^A	61,670^A	12,154^B	9,081^B	17,260^A
Total other revenues	21,023^A	16,618^A	29,974^A	27,060^B	15,802^B	20,493^A
Custom work and machine rental	13,624 ^A	6,573 ^B	18,813 ^B	14,055 ^B	12,258 ^B	12,678 ^A
Rental income	3,675 ^A	1,869 ^B	5,717 ^B	7,555 ^B	1,257 ^B	3,406 ^A
Miscellaneous revenues	3,724 ^A	8,177 ^A	5,444 ^B	5,450 ^C	2,287 ^A	4,410 ^A
Total operating expenses	180,866^A	307,529^A	830,130^A	725,003^A	97,958^A	249,955^A
Total crop expenses	7,923^A	21,853^A	20,333^A	15,462^B	3,641^B	10,560^A
Fertilizer and lime	4,095 ^A	9,418 ^A	8,432 ^A	4,500 ^B	1,554 ^B	4,861 ^A
Pesticides	1,731 ^A	3,601 ^A	4,678 ^B	2,206 ^B	716 ^B	2,076 ^A
Seed and plants	1,709 ^A	7,599 ^A	6,978 ^A	3,950 ^B	905 ^B	2,898 ^A
Other crop expenses	388 ^A	1,236 ^A	244 ^D	4,806 ^B	466 ^C	725 ^A
Total livestock expenses	109,289^A	87,619^A	505,518^A	417,630^A	38,662^A	132,876^A
Cattle purchases	79,597 ^A	13,490 ^C	2,613 ^C	F	2,476 ^B	52,983 ^A
Hog purchases	152 ^B	339 ^D	175,155 ^A	1,370 ^E	957 ^D	9,483 ^A
Poultry and egg purchases	39 ^D	139 ^D	2,576 ^C	170,648 ^A	675 ^D	8,206 ^A
Other livestock purchases	183 ^B	F	99 ^B	259 ^B	14,533 ^B	1,829 ^B
Feed, supplements, straw and bedding	26,188 ^A	57,242 ^A	297,432 ^A	234,884 ^A	15,255 ^A	53,581 ^A
Veterinary fees, medicine and breeding fees	3,085 ^A	14,032 ^A	26,347 ^A	6,228 ^C	4,625 ^B	6,302 ^A
Other livestock expenses	45 ^C	2,291 ^A	1,296 ^B	608 ^B	140 ^C	492 ^A
Total machinery expenses	17,067^A	33,201^A	32,212^A	25,816^A	10,875^A	20,020^A
Small tools	609 ^A	651 ^A	498 ^A	474 ^A	527 ^A	594 ^A
Net fuel expenses, machinery, truck, auto	8,515 ^A	13,217 ^A	13,083 ^A	9,501 ^A	4,914 ^A	9,103 ^A
Repairs, licenses and insurance	7,943 ^A	19,333 ^A	18,632 ^A	15,842 ^A	5,434 ^A	10,323 ^A
Total general expenses	46,587^A	164,855^A	272,067^A	266,095^A	44,780^A	86,500^A
Salaries (including CPP, QPP, EI)	6,475 ^A	34,547 ^A	71,614 ^A	79,293 ^A	11,357 ^B	18,136 ^A
Rent	3,330 ^A	6,806 ^A	17,633 ^B	12,613 ^B	2,178 ^B	4,909 ^A
Insurance	2,165 ^A	8,099 ^A	11,896 ^A	9,467 ^A	2,185 ^A	3,925 ^A
Utilities	2,923 ^A	9,184 ^A	24,730 ^A	30,850 ^A	2,866 ^A	6,316 ^A
Custom work and machine rental	9,883 ^A	18,716 ^A	43,087 ^A	29,182 ^A	7,713 ^B	13,619 ^A
Net interest expenses	8,284 ^A	39,616 ^A	41,235 ^A	34,445 ^A	5,306 ^B	15,678 ^A
Net property taxes	2,145 ^A	4,481 ^A	5,332 ^A	3,854 ^A	1,328 ^A	2,654 ^A
Building and fence repairs	2,283 ^A	7,867 ^A	13,866 ^A	12,447 ^A	2,730 ^B	4,269 ^A
Marketing expenses	2,752 ^A	18,251 ^A	20,935 ^A	34,926 ^A	2,711 ^B	7,569 ^A
Miscellaneous expenses	6,347 ^A	17,288 ^A	21,738 ^A	19,017 ^B	6,405 ^A	9,424 ^A
Net operating income	8,893	97,298	50,999	103,093	3,374	28,378
Adjustment for capital cost allowance (CCA)	13,092 ^A	44,897 ^A	52,928 ^A	45,564 ^A	10,106 ^A	21,211 ^A
Net operating income adjusted for CCA	-4,199	52,401	-1,930	57,529	-6,731	7,167
	Operating margins per dollar of revenue					
Operating margin	0.05	0.24	0.06	0.12	0.03	0.10
Operating margin adjusted for CCA	-0.02	0.13	0.00	0.07	-0.07	0.03

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

	2006 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	77,990^A	32,955^A	39,520^A	21,960^A	17,415^A	189,840^A
Distribution by revenue class (%)	41.1	17.4	20.8	11.6	9.2	100.0
	Average per farm (\$)					
Total operating revenues	25,087^A	71,525^A	162,076^A	349,977^A	1,507,228^A	235,248^A
Total crop revenues	9,026^A	26,323^A	61,741^A	125,660^A	460,260^A	77,899^A
Total grains and oilseeds	5,956 ^A	19,183 ^A	47,921 ^A	95,822 ^A	175,521 ^A	42,942 ^A
Total other crops	3,070 ^A	7,140 ^A	13,819 ^A	29,838 ^A	284,739 ^A	34,957 ^A
Potatoes	59 ^E	208 ^D	557 ^B	2,673 ^B	38,938 ^A	4,059 ^A
Fruits	566 ^B	1,671 ^B	3,154 ^B	5,829 ^B	23,948 ^A	4,051 ^A
Vegetables	231 ^C	726 ^C	1,826 ^B	4,504 ^C	34,224 ^A	4,262 ^A
Tobacco	F	F	601 ^B	2,194 ^D	4,618 ^D	823 ^C
Greenhouse, nursery and floriculture products	284 ^B	1,023 ^C	2,512 ^B	6,637 ^C	165,649 ^A	16,785 ^A
Forage crops (including seeds)	1,450 ^A	2,451 ^B	3,688 ^A	5,606 ^B	11,089 ^A	3,455 ^A
Other crops	470 ^C	969 ^C	1,482 ^C	2,395 ^D	6,272 ^C	1,522 ^B
Total livestock and product revenues	8,486^A	22,565^A	56,430^A	149,707^A	852,061^A	114,653^A
Cattle	6,765 ^A	17,756 ^A	31,421 ^A	47,202 ^A	334,921 ^A	48,595 ^A
Hogs	169 ^D	576 ^C	3,029 ^B	14,437 ^B	187,465 ^A	19,672 ^A
Poultry and eggs	139 ^C	533 ^D	2,052 ^C	15,495 ^B	167,600 ^A	17,748 ^A
Dairy products and subsidies	193 ^D	1,496 ^B	16,926 ^A	67,444 ^A	146,507 ^A	25,107 ^A
Other livestock and products	1,219 ^B	2,204 ^B	3,000 ^B	5,130 ^C	15,570 ^B	3,530 ^A
Program payments and insurance proceeds	3,164^A	11,960^A	24,320^A	42,831^A	101,231^A	22,682^A
Total other revenues	4,411^A	10,678^A	19,586^A	31,778^A	93,676^A	20,015^A
Custom work and machine rental	1,466 ^A	4,756 ^A	8,585 ^A	13,750 ^A	60,750 ^A	10,380 ^A
Rental income	1,049 ^B	2,367 ^B	3,624 ^A	5,129 ^B	12,928 ^A	3,376 ^A
Miscellaneous revenues	1,896 ^A	3,554 ^A	7,376 ^A	12,900 ^A	19,998 ^A	6,258 ^A
Total operating expenses	26,447^A	61,781^A	133,422^A	285,279^A	1,346,756^A	205,942^A
Total crop expenses	2,926^A	10,229^A	28,057^A	58,854^A	175,993^A	31,775^A
Fertilizer and lime	1,280 ^A	4,712 ^A	13,220 ^A	27,310 ^A	60,334 ^A	12,791 ^A
Pesticides	700 ^A	2,719 ^A	7,912 ^A	16,657 ^A	38,466 ^A	7,863 ^A
Seed and plants	791 ^A	2,404 ^A	6,065 ^A	13,001 ^A	56,004 ^A	8,648 ^A
Other crop expenses	155 ^B	394 ^A	859 ^A	1,886 ^B	21,189 ^A	2,474 ^A
Total livestock expenses	4,364^A	9,286^A	22,105^A	60,056^A	564,613^A	66,763^A
Cattle purchases	1,650 ^A	4,308 ^A	9,447 ^A	19,576 ^A	230,052 ^A	26,766 ^A
Hog purchases	F	67 ^B	516 ^C	2,378 ^B	46,600 ^A	4,701 ^A
Poultry and egg purchases	19 ^B	59 ^D	378 ^C	2,787 ^B	39,315 ^A	4,027 ^A
Other livestock purchases	356 ^C	508 ^D	722 ^C	1,517 ^C	4,049 ^B	932 ^B
Feed, supplements, straw and bedding	1,713 ^A	3,334 ^A	8,799 ^A	28,064 ^A	223,122 ^A	26,834 ^A
Veterinary fees, medicine and breeding fees	552 ^A	1,006 ^B	2,189 ^A	5,261 ^A	19,525 ^A	3,257 ^A
Other livestock expenses	F	F	54 ^D	472 ^B	1,950 ^A	245 ^A
Total machinery expenses	6,657^A	13,535^A	23,500^A	37,497^A	79,963^A	21,651^A
Small tools	401 ^A	591 ^A	723 ^A	748 ^A	672 ^A	566 ^A
Net fuel expenses, machinery, truck, auto	3,167 ^A	6,776 ^A	11,816 ^A	18,147 ^A	35,966 ^A	10,336 ^A
Repairs, licenses and insurance	3,089 ^A	6,168 ^A	10,961 ^A	18,603 ^A	43,324 ^A	10,749 ^A
Total general expenses	12,500^A	28,731^A	59,760^A	128,872^A	526,187^A	85,753^A
Salaries (including CPP, QPP, EI)	775 ^A	3,067 ^A	8,574 ^A	25,154 ^A	167,279 ^A	20,895 ^A
Rent	570 ^A	1,986 ^A	5,133 ^A	11,846 ^A	38,491 ^A	6,550 ^A
Insurance	934 ^A	1,682 ^A	3,030 ^A	5,985 ^A	17,507 ^A	3,605 ^A
Utilities	1,299 ^A	2,363 ^A	4,170 ^A	8,058 ^A	42,653 ^A	6,658 ^A
Custom work and machine rental	1,824 ^A	4,622 ^A	8,920 ^A	18,195 ^A	73,070 ^A	12,218 ^A
Net interest expenses	2,077 ^A	5,007 ^A	10,747 ^A	22,544 ^A	70,181 ^A	13,007 ^A
Net property taxes	1,391 ^A	2,232 ^A	3,366 ^A	4,767 ^A	8,557 ^A	2,996 ^A
Building and fence repairs	994 ^A	1,605 ^A	2,721 ^A	4,944 ^A	16,639 ^A	3,352 ^A
Marketing expenses	251 ^A	1,074 ^A	3,489 ^A	9,538 ^A	46,137 ^A	6,353 ^A
Miscellaneous expenses	2,387 ^A	5,092 ^A	9,609 ^A	17,840 ^A	45,673 ^A	10,119 ^A
Net operating income	-1,361	9,744	28,654	64,697	160,472	29,306
Adjustment for capital cost allowance (CCA)	4,288 ^A	9,851 ^A	19,265 ^A	38,715 ^A	107,359 ^A	21,812 ^A
Net operating income adjusted for CCA	-5,649	-106	9,389	25,983	53,114	7,495
	Operating margins per dollar of revenue					
Operating margin	-0.05	0.14	0.18	0.18	0.11	0.12
Operating margin adjusted for CCA	-0.23	0.00	0.06	0.07	0.04	0.03

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	97,445^A	194,397^A	...	164,210^A	...	30,186	...	7,805
Oilseed and grain farming	70,155 ^A	161,173 ^A	...	133,609 ^A	...	27,564	...	5,826
Potato farming	1,270 ^B	767,234 ^B	...	645,191 ^B	...	122,043	...	40,714
Other vegetable (except potato) and melon farming	2,345 ^B	382,482 ^B	...	323,864 ^B	...	58,618	...	31,831
Fruit and tree nut farming	4,850 ^A	185,561 ^A	...	156,724 ^A	...	28,837	...	15,796
Greenhouse, nursery and floriculture production	3,720 ^A	916,414 ^A	...	828,221 ^A	...	88,193	...	28,078
Other crop farming	15,095 ^A	96,260 ^A	...	79,892 ^A	...	16,368	...	2,936
Animal production	92,400^A	278,333^A	...	249,955^A	...	28,378	...	7,167
Beef cattle ranching and farming, including feedlots	58,415 ^A	189,759 ^A	...	180,866 ^A	...	8,893	...	-4,199
Dairy cattle and milk production	14,145 ^A	404,827 ^A	...	307,529 ^A	...	97,298	...	52,401
Hog and pig farming	4,830 ^A	881,128 ^A	...	830,130 ^A	...	50,999	...	-1,930
Poultry and egg production	4,305 ^A	828,097 ^A	...	725,003 ^A	...	103,093	...	57,529
Other animal production	10,700 ^A	101,333 ^A	...	97,958 ^A	...	3,374	...	-6,731
Total	189,840^A	235,248^A	...	205,942^A	...	29,306	...	7,495

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	130^A	159,741^B	...	144,370^B	...	15,371	...	-1,258
Oilseed and grain farming	0	0	...	0	...	0	...	0
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	40 ^A	97,564 ^C	...	81,802 ^C	...	15,762	...	1,573
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	35 ^A	281,871 ^B	...	260,385 ^B	...	21,486	...	5,130
Other crop farming	x	x	...	x	...	x	...	x
Animal production	105^A	909,291^A	...	850,368^A	...	58,923	...	5,288
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	40 ^B	1,038,855 ^B	...	857,287 ^A	...	181,568	...	100,043
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	x	x	...	x	...	x	...	x
Total	230^A	505,439^A	...	469,981^A	...	35,458	...	1,761

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	515^A	435,753^B	...	392,666^B	...	43,087	...	5,935
Oilseed and grain farming	55 ^D	126,881 ^D	...	134,043 ^D	...	-7,162	...	-18,008
Potato farming	275 ^B	669,754 ^B	...	600,657 ^B	...	69,097	...	9,808
Other vegetable (except potato) and melon farming	40 ^D	235,693 ^B	...	223,176 ^B	...	12,518	...	-4,873
Fruit and tree nut farming	80 ^C	F	...	F	...	F	...	F
Greenhouse, nursery and floriculture production	X	X	...	X	...	X	...	X
Other crop farming	50 ^C	52,271 ^B	...	43,375 ^B	...	8,896	...	2,479
Animal production	775^A	263,248^B	...	229,181^B	...	34,067	...	8,680
Beef cattle ranching and farming, including feedlots	385 ^A	137,668 ^C	...	137,939 ^C	...	-271	...	-13,053
Dairy cattle and milk production	220 ^B	313,483 ^A	...	236,767 ^A	...	76,715	...	41,754
Hog and pig farming	75 ^C	751,369 ^E	...	665,896 ^D	...	85,474 ^E	...	F
Poultry and egg production	X	X	...	X	...	X	...	X
Other animal production	65 ^C	186,247 ^D	...	168,677 ^D	...	17,570	...	588 ^E
Total	1,300^A	332,506^B	...	294,802^B	...	37,704	...	7,588

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	960^A	167,899^B	...	148,681^B	...	19,218	...	7,121
Oilseed and grain farming	X	X	...	X	...	X	...	X
Potato farming	X	X	...	X	...	X	...	X
Other vegetable (except potato) and melon farming	65 ^C	251,771 ^C	...	213,864 ^C	...	37,907	...	19,556
Fruit and tree nut farming	545 ^B	139,605 ^C	...	115,001 ^C	...	24,604	...	14,215
Greenhouse, nursery and floriculture production	215 ^C	250,819 ^C	...	244,956 ^D	...	5,863	...	-9,897
Other crop farming	120 ^C	95,863 ^C	...	87,410 ^C	...	8,453	...	-600
Animal production	1,200^A	317,363^A	...	266,384^A	...	50,979	...	28,237
Beef cattle ranching and farming, including feedlots	540 ^B	65,716 ^B	...	62,838 ^B	...	2,879	...	-5,377
Dairy cattle and milk production	280 ^A	446,991 ^A	...	343,697 ^A	...	103,294	...	58,535
Hog and pig farming	45 ^B	615,921 ^B	...	614,477 ^B	...	1,444	...	-35,011
Poultry and egg production	135 ^B	858,223 ^B	...	733,048 ^B	...	125,176	...	89,655
Other animal production	205 ^C	379,280 ^C	...	311,049 ^C	...	68,231	...	48,403
Total	2,165^A	250,811^A	...	213,966^A	...	36,844	...	18,842

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	780^A	344,997^B	...	291,841^B	...	53,156	...	15,942
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	240 ^A	660,434 ^A	...	541,186 ^A	...	119,248	...	41,966
Other vegetable (except potato) and melon farming	50 ^C	163,812 ^D	...	144,567 ^D	...	19,245	...	7,535
Fruit and tree nut farming	220 ^B	107,618 ^B	...	83,967 ^B	...	23,651	...	12,282
Greenhouse, nursery and floriculture production	105 ^C	521,880 ^E	...	506,543 ^E	...	15,337 ^E	...	-16,994 ^E
Other crop farming	135 ^B	113,763 ^B	...	86,570 ^B	...	27,193	...	5,934
Animal production	875^A	287,372^B	...	249,631^C	...	37,741	...	16,636
Beef cattle ranching and farming, including feedlots	450 ^A	51,439 ^A	...	48,178 ^A	...	3,261	...	-4,659
Dairy cattle and milk production	205 ^A	357,755 ^A	...	275,482 ^A	...	82,272	...	42,103
Hog and pig farming	55 ^B	841,467 ^D	...	786,214 ^D	...	55,252	...	10,114
Poultry and egg production	60 ^C	1,676,238 ^D	...	1,499,332 ^D	...	176,905	...	124,420
Other animal production	100 ^C	69,005 ^C	...	61,919 ^C	...	7,087	...	-1,202
Total	1,650^A	314,455^B	...	269,469^B	...	44,986	...	16,310

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,295^A	188,277^A	...	159,007^A	...	29,270	...	9,510
Oilseed and grain farming	3,645 ^A	173,519 ^A	...	148,059 ^A	...	25,460	...	2,357
Potato farming	230 ^B	610,460 ^B	...	492,432 ^B	...	118,027	...	62,157
Other vegetable (except potato) and melon farming	820 ^B	430,909 ^B	...	371,800 ^B	...	59,110	...	28,883
Fruit and tree nut farming	965 ^C	180,648 ^B	...	134,793 ^B	...	45,856	...	31,808
Greenhouse, nursery and floriculture production	835 ^C	475,226 ^C	...	438,144 ^C	...	37,082	...	6,948
Other crop farming	3,795 ^B	63,347 ^B	...	48,202 ^B	...	15,145	...	3,873
Animal production	15,700^A	381,417^A	...	325,919^A	...	55,497	...	27,243
Beef cattle ranching and farming, including feedlots	4,645 ^A	197,777 ^A	...	184,069 ^A	...	13,708	...	1,533
Dairy cattle and milk production	6,860 ^A	339,819 ^A	...	252,208 ^A	...	87,611	...	51,977
Hog and pig farming	1,755 ^A	879,670 ^A	...	844,116 ^A	...	35,553	...	-11,507
Poultry and egg production	930 ^B	1,100,996 ^B	...	964,094 ^B	...	136,902	...	88,503
Other animal production	1,510 ^C	115,169 ^B	...	103,684 ^B	...	11,485	...	1,497
Total	26,000^A	304,911^A	...	259,803^A	...	45,108	...	20,219

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,045^A	232,170^A	...	202,591^A	...	29,579	...	7,764
Oilseed and grain farming	14,360 ^A	119,093 ^A	...	101,143 ^A	...	17,949	...	2,246
Potato farming	245 ^D	567,746 ^D	...	467,273 ^D	...	100,473	...	49,517
Other vegetable (except potato) and melon farming	920 ^B	411,672 ^B	...	343,938 ^B	...	67,735	...	39,554
Fruit and tree nut farming	1,140 ^B	258,311 ^B	...	241,744 ^B	...	16,568	...	-638
Greenhouse, nursery and floriculture production	1,330 ^B	1,400,906 ^B	...	1,261,987 ^B	...	138,919	...	46,652
Other crop farming	3,040 ^B	162,625 ^B	...	138,477 ^B	...	24,148	...	6,905
Animal production	21,820^A	279,841^A	...	244,045^A	...	35,796	...	11,959
Beef cattle ranching and farming, including feedlots	9,980 ^A	149,872 ^B	...	146,947 ^A	...	2,925	...	-6,396
Dairy cattle and milk production	4,705 ^A	389,583 ^A	...	290,225 ^A	...	99,358	...	52,294
Hog and pig farming	1,730 ^B	692,488 ^B	...	639,989 ^B	...	52,499	...	786
Poultry and egg production	1,665 ^A	732,454 ^A	...	618,905 ^B	...	113,549	...	64,567
Other animal production	3,730 ^B	95,338 ^B	...	94,313 ^B	...	1,024	...	-8,179
Total	42,860^A	256,430^A	...	223,688^A	...	32,743	...	9,899

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,605^A	222,571^A	...	197,624^A	...	24,947	...	-3,719
Oilseed and grain farming	7,315 ^A	213,214 ^A	...	189,913 ^A	...	23,301	...	-5,135
Potato farming	115 ^B	1,507,953 ^B	...	1,325,026 ^B	...	182,927	...	7,981
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	90 ^D	931,514 ^E	...	837,599 ^E	...	93,915 ^E	...	37,655 ^E
Other crop farming	1,045 ^C	77,857 ^C	...	66,688 ^C	...	11,170	...	-160
Animal production	8,880^A	230,013^A	...	211,556^A	...	18,457	...	183
Beef cattle ranching and farming, including feedlots	6,880 ^A	110,594 ^A	...	101,619 ^A	...	8,975	...	-1,909
Dairy cattle and milk production	460 ^B	504,084 ^B	...	417,841 ^B	...	86,243	...	25,717
Hog and pig farming	530 ^A	1,468,145 ^A	...	1,412,400 ^A	...	55,745	...	-15,975
Poultry and egg production	280 ^B	641,739 ^B	...	554,307 ^B	...	87,433	...	51,847
Other animal production	730 ^B	122,238 ^B	...	110,767 ^B	...	11,471	...	-4,271
Total	17,495^A	226,337^A	...	204,686^A	...	21,650	...	-1,738

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	31,095^A	150,725^A	...	123,889^A	...	26,836	...	7,475
Oilseed and grain farming	29,405 ^A	154,187 ^A	...	126,541 ^A	...	27,646	...	7,769
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	100 ^D	273,406 ^C	...	261,146 ^C	...	12,261	...	-5,576 ^E
Other crop farming	1,525 ^B	69,062 ^B	...	58,149 ^B	...	10,913	...	2,027
Animal production	13,535^A	147,461^A	...	133,015^A	...	14,446	...	1,638
Beef cattle ranching and farming, including feedlots	12,075 ^A	121,965 ^A	...	111,005 ^A	...	10,960	...	12
Dairy cattle and milk production	210 ^B	519,102 ^B	...	427,779 ^B	...	91,322	...	34,369
Hog and pig farming	170 ^E	1,422,815 ^E	...	1,300,984 ^E	...	121,831 ^E	...	46,959 ^E
Poultry and egg production	145 ^E	621,805 ^E	...	554,784 ^E	...	67,020 ^E	...	F
Other animal production	935 ^C	88,875 ^C	...	74,228 ^C	...	14,648	...	4,808
Total	44,625^A	149,735^A	...	126,656^A	...	23,079	...	5,705

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	19,825^A	181,760^A	...	144,188^A	...	37,572	...	11,660
Oilseed and grain farming	14,985 ^A	187,830 ^A	...	148,444 ^A	...	39,386	...	11,800
Potato farming	75 ^B	1,771,059 ^A	...	1,405,963 ^A	...	365,095	...	121,888
Other vegetable (except potato) and melon farming	50 ^C	795,333 ^D	...	594,854 ^D	...	200,479	...	149,726
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	350 ^C	555,548 ^C	...	448,668 ^C	...	106,879	...	65,442
Other crop farming	4,345 ^B	97,329 ^B	...	78,921 ^B	...	18,408	...	3,408
Animal production	24,350^A	292,394^A	...	278,212^A	...	14,181	...	-4,690
Beef cattle ranching and farming, including feedlots	20,660 ^A	290,108 ^A	...	279,147 ^A	...	10,961	...	-5,984
Dairy cattle and milk production	545 ^B	709,414 ^A	...	541,781 ^A	...	167,633	...	73,955
Hog and pig farming	360 ^B	835,585 ^A	...	751,473 ^A	...	84,111	...	29,545
Poultry and egg production	345 ^C	694,236 ^C	...	663,823 ^C	...	30,413	...	-10,461
Other animal production	2,440 ^B	80,540 ^B	...	86,142 ^B	...	-5,602	...	-15,620
Total	44,170^A	242,745^A	...	218,067^A	...	24,678	...	2,648

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

	2006 P							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,200^A	294,783^A	...	261,508^A	...	33,274	...	10,874
Oilseed and grain farming	355 ^C	119,548 ^C	...	95,301 ^D	...	24,247	...	2,196
Potato farming	45 ^C	533,340 ^C	...	440,300 ^C	...	93,040	...	38,876
Other vegetable (except potato) and melon farming	325 ^C	213,282 ^C	...	185,789 ^C	...	27,493	...	13,062
Fruit and tree nut farming	1,815 ^A	171,805 ^A	...	141,539 ^A	...	30,266	...	19,033
Greenhouse, nursery and floriculture production	630 ^B	1,127,569 ^B	...	1,031,726 ^B	...	95,843	...	22,205
Other crop farming	1,025 ^B	74,433 ^B	...	72,235 ^B	...	2,198	...	-9,560
Animal production	5,155^A	297,025^A	...	270,245^A	...	26,780	...	1,602
Beef cattle ranching and farming, including feedlots	2,780 ^A	118,358 ^B	...	117,218 ^B	...	1,139	...	-14,994
Dairy cattle and milk production	620 ^A	848,528 ^B	...	707,107 ^B	...	141,420	...	66,278
Hog and pig farming	F	F	...	F	...	F	...	F
Poultry and egg production	690 ^A	773,174 ^A	...	697,436 ^A	...	75,738	...	35,378
Other animal production	965 ^B	87,541 ^C	...	95,697 ^B	...	-8,156	...	-15,308
Total	9,350^A	296,018^A	...	266,322^A	...	29,696	...	5,765

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

	2006 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	77,990 A	32,955 A	39,520 A	21,960 A	17,415 A	189,840 A
Newfoundland and Labrador	90	40	40	x	55	230
Prince Edward Island	445	195	220	205	240	1,300
Nova Scotia	1,095	300	280	230	260	2,165
New Brunswick	745	215	245	205	235	1,650
Quebec	7,935	3,865	6,140	4,540	3,520	26,000
Ontario	19,655	6,410	7,215	4,900	4,675	42,860
Manitoba	6,710	3,175	3,960	2,100	1,545	17,495
Saskatchewan	18,210	9,150	10,595	4,510	2,155	44,625
Alberta	18,570	8,190	9,430	4,460	3,525	44,170
British Columbia	4,535	1,425	1,395	790	1,205	9,350
Average per farm (\$)						
Total operating revenues						
Canada	25,087 A	71,525 A	162,076 A	349,977 A	1,507,228 A	235,248 A
Newfoundland and Labrador	22,798	71,632	179,646	x	1,869,430	505,439
Prince Edward Island	23,070	73,054	162,190	348,347	1,255,817	332,506
Nova Scotia	23,273	71,423	163,588	357,230	1,409,086	250,811
New Brunswick	23,091	72,331	167,943	355,479	1,572,059	314,455
Quebec	26,333	71,749	167,973	353,042	1,366,356	304,911
Ontario	24,061	70,101	163,140	353,338	1,529,969	256,430
Manitoba	24,791	72,534	163,108	348,256	1,415,380	226,337
Saskatchewan	26,052	72,338	159,699	343,890	1,067,135	149,735
Alberta	25,355	71,211	159,570	348,883	1,873,333	242,745
British Columbia	23,819	71,301	160,917	354,867	1,706,686	296,018
Total operating expenses						
Canada	26,447 A	61,781 A	133,422 A	285,279 A	1,346,756 A	205,942 A
Newfoundland and Labrador	24,781	68,589	160,080	x	1,740,972	469,981
Prince Edward Island	24,725	70,533	143,942	292,797	1,114,615	294,802
Nova Scotia	22,603	57,337	132,997	301,197	1,204,782	213,966
New Brunswick	23,040	63,381	137,521	295,194	1,350,555	269,469
Quebec	25,338	59,982	132,008	277,312	1,208,647	259,803
Ontario	27,031	61,808	136,008	291,328	1,335,736	223,688
Manitoba	26,502	65,210	140,720	308,610	1,289,059	204,686
Saskatchewan	25,118	61,152	132,033	280,150	914,246	126,656
Alberta	27,537	60,700	129,833	278,828	1,745,312	218,067
British Columbia	28,341	68,399	137,405	288,528	1,533,157	266,322
Net operating income						
Canada	-1,361	9,744	28,654	64,697	160,472	29,306
Newfoundland and Labrador	-1,983	3,043	19,567	x	128,458	35,458
Prince Edward Island	-1,656	2,522	18,248	55,551	141,202	37,704
Nova Scotia	670	14,086	30,590	56,033	204,304	36,844
New Brunswick	50	8,950	30,422	60,285	221,504	44,986
Quebec	995	11,767	35,965	75,730	157,709	45,108
Ontario	-2,970	8,293	27,132	62,010	194,233	32,743
Manitoba	-1,712	7,323	22,388	39,645	126,322	21,650
Saskatchewan	934	11,185	27,666	63,741	152,889	23,079
Alberta	-2,182	10,511	29,737	70,055	128,021	24,678
British Columbia	-4,522	2,902	23,512	66,339	173,529	29,696
Net operating income adjusted for CCA						
Canada	-5,649	-106	9,389	25,983	53,114	7,495
Newfoundland and Labrador	-6,019	-7,214	3,688	x	15,925	1,761
Prince Edward Island	-5,334	-4,738	2,740	25,535	30,340	7,588
Nova Scotia	-3,415	6,268	14,695	27,182	123,564	18,842
New Brunswick	-4,231	-3,316	11,553	19,468	101,210	16,310
Quebec	-3,041	1,647	15,998	39,854	75,126	20,219
Ontario	-7,173	-1,455	9,992	26,739	79,378	9,899
Manitoba	-5,638	-2,603	2,598	-3,061	7,664	-1,738
Saskatchewan	-2,821	2,074	8,509	20,956	47,404	5,705
Alberta	-7,179	52	8,797	27,876	12,043	2,648
British Columbia	-9,509	-8,155	6,905	38,530	56,966	5,765

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

	2006 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	39,445 A	18,035 A	21,855 A	10,935 A	7,170 A	97,445 A
Oilseed and grain farming	25,955 A	13,660 A	17,515 A	8,710 A	4,310 A	70,155 A
Potato farming	200 E	130 E	175 B	205 B	555 A	1,270 B
Other vegetable (except potato) and melon farming	765 C	390 C	475 B	300 C	425 B	2,345 B
Fruit and tree nut farming	2,095 B	945 B	990 B	455 B	355 B	4,850 A
Greenhouse, nursery and floriculture production	1,025 C	555 C	660 B	410 B	1,070 A	3,720 A
Other crop farming	9,395 A	2,350 B	2,030 B	865 B	460 B	15,095 A
Animal production	38,540 A	14,920 A	17,660 A	11,020 A	10,250 A	92,400 A
Beef cattle ranching and farming, including feedlots	30,065 A	11,795 A	10,450 A	3,335 A	2,775 A	58,415 A
Dairy cattle and milk production	585 D	775 B	4,480 A	5,080 A	3,230 A	14,145 A
Hog and pig farming	570 D	360 C	860 B	1,075 B	1,970 A	4,830 A
Poultry and egg production	590 C	270 D	500 C	1,010 B	1,945 A	4,305 A
Other animal production	6,735 B	1,730 B	1,380 B	525 B	325 B	10,700 A
Total	77,990 A	32,955 A	39,520 A	21,960 A	17,415 A	189,840 A
	Average per farm (\$)					
Total operating revenues						
Crop production	25,664 A	71,527 A	162,078 A	347,807 A	1,295,922 A	194,397 A
Oilseed and grain farming	26,602 A	72,058 A	163,168 A	345,252 A	874,185 A	161,173 A
Potato farming	26,547 B	68,158 B	167,390 A	359,748 A	1,541,336 A	767,234 B
Other vegetable (except potato) and melon farming	27,247 A	70,927 A	160,174 A	370,241 A	1,566,961 A	382,482 B
Fruit and tree nut farming	26,244 A	71,124 A	153,305 A	344,107 A	1,317,261 A	185,561 A
Greenhouse, nursery and floriculture production	27,291 B	71,108 A	164,646 A	370,008 A	2,885,121 A	916,414 A
Other crop farming	22,615 A	68,987 A	156,106 A	354,142 A	987,130 A	96,260 A
Animal production	24,496 A	71,517 A	162,084 A	352,130 A	1,655,110 A	278,333 A
Beef cattle ranching and farming, including feedlots	24,906 A	71,397 A	154,246 A	343,418 A	2,427,238 A	189,759 A
Dairy cattle and milk production	31,683 B	77,518 A	180,063 A	353,125 A	943,433 A	404,827 A
Hog and pig farming	25,384 B	73,634 A	172,224 A	360,466 A	1,867,749 A	881,128 A
Poultry and egg production	22,153 B	71,524 A	178,716 A	368,354 A	1,580,544 A	828,097 A
Other animal production	22,173 A	69,179 A	150,597 A	350,302 A	1,293,555 A	101,333 A
Total	25,087 A	71,525 A	162,076 A	349,977 A	1,507,228 A	235,248 A
Total operating expenses						
Crop production	24,186 A	59,399 A	132,774 A	283,976 A	1,111,052 A	164,210 A
Oilseed and grain farming	24,349 A	60,257 A	133,882 A	282,490 A	722,318 A	133,609 A
Potato farming	24,307 C	55,351 B	147,745 A	315,985 A	1,288,619 A	645,191 B
Other vegetable (except potato) and melon farming	25,053 B	57,320 B	129,564 B	310,965 A	1,334,371 A	323,864 B
Fruit and tree nut farming	26,049 A	59,851 A	128,425 A	287,122 A	1,097,664 A	156,724 A
Greenhouse, nursery and floriculture production	26,072 B	59,823 B	156,869 B	324,789 A	2,607,086 A	828,221 A
Other crop farming	23,036 A	54,693 A	116,971 A	260,848 A	862,741 B	79,892 A
Animal production	28,762 A	64,655 A	134,231 A	286,572 A	1,511,712 A	249,955 A
Beef cattle ranching and farming, including feedlots	28,479 A	64,707 A	132,062 A	295,053 A	2,371,376 A	180,866 A
Dairy cattle and milk production	18,584 D	59,574 A	134,200 A	262,639 A	729,919 A	307,529 A
Hog and pig farming	31,668 E	66,119 B	146,065 A	334,068 A	1,768,093 A	830,130 A
Poultry and egg production	20,777 B	58,011 B	162,298 A	315,883 A	1,385,921 A	725,003 A
Other animal production	31,360 A	67,244 B	133,136 A	311,316 A	1,140,561 A	97,958 A
Total	26,447 A	61,781 A	133,422 A	285,279 A	1,346,756 A	205,942 A
Net operating income						
Crop production	1,478	12,128	29,304	63,831	184,870	30,186
Oilseed and grain farming	2,253	11,802	29,287	62,762	151,868	27,564
Potato farming	2,240	12,807	19,644	43,763	252,717	122,043
Other vegetable (except potato) and melon farming	2,194	13,606	30,610	59,275	232,591	58,618
Fruit and tree nut farming	195	11,273	24,879	56,986	219,596	28,837
Greenhouse, nursery and floriculture production	1,219	11,285	7,778	45,219	278,035	88,193
Other crop farming	-421	14,294	39,135	93,295	124,388	16,368
Animal production	-4,266	6,863	27,853	65,558	143,398	28,378
Beef cattle ranching and farming, including feedlots	-3,573	6,690	22,184	48,366	55,862	8,893
Dairy cattle and milk production	13,099	17,945	45,862	90,486	213,514	97,298
Hog and pig farming	-6,283 E	7,514	26,160	26,398	99,656	50,999
Poultry and egg production	1,375	13,513	16,418	52,471	194,623	103,093
Other animal production	-9,187	1,935	17,461	38,986	152,994	3,374
Total	-1,361	9,744	28,654	64,697	160,472	29,306

Table 8-2 – continued

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

	2006 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,545	2,472	8,772	19,505	57,358	7,805
Oilseed and grain farming	-1,521	2,018	8,185	15,580	32,852	5,826
Potato farming	-3,490 E	4,474	1,390	3,247	91,707	40,714
Other vegetable (except potato) and melon farming	-1,650	6,040	16,746	34,440	130,946	31,831
Fruit and tree nut farming	-3,424	4,063	12,222	31,360	150,474	15,796
Greenhouse, nursery and floriculture production	-2,037	5,932	-6,003	21,536	92,167	28,078
Other crop farming	-5,286	2,943	15,711	50,695	24,649	2,936
Animal production	-8,825	-3,223	10,155	32,410	50,144	7,167
Beef cattle ranching and farming, including feedlots	-8,217	-3,574	4,286	18,997	-23,107	-4,199
Dairy cattle and milk production	9,806	8,981	27,553	52,313	105,073	52,401
Hog and pig farming	-10,778 E	-4,267	6,359	-3,129	-1,921	-1,930
Poultry and egg production	-2,673 E	4,140	2,687	27,744	112,570	57,529
Other animal production	-13,526	-7,187	3,158	6,815	72,131	-6,731
Total	-5,649	-106	9,389	25,983	53,114	7,495

Table 9-1

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	25,255 A	39,055 A	14,230 A	10,920 A	7,990 A	97,445 A	30,186	25.9
Oilseed and grain farming	17,555 A	27,705 A	11,005 A	8,525 A	5,355 A	70,155 A	27,564	25.0
Potato farming	280 C	265 D	135 B	165 B	405 A	1,270 B	122,043	22.0
Other vegetable (except potato) and melon farming	465 B	925 C	320 C	265 C	375 B	2,345 B	58,618	19.8
Fruit and tree nut farming	1,300 B	2,070 B	680 B	415 B	385 B	4,850 A	28,837	26.8
Greenhouse, nursery and floriculture production	890 B	1,255 B	465 C	425 C	685 B	3,720 A	88,193	23.9
Other crop farming	4,770 B	6,835 B	1,610 B	1,115 B	775 B	15,095 A	16,368	31.6
Animal production	32,270 A	28,800 A	10,985 A	10,475 A	9,870 A	92,400 A	28,378	34.9
Beef cattle ranching and farming, including feedlots	24,050 A	21,775 A	6,615 A	3,690 A	2,290 A	58,415 A	8,893	41.2
Dairy cattle and milk production	735 B	1,730 B	2,370 B	4,445 A	4,865 A	14,145 A	97,298	5.2
Hog and pig farming	1,240 B	1,120 B	595 B	925 B	960 B	4,830 A	50,999	25.7
Poultry and egg production	705 B	735 B	610 C	825 B	1,430 A	4,305 A	103,093	16.4
Other animal production	5,550 B	3,435 B	800 C	590 C	330 B	10,700 A	3,374	51.9
Total	57,530 A	67,855 A	25,210 A	21,390 A	17,860 A	189,840 A	29,306	30.3

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	35^B	65^A	x	x	x	130^A	15,371	26.9
Oilseed and grain farming	0	0	0	0	0	0	0	0.0
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 ^B	x	0	x	40 ^A	15,762	x
Fruit and tree nut farming	x	x	x	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	35 ^A	21,486	x
Other crop farming	x	x	x	0	x	x	x	x
Animal production	40^B	x	x	x	25^B	105^A	58,923	38.1
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^B	181,568	x
Hog and pig farming	x	0	x	0	0	x	x	x
Poultry and egg production	x	x	x	0	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x
Total	70^A	90^A	x	x	35^B	230^A	35,458	30.4

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	160^B	155^B	65^C	50^C	90^C	515^A	43,087	31.1
Oilseed and grain farming	30 ^D	x	x	x	x	55 ^D	-7,162	54.5
Potato farming	70 ^C	50 ^B	35 ^C	40 ^D	70 ^C	275 ^B	69,097	25.5
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 ^D	12,518	x
Fruit and tree nut farming	x	40 ^D	x	x	x	80 ^C	F	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 ^D	x	0	x	50 ^C	8,896	x
Animal production	275^B	215^B	95^B	100^B	90^C	775^A	34,067	35.5
Beef cattle ranching and farming, including feedlots	200 ^B	140 ^B	30 ^D	x	x	385 ^A	-271	51.9
Dairy cattle and milk production	x	35 ^D	50 ^C	65 ^B	60 ^C	220 ^B	76,715	x
Hog and pig farming	30 ^D	x	x	x	x	75 ^C	85,474 ^E	40.0
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	65 ^C	17,570	x
Total	430^A	380^A	165^B	145^B	185^B	1,300^A	37,704	33.1

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	215^B	495^B	135^B	70^B	45^B	960^A	19,218	22.4
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	65 ^C	37,907	x
Fruit and tree nut farming	90 ^B	310 ^B	80 ^C	40 ^B	25 ^B	545 ^B	24,604	16.5
Greenhouse, nursery and floriculture production	50 ^D	110 ^D	30 ^D	x	x	215 ^C	5,863	23.3
Other crop farming	50 ^D	55 ^D	x	x	x	120 ^C	8,453	41.7
Animal production	405^B	355^B	120^B	140^A	175^A	1,200^A	50,979	33.8
Beef cattle ranching and farming, including feedlots	245 ^B	235 ^B	40 ^D	x	x	540 ^B	2,879	45.4
Dairy cattle and milk production	x	35 ^B	40 ^B	85 ^A	85 ^A	280 ^A	103,294	x
Hog and pig farming	x	x	x	x	x	45 ^B	1,444	x
Poultry and egg production	35 ^D	x	x	x	45 ^B	135 ^B	125,176	25.9
Other animal production	85 ^D	50 ^D	x	x	35 ^B	205 ^C	68,231	41.5
Total	620^B	850^A	255^B	205^A	230^A	2,165^A	36,844	28.6

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	200^B	290^B	80^B	80^B	125^A	780^A	53,156	25.6
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	65 ^B	25 ^B	x	45 ^B	90 ^B	240 ^A	119,248	27.1
Other vegetable (except potato) and melon farming	x	x	x	0	x	50 ^C	19,245	x
Fruit and tree nut farming	45 ^C	125 ^C	x	x	x	220 ^B	23,651	20.5
Greenhouse, nursery and floriculture production	25 ^E	55 ^D	x	x	x	105 ^C	15,337 ^E	23.8
Other crop farming	35 ^C	55 ^C	x	x	x	135 ^B	27,193	25.9
Animal production	280^B	295^B	100^B	105^A	90^B	875^A	37,741	32.0
Beef cattle ranching and farming, including feedlots	200 ^B	200 ^B	30 ^D	x	x	450 ^A	3,261	44.4
Dairy cattle and milk production	x	x	45 ^B	80 ^A	60 ^B	205 ^A	82,272	x
Hog and pig farming	x	x	x	x	x	55 ^B	55,252	x
Poultry and egg production	x	x	x	x	x	60 ^C	176,905	x
Other animal production	40 ^D	45 ^E	x	x	x	100 ^C	7,087	40.0
Total	475^A	590^A	175^B	190^A	220^A	1,650^A	44,986	28.8

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,685 B	4,330 B	1,505 B	1,080 B	695 B	10,295 A	29,270	26.1
Oilseed and grain farming	1,030 B	1,230 B	585 C	540 C	265 C	3,645 A	25,460	28.3
Potato farming	40 E	45 C	40 D	40 E	70 C	230 B	118,027	17.4
Other vegetable (except potato) and melon farming	155 D	310 D	135 D	110 D	105 C	820 B	59,110	18.9
Fruit and tree nut farming	200 E	430 D	185 E	90 E	70 D	965 C	45,856	20.7
Greenhouse, nursery and floriculture production	260 D	325 D	105 D	85 D	60 B	835 C	37,082	31.1
Other crop farming	1,010 D	2,000 C	450 D	215 D	120 D	3,795 B	15,145	26.6
Animal production	2,905 B	3,995 B	2,140 B	3,540 A	3,120 A	15,700 A	55,497	18.5
Beef cattle ranching and farming, including feedlots	1,420 B	2,175 B	570 C	285 C	195 B	4,645 A	13,708	30.6
Dairy cattle and milk production	280 D	640 C	1,170 B	2,550 A	2,230 A	6,860 A	87,611	4.1
Hog and pig farming	440 B	385 C	175 C	445 C	315 C	1,755 A	35,553	25.1
Poultry and egg production	135 E	150 D	105 D	185 C	350 B	930 B	136,902	14.5
Other animal production	630 D	650 D	120 D	80 E	35 D	1,510 C	11,485	41.7
Total	5,595 A	8,325 A	3,640 A	4,625 A	3,815 A	26,000 A	45,108	21.5

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	6,435 A	8,610 A	2,275 A	1,970 B	1,745 A	21,045 A	29,579	30.6
Oilseed and grain farming	4,395 A	6,330 A	1,625 B	1,330 B	680 B	14,360 A	17,949	30.6
Potato farming	F	F	x	x	50 B	245 D	100,473	F
Other vegetable (except potato) and melon farming	185 C	325 D	100 E	105 D	215 D	920 B	67,735	20.1
Fruit and tree nut farming	370 B	420 D	140 C	95 D	115 D	1,140 B	16,568	32.5
Greenhouse, nursery and floriculture production	275 C	415 D	145 D	125 D	365 B	1,330 B	138,919	20.7
Other crop farming	1,160 C	995 C	270 C	305 C	320 C	3,040 B	24,148	38.2
Animal production	8,100 A	6,205 A	2,270 B	2,445 A	2,795 A	21,820 A	35,796	37.1
Beef cattle ranching and farming, including feedlots	5,200 A	3,475 B	765 C	380 B	170 B	9,980 A	2,925	52.1
Dairy cattle and milk production	245 D	840 D	825 B	1,240 B	1,570 A	4,705 A	99,358	5.2
Hog and pig farming	460 B	380 D	225 D	300 C	365 B	1,730 B	52,499	26.6
Poultry and egg production	210 C	285 D	225 D	370 C	580 B	1,665 A	113,549	12.6
Other animal production	2,000 B	1,220 C	240 D	175 D	110 D	3,730 B	1,024	53.6
Total	14,540 A	14,820 A	4,550 A	4,420 A	4,540 A	42,860 A	32,743	33.9

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,660 ^A	2,970 ^A	1,240 ^A	1,015 ^A	740 ^A	8,605 ^A	24,947	30.9
Oilseed and grain farming	2,265 ^A	2,400 ^A	1,090 ^A	930 ^A	630 ^A	7,315 ^A	23,301	31.0
Potato farming	30 ^D	x	x	x	55 ^B	115 ^B	182,927	26.1
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	F	x	x	x	90 ^D	93,915 ^E	x
Other crop farming	330 ^D	510 ^D	135 ^D	50 ^D	x	1,045 ^C	11,170	31.6
Animal production	3,450 ^A	3,120 ^A	1,035 ^A	740 ^A	545 ^A	8,880 ^A	18,457	38.9
Beef cattle ranching and farming, including feedlots	2,880 ^A	2,720 ^A	700 ^A	425 ^B	165 ^B	6,880 ^A	8,975	41.9
Dairy cattle and milk production	50 ^D	75 ^D	70 ^C	105 ^B	150 ^B	460 ^B	86,243	10.9
Hog and pig farming	145 ^C	90 ^B	100 ^D	70 ^B	130 ^B	530 ^A	55,745	27.4
Poultry and egg production	25 ^D	45 ^D	65 ^E	70 ^D	75 ^B	280 ^B	87,433	8.9
Other animal production	355 ^D	175 ^D	105 ^D	65 ^D	x	730 ^B	11,471	48.6
Total	6,105 ^A	6,085 ^A	2,275 ^A	1,750 ^A	1,280 ^A	17,495 ^A	21,650	34.9

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

	2006 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	7,125 ^A	13,070 ^A	5,285 ^A	3,485 ^A	2,130 ^A	31,095 ^A	26,836	22.9
Oilseed and grain farming	6,660 ^A	12,195 ^A	5,075 ^A	3,385 ^A	2,085 ^A	29,405 ^A	27,646	22.6
Potato farming	x	0	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	0	0	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	30 ^D	F	x	x	x	100 ^D	12,261	30.0
Other crop farming	415 ^D	815 ^D	180 ^D	100 ^E	x	1,525 ^B	10,913	27.2
Animal production	5,070 ^A	5,420 ^A	1,645 ^A	880 ^B	520 ^B	13,535 ^A	14,446	37.5
Beef cattle ranching and farming, including feedlots	4,595 ^A	4,970 ^A	1,435 ^A	720 ^B	350 ^B	12,075 ^A	10,960	38.1
Dairy cattle and milk production	x	x	x	70 ^D	85 ^C	210 ^B	91,322	x
Hog and pig farming	35 ^C	F	x	x	x	170 ^E	121,831 ^E	20.6
Poultry and egg production	x	x	F	x	30 ^C	145 ^E	67,020 ^E	x
Other animal production	405 ^D	325 ^D	105 ^E	55 ^E	F	935 ^C	14,648	43.3
Total	12,190 ^A	18,485 ^A	6,930 ^A	4,370 ^A	2,645 ^A	44,625 ^A	23,079	27.3

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,560 A	7,345 A	3,095 A	2,785 A	2,045 A	19,825 A	37,572	23.0
Oilseed and grain farming	3,095 B	5,345 B	2,570 A	2,310 A	1,660 A	14,985 A	39,386	20.7
Potato farming	x	x	x	x	50 B	75 B	365,095	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	50 C	200,479	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	50 D	75 E	F	F	75 D	350 C	106,879	14.3
Other crop farming	1,395 C	1,900 B	440 C	375 C	245 C	4,345 B	18,408	32.1
Animal production	9,680 A	7,635 A	3,080 A	2,085 A	1,865 A	24,350 A	14,181	39.8
Beef cattle ranching and farming, including feedlots	8,025 A	6,855 A	2,755 A	1,720 A	1,310 B	20,660 A	10,961	38.8
Dairy cattle and milk production	x	30 D	70 D	105 C	330 B	545 B	167,633	x
Hog and pig farming	70 B	60 B	60 D	80 D	85 C	360 B	84,111	19.4
Poultry and egg production	85 D	F	F	35 D	100 B	345 C	30,413	24.6
Other animal production	1,470 C	620 D	145 D	150 E	45 E	2,440 B	-5,602	60.2
Total	14,235 A	14,975 A	6,180 A	4,875 A	3,910 A	44,170 A	24,678	32.2

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,185 B	1,730 B	540 B	365 B	370 B	4,200 A	33,274	28.2
Oilseed and grain farming	60 C	190 E	50 E	35 D	x	355 C	24,247	16.9
Potato farming	x	x	x	x	x	45 C	93,040	x
Other vegetable (except potato) and melon farming	55 C	180 D	40 E	30 C	x	325 C	27,493	16.9
Fruit and tree nut farming	555 B	700 B	245 B	165 B	145 B	1,815 A	30,266	30.6
Greenhouse, nursery and floriculture production	160 D	180 C	80 D	80 D	135 B	630 B	95,843	25.4
Other crop farming	350 C	475 D	115 D	50 C	25 D	1,025 B	2,198	34.1
Animal production	2,075 A	1,540 B	480 B	430 B	625 A	5,155 A	26,780	40.3
Beef cattle ranching and farming, including feedlots	1,280 B	1,005 B	280 B	130 B	85 C	2,780 A	1,139	46.0
Dairy cattle and milk production	70 D	40 D	80 D	140 C	295 B	620 A	141,420	11.3
Hog and pig farming	25 A	F	x	x	x	F	F	F
Poultry and egg production	170 B	125 C	65 D	125 C	210 B	690 A	75,738	24.6
Other animal production	535 C	315 D	60 D	30 D	x	965 B	-8,156	55.4
Total	3,265 A	3,265 A	1,030 A	800 A	995 A	9,350 A	29,696	34.9

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	14,795 A	23,455 A	1,185 C	...	...	39,445 A	1,478	37.5
Oilseed and grain farming	9,505 A	15,525 A	925 C	...	...	25,955 A	2,253	36.6
Potato farming	F	F	x	...	...	200 E	2,240	F
Other vegetable (except potato) and melon farming	255 C	485 D	x	...	...	765 C	2,194	33.3
Fruit and tree nut farming	760 B	1,310 B	40 D	...	...	2,095 B	195	36.3
Greenhouse, nursery and floriculture production	335 D	630 C	F	...	...	1,025 C	1,219	32.7
Other crop farming	3,875 B	5,390 B	140 D	...	...	9,395 A	-421	41.2
Animal production	21,270 A	16,515 A	755 C	...	...	38,540 A	-4,266	55.2
Beef cattle ranching and farming, including feedlots	16,410 A	13,175 A	480 D	...	...	30,065 A	-3,573	54.6
Dairy cattle and milk production	70 E	430 E	F	...	...	585 D	13,099	12.0
Hog and pig farming	220 D	320 E	x	...	...	570 D	-6,283 E	38.6
Poultry and egg production	275 D	260 D	x	...	...	590 C	1,375	46.6
Other animal production	4,295 B	2,330 B	F	...	...	6,735 B	-9,187	63.8
Total	36,065 A	39,970 A	1,945 B	...	...	77,990 A	-1,361	46.2

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,275 A	8,580 A	4,210 A	965 C	...	18,035 A	12,128	23.7
Oilseed and grain farming	3,365 A	6,570 A	2,965 A	765 C	...	13,660 A	11,802	24.6
Potato farming	25 D	F	25 C	x	...	130 E	12,807	19.2
Other vegetable (except potato) and melon farming	60 D	240 D	80 E	x	...	390 C	13,606	15.4
Fruit and tree nut farming	205 B	425 B	275 D	45 D	...	945 B	11,273	21.7
Greenhouse, nursery and floriculture production	150 E	270 D	95 E	F	...	555 C	11,285	27.0
Other crop farming	465 C	1,005 B	765 C	100 E	...	2,350 B	14,294	19.8
Animal production	4,625 A	6,625 A	3,175 A	495 C	...	14,920 A	6,863	31.0
Beef cattle ranching and farming, including feedlots	3,710 A	5,305 A	2,435 B	340 D	...	11,795 A	6,690	31.5
Dairy cattle and milk production	125 E	325 C	305 D	x	...	775 B	17,945	16.1
Hog and pig farming	80 C	205 D	50 E	x	...	360 C	7,514	22.2
Poultry and egg production	60 E	95 D	F	x	...	270 D	13,513	22.2
Other animal production	645 C	685 C	280 D	F	...	1,730 B	1,935	37.3
Total	8,895 A	15,205 A	7,385 A	1,465 B	...	32,955 A	9,744	27.0

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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	3,730 A	5,645 A	6,645 A	5,185 A	645 B	21,855 A	29,304	17.1
Oilseed and grain farming	2,970 A	4,575 A	5,445 A	4,070 A	455 B	17,515 A	29,287	17.0
Potato farming	50 D	35 B	50 C	30 C	x	175 B	19,644	28.6
Other vegetable (except potato) and melon farming	65 D	135 D	145 D	90 D	F	475 B	30,610	13.7
Fruit and tree nut farming	205 C	255 C	270 C	225 C	30 D	990 B	24,879	20.7
Greenhouse, nursery and floriculture production	165 D	245 D	130 C	120 D	x	660 B	7,778	25.0
Other crop farming	270 C	385 C	610 C	655 B	110 D	2,030 B	39,135	13.3
Animal production	3,430 A	3,980 A	4,885 A	4,745 A	630 B	17,660 A	27,853	19.4
Beef cattle ranching and farming, including feedlots	2,470 A	2,570 A	2,890 A	2,120 A	395 C	10,450 A	22,184	23.6
Dairy cattle and milk production	265 C	715 C	1,355 B	1,980 A	165 C	4,480 A	45,862	5.9
Hog and pig farming	165 C	250 C	195 C	230 D	x	860 B	26,160	19.2
Poultry and egg production	120 D	130 D	130 D	115 D	x	500 C	16,418	24.0
Other animal production	415 C	305 D	320 C	310 C	40 E	1,380 B	17,461	30.1
Total	7,160 A	9,620 A	11,530 A	9,935 A	1,275 B	39,520 A	28,654	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

	2006 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,450 B	1,095 B	1,775 A	3,730 A	2,895 A	10,935 A	63,831	13.3
Oilseed and grain farming	1,140 B	875 B	1,425 A	3,015 A	2,245 A	8,710 A	62,762	13.1
Potato farming	45 C	x	30 D	65 C	45 C	205 B	43,763	22.0
Other vegetable (except potato) and melon farming	F	45 E	35 D	100 D	70 E	300 C	59,275	F
Fruit and tree nut farming	75 D	55 D	90 D	110 D	125 C	455 B	56,986	16.5
Greenhouse, nursery and floriculture production	45 E	65 E	130 D	120 D	50 D	410 B	45,219	11.0
Other crop farming	90 D	35 D	60 D	320 C	355 C	865 B	93,295	10.4
Animal production	1,320 A	1,220 B	1,575 A	3,765 A	3,145 A	11,020 A	65,558	12.0
Beef cattle ranching and farming, including feedlots	670 B	520 B	570 B	845 B	730 B	3,335 A	48,366	20.1
Dairy cattle and milk production	150 D	210 C	560 B	2,140 A	2,035 A	5,080 A	90,486	3.0
Hog and pig farming	285 C	235 C	170 C	285 C	95 D	1,075 B	26,398	26.5
Poultry and egg production	110 C	155 D	195 C	360 B	190 C	1,010 B	52,471	10.9
Other animal production	115 D	100 D	75 D	135 D	100 D	525 B	38,986	21.9
Total	2,770 A	2,315 A	3,345 A	7,485 A	6,045 A	21,960 A	64,697	12.6

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

	2006 ^p						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,005 ^A	280 ^B	405 ^B	1,025 ^B	4,445 ^A	7,170 ^A	184,870	14.0
Oilseed and grain farming	570 ^B	165 ^C	240 ^B	675 ^B	2,645 ^A	4,310 ^A	151,868	13.2
Potato farming	80 ^C	x	25 ^D	70 ^D	360 ^A	555 ^A	252,717	14.4
Other vegetable (except potato) and melon farming	40 ^D	x	35 ^E	65 ^E	265 ^B	425 ^B	232,591	9.4
Fruit and tree nut farming	55 ^D	x	x	25 ^C	230 ^B	355 ^B	219,596	15.5
Greenhouse, nursery and floriculture production	185 ^D	45 ^E	55 ^E	150 ^D	625 ^B	1,070 ^A	278,035	17.3
Other crop farming	70 ^D	x	F	F	305 ^C	460 ^B	124,388	15.2
Animal production	1,625 ^A	465 ^B	595 ^B	1,470 ^A	6,095 ^A	10,250 ^A	143,398	15.9
Beef cattle ranching and farming, including feedlots	790 ^B	195 ^C	240 ^B	385 ^B	1,170 ^A	2,775 ^A	55,862	28.5
Dairy cattle and milk production	135 ^C	45 ^D	60 ^D	320 ^C	2,665 ^A	3,230 ^A	213,514	4.2
Hog and pig farming	480 ^B	115 ^C	145 ^C	385 ^B	840 ^B	1,970 ^A	99,656	24.4
Poultry and egg production	150 ^C	100 ^D	125 ^D	350 ^B	1,225 ^A	1,945 ^A	194,623	7.7
Other animal production	70 ^D	x	x	F	195 ^C	325 ^B	152,994	21.5
Total	2,635 ^A	740 ^B	1,005 ^A	2,500 ^A	10,535 ^A	17,415 ^A	160,472	15.1

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

	2006 ^p							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	85^C	3,645^A	14,360^A	7,315^A	29,405^A	14,985^A	355^C	70,155^A
Distribution by province (%)	0.1	5.2	20.5	10.4	41.9	21.4	0.5	100.0
	Average per farm (\$)							
Total operating revenues	149,627^B	173,519^A	119,093^A	213,214^A	154,187^A	187,830^A	119,548^C	161,173^A
Total crop revenues	83,992^C	104,186^A	80,510^A	124,787^A	98,324^A	120,001^A	83,515^C	102,282^A
Total grains and oilseeds	76,744 ^C	98,947 ^A	76,395 ^A	121,135 ^A	97,029 ^A	115,677 ^A	74,129 ^C	99,264 ^A
Total other crops	7,248 ^D	5,239 ^C	4,116 ^B	3,653 ^B	1,295 ^A	4,324 ^B	9,386 ^D	3,019 ^A
Potatoes	x	x	F	516 ^E	0 ^A	x	x	77 ^D
Fruits	x	148 ^E	42 ^C	21 ^A	3 ^A	F	x	21 ^C
Vegetables	x	2,603 ^D	1,720 ^C	F	11 ^A	82 ^E	F	517 ^C
Tobacco	0	x	222 ^E	x	0	x	0	45 ^E
Greenhouse, nursery and floriculture products	x	60 ^E	33 ^A	69 ^A	72 ^A	127 ^D	x	76 ^B
Forage crops (including seeds)	5,153 ^D	1,955 ^C	1,882 ^B	2,865 ^B	1,174 ^B	3,426 ^B	8,500 ^D	2,059 ^A
Other crops	0	472 ^D	151 ^B	x	F	651 ^E	0	223 ^D
Total livestock and product revenues	5,128^D	3,210^C	5,395^B	10,753^A	7,215^A	12,044^A	2,673^D	8,009^A
Cattle	3,557 ^E	1,120 ^C	2,584 ^B	9,369 ^A	6,738 ^A	11,249 ^A	2,571 ^D	6,809 ^A
Hogs	x	742 ^E	1,406 ^D	795 ^C	155 ^C	401 ^D	x	561 ^C
Poultry and eggs	x	F	553 ^E	F	22 ^D	x	x	153 ^D
Dairy products and subsidies	x	937 ^E	675 ^D	152 ^D	F	x	0	272 ^C
Other livestock and products	x	137 ^E	178 ^D	352 ^D	209 ^D	214 ^D	x	214 ^B
Program payments and insurance proceeds	26,163^D	40,608^A	16,245^A	56,608^A	28,702^A	30,888^A	18,307^D	30,093^A
Total other revenues	34,344^D	25,516^B	16,943^A	21,066^A	19,946^A	24,897^A	15,052^D	20,788^A
Custom work and machine rental	19,112 ^E	19,872 ^B	11,935 ^A	6,546 ^B	4,828 ^A	6,975 ^B	5,406 ^E	7,722 ^A
Rental income	F	1,875 ^D	2,254 ^B	1,551 ^B	2,446 ^B	7,708 ^B	4,700 ^D	3,430 ^A
Miscellaneous revenues	3,622 ^C	3,769 ^B	2,754 ^B	12,969 ^A	12,671 ^A	10,214 ^A	4,946 ^D	9,635 ^A
Total operating expenses	140,022^B	148,059^A	101,143^A	189,913^A	126,541^A	148,444^A	95,301^D	133,609^A
Total crop expenses	31,165^C	41,432^A	29,139^A	75,382^A	46,248^A	51,433^A	33,434^D	46,559^A
Fertilizer and lime	15,353 ^B	18,385 ^A	12,700 ^A	37,703 ^A	21,191 ^A	27,923 ^A	18,100 ^D	22,445 ^A
Pesticides	6,057 ^E	6,303 ^B	6,481 ^A	23,337 ^A	17,945 ^A	14,894 ^A	8,357 ^D	14,841 ^A
Seed and plants	8,377 ^B	16,402 ^A	9,754 ^A	14,222 ^A	7,033 ^A	8,460 ^A	6,873 ^D	9,132 ^A
Other crop expenses	1,379 ^D	343 ^D	204 ^D	120 ^A	79 ^A	156 ^C	105 ^D	141 ^B
Total livestock expenses	2,237^C	2,300^D	4,047^B	5,008^A	3,104^A	6,006^A	938^C	4,062^A
Cattle purchases	655 ^C	404 ^D	1,203 ^B	2,279 ^B	1,754 ^A	3,574 ^B	x	2,005 ^A
Hog purchases	x	x	497 ^E	246 ^C	18 ^B	F	0	168 ^D
Poultry and egg purchases	0	F	97 ^E	F	4 ^C	8 ^C	x	34 ^D
Other livestock purchases	0	F	92 ^D	147 ^E	46 ^D	69 ^D	x	70 ^C
Feed, supplements, straw and bedding	1,241 ^D	1,245 ^D	1,868 ^B	1,842 ^A	897 ^A	1,696 ^B	x	1,382 ^A
Veterinary fees, medicine and breeding fees	117 ^E	226 ^D	273 ^C	484 ^B	385 ^A	531 ^A	99 ^D	394 ^A
Other livestock expenses	x	x	17 ^E	0	0	F	0	8 ^D
Total machinery expenses	30,355^C	23,135^A	15,881^A	31,220^A	24,217^A	25,600^A	14,302^C	23,438^A
Small tools	397 ^D	220 ^C	478 ^A	547 ^A	631 ^A	642 ^A	275 ^C	570 ^A
Net fuel expenses, machinery, truck, auto	14,540 ^C	10,542 ^A	7,581 ^A	16,914 ^A	13,190 ^A	13,078 ^A	7,209 ^C	12,240 ^A
Repairs, licenses and insurance	15,417 ^C	12,373 ^A	7,823 ^A	13,759 ^A	10,396 ^A	11,880 ^A	6,818 ^C	10,628 ^A
Total general expenses	76,265^C	81,191^A	52,076^A	78,303^A	52,972^A	65,405^A	46,627^D	59,550^A
Salaries (including CPP, QPP, EI)	32,053 ^D	8,892 ^B	7,276 ^B	11,503 ^A	5,765 ^A	9,009 ^A	14,712 ^D	7,605 ^A
Rent	F	9,130 ^B	8,965 ^A	14,640 ^A	6,449 ^A	9,090 ^A	3,621 ^D	8,506 ^A
Insurance	5,286 ^D	4,502 ^A	3,021 ^A	3,397 ^A	1,972 ^A	3,373 ^A	2,021 ^D	2,771 ^A
Utilities	4,543 ^B	6,148 ^B	2,994 ^A	2,968 ^A	2,567 ^A	3,615 ^A	1,861 ^D	3,105 ^A
Custom work and machine rental	5,649 ^B	14,170 ^B	9,948 ^A	11,163 ^A	8,480 ^A	10,295 ^A	7,956 ^D	9,738 ^A
Net interest expenses	7,208 ^C	16,749 ^B	7,982 ^A	11,605 ^A	8,514 ^A	9,957 ^A	5,215 ^D	9,446 ^A
Net property taxes	2,733 ^C	5,350 ^A	2,791 ^A	4,868 ^A	4,063 ^A	2,439 ^A	2,146 ^D	3,595 ^A
Building and fence repairs	2,190 ^C	2,906 ^B	2,101 ^A	1,717 ^A	1,165 ^A	1,709 ^A	1,170 ^D	1,622 ^A
Marketing expenses	4,231 ^D	1,213 ^C	1,208 ^B	4,450 ^A	4,646 ^A	4,343 ^A	1,792 ^D	3,664 ^A
Miscellaneous expenses	7,349 ^B	12,131 ^A	5,789 ^A	11,992 ^A	9,351 ^A	11,574 ^A	6,132 ^D	9,498 ^A
Net operating income	9,605	25,460	17,949	23,301	27,646	39,386	24,247	27,564
Adjustment for capital cost allowance (CCA)	17,521 ^B	23,103 ^A	15,703 ^A	28,435 ^A	19,877 ^A	27,585 ^A	22,051 ^D	21,738 ^A
Net operating income adjusted for CCA	-7,917	2,357	2,246	-5,135	7,769	11,800	2,196	5,826
	Operating margins per dollar of revenue							
Operating margin	0.06	0.15	0.15	0.11	0.18	0.21	0.20	0.17
Operating margin adjusted for CCA	-0.05	0.01	0.02	-0.02	0.05	0.06	0.02	0.04

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

	2006 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	275 ^B	x	240 ^A	230 ^B	245 ^D	115 ^B	x	75 ^B	45 ^C	1,270 ^B
Distribution by province (%)	x	21.7	x	18.9	18.1	19.3	9.1	x	5.9	3.5	100.0
	Average per farm (\$)										
Total operating revenues	x	669,754 ^B	x	660,434 ^A	610,460 ^B	567,746 ^D	1,507,953 ^B	x	1,771,059 ^A	533,340 ^C	767,234 ^B
Total crop revenues	x	566,363 ^B	x	536,701 ^B	486,838 ^B	481,403 ^D	1,251,594 ^B	x	1,505,806 ^A	431,935 ^C	636,454 ^B
Total grains and oilseeds	x	29,744 ^D	x	19,798 ^B	19,730 ^C	22,156 ^E	130,254 ^B	x	137,098 ^B	F	38,711 ^B
Total other crops	x	536,619 ^B	x	516,903 ^B	467,108 ^B	459,247 ^D	1,121,340 ^B	x	1,368,708 ^A	427,979 ^C	597,742 ^B
Potatoes	x	532,688 ^B	x	511,267 ^B	455,289 ^B	436,842 ^D	1,095,041 ^B	x	1,306,003 ^A	394,750 ^C	581,601 ^B
Fruits	x	x	x	F	F	x	x	x	0	x	F
Vegetables	x	x	x	x	F	16,508 ^E	22,670 ^D	x	7,321 ^E	27,720 ^D	9,392 ^C
Tobacco	x	0	x	0	0	x	0	x	x	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	x	x
Forage crops (including seeds)	x	3,202 ^E	x	3,456 ^B	F	F	3,572 ^D	x	18,954 ^D	1,752 ^D	3,315 ^C
Other crops	x	0	x	0	x	0	0	x	29,190 ^B	0	1,704 ^B
Total livestock and product revenues	x	50,122 ^D	x	9,969 ^C	F	3,634 ^E	F	x	F	4,263 ^D	20,459 ^C
Cattle	x	32,201 ^C	x	7,617 ^A	F	3,622 ^E	10,722 ^D	x	F	4,257 ^D	13,147 ^C
Hogs	x	x	x	x	0	0	x	x	0	0	F
Poultry and eggs	x	321 ^B	x	x	x	x	0	x	x	x	F
Dairy products and subsidies	x	F	x	x	x	0	0	x	0	0	F
Other livestock and products	x	x	x	0	0	x	x	x	x	x	69 ^D
Program payments and insurance proceeds	x	35,860 ^A	x	94,038 ^B	88,031 ^C	68,077 ^E	153,267 ^B	x	105,885 ^B	38,935 ^D	78,813 ^B
Total other revenues	x	17,409 ^B	x	19,726 ^B	31,021 ^D	14,632 ^D	68,232 ^B	x	112,164 ^C	58,207 ^E	31,508 ^B
Custom work and machine rental	x	12,979 ^B	x	11,784 ^C	19,397 ^E	8,131 ^D	34,168 ^C	x	52,300 ^D	47,634 ^E	18,471 ^B
Rental income	x	1,845 ^D	x	3,274 ^D	2,519 ^D	5,074 ^E	16,954 ^C	x	47,690 ^D	12,205 ^E	7,305 ^B
Miscellaneous revenues	x	2,585 ^B	x	4,668 ^D	9,105 ^E	1,427 ^D	17,110 ^B	x	12,174 ^C	F	5,732 ^C
Total operating expenses	x	600,657 ^B	x	541,186 ^A	492,432 ^B	467,273 ^D	1,325,026 ^B	x	1,405,963 ^A	440,300 ^C	645,191 ^B
Total crop expenses	x	212,562 ^B	x	191,315 ^B	170,180 ^B	178,269 ^D	388,646 ^B	x	393,030 ^A	114,996 ^C	214,498 ^B
Fertilizer and lime	x	90,195 ^B	x	70,419 ^A	68,497 ^B	66,535 ^D	145,717 ^B	x	139,780 ^A	38,539 ^C	82,039 ^B
Pesticides	x	66,060 ^B	x	64,000 ^B	39,704 ^B	37,381 ^D	116,665 ^B	x	97,918 ^B	17,896 ^C	58,996 ^B
Seed and plants	x	45,694 ^B	x	52,521 ^B	45,743 ^B	52,562 ^D	112,083 ^B	x	132,236 ^B	27,885 ^C	58,902 ^B
Other crop expenses	x	10,613 ^A	x	4,375 ^C	16,235 ^B	21,791 ^D	14,181 ^D	x	23,095 ^C	30,676 ^D	14,560 ^B
Total livestock expenses	x	27,000 ^C	x	4,529 ^B	F	2,453 ^D	F	x	36,855 ^D	792 ^C	11,467 ^C
Cattle purchases	x	18,200 ^D	x	x	x	x	983 ^D	x	25,734 ^E	x	6,290 ^C
Hog purchases	x	x	x	x	0	0	x	x	0	x	F
Poultry and egg purchases	x	62 ^B	x	x	x	x	0	x	0	0	F
Other livestock purchases	x	x	x	x	0	0	0	x	x	0	26 ^D
Feed, supplements, straw and bedding	x	6,722 ^C	x	1,435 ^C	F	919 ^D	3,312 ^E	x	8,125 ^E	451 ^C	3,014 ^C
Veterinary fees, medicine and breeding fees	x	1,470 ^E	x	262 ^D	F	F	611 ^D	x	F	x	705 ^D
Other livestock expenses	x	x	x	x	x	x	x	x	x	0	91 ^E
Total machinery expenses	x	81,258 ^B	x	86,993 ^A	66,861 ^B	56,186 ^D	166,895 ^B	x	153,969 ^A	57,840 ^C	85,007 ^B
Small tools	x	406 ^C	x	304 ^B	172 ^D	422 ^E	568 ^C	x	249 ^D	385 ^C	353 ^B
Net fuel expenses, machinery, truck, auto	x	37,580 ^B	x	37,767 ^A	24,864 ^B	22,963 ^D	81,530 ^B	x	64,822 ^B	22,336 ^C	36,949 ^B
Repairs, licenses and insurance	x	43,273 ^B	x	48,921 ^A	41,826 ^B	32,801 ^D	84,797 ^B	x	88,898 ^A	35,118 ^D	47,705 ^B
Total general expenses	x	279,837 ^B	x	258,349 ^A	253,295 ^B	230,365 ^D	751,041 ^B	x	822,110 ^A	266,672 ^C	334,219 ^B
Salaries (including CPP, QPP, EI)	x	97,244 ^B	x	113,429 ^A	101,596 ^B	89,119 ^E	257,830 ^B	x	246,007 ^B	118,695 ^C	123,257 ^B
Rent	x	36,657 ^C	x	15,729 ^C	13,932 ^D	27,586 ^E	91,459 ^B	x	114,362 ^B	27,583 ^D	35,555 ^B
Insurance	x	13,534 ^B	x	15,054 ^A	11,502 ^B	8,302 ^E	34,239 ^B	x	40,067 ^B	10,165 ^C	15,425 ^B
Utilities	x	9,670 ^B	x	12,635 ^A	10,672 ^B	10,424 ^D	33,245 ^B	x	51,734 ^A	7,975 ^C	15,220 ^B
Custom work and machine rental	x	30,844 ^B	x	16,598 ^C	29,254 ^D	33,192 ^E	119,766 ^B	x	137,642 ^B	48,621 ^D	43,712 ^B
Net interest expenses	x	46,218 ^B	x	41,897 ^B	25,398 ^B	24,714 ^E	94,582 ^C	x	91,289 ^B	11,053 ^D	42,670 ^B
Net property taxes	x	4,261 ^B	x	2,817 ^A	4,582 ^C	3,266 ^D	14,103 ^B	x	6,469 ^B	4,896 ^D	4,889 ^B
Building and fence repairs	x	6,494 ^B	x	8,777 ^A	6,473 ^B	7,003 ^E	14,610 ^C	x	26,413 ^C	3,777 ^D	8,732 ^B
Marketing expenses	x	16,695 ^B	x	10,620 ^C	14,375 ^C	11,036 ^E	32,686 ^B	x	40,828 ^C	13,381 ^D	16,603 ^B
Miscellaneous expenses	x	18,220 ^B	x	20,795 ^A	35,510 ^B	15,725 ^D	58,520 ^B	x	67,299 ^B	20,526 ^D	28,156 ^B
Net operating income	x	69,097	x	119,248	118,027	100,473	182,927	x	365,095	93,040	122,043
Adjustment for capital cost allowance (CCA)	x	59,289 ^B	x	77,282 ^A	55,870 ^B	50,957 ^D	174,946 ^B	x	243,208 ^A	54,163 ^C	81,329 ^A
Net operating income adjusted for CCA	x	9,808	x	41,966	62,157	49,517	7,981	x	121,888	38,876	40,714
	Operating margins per dollar of revenue										
Operating margin	x	0.10	x	0.18	0.19	0.18	0.12	x	0.21	0.17	0.16
Operating margin adjusted for CCA	x	0.01	x	0.06	0.10	0.09	0.01	x	0.07	0.07	0.05

Table 11-3

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

	2006 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	195^B	820^B	920^B	90^B	325^C	2,345^B
Distribution by province (%)	8.3	35.0	39.2	3.8	13.9	100.0
	Average per farm (\$)					
Total operating revenues	192,362^B	430,909^B	411,672^B	663,241^D	213,282^C	382,482^B
Total crop revenues	166,174^B	365,661^B	349,017^B	603,086^D	202,415^C	329,242^B
Total grains and oilseeds	1,571 ^D	8,436 ^D	34,715 ^D	34,704 ^E	108 ^C	18,049 ^C
Total other crops	164,603 ^B	357,226 ^B	314,302 ^B	568,382 ^D	202,307 ^C	311,193 ^B
Potatoes	6,371 ^B	2,074 ^E	3,425 ^D	F	4,180 ^D	3,557 ^C
Fruits	2,559 ^C	3,432 ^E	2,435 ^D	F	8,461 ^E	3,662 ^C
Vegetables	150,842 ^B	348,545 ^B	296,798 ^B	548,598 ^D	183,051 ^C	296,725 ^B
Tobacco	x	x	F	0	x	F
Greenhouse, nursery and floriculture products	2,027 ^C	1,598 ^D	F	x	F	4,143 ^E
Forage crops (including seeds)	2,699 ^D	F	F	610 ^E	468 ^C	801 ^D
Other crops	x	x	1,215 ^D	x	x	987 ^D
Total livestock and product revenues	3,336^B	F	F	x	913^D	2,456^D
Cattle	1,989 ^C	128 ^D	F	x	x	F
Hogs	202 ^E	x	F	0	x	49 ^D
Poultry and eggs	x	x	F	x	F	F
Dairy products and subsidies	x	x	x	0	0	F
Other livestock and products	222 ^C	F	x	x	x	F
Program payments and insurance proceeds	13,037^B	46,349^C	42,084^D	x	7,067^C	36,085^B
Total other revenues	9,815^B	16,894^C	17,149^C	22,975^D	2,886^C	14,699^B
Custom work and machine rental	6,297 ^C	11,912 ^D	10,371 ^D	13,012 ^D	1,440 ^C	9,430 ^C
Rental income	611 ^D	2,179 ^D	3,648 ^D	6,895 ^D	405 ^D	2,563 ^C
Miscellaneous revenues	2,907 ^C	2,803 ^D	3,131 ^D	3,068 ^C	1,041 ^D	2,706 ^C
Total operating expenses	168,736^B	371,800^B	343,938^B	515,921^D	185,789^C	323,864^B
Total crop expenses	141,861^B	101,960^B	96,190^C	112,461^C	49,383^C	87,830^B
Fertilizer and lime	11,080 ^B	22,311 ^B	25,611 ^C	24,183 ^C	10,139 ^C	21,058 ^B
Pesticides	8,930 ^B	17,307 ^C	20,747 ^C	25,906 ^C	7,293 ^C	16,908 ^B
Seed and plants	11,947 ^C	24,190 ^B	26,698 ^C	32,649 ^C	14,918 ^D	23,204 ^B
Other crop expenses	9,904 ^C	38,152 ^B	23,134 ^C	29,722 ^D	17,033 ^D	26,659 ^B
Total livestock expenses	1,277^C	1,533^D	3,229^E	661^C	811^E	2,043^D
Cattle purchases	271 ^D	13 ^E	F	x	x	F
Hog purchases	x	0	x	0	x	x
Poultry and egg purchases	x	x	F	x	F	F
Other livestock purchases	x	x	55 ^D	x	x	42 ^C
Feed, supplements, straw and bedding	731 ^B	1,179 ^D	2,065 ^E	133 ^E	487 ^E	1,352 ^D
Veterinary fees, medicine and breeding fees	100 ^C	232 ^E	170 ^D	x	68 ^D	166 ^D
Other livestock expenses	0	x	x	0	0	x
Total machinery expenses	23,278^A	38,676^B	35,841^B	54,437^C	19,393^C	34,226^B
Small tools	426 ^B	304 ^D	571 ^C	600 ^B	271 ^C	426 ^B
Net fuel expenses, machinery, truck, auto	10,480 ^B	13,408 ^B	16,508 ^B	23,460 ^C	8,220 ^B	14,054 ^A
Repairs, licenses and insurance	12,372 ^B	24,965 ^B	18,762 ^C	30,377 ^D	10,902 ^C	19,747 ^B
Total general expenses	102,320^B	229,630^B	208,678^B	348,362^D	116,202^C	199,765^B
Salaries (including CPP, QPP, EI)	52,065 ^B	121,343 ^B	98,824 ^C	154,585 ^C	62,131 ^C	99,851 ^B
Rent	2,750 ^C	10,458 ^C	23,479 ^C	18,174 ^D	10,798 ^D	15,280 ^B
Insurance	2,943 ^B	7,893 ^B	5,746 ^C	8,312 ^D	2,311 ^C	5,882 ^B
Utilities	4,465 ^B	10,723 ^B	9,285 ^C	21,388 ^D	7,100 ^E	9,556 ^B
Custom work and machine rental	12,759 ^D	19,889 ^C	20,055 ^C	34,807 ^D	10,961 ^C	18,707 ^B
Net interest expenses	7,738 ^B	14,808 ^B	13,379 ^C	20,354 ^D	6,185 ^C	12,681 ^B
Net property taxes	1,260 ^B	4,227 ^C	3,237 ^C	3,810 ^D	1,217 ^C	3,158 ^B
Building and fence repairs	2,382 ^B	7,369 ^B	5,661 ^C	10,499 ^D	2,772 ^C	5,770 ^B
Marketing expenses	7,902 ^C	10,987 ^C	14,587 ^D	F	4,687 ^D	12,774 ^C
Miscellaneous expenses	8,054 ^B	21,934 ^B	14,425 ^B	26,974 ^D	8,040 ^C	16,106 ^B
Net operating income	23,626	59,110	67,735	147,321	27,493	58,618
Adjustment for capital cost allowance (CCA)	15,531 ^B	30,226 ^B	28,181 ^C	50,021 ^D	14,431 ^B	26,788 ^B
Net operating income adjusted for CCA	8,095	28,883	39,554	97,299	13,062	31,831
	Operating margins per dollar of revenue					
Operating margin	0.12	0.14	0.16	0.22	0.13	0.15
Operating margin adjusted for CCA	0.04	0.07	0.10	0.15	0.06	0.08

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

	2006 ^p					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	860 ^A	965 ^C	1,140 ^B	70 ^B	1,815 ^A	4,850 ^A
Distribution by province (%)	17.7	19.9	23.5	1.4	37.4	100.0
	Average per farm (\$)					
Total operating revenues	132,375 ^B	180,648 ^B	258,311 ^B	69,186 ^B	171,805 ^A	185,561 ^A
Total crop revenues	110,672 ^B	150,379 ^B	206,315 ^B	59,515 ^B	153,098 ^A	156,298 ^A
Total grains and oilseeds	528 ^E	1,303 ^E	F	1,550 ^E	29 ^A	1,216 ^E
Total other crops	110,145 ^B	149,076 ^B	202,792 ^B	57,964 ^B	153,068 ^A	155,082 ^A
Potatoes	31 ^C	x	F	F	F	F
Fruits	104,069 ^B	142,927 ^B	195,289 ^B	54,137 ^B	149,212 ^A	149,516 ^A
Vegetables	5,377 ^E	2,967 ^E	5,014 ^D	1,309 ^D	1,931 ^D	3,465 ^C
Tobacco	0	x	x	0	0	x
Greenhouse, nursery and floriculture products	215 ^D	F	1,880 ^E	x	F	1,288 ^D
Forage crops (including seeds)	218 ^C	202 ^E	F	x	x	266 ^C
Other crops	233 ^B	1,436 ^E	x	0	x	x
Total livestock and product revenues	1,678 ^D	472 ^E	F	393 ^B	F	1,267 ^D
Cattle	607 ^B	109 ^D	77 ^B	x	x	250 ^B
Hogs	x	x	x	0	x	72 ^E
Poultry and eggs	x	x	F	x	F	F
Dairy products and subsidies	x	0	x	0	x	F
Other livestock and products	F	F	F	x	17 ^B	114 ^E
Program payments and insurance proceeds	6,895 ^B	19,534 ^C	34,189 ^C	4,447 ^B	11,472 ^B	17,526 ^B
Total other revenues	13,129 ^B	10,264 ^C	17,167 ^C	4,831 ^B	5,312 ^C	10,470 ^B
Custom work and machine rental	8,849 ^C	6,749 ^D	10,531 ^C	1,351 ^B	2,357 ^D	6,294 ^B
Rental income	510 ^D	731 ^D	2,751 ^D	641 ^D	1,135 ^D	1,317 ^C
Miscellaneous revenues	3,771 ^C	2,784 ^D	3,885 ^E	2,839 ^B	1,821 ^C	2,859 ^C
Total operating expenses	108,756 ^B	134,793 ^B	241,744 ^B	49,796 ^B	141,539 ^A	156,724 ^A
Total crop expenses	20,237 ^C	29,712 ^C	48,351 ^B	11,749 ^D	24,274 ^A	30,145 ^A
Fertilizer and lime	4,198 ^C	6,295 ^B	9,154 ^C	F	5,551 ^B	6,296 ^B
Pesticides	8,878 ^C	7,282 ^B	14,865 ^B	1,393 ^A	5,842 ^A	8,730 ^A
Seed and plants	3,019 ^C	5,401 ^C	9,170 ^C	3,160 ^C	4,859 ^B	5,634 ^A
Other crop expenses	4,142 ^B	10,734 ^C	15,161 ^C	2,603 ^D	8,022 ^B	9,484 ^B
Total livestock expenses	894 ^C	528 ^D	462 ^E	857 ^B	954 ^E	741 ^C
Cattle purchases	185 ^D	x	x	x	x	x
Hog purchases	x	x	0	0	0	x
Poultry and egg purchases	x	x	F	x	x	F
Other livestock purchases	131 ^E	F	x	x	33 ^E	47 ^D
Feed, supplements, straw and bedding	480 ^C	415 ^E	231 ^D	561 ^B	561 ^E	440 ^D
Veterinary fees, medicine and breeding fees	83 ^C	x	61 ^E	96 ^B	68 ^D	63 ^C
Other livestock expenses	x	0	x	0	x	x
Total machinery expenses	11,829 ^B	15,254 ^B	20,566 ^B	8,122 ^B	12,443 ^A	14,751 ^A
Small tools	290 ^B	325 ^D	657 ^B	469 ^B	374 ^B	417 ^B
Net fuel expenses, machinery, truck, auto	4,857 ^B	5,610 ^B	9,143 ^B	3,371 ^A	4,699 ^A	5,938 ^A
Repairs, licenses and insurance	6,682 ^B	9,319 ^B	10,766 ^B	4,281 ^C	7,370 ^A	8,396 ^A
Total general expenses	75,796 ^C	89,300 ^B	172,365 ^B	29,068 ^B	103,867 ^A	111,088 ^A
Salaries (including CPP, QPP, EI)	36,530 ^C	33,713 ^C	84,164 ^B	7,272 ^C	45,943 ^B	50,298 ^A
Rent	1,113 ^D	3,029 ^D	4,405 ^D	671 ^E	6,498 ^C	4,279 ^B
Insurance	1,761 ^B	3,062 ^B	5,265 ^B	989 ^A	2,284 ^B	3,031 ^A
Utilities	2,353 ^B	2,976 ^B	7,122 ^B	1,748 ^A	2,681 ^A	3,715 ^A
Custom work and machine rental	12,361 ^C	18,506 ^C	19,739 ^C	6,334 ^E	13,449 ^B	15,652 ^B
Net interest expenses	7,901 ^C	7,238 ^C	12,482 ^C	2,897 ^B	12,117 ^B	10,355 ^B
Net property taxes	859 ^B	1,848 ^B	2,535 ^C	982 ^A	2,095 ^A	1,915 ^A
Building and fence repairs	2,089 ^C	3,318 ^C	4,749 ^C	1,077 ^B	2,364 ^B	3,050 ^A
Marketing expenses	4,152 ^D	3,348 ^C	10,869 ^D	613 ^D	7,404 ^C	6,740 ^B
Miscellaneous expenses	6,675 ^B	12,261 ^B	21,035 ^C	6,487 ^D	9,031 ^A	12,052 ^A
Net operating income	23,619	45,856	16,568	19,390	30,266	28,837
Adjustment for capital cost allowance (CCA)	10,660 ^B	14,048 ^B	17,206 ^B	6,787 ^A	11,234 ^A	13,041 ^A
Net operating income adjusted for CCA	12,959	31,808	-638	12,603	19,033	15,796
	Operating margins per dollar of revenue					
Operating margin	0.18	0.25	0.06	0.28	0.18	0.16
Operating margin adjusted for CCA	0.10	0.18	0.00	0.18	0.11	0.09

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

	2006 P					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	385^B	835^C	1,330^B	535^C	630^B	3,720^A
Distribution by province (%)	10.3	22.4	35.8	14.4	16.9	100.0
	Average per farm (\$)					
Total operating revenues	342,639^D	475,226^C	1,400,906^B	564,125^C	1,127,569^B	916,414^A
Total crop revenues	294,803^D	442,581^C	1,303,381^B	527,355^C	1,073,448^B	854,721^A
Total grains and oilseeds	178 ^D	F	F	5,991 ^E	x	F
Total other crops	294,625 ^D	440,499 ^C	1,299,030 ^B	521,365 ^C	x	851,809 ^A
Potatoes	63 ^E	x	x	x	x	F
Fruits	2,623 ^D	F	4,378 ^E	F	2,581 ^E	2,576 ^D
Vegetables	840 ^D	2,830 ^E	3,712 ^E	F	F	2,703 ^D
Tobacco	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	290,474 ^D	436,928 ^C	1,290,808 ^B	512,292 ^C	1,069,250 ^B	845,619 ^A
Forage crops (including seeds)	528 ^E	F	x	600 ^E	F	231 ^D
Other crops	x	x	x	x	x	x
Total livestock and product revenues	F	F	F	1,798^C	415^E	F
Cattle	1,223 ^E	F	39 ^B	1,593 ^C	F	525 ^C
Hogs	x	0	x	x	x	F
Poultry and eggs	x	x	x	x	x	F
Dairy products and subsidies	0	x	0	0	0	0
Other livestock and products	x	F	F	F	x	F
Program payments and insurance proceeds	16,388^E	20,957^D	69,265^D	20,290^D	29,300^C	39,096^B
Total other revenues	21,535^C	10,946^D	27,597^D	14,681^D	24,406^D	20,832^B
Custom work and machine rental	14,264 ^D	1,717 ^D	16,796 ^D	6,423 ^E	20,992 ^E	12,369 ^C
Rental income	715 ^E	2,001 ^E	5,785 ^E	F	1,919 ^D	3,258 ^D
Miscellaneous revenues	6,555 ^C	7,228 ^E	5,016 ^D	F	1,495 ^D	5,205 ^C
Total operating expenses	329,801^D	438,144^C	1,261,987^B	477,050^C	1,031,726^B	828,221^A
Total crop expenses	103,406^D	137,323^C	398,272^B	158,747^C	327,625^B	262,618^A
Fertilizer and lime	14,585 ^C	18,898 ^C	43,198 ^C	30,303 ^D	61,584 ^B	36,041 ^B
Pesticides	6,550 ^C	6,131 ^C	23,245 ^C	12,083 ^D	13,551 ^B	14,418 ^B
Seed and plants	67,383 ^E	86,154 ^C	215,669 ^B	86,367 ^C	164,439 ^B	143,899 ^B
Other crop expenses	14,888 ^C	26,140 ^C	116,160 ^B	29,993 ^D	88,052 ^B	68,260 ^B
Total livestock expenses	F	F	F	F	291^C	F
Cattle purchases	595 ^E	F	x	F	x	F
Hog purchases	x	0	0	x	0	x
Poultry and egg purchases	x	0	F	x	x	F
Other livestock purchases	0	F	x	x	x	F
Feed, supplements, straw and bedding	F	F	F	362 ^C	224 ^B	F
Veterinary fees, medicine and breeding fees	F	F	21 ^B	47 ^D	38 ^E	65 ^D
Other livestock expenses	0	0	0	0	0	x
Total machinery expenses	18,356^B	23,427^C	49,255^B	21,891^C	32,027^B	33,388^B
Small tools	402 ^B	302 ^D	672 ^C	493 ^D	301 ^D	472 ^B
Net fuel expenses, machinery, truck, auto	6,497 ^B	9,603 ^C	16,387 ^C	9,727 ^C	10,361 ^B	11,857 ^B
Repairs, licenses and insurance	11,458 ^C	13,522 ^C	32,196 ^B	11,672 ^C	21,365 ^B	21,059 ^B
Total general expenses	201,342^D	276,359^C	812,591^B	294,715^C	671,784^B	530,323^A
Salaries (including CPP, QPP, EI)	102,279 ^D	139,233 ^C	382,134 ^B	158,537 ^C	315,793 ^B	255,116 ^B
Rent	1,795 ^D	4,884 ^D	13,949 ^D	4,778 ^D	19,468 ^C	10,269 ^B
Insurance	4,128 ^C	6,313 ^C	16,932 ^B	8,594 ^D	11,617 ^B	11,117 ^B
Utilities	16,907 ^C	40,513 ^C	165,249 ^B	38,520 ^C	95,371 ^B	91,737 ^B
Custom work and machine rental	8,893 ^C	12,533 ^C	34,485 ^D	13,561 ^C	55,167 ^C	27,401 ^B
Net interest expenses	14,557 ^D	15,825 ^C	43,567 ^B	15,197 ^C	62,585 ^B	33,475 ^B
Net property taxes	1,800 ^D	3,797 ^C	5,092 ^B	3,384 ^C	4,260 ^B	4,073 ^A
Building and fence repairs	4,625 ^C	8,905 ^C	25,658 ^B	10,144 ^D	17,731 ^B	16,135 ^B
Marketing expenses	25,943 ^E	16,440 ^D	61,390 ^C	11,271 ^D	49,296 ^B	38,354 ^B
Miscellaneous expenses	20,415 ^C	27,917 ^C	64,134 ^B	30,729 ^C	40,495 ^B	42,646 ^B
Net operating income	12,838	37,082	138,919	87,075	95,843	88,193
Adjustment for capital cost allowance (CCA)	20,624 ^D	30,134 ^C	92,267 ^B	39,434 ^C	73,638 ^B	60,115 ^B
Net operating income adjusted for CCA	-7,787	6,948	46,652	47,641	22,205	28,078
	Operating margins per dollar of revenue					
Operating margin	0.04	0.08	0.10	0.15	0.08	0.10
Operating margin adjusted for CCA	-0.02	0.01	0.03	0.08	0.02	0.03

Table 11-6
Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots

	2006 P											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	385 ^A	540 ^B	450 ^A	4,645 ^A	9,980 ^A	6,880 ^A	12,075 ^A	20,660 ^A	2,780 ^A	58,415 ^A	
Distribution by province (%)	x	0.7	0.9	0.8	8.0	17.1	11.8	20.7	35.4	4.8	100.0	
		Average per farm (\$)										
Total operating revenues	x	137,668 ^C	65,716 ^B	51,439 ^A	197,777 ^A	149,872 ^B	110,594 ^A	121,965 ^A	290,108 ^A	118,358 ^B	189,759 ^A	
Total crop revenues	x	x	6,058 ^E	1,116 ^C	4,735 ^B	7,533 ^B	8,460 ^A	11,586 ^A	14,356 ^A	3,889 ^B	10,421 ^A	
Total grains and oilseeds	x	x	197 ^D	127 ^C	2,311 ^B	5,703 ^B	6,773 ^B	10,114 ^A	10,639 ^A	x	7,843 ^A	
Total other crops	x	x	5,861 ^E	989 ^C	2,424 ^C	1,829 ^C	1,687 ^A	1,471 ^B	3,717 ^A	x	2,578 ^A	
Potatoes	x	x	x	x	x	x	x	x	x	F	x	
Fruits	x	62 ^E	2,941 ^E	x	F	F	1 ^A	x	F	x	102 ^E	
Vegetables	x	177 ^B	x	F	39 ^E	65 ^E	x	F	x	x	25 ^D	
Tobacco	x	0	0	0	x	x	0	0	0	0	x	
Greenhouse, nursery and floriculture products	x	x	F	x	F	18 ^A	10 ^B	5 ^A	13 ^A	x	45 ^E	
Forage crops (including seeds)	x	987 ^D	924 ^B	760 ^C	1,471 ^B	1,374 ^B	1,616 ^A	1,446 ^B	3,555 ^B	2,752 ^B	2,250 ^A	
Other crops	x	0	x	0	625 ^D	162 ^E	x	x	119 ^A	0	125 ^C	
Total livestock and product revenues	x	101,236 ^B	42,832 ^B	37,384 ^B	132,362 ^A	120,222 ^B	78,951 ^A	85,040 ^A	221,971 ^A	90,780 ^B	142,156 ^A	
Cattle	x	95,038 ^B	42,301 ^B	36,709 ^B	128,704 ^A	117,085 ^B	78,353 ^A	84,573 ^A	220,194 ^A	89,959 ^B	140,443 ^A	
Hogs	x	1,295 ^A	51 ^B	104 ^A	735 ^D	1,325 ^B	128 ^D	32 ^A	905 ^C	28 ^C	638 ^B	
Poultry and eggs	x	176 ^A	112 ^B	x	1,093 ^E	387 ^C	x	x	F	69 ^C	199 ^D	
Dairy products and subsidies	x	4,350 ^A	0	x	1,412 ^D	1,030 ^E	x	x	249 ^E	F	418 ^C	
Other livestock and products	x	377 ^C	368 ^B	230 ^C	418 ^D	394 ^B	374 ^B	410 ^B	543 ^B	610 ^D	458 ^A	
Program payments and insurance proceeds	x	x	8,183 ^C	4,558 ^C	47,802 ^A	10,013 ^B	13,730 ^A	12,151 ^A	16,767 ^A	8,614 ^B	16,159 ^A	
Total other revenues	x	F	8,644 ^C	8,381 ^B	12,879 ^B	12,104 ^B	9,452 ^A	13,188 ^A	37,014 ^A	15,074 ^B	21,023 ^A	
Custom work and machine rental	x	4,254 ^D	3,833 ^D	3,311 ^D	8,146 ^C	7,982 ^B	5,198 ^B	7,405 ^B	25,202 ^B	9,804 ^B	13,624 ^A	
Rental income	x	F	F	F	652 ^D	1,051 ^D	1,061 ^D	2,275 ^B	7,717 ^B	2,316 ^D	3,675 ^A	
Miscellaneous revenues	x	F	4,442 ^C	4,827 ^C	4,081 ^B	3,071 ^B	3,193 ^A	3,508 ^A	4,095 ^A	2,954 ^B	3,724 ^A	
Total operating expenses	x	137,939 ^C	62,838 ^B	48,178 ^A	184,069 ^A	146,947 ^A	101,619 ^A	111,005 ^A	279,147 ^A	117,218 ^B	180,866 ^A	
Total crop expenses	x	6,483 ^A	4,242 ^B	2,683 ^A	5,574 ^B	6,162 ^A	8,854 ^A	7,494 ^A	9,976 ^A	4,270 ^B	7,923 ^A	
Fertilizer and lime	x	3,666 ^A	2,414 ^B	1,580 ^B	2,164 ^B	2,828 ^A	4,817 ^A	3,388 ^A	5,651 ^A	2,402 ^B	4,095 ^A	
Pesticides	x	414 ^B	155 ^C	139 ^B	454 ^B	1,030 ^B	1,981 ^A	2,372 ^A	2,177 ^A	432 ^D	1,731 ^A	
Seed and plants	x	1,268 ^B	769 ^D	323 ^B	2,068 ^B	1,963 ^A	1,647 ^A	1,443 ^A	1,841 ^A	998 ^C	1,709 ^A	
Other crop expenses	x	1,135 ^B	904 ^B	641 ^B	888 ^B	341 ^B	409 ^A	291 ^A	307 ^A	439 ^B	388 ^A	
Total livestock expenses	x	70,555 ^B	25,496 ^C	17,344 ^B	108,328 ^B	95,746 ^B	42,560 ^A	47,616 ^B	187,660 ^A	46,928 ^B	109,289 ^A	
Cattle purchases	x	57,734 ^B	19,304 ^C	11,107 ^B	64,313 ^B	76,266 ^B	29,688 ^A	33,280 ^A	138,658 ^A	28,907 ^B	79,597 ^A	
Hog purchases	x	x	5 ^B	x	552 ^E	245 ^B	16 ^A	3 ^A	172 ^B	7 ^A	152 ^B	
Poultry and egg purchases	x	38 ^A	32 ^B	x	x	62 ^B	12 ^C	3 ^A	F	x	39 ^D	
Other livestock purchases	x	x	117 ^D	x	21 ^E	188 ^C	140 ^C	150 ^C	255 ^C	192 ^C	183 ^B	
Feed, supplements, straw and bedding	x	10,101 ^B	4,884 ^B	5,099 ^B	39,153 ^B	16,852 ^B	10,583 ^A	11,564 ^B	44,329 ^A	15,206 ^B	26,188 ^A	
Veterinary fees, medicine and breeding fees	x	2,157 ^B	1,075 ^B	969 ^B	4,022 ^B	2,046 ^B	2,121 ^A	2,616 ^A	4,153 ^A	2,609 ^B	3,085 ^A	
Other livestock expenses	x	x	79 ^D	0	x	87 ^C	0	0	79 ^D	x	45 ^C	
Total machinery expenses	x	18,106 ^D	10,655 ^A	10,509 ^A	13,956 ^A	11,632 ^A	17,581 ^A	18,244 ^A	19,741 ^A	17,748 ^A	17,067 ^A	
Small tools	x	312 ^C	357 ^B	212 ^B	301 ^B	525 ^A	564 ^A	680 ^A	719 ^A	559 ^A	609 ^A	
Net fuel expenses, machinery, truck, auto	x	9,067 ^D	4,882 ^A	4,875 ^A	5,810 ^A	5,507 ^A	9,342 ^A	9,852 ^A	9,694 ^A	8,472 ^A	8,515 ^A	
Repairs, licenses and insurance	x	8,727 ^D	5,416 ^A	5,421 ^A	7,845 ^A	5,600 ^A	7,676 ^A	7,712 ^A	9,328 ^A	8,717 ^B	7,943 ^A	
Total general expenses	x	42,795 ^D	22,445 ^B	17,642 ^B	56,211 ^A	33,407 ^A	32,624 ^A	37,650 ^A	61,771 ^A	48,272 ^B	46,587 ^A	
Salaries (including CPP, QPP, EI)	x	F	5,480 ^D	3,836 ^D	5,942 ^B	4,100 ^B	3,552 ^B	3,588 ^B	9,519 ^A	13,343 ^C	6,475 ^A	
Rent	x	1,734 ^D	535 ^B	529 ^B	1,660 ^B	2,146 ^B	2,965 ^A	3,645 ^A	4,490 ^A	2,526 ^B	3,330 ^A	
Insurance	x	2,226 ^C	1,360 ^B	1,144 ^B	3,374 ^B	2,127 ^A	1,603 ^A	1,481 ^A	2,489 ^A	2,546 ^B	2,165 ^A	
Utilities	x	1,920 ^B	1,220 ^B	1,389 ^A	2,325 ^A	2,590 ^A	2,151 ^A	2,549 ^A	3,755 ^A	3,185 ^C	2,923 ^A	
Custom work and machine rental	x	8,762 ^E	3,435 ^B	2,852 ^B	11,590 ^B	6,129 ^A	5,830 ^B	7,466 ^A	14,905 ^A	6,247 ^B	9,883 ^A	
Net interest expenses	x	7,815 ^D	3,792 ^B	2,982 ^B	9,247 ^A	5,741 ^B	6,410 ^A	7,347 ^A	10,913 ^A	6,793 ^C	8,284 ^A	
Net property taxes	x	1,630 ^A	786 ^B	978 ^B	2,703 ^A	1,597 ^A	2,566 ^A	3,033 ^A	1,794 ^A	1,421 ^B	2,145 ^A	
Building and fence repairs	x	1,345 ^A	1,839 ^C	1,124 ^B	2,912 ^B	2,020 ^A	1,709 ^A	1,856 ^A	2,695 ^A	2,797 ^B	2,283 ^A	
Marketing expenses	x	F	1,082 ^E	474 ^D	2,325 ^B	2,329 ^B	1,761 ^A	1,757 ^A	3,996 ^B	3,057 ^B	2,752 ^A	
Miscellaneous expenses	x	5,144 ^D	2,916 ^B	2,334 ^B	14,134 ^A	4,628 ^A	4,077 ^A	4,929 ^A	7,213 ^A	6,358 ^B	6,347 ^A	
Net operating income	x	-271	2,879	3,261	13,708	2,925	8,975	10,960	10,961	1,139	8,893	
Adjustment for capital cost allowance (CCA)	x	12,782 ^D	8,255 ^B	7,920 ^B	12,175 ^A	9,321 ^A	10,884 ^A	10,948 ^A	16,945 ^A	16,133 ^B	13,092 ^A	
Net operating income adjusted for CCA	x	-13,053	-5,377	-4,659	1,533	-6,396	-1,909	12	-5,984	-14,994	-4,199	
		Operating margins per dollar of revenue										
Operating margin	x	0.00	0.04	0.06	0.07	0.02	0.08	0.09	0.04	0.01	0.05	
Operating margin adjusted for CCA	x	-0.09	-0.08	-0.09	0.01	-0.04	-0.02	0.00	-0.02	-0.13	-0.02	

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

	2006 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40 ^B	220 ^B	280 ^A	205 ^A	6,860 ^A	4,705 ^A	460 ^B	210 ^B	545 ^B	620 ^A	14,145 ^A
Distribution by province (%)	0.3	1.6	2.0	1.4	48.5	33.3	3.3	1.5	3.9	4.4	100.0
	Average per farm (\$)										
Total operating revenues	1,038,855 ^B	313,483 ^A	446,991 ^A	357,755 ^A	339,819 ^A	389,583 ^A	504,084 ^B	519,102 ^B	709,414 ^A	848,528 ^B	404,827 ^A
Total crop revenues	x	6,252 ^B	9,154 ^B	5,390 ^D	16,564 ^B	21,957 ^B	23,598 ^C	40,727 ^D	39,276 ^D	9,019 ^D	18,974 ^A
Total grains and oilseeds	x	1,683 ^C	2,762 ^C	F	11,947 ^B	19,468 ^B	19,276 ^C	39,286 ^D	29,318 ^D	611 ^D	14,744 ^A
Total other crops	x	4,569 ^B	6,391 ^C	3,452 ^D	4,617 ^B	2,489 ^B	4,322 ^D	1,441 ^D	9,958 ^D	8,408 ^D	4,230 ^B
Potatoes	0	2,640 ^C	0	x	F	x	0	0	x	x	125 ^E
Fruits	0	x	954 ^E	x	x	57 ^D	x	0	0	F	F
Vegetables	0	x	F	F	F	F	0	0	0	x	F
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	178 ^B	20 ^E	x	0	x	0	100 ^B
Forage crops (including seeds)	x	1,316 ^B	3,914 ^B	1,648 ^A	1,870 ^B	2,259 ^B	4,308 ^D	1,441 ^D	8,903 ^D	5,927 ^C	2,545 ^A
Other crops	0	0	x	x	1,994 ^D	F	0	0	0	0	982 ^D
Total livestock and product revenues	1,001,031 ^B	291,471 ^A	415,792 ^A	339,839 ^A	285,163 ^A	348,614 ^A	445,750 ^A	451,509 ^B	624,226 ^A	795,548 ^B	354,861 ^A
Cattle	30,336 ^B	22,583 ^C	14,063 ^A	14,159 ^A	14,746 ^A	19,976 ^A	39,814 ^D	37,811 ^B	59,893 ^C	90,156 ^E	22,842 ^B
Hogs	0	x	x	x	2,983 ^D	2,403 ^E	x	x	x	449 ^E	2,326 ^D
Poultry and eggs	0	x	x	x	F	F	x	x	x	F	861 ^E
Dairy products and subsidies	970,695 ^B	267,072 ^A	400,755 ^A	324,901 ^A	266,144 ^A	324,725 ^A	405,735 ^A	413,566 ^B	563,540 ^A	698,648 ^B	328,251 ^A
Other livestock and products	0	x	300 ^C	x	F	F	x	x	F	327 ^E	582 ^E
Program payments and insurance proceeds	16,090 ^B	8,269 ^C	7,017 ^A	6,201 ^B	18,928 ^A	7,734 ^B	23,288 ^C	14,981 ^E	18,205 ^C	12,261 ^C	14,373 ^A
Total other revenues	x	7,491 ^C	15,029 ^A	6,325 ^B	19,164 ^A	11,278 ^B	11,448 ^D	11,885 ^C	27,707 ^C	31,700 ^C	16,618 ^A
Custom work and machine rental	3,079 ^C	1,945 ^D	5,018 ^B	2,296 ^C	5,086 ^B	6,855 ^C	5,195 ^E	5,903 ^D	16,072 ^D	17,725 ^D	6,573 ^B
Rental income	x	F	1,202 ^C	187 ^E	1,153 ^C	1,968 ^C	955 ^D	1,050 ^D	7,281 ^B	5,858 ^C	1,869 ^B
Miscellaneous revenues	13,304 ^C	3,675 ^B	8,809 ^A	3,843 ^B	12,925 ^A	2,455 ^A	5,298 ^C	4,932 ^C	4,355 ^B	8,116 ^E	8,177 ^A
Total operating expenses	857,287 ^A	236,767 ^A	343,697 ^A	275,482 ^A	252,208 ^A	290,225 ^A	417,841 ^B	427,779 ^B	541,781 ^A	707,107 ^B	307,529 ^A
Total crop expenses	12,903 ^C	14,678 ^B	21,633 ^A	15,228 ^B	18,695 ^A	24,589 ^A	39,603 ^C	35,804 ^D	31,441 ^B	15,189 ^B	21,853 ^A
Fertilizer and lime	7,928 ^B	7,792 ^B	12,196 ^A	8,099 ^B	7,719 ^A	9,799 ^A	18,885 ^C	16,777 ^D	17,120 ^B	8,915 ^B	9,418 ^A
Pesticides	x	1,318 ^A	2,638 ^A	1,539 ^C	2,060 ^A	5,020 ^A	8,760 ^D	11,537 ^E	7,128 ^C	2,210 ^B	3,601 ^A
Seed and plants	968 ^B	3,433 ^B	5,199 ^A	3,038 ^B	7,431 ^A	8,923 ^A	10,536 ^C	5,977 ^C	6,367 ^B	3,352 ^B	7,599 ^A
Other crop expenses	x	2,135 ^B	1,600 ^B	2,552 ^A	1,485 ^A	846 ^B	1,421 ^C	1,513 ^D	826 ^C	713 ^D	1,236 ^A
Total livestock expenses	347,665 ^A	71,932 ^A	96,737 ^A	89,400 ^A	67,759 ^A	74,898 ^A	117,676 ^B	119,226 ^B	172,998 ^B	280,110 ^C	87,619 ^A
Cattle purchases	47,441 ^B	12,152 ^C	6,058 ^A	8,641 ^C	7,686 ^B	10,345 ^B	16,699 ^C	31,342 ^C	32,688 ^D	F	13,490 ^C
Hog purchases	0	x	x	x	355 ^D	401 ^E	0	0	x	x	339 ^D
Poultry and egg purchases	0	x	0	x	F	F	x	x	x	943 ^E	139 ^D
Other livestock purchases	0	x	x	x	F	58 ^D	x	x	33 ^B	x	F
Feed, supplements, straw and bedding	268,306 ^A	46,014 ^A	73,313 ^A	66,718 ^A	45,332 ^A	46,724 ^A	85,894 ^A	73,883 ^B	113,787 ^B	172,519 ^B	57,242 ^A
Veterinary fees, medicine and breeding fees	24,579 ^B	11,644 ^B	13,526 ^A	11,772 ^A	12,318 ^A	14,420 ^A	15,080 ^A	13,920 ^B	20,367 ^B	24,875 ^B	14,032 ^A
Other livestock expenses	7,339 ^B	1,329 ^E	3,832 ^B	2,108 ^C	1,899 ^B	2,799 ^B	0	x	5,624 ^C	1,706 ^E	2,291 ^A
Total machinery expenses	59,315 ^B	25,108 ^A	37,307 ^A	31,747 ^A	28,460 ^A	33,077 ^A	52,544 ^A	52,204 ^B	50,806 ^A	50,233 ^A	33,201 ^A
Small tools	289 ^C	388 ^B	630 ^A	541 ^B	448 ^A	907 ^A	750 ^B	1,020 ^B	979 ^B	623 ^B	651 ^A
Net fuel expenses, machinery, truck, auto	24,160 ^B	11,710 ^A	15,332 ^A	12,830 ^A	10,229 ^A	14,172 ^A	24,027 ^A	24,670 ^B	22,571 ^A	17,960 ^A	13,217 ^A
Repairs, licenses and insurance	34,867 ^B	13,010 ^A	21,345 ^A	18,377 ^A	17,783 ^A	17,998 ^A	27,767 ^A	26,514 ^B	27,255 ^A	31,650 ^A	19,333 ^A
Total general expenses	437,404 ^B	125,050 ^A	188,021 ^A	139,107 ^A	137,295 ^A	157,661 ^A	208,018 ^A	220,546 ^B	286,537 ^A	361,575 ^B	164,855 ^A
Salaries (including CPP, QPP, EI)	115,663 ^B	32,158 ^C	57,678 ^A	48,661 ^A	27,448 ^A	27,885 ^A	47,994 ^B	46,593 ^C	66,133 ^B	102,416 ^B	34,547 ^A
Rent	3,848 ^B	3,503 ^C	2,197 ^B	2,138 ^C	4,168 ^B	7,688 ^B	12,823 ^D	12,078 ^C	13,840 ^C	21,816 ^C	6,806 ^A
Insurance	15,350 ^A	5,411 ^B	7,597 ^A	6,940 ^A	7,877 ^A	6,985 ^A	12,840 ^B	8,312 ^B	12,785 ^B	12,407 ^A	8,099 ^A
Utilities	18,318 ^A	5,610 ^A	8,575 ^A	7,410 ^A	7,200 ^A	10,310 ^A	11,362 ^A	13,433 ^B	16,638 ^A	14,540 ^A	9,184 ^A
Custom work and machine rental	44,280 ^D	10,856 ^B	15,331 ^A	10,850 ^B	14,023 ^A	20,684 ^A	25,960 ^B	29,029 ^B	44,196 ^B	29,758 ^B	18,716 ^A
Net interest expenses	79,974 ^B	33,146 ^A	44,651 ^A	31,237 ^B	33,188 ^A	39,019 ^A	49,444 ^A	55,308 ^B	68,110 ^B	77,868 ^B	39,616 ^A
Net property taxes	2,340 ^B	2,800 ^A	3,002 ^A	2,272 ^A	4,750 ^A	3,658 ^A	6,641 ^A	3,185 ^B	3,310 ^B	9,719 ^B	4,481 ^A
Building and fence repairs	14,253 ^A	4,876 ^B	7,300 ^A	5,403 ^A	7,113 ^A	7,730 ^A	10,618 ^C	7,782 ^B	9,161 ^B	15,813 ^B	7,867 ^A
Marketing expenses	123,166 ^B	12,348 ^A	23,571 ^A	12,923 ^A	16,146 ^A	16,784 ^A	8,569 ^B	17,908 ^C	27,387 ^B	46,922 ^C	18,251 ^A
Miscellaneous expenses	20,211 ^A	14,343 ^B	18,116 ^A	11,274 ^A	15,382 ^A	16,918 ^A	21,765 ^A	26,917 ^C	24,977 ^A	30,317 ^B	17,288 ^A
Net operating income	181,568	76,715	103,294	82,272	87,611	99,358	86,243	91,322	167,633	141,420	97,298
Adjustment for capital cost allowance (CCA)	81,525 ^B	34,961 ^B	44,759 ^A	40,169 ^B	35,634 ^A	47,064 ^A	60,526 ^B	56,953 ^B	93,678 ^A	75,142 ^B	44,897 ^A
Net operating income adjusted for CCA	100,043	41,754	58,535	42,103	51,977	52,294	25,717	34,369	73,955	66,278	52,401
	Operating margins per dollar of revenue										
Operating margin	0.17	0.24	0.23	0.23	0.26	0.26	0.17	0.18	0.24	0.17	0.24
Operating margin adjusted for CCA	0.10	0.13	0.13	0.12	0.15	0.13	0.05	0.07	0.10	0.08	0.13

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

	2006 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	75 ^C	45 ^B	55 ^B	1,755 ^A	1,730 ^B	530 ^A	170 ^E	360 ^B	F	4,830 ^A
Distribution by province (%)	x	1.6	0.9	1.1	36.3	35.8	11.0	3.5	7.5	F	100.0
		Average per farm (\$)									
Total operating revenues	x	751,369 ^E	615,921 ^B	841,467 ^D	879,670 ^A	692,488 ^B	1,468,145 ^A	1,422,815 ^E	835,585 ^A	F	881,128 ^A
Total crop revenues	x	F	18,892 ^D	5,162 ^D	18,604 ^C	52,151 ^B	27,624 ^B	F	25,199 ^C	F	32,207 ^B
Total grains and oilseeds	x	F	2,986 ^D	1,638 ^E	14,352 ^C	50,207 ^B	25,699 ^B	F	19,336 ^C	F	28,361 ^B
Total other crops	x	F	15,906 ^D	3,524 ^D	4,252 ^C	1,944 ^C	1,925 ^D	F	5,863 ^D	F	3,846 ^C
Potatoes	x	F	0	0	x	x	x	0	0	F	x
Fruits	x	0	7,723 ^E	0	0	0	0	0	0	F	78 ^E
Vegetables	x	x	F	x	662 ^C	323 ^D	0	0	x	F	441 ^C
Tobacco	x	0	0	0	0	x	0	0	0	F	x
Greenhouse, nursery and floriculture products	x	x	0	0	x	x	0	0	0	F	F
Forage crops (including seeds)	x	1,308 ^E	1,731 ^E	2,853 ^D	2,608 ^D	1,221 ^C	1,504 ^D	F	5,128 ^E	F	2,221 ^B
Other crops	x	0	0	x	870 ^E	F	x	0	x	F	499 ^D
Total livestock and product revenues	x	624,190 ^D	529,068 ^B	733,010 ^D	723,231 ^A	586,054 ^B	1,367,931 ^A	1,361,624 ^E	696,092 ^A	F	757,278 ^A
Cattle	x	F	9,130 ^D	5,150 ^C	3,810 ^D	7,070 ^C	5,309 ^E	F	24,412 ^C	F	7,120 ^B
Hogs	x	594,491 ^E	507,202 ^B	726,178 ^D	693,772 ^A	564,810 ^B	1,360,569 ^A	1,357,650 ^E	671,071 ^A	F	735,232 ^A
Poultry and eggs	x	x	x	x	18,828 ^B	10,241 ^E	F	x	x	F	10,967 ^B
Dairy products and subsidies	x	x	x	0	5,930 ^D	F	0	x	0	F	3,435 ^D
Other livestock and products	x	x	0	x	891 ^C	358 ^D	240 ^B	71 ^E	x	F	524 ^B
Program payments and insurance proceeds	x	F	48,066 ^C	37,598 ^E	106,064 ^A	28,367 ^B	48,221 ^B	26,044 ^E	54,535 ^B	F	61,670 ^A
Total other revenues	x	F	19,895 ^B	65,696 ^E	31,771 ^B	25,916 ^B	24,369 ^B	15,579 ^E	59,759 ^B	F	29,974 ^A
Custom work and machine rental	x	F	13,706 ^C	x	20,144 ^C	15,446 ^B	14,407 ^B	10,577 ^E	44,141 ^C	F	18,813 ^B
Rental income	x	F	2,718 ^E	x	4,912 ^C	6,750 ^C	4,236 ^E	F	9,307 ^B	F	5,717 ^B
Miscellaneous revenues	x	2,049 ^C	3,471 ^C	F	6,715 ^B	3,721 ^C	5,726 ^B	4,398 ^E	6,311 ^B	F	5,444 ^B
Total operating expenses	x	665,896 ^D	614,477 ^B	786,214 ^D	844,116 ^A	639,989 ^B	1,412,400 ^A	1,300,984 ^E	751,473 ^A	F	830,130 ^A
Total crop expenses	x	F	7,502 ^D	4,425 ^C	11,459 ^B	31,509 ^B	21,324 ^B	F	18,540 ^B	F	20,333 ^A
Fertilizer and lime	x	F	2,407 ^C	1,909 ^C	4,144 ^B	13,049 ^B	9,140 ^B	F	9,294 ^B	F	8,432 ^A
Pesticides	x	3,354 ^E	x	993 ^E	1,833 ^B	7,281 ^B	6,894 ^B	F	4,995 ^C	F	4,678 ^B
Seed and plants	x	F	2,164 ^D	1,085 ^D	5,148 ^C	10,968 ^B	5,224 ^B	2,020 ^E	3,977 ^D	F	6,978 ^A
Other crop expenses	x	141 ^C	x	439 ^E	334 ^D	F	66 ^D	12 ^E	275 ^D	F	244 ^D
Total livestock expenses	x	395,134 ^D	389,587 ^B	563,119 ^D	522,463 ^A	360,138 ^B	956,110 ^A	688,231 ^E	445,628 ^A	F	505,518 ^A
Cattle purchases	x	F	2,407 ^D	495 ^D	F	3,417 ^C	1,277 ^C	F	4,040 ^C	F	2,613 ^C
Hog purchases	x	F	63,979 ^C	236,904 ^E	191,056 ^B	118,279 ^B	377,251 ^B	104,563 ^E	142,785 ^B	F	175,155 ^A
Poultry and egg purchases	x	x	x	x	4,188 ^B	2,656 ^E	F	x	x	F	2,576 ^C
Other livestock purchases	x	x	x	x	F	206 ^B	111 ^C	x	x	F	99 ^B
Feed, supplements, straw and bedding	x	219,803 ^D	296,404 ^B	306,678 ^D	299,314 ^A	210,264 ^B	529,421 ^A	548,998 ^E	280,309 ^A	F	297,432 ^A
Veterinary fees, medicine and breeding fees	x	18,757 ^E	22,504 ^B	16,486 ^D	26,563 ^B	22,679 ^B	47,303 ^B	30,166 ^E	16,927 ^B	F	26,347 ^A
Other livestock expenses	x	x	1,552 ^D	2,183 ^D	F	2,636 ^B	302 ^D	x	1,463 ^D	F	1,296 ^B
Total machinery expenses	x	29,684 ^E	28,034 ^B	33,301 ^D	33,621 ^A	29,480 ^B	36,311 ^A	37,853 ^E	33,472 ^B	F	32,212 ^A
Small tools	x	F	571 ^B	484 ^B	208 ^C	731 ^B	541 ^B	438 ^E	827 ^B	F	498 ^A
Net fuel expenses, machinery, truck, auto	x	14,082 ^E	12,946 ^B	16,977 ^D	11,607 ^B	13,722 ^B	14,527 ^B	16,796 ^E	14,598 ^B	F	13,083 ^A
Repairs, licenses and insurance	x	15,238 ^E	14,518 ^B	15,840 ^D	21,806 ^A	15,027 ^B	21,243 ^A	20,619 ^E	18,046 ^B	F	18,632 ^A
Total general expenses	x	210,236 ^E	189,354 ^B	185,369 ^D	276,573 ^A	218,862 ^B	398,655 ^A	561,287 ^E	253,833 ^A	F	272,067 ^A
Salaries (including CPP, QPP, EI)	x	77,308 ^E	74,690 ^B	59,057 ^D	68,207 ^B	50,965 ^B	114,553 ^B	201,145 ^E	68,410 ^A	F	71,614 ^A
Rent	x	F	3,583 ^D	F	11,876 ^B	23,488 ^B	18,673 ^B	30,433 ^E	16,805 ^C	F	17,633 ^B
Insurance	x	7,193 ^D	8,676 ^B	9,665 ^C	13,627 ^A	8,366 ^B	16,002 ^A	21,676 ^E	12,915 ^A	F	11,896 ^A
Utilities	x	20,776 ^E	24,607 ^B	14,832 ^C	25,016 ^A	21,379 ^B	30,544 ^A	42,009 ^E	26,932 ^B	F	24,730 ^A
Custom work and machine rental	x	10,495 ^E	9,508 ^B	29,058 ^C	49,919 ^A	36,098 ^B	61,882 ^A	40,302 ^E	38,595 ^B	F	43,087 ^A
Net interest expenses	x	37,819 ^D	36,799 ^C	21,707 ^D	37,152 ^A	38,179 ^B	69,043 ^A	52,576 ^E	37,709 ^B	F	41,235 ^A
Net property taxes	x	4,614 ^D	5,231 ^C	1,543 ^C	6,112 ^B	4,440 ^B	8,976 ^A	4,191 ^B	2,408 ^A	F	5,332 ^A
Building and fence repairs	x	F	5,892 ^B	7,064 ^D	16,745 ^B	10,116 ^B	15,492 ^B	28,849 ^E	12,780 ^C	F	13,866 ^A
Marketing expenses	x	6,959 ^E	9,133 ^C	21,064 ^D	19,585 ^A	10,853 ^B	36,039 ^B	110,355 ^E	19,768 ^B	F	20,935 ^A
Miscellaneous expenses	x	13,771 ^E	11,236 ^B	12,045 ^D	28,335 ^A	14,977 ^B	27,450 ^A	29,753 ^E	17,510 ^B	F	21,738 ^A
Net operating income	x	85,474 ^E	1,444	55,252	35,553	52,499	55,745	121,831 ^E	84,111	F	50,999
Adjustment for capital cost allowance (CCA)	x	F	36,455 ^B	45,138 ^D	47,060 ^A	51,713 ^B	71,720 ^A	74,872 ^E	54,566 ^A	F	52,928 ^A
Net operating income adjusted for CCA	x	F	-35,011	10,114	-11,507	786	-15,975	46,959 ^E	29,545	F	-1,930
		Operating margins per dollar of revenue									
Operating margin	x	0.11	0.00	0.07	0.04	0.08	0.04	0.09	0.10	F	0.06
Operating margin adjusted for CCA	x	F	-0.06	0.01	-0.01	0.00	-0.01	0.03	0.04	F	0.00

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

	2006 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	x	135 ^B	60 ^C	930 ^B	1,665 ^A	280 ^B	145 ^E	345 ^C	690 ^A	4,305 ^A
Distribution by province (%)	x	x	3.1	1.4	21.6	38.7	6.5	3.4	8.0	16.0	100.0
	Average per farm (\$)										
Total operating revenues	x	x	858,223 ^B	1,676,238 ^D	1,100,996 ^B	732,454 ^A	641,739 ^B	621,805 ^E	694,236 ^C	773,174 ^A	828,097 ^A
Total crop revenues	x	x	22,265 ^E	3,164 ^E	26,857 ^D	32,543 ^B	10,827 ^D	F	29,154 ^D	3,674 ^D	23,107 ^B
Total grains and oilseeds	x	x	2,158 ^D	x	22,978 ^D	30,103 ^C	9,677 ^D	F	25,773 ^D	F	19,646 ^B
Total other crops	x	x	20,107 ^E	x	F	2,440 ^C	1,150 ^E	F	3,381 ^D	3,514 ^D	3,461 ^C
Potatoes	x	x	x	0	x	F	0	0	F	0	x
Fruits	x	x	1,791 ^E	x	F	915 ^E	0	0	x	F	869 ^D
Vegetables	x	x	1,864 ^E	x	855 ^D	190 ^C	x	0	x	56 ^D	356 ^C
Tobacco	x	x	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	F	x	0	0	F	F
Forage crops (including seeds)	x	x	930 ^D	x	F	1,175 ^C	1,131 ^E	F	2,785 ^D	1,512 ^C	1,501 ^D
Other crops	x	x	0	0	240 ^E	x	0	0	x	0	99 ^D
Total livestock and product revenues	x	x	802,484 ^B	1,656,581 ^D	1,007,222 ^B	667,542 ^A	599,995 ^B	587,843 ^E	633,147 ^C	737,812 ^A	765,776 ^A
Cattle	x	x	2,404 ^D	3,242 ^C	F	5,370 ^D	3,740 ^E	F	6,158 ^E	2,457 ^C	4,181 ^C
Hogs	x	x	3,703 ^D	x	17,474 ^E	653 ^D	10,872 ^C	x	x	86 ^A	4,974 ^D
Poultry and eggs	x	x	789,746 ^B	1,648,067 ^D	981,374 ^B	656,938 ^B	584,035 ^B	579,860 ^E	626,253 ^C	728,148 ^A	751,895 ^A
Dairy products and subsidies	x	x	x	x	x	3,542 ^E	0	0	x	6,970 ^E	4,183 ^D
Other livestock and products	x	x	x	x	x	F	F	x	161 ^E	150 ^D	543 ^E
Program payments and insurance proceeds	x	x	9,208 ^B	4,937 ^D	22,308 ^C	8,143 ^C	9,462 ^D	6,479 ^E	8,589 ^D	13,658 ^C	12,154 ^B
Total other revenues	x	x	24,266 ^C	11,556 ^D	44,609 ^C	24,226 ^B	21,456 ^C	20,843 ^E	23,346 ^C	18,029 ^B	27,060 ^B
Custom work and machine rental	x	x	16,289 ^D	F	21,936 ^D	15,237 ^C	F	F	8,982 ^D	8,075 ^C	14,055 ^B
Rental income	x	x	6,613 ^C	2,524 ^D	14,120 ^B	5,855 ^C	2,910 ^E	F	5,746 ^D	6,561 ^D	7,555 ^B
Miscellaneous revenues	x	x	1,364 ^B	6,061 ^E	8,553 ^E	3,135 ^D	12,852 ^C	5,357 ^E	8,618 ^C	3,392 ^B	5,450 ^C
Total operating expenses	x	x	733,048 ^B	1,499,332 ^D	964,094 ^B	618,905 ^B	554,307 ^B	554,784 ^E	663,823 ^C	697,436 ^A	725,003 ^A
Total crop expenses	x	x	19,611 ^C	24,623 ^D	14,463 ^C	20,472 ^B	11,597 ^D	F	19,949 ^D	2,800 ^C	15,462 ^B
Fertilizer and lime	x	x	2,134 ^D	644 ^C	6,136 ^D	5,298 ^B	4,132 ^C	F	7,608 ^D	434 ^D	4,500 ^B
Pesticides	x	x	1,619 ^D	298 ^B	1,352 ^D	3,105 ^C	2,404 ^D	F	x	426 ^D	2,206 ^B
Seed and plants	x	x	5,126 ^E	601 ^B	6,250 ^D	4,826 ^B	3,691 ^D	F	2,620 ^D	385 ^E	3,950 ^B
Other crop expenses	x	x	10,733 ^C	23,081 ^D	726 ^D	7,243 ^C	1,369 ^E	F	x	1,554 ^C	4,806 ^B
Total livestock expenses	x	x	436,660 ^B	849,280 ^D	566,711 ^B	338,952 ^B	320,805 ^B	304,131 ^E	404,597 ^C	414,527 ^A	417,630 ^A
Cattle purchases	x	x	1,097 ^E	711 ^E	F	3,400 ^D	1,299 ^D	1,094 ^E	F	475 ^D	F
Hog purchases	x	x	x	x	4,763 ^E	214 ^E	3,356 ^D	x	x	0	1,370 ^E
Poultry and egg purchases	x	x	151,308 ^B	218,039 ^C	222,607 ^B	131,087 ^B	167,632 ^B	F	200,446 ^C	179,008 ^B	170,648 ^A
Other livestock purchases	x	x	x	x	x	590 ^B	x	0	25 ^C	F	259 ^B
Feed, supplements, straw and bedding	x	x	277,052 ^A	607,229 ^D	327,565 ^B	197,801 ^A	145,256 ^B	143,448 ^E	177,905 ^C	229,021 ^A	234,884 ^A
Veterinary fees, medicine and breeding fees	x	x	5,042 ^C	20,520 ^E	10,394 ^E	4,571 ^C	3,257 ^D	F	4,042 ^E	5,933 ^C	6,228 ^C
Other livestock expenses	x	x	1,102 ^C	2,728 ^E	x	1,289 ^C	x	x	x	0	608 ^B
Total machinery expenses	x	x	25,866 ^B	60,146 ^E	33,559 ^B	24,110 ^B	22,413 ^B	17,762 ^E	25,917 ^C	19,179 ^A	25,816 ^A
Small tools	x	x	708 ^B	265 ^D	175 ^C	637 ^B	493 ^C	461 ^E	727 ^D	335 ^B	474 ^A
Net fuel expenses, machinery, truck, auto	x	x	10,432 ^B	19,803 ^E	11,793 ^C	9,279 ^B	8,615 ^B	5,415 ^E	11,033 ^C	6,269 ^B	9,501 ^A
Repairs, licenses and insurance	x	x	14,726 ^B	40,078 ^E	21,592 ^B	14,194 ^B	13,305 ^B	11,887 ^E	14,157 ^C	12,576 ^A	15,842 ^A
Total general expenses	x	x	250,911 ^B	565,283 ^E	349,361 ^B	235,371 ^B	199,492 ^B	222,233 ^E	213,361 ^C	260,930 ^A	266,095 ^A
Salaries (including CPP, QPP, EI)	x	x	91,025 ^B	203,168 ^E	85,931 ^B	75,861 ^B	58,407 ^B	60,030 ^E	69,547 ^E	81,168 ^A	79,293 ^A
Rent	x	x	6,239 ^D	F	27,652 ^D	6,638 ^C	4,446 ^D	F	7,744 ^D	12,707 ^C	12,613 ^B
Insurance	x	x	8,093 ^B	13,810 ^D	12,322 ^B	8,566 ^B	8,736 ^B	7,059 ^E	10,014 ^C	8,190 ^B	9,467 ^A
Utilities	x	x	32,158 ^B	84,308 ^E	39,792 ^B	29,571 ^A	18,080 ^B	22,786 ^E	25,163 ^C	26,388 ^A	30,850 ^A
Custom work and machine rental	x	x	15,793 ^B	32,192 ^E	53,135 ^C	23,270 ^B	17,969 ^C	16,690 ^E	23,104 ^C	21,073 ^B	29,182 ^A
Net interest expenses	x	x	26,451 ^B	F	33,232 ^B	37,221 ^B	18,833 ^C	43,604 ^E	31,663 ^C	35,607 ^B	34,445 ^A
Net property taxes	x	x	3,628 ^B	3,915 ^D	4,441 ^B	3,746 ^B	4,379 ^B	1,866 ^D	2,486 ^B	4,250 ^A	3,854 ^A
Building and fence repairs	x	x	12,213 ^B	26,892 ^E	21,510 ^B	9,522 ^B	10,519 ^C	3,743 ^E	6,800 ^C	11,308 ^B	12,447 ^A
Marketing expenses	x	x	39,322 ^B	68,597 ^D	44,970 ^C	24,543 ^C	41,467 ^C	F	18,602 ^D	45,192 ^B	34,926 ^A
Miscellaneous expenses	x	x	15,988 ^A	45,293 ^E	26,376 ^D	16,433 ^B	16,656 ^D	F	18,238 ^C	15,047 ^B	19,017 ^B
Net operating income	x	x	125,176	176,905	136,902	113,549	87,433	67,020 ^E	30,413	75,738	103,093
Adjustment for capital cost allowance (CCA)	x	x	35,521 ^B	52,485 ^D	48,399 ^B	48,982 ^B	35,585 ^B	F	40,875 ^C	40,359 ^A	45,564 ^A
Net operating income adjusted for CCA	x	x	89,655	124,420	88,503	64,567	51,847	F	-10,461	35,378	57,529
	Operating margins per dollar of revenue										
Operating margin	x	x	0.15	0.11	0.12	0.16	0.14	0.11	0.04	0.10	0.12
Operating margin adjusted for CCA	x	x	0.10	0.07	0.08	0.09	0.08	F	-0.02	0.05	0.07

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	2,710 ^B	2,115 ^B	1,950 ^B	19,175 ^A	25,955 ^A
Average total agricultural sales (\$)	21,630 ^A	18,783 ^A	21,313 ^A	16,777 ^A	17,789 ^A
Average program payments and insurance proceeds (\$)	4,251 ^B	4,508 ^C	4,839 ^B	4,434 ^A	4,452 ^A
Average total operating revenues (\$)	30,083 ^A	27,252 ^A	29,971 ^A	25,695 ^A	26,602 ^A
Average net operating income (\$)	-475	-1,950	1,079	3,223	2,253
Average agricultural sales from primary activity (\$)	13,545 ^A	15,597 ^A	20,337 ^A	16,777 ^A	16,610 ^A
Primary commodity (% of total agricultural sales)	62.6	83.0	95.4	100.0	93.4
Secondary commodity (% of total agricultural sales)	19.9	7.7	2.8	...	3.3
\$50,000 to \$99,999					
Number of farms	2,365 ^A	1,380 ^B	1,885 ^B	8,030 ^A	13,660 ^A
Average total agricultural sales (\$)	50,508 ^A	48,999 ^A	48,801 ^A	44,132 ^A	46,374 ^A
Average program payments and insurance proceeds (\$)	11,786 ^A	14,456 ^A	13,955 ^B	15,697 ^A	14,653 ^A
Average total operating revenues (\$)	71,816 ^A	72,963 ^A	72,554 ^A	71,858 ^A	72,058 ^A
Average net operating income (\$)	5,019	7,847	8,796	15,191	11,802
Average agricultural sales from primary activity (\$)	31,655 ^A	40,450 ^A	46,670 ^A	44,132 ^A	41,946 ^A
Primary commodity (% of total agricultural sales)	62.7	82.6	95.6	100.0	90.5
Secondary commodity (% of total agricultural sales)	26.8	11.0	2.4	...	6.5
\$100,000 to \$249,999					
Number of farms	3,390 ^A	2,735 ^A	3,375 ^A	8,015 ^A	17,515 ^A
Average total agricultural sales (\$)	115,521 ^A	117,483 ^A	113,272 ^A	103,110 ^A	109,716 ^A
Average program payments and insurance proceeds (\$)	30,030 ^A	29,079 ^A	31,674 ^A	33,689 ^A	31,872 ^A
Average total operating revenues (\$)	163,793 ^A	166,834 ^A	166,264 ^A	160,349 ^A	163,168 ^A
Average net operating income (\$)	26,270	25,628	29,756	31,614	29,287
Average agricultural sales from primary activity (\$)	72,669 ^A	96,994 ^A	109,000 ^A	103,110 ^A	97,396 ^A
Primary commodity (% of total agricultural sales)	62.9	82.6	96.2	100.0	88.8
Secondary commodity (% of total agricultural sales)	28.6	12.5	1.8	...	8.2
\$250,000 to \$499,999					
Number of farms	1,450 ^A	1,475 ^A	2,050 ^A	3,740 ^A	8,710 ^A
Average total agricultural sales (\$)	242,537 ^A	248,772 ^A	241,604 ^A	228,774 ^A	237,471 ^A
Average program payments and insurance proceeds (\$)	56,328 ^A	60,787 ^A	64,361 ^A	72,812 ^A	66,047 ^A
Average total operating revenues (\$)	337,736 ^A	352,027 ^A	346,690 ^A	344,692 ^A	345,252 ^A
Average net operating income (\$)	50,505	61,309	58,959	70,168	62,762
Average agricultural sales from primary activity (\$)	153,651 ^A	206,200 ^A	233,248 ^A	228,774 ^A	213,536 ^A
Primary commodity (% of total agricultural sales)	63.4	82.9	96.5	100.0	89.9
Secondary commodity (% of total agricultural sales)	25.8	11.9	1.7	...	6.9
\$500,000 and over					
Number of farms	670 ^B	600 ^B	1,290 ^A	1,750 ^A	4,310 ^A
Average total agricultural sales (\$)	665,483 ^A	640,368 ^A	625,470 ^A	580,578 ^A	615,467 ^A
Average program payments and insurance proceeds (\$)	124,521 ^A	143,900 ^A	159,795 ^A	163,675 ^A	153,607 ^A
Average total operating revenues (\$)	888,507 ^A	890,969 ^A	891,238 ^A	850,785 ^A	874,185 ^A
Average net operating income (\$)	142,100	146,475	147,800	160,582	151,868
Average agricultural sales from primary activity (\$)	412,403 ^A	536,083 ^A	605,705 ^A	580,578 ^A	555,516 ^A
Primary commodity (% of total agricultural sales)	62.0	83.7	96.8	100.0	90.3
Secondary commodity (% of total agricultural sales)	16.4	9.5	1.5	...	4.5
Total					
Number of farms	10,590 ^A	8,310 ^A	10,555 ^A	40,695 ^A	70,155 ^A
Average total agricultural sales (\$)	129,143 ^A	142,145 ^A	172,264 ^A	82,808 ^A	110,292 ^A
Average program payments and insurance proceeds (\$)	28,927 ^A	34,336 ^A	45,552 ^A	25,521 ^A	30,093 ^A
Average total operating revenues (\$)	178,671 ^A	201,011 ^A	247,954 ^A	125,976 ^A	161,173 ^A
Average net operating income (\$)	25,320	30,736	40,805	24,067	27,564
Average agricultural sales from primary activity (\$)	80,949 ^A	118,058 ^A	166,297 ^A	82,808 ^A	99,264 ^A
Primary commodity (% of total agricultural sales)	62.7	83.1	96.5	100.0	90.0
Secondary commodity (% of total agricultural sales)	23.4	11.1	1.6	...	6.2

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 12-2

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	x	F	200 E
Average total agricultural sales (\$)	F	F	x	F	22,882 C
Average program payments and insurance proceeds (\$)	F	F	x	F	1,139 E
Average total operating revenues (\$)	F	F	x	F	26,547 B
Average net operating income (\$)	F	F	x	F	2,240
Average agricultural sales from primary activity (\$)	F	F	x	F	19,839 D
Primary commodity (% of total agricultural sales)	F	F	x	F	86.7
Secondary commodity (% of total agricultural sales)	F	F	x	F	F
\$50,000 to \$99,999					
Number of farms	x	F	x	35 B	130 E
Average total agricultural sales (\$)	x	F	x	60,407 A	52,229 B
Average program payments and insurance proceeds (\$)	x	F	x	9,096 C	10,013 C
Average total operating revenues (\$)	x	F	x	74,947 A	68,158 B
Average net operating income (\$)	x	F	x	19,515	12,807
Average agricultural sales from primary activity (\$)	x	F	x	60,407 A	45,827 B
Primary commodity (% of total agricultural sales)	x	F	x	100.0	87.7
Secondary commodity (% of total agricultural sales)	x	F	x	...	F
\$100,000 to \$249,999					
Number of farms	45 E	30 C	40 C	55 B	175 B
Average total agricultural sales (\$)	125,079 B	139,829 A	134,270 A	130,788 A	130,946 A
Average program payments and insurance proceeds (\$)	28,131 D	25,131 D	22,681 C	19,682 B	23,546 B
Average total operating revenues (\$)	174,494 A	172,789 A	165,270 A	162,770 A	167,390 A
Average net operating income (\$)	12,716	16,081	20,875	27,268	19,644
Average agricultural sales from primary activity (\$)	77,785 A	115,698 A	128,122 A	130,788 A	112,388 A
Primary commodity (% of total agricultural sales)	62.2	82.7	95.4	100.0	85.8
Secondary commodity (% of total agricultural sales)	F	7.2	3.2	...	F
\$250,000 to \$499,999					
Number of farms	35 D	30 C	80 C	65 B	205 B
Average total agricultural sales (\$)	303,310 A	290,199 A	299,790 A	290,290 A	295,988 A
Average program payments and insurance proceeds (\$)	47,490 B	41,226 B	57,384 B	47,381 B	50,406 A
Average total operating revenues (\$)	363,253 A	342,534 A	366,067 A	357,834 A	359,748 A
Average net operating income (\$)	60,972	27,881	26,749	62,732	43,763
Average agricultural sales from primary activity (\$)	187,386 A	239,113 A	286,229 A	290,290 A	265,486 A
Primary commodity (% of total agricultural sales)	61.8	82.4	95.5	100.0	89.7
Secondary commodity (% of total agricultural sales)	16.0	6.9	2.8	...	3.8
\$500,000 and over					
Number of farms	70 C	140 B	235 B	115 B	555 A
Average total agricultural sales (\$)	1,520,083 B	1,515,350 B	1,307,959 A	1,054,858 A	1,329,559 A
Average program payments and insurance proceeds (\$)	115,352 D	150,029 B	167,875 B	141,173 B	151,091 A
Average total operating revenues (\$)	1,689,982 B	1,735,199 A	1,534,868 A	1,253,581 A	1,541,336 A
Average net operating income (\$)	208,328	249,294	262,836	264,959	252,717
Average agricultural sales from primary activity (\$)	996,177 B	1,265,713 B	1,245,472 A	1,054,858 A	1,177,195 A
Primary commodity (% of total agricultural sales)	65.5	83.5	95.2	100.0	88.5
Secondary commodity (% of total agricultural sales)	13.4	9.9	3.8	...	6.2
Total					
Number of farms	230 C	285 D	380 A	370 B	1,270 B
Average total agricultural sales (\$)	539,515 D	760,842 C	878,988 A	417,224 B	656,913 B
Average program payments and insurance proceeds (\$)	49,170 D	78,506 D	117,549 B	57,212 C	78,813 B
Average total operating revenues (\$)	612,335 D	875,677 C	1,035,895 A	498,865 B	767,234 B
Average net operating income (\$)	74,616	124,244	168,190	101,789	122,043
Average agricultural sales from primary activity (\$)	350,594 D	635,156 D	837,177 A	417,224 B	581,601 B
Primary commodity (% of total agricultural sales)	65.0	83.5	95.2	100.0	88.5
Secondary commodity (% of total agricultural sales)	12.6	9.6	3.7	...	5.9

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	135 D	80 D	F	495 C	765 C
Average total agricultural sales (\$)	21,540 C	23,787 B	F	20,952 B	22,056 B
Average program payments and insurance proceeds (\$)	1,988 C	2,522 E	F	1,553 D	1,672 C
Average total operating revenues (\$)	25,890 B	28,795 A	F	26,086 A	27,247 A
Average net operating income (\$)	-3,483	-1,510	F	3,244	2,194
Average agricultural sales from primary activity (\$)	13,517 C	19,008 B	F	20,952 B	20,063 B
Primary commodity (% of total agricultural sales)	62.8	79.9	F	100.0	91.0
Secondary commodity (% of total agricultural sales)	9.6	4.7	F	...	2.2
\$50,000 to \$99,999					
Number of farms	90 E	40 D	x	235 D	390 C
Average total agricultural sales (\$)	59,432 A	60,340 A	x	57,794 C	58,099 B
Average program payments and insurance proceeds (\$)	7,815 E	5,367 D	x	5,896 E	6,219 D
Average total operating revenues (\$)	73,703 B	71,223 A	x	70,591 A	70,927 A
Average net operating income (\$)	12,168	12,976	x	14,103	13,606
Average agricultural sales from primary activity (\$)	39,912 A	49,581 A	x	57,794 C	52,331 B
Primary commodity (% of total agricultural sales)	67.2	82.2	x	100.0	90.1
Secondary commodity (% of total agricultural sales)	14.9	4.0	x	...	3.9
\$100,000 to \$249,999					
Number of farms	100 D	85 D	105 E	195 C	475 B
Average total agricultural sales (\$)	141,456 B	114,924 B	120,834 C	145,594 A	134,101 A
Average program payments and insurance proceeds (\$)	16,522 C	19,188 E	29,934 E	11,368 C	18,019 C
Average total operating revenues (\$)	170,064 A	150,742 B	154,938 B	161,517 A	160,174 A
Average net operating income (\$)	41,352	33,850	13,066	33,770	30,610
Average agricultural sales from primary activity (\$)	89,820 B	94,912 B	115,523 C	145,594 A	119,204 A
Primary commodity (% of total agricultural sales)	63.5	82.6	95.6	100.0	88.9
Secondary commodity (% of total agricultural sales)	16.8	5.0	1.4	...	4.5
\$250,000 to \$499,999					
Number of farms	55 D	75 E	65 E	100 D	300 C
Average total agricultural sales (\$)	330,620 B	314,494 B	298,022 A	331,919 A	318,760 A
Average program payments and insurance proceeds (\$)	25,823 C	60,778 E	34,208 C	29,896 D	38,003 D
Average total operating revenues (\$)	385,201 A	383,303 A	347,515 A	369,817 A	370,241 A
Average net operating income (\$)	51,065	79,264	41,585	60,239	59,275
Average agricultural sales from primary activity (\$)	214,586 B	268,967 B	282,870 A	331,919 A	281,614 A
Primary commodity (% of total agricultural sales)	64.9	85.5	94.9	100.0	88.3
Secondary commodity (% of total agricultural sales)	16.7	F	3.8	...	5.2
\$500,000 and over					
Number of farms	95 D	70 D	80 C	175 C	425 B
Average total agricultural sales (\$)	1,031,760 C	1,326,014 C	1,617,842 C	1,483,396 B	1,371,921 B
Average program payments and insurance proceeds (\$)	115,650 D	128,686 C	133,003 B	171,996 C	144,458 B
Average total operating revenues (\$)	1,199,665 B	1,485,777 C	1,828,384 B	1,701,463 B	1,566,961 A
Average net operating income (\$)	200,587	162,130	273,816	261,104	232,591
Average agricultural sales from primary activity (\$)	634,312 C	1,099,794 C	1,548,653 C	1,483,396 B	1,229,664 B
Primary commodity (% of total agricultural sales)	61.5	82.9	95.7	100.0	89.6
Secondary commodity (% of total agricultural sales)	21.8	8.5	2.6	...	5.7
Total					
Number of farms	480 B	345 C	330 C	1,195 B	2,345 B
Average total agricultural sales (\$)	301,694 C	366,678 C	480,740 C	293,006 B	331,698 B
Average program payments and insurance proceeds (\$)	32,721 D	44,136 C	47,908 C	31,867 C	36,085 B
Average total operating revenues (\$)	353,100 C	423,785 B	552,574 C	335,999 B	382,482 B
Average net operating income (\$)	57,817	58,181	78,705	53,623	58,618
Average agricultural sales from primary activity (\$)	188,093 C	305,595 C	459,673 C	293,006 B	296,725 B
Primary commodity (% of total agricultural sales)	62.3	83.3	95.6	100.0	89.5
Secondary commodity (% of total agricultural sales)	20.1	7.3	2.6	...	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 12-4

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	200 ^E	35 ^B	80 ^B	1,780 ^B	2,095 ^B
Average total agricultural sales (\$)	23,112 ^E	20,259 ^A	27,511 ^B	21,026 ^A	21,457 ^A
Average program payments and insurance proceeds (\$)	1,086 ^D	3,190 ^D	1,744 ^B	2,241 ^D	2,128 ^C
Average total operating revenues (\$)	28,565 ^C	25,190 ^A	31,475 ^A	25,771 ^A	26,244 ^A
Average net operating income (\$)	-3,463	-1,024	3,880	472	195
Average agricultural sales from primary activity (\$)	13,560 ^E	16,955 ^A	26,191 ^B	21,026 ^A	20,431 ^A
Primary commodity (% of total agricultural sales)	58.7	83.7	95.2	100.0	95.2
Secondary commodity (% of total agricultural sales)	F	6.3	1.6	...	F
\$50,000 to \$99,999					
Number of farms	105 ^E	45 ^E	70 ^E	730 ^B	945 ^B
Average total agricultural sales (\$)	57,564 ^B	61,585 ^A	63,848 ^A	58,686 ^A	59,144 ^A
Average program payments and insurance proceeds (\$)	5,931 ^E	5,623 ^D	F	7,553 ^B	7,700 ^C
Average total operating revenues (\$)	69,330 ^B	69,037 ^A	79,697 ^A	70,566 ^A	71,124 ^A
Average net operating income (\$)	14,750	5,779	18,115	10,395	11,273
Average agricultural sales from primary activity (\$)	37,000 ^B	51,656 ^A	60,721 ^A	58,686 ^A	56,142 ^A
Primary commodity (% of total agricultural sales)	64.3	83.9	95.1	100.0	94.9
Secondary commodity (% of total agricultural sales)	8.3	F	F	...	F
\$100,000 to \$249,999					
Number of farms	70 ^D	75 ^D	75 ^D	765 ^B	990 ^B
Average total agricultural sales (\$)	115,822 ^B	124,504 ^A	145,185 ^B	125,169 ^A	126,059 ^A
Average program payments and insurance proceeds (\$)	18,946 ^C	14,454 ^D	16,509 ^C	19,118 ^B	18,550 ^B
Average total operating revenues (\$)	156,081 ^A	151,105 ^A	172,228 ^A	151,271 ^A	153,305 ^A
Average net operating income (\$)	27,554	26,160	41,086	22,808	24,879
Average agricultural sales from primary activity (\$)	71,606 ^B	103,832 ^A	137,685 ^B	125,169 ^A	120,707 ^A
Primary commodity (% of total agricultural sales)	61.8	83.4	94.8	100.0	95.8
Secondary commodity (% of total agricultural sales)	18.8	7.6	2.7	...	2.1
\$250,000 to \$499,999					
Number of farms	F	x	50 ^D	350 ^B	455 ^B
Average total agricultural sales (\$)	F	x	260,890 ^A	275,909 ^A	278,302 ^A
Average program payments and insurance proceeds (\$)	F	x	36,305 ^D	44,995 ^C	40,771 ^C
Average total operating revenues (\$)	F	x	334,365 ^A	342,234 ^A	344,107 ^A
Average net operating income (\$)	F	x	16,038	65,126	56,986
Average agricultural sales from primary activity (\$)	F	x	253,656 ^A	275,909 ^A	265,484 ^A
Primary commodity (% of total agricultural sales)	F	x	97.2	100.0	95.4
Secondary commodity (% of total agricultural sales)	F	x	1.2	...	F
\$500,000 and over					
Number of farms	25 ^D	25 ^C	45 ^D	245 ^B	355 ^B
Average total agricultural sales (\$)	1,203,686 ^B	1,706,241 ^C	1,261,633 ^C	1,063,832 ^B	1,155,963 ^A
Average program payments and insurance proceeds (\$)	63,504 ^C	105,917 ^D	157,059 ^D	94,471 ^B	101,964 ^B
Average total operating revenues (\$)	1,297,603 ^B	1,939,792 ^C	1,485,307 ^C	1,210,992 ^A	1,317,261 ^A
Average net operating income (\$)	90,814	201,566	214,430	236,186	219,596
Average agricultural sales from primary activity (\$)	720,817 ^B	1,415,470 ^C	1,229,206 ^C	1,063,832 ^B	1,091,639 ^A
Primary commodity (% of total agricultural sales)	59.9	83.0	97.4	100.0	94.4
Secondary commodity (% of total agricultural sales)	12.5	12.9	1.4	...	2.8
Total					
Number of farms	445 ^D	210 ^B	325 ^C	3,875 ^A	4,850 ^A
Average total agricultural sales (\$)	138,579 ^D	348,006 ^C	285,911 ^C	138,873 ^A	157,565 ^A
Average program payments and insurance proceeds (\$)	10,427 ^D	24,881 ^C	36,433 ^D	16,365 ^B	17,526 ^B
Average total operating revenues (\$)	162,023 ^D	398,212 ^C	341,456 ^C	163,900 ^A	185,561 ^A
Average net operating income (\$)	17,305	40,271	50,125	27,770	28,837
Average agricultural sales from primary activity (\$)	84,755 ^D	288,936 ^C	277,088 ^C	138,873 ^A	149,516 ^A
Primary commodity (% of total agricultural sales)	61.2	83.0	96.9	100.0	94.9
Secondary commodity (% of total agricultural sales)	12.2	11.1	1.4	...	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 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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	70 ^E	F	765 ^C	1,025 ^C
Average total agricultural sales (\$)	F	31,942 ^A	F	22,465 ^B	21,927 ^B
Average program payments and insurance proceeds (\$)	F	F	F	F	1,316 ^E
Average total operating revenues (\$)	F	34,445 ^A	F	26,518 ^B	27,291 ^B
Average net operating income (\$)	F	F	F	1,914	1,219
Average agricultural sales from primary activity (\$)	F	26,219 ^A	F	22,465 ^B	20,625 ^B
Primary commodity (% of total agricultural sales)	F	82.1	F	100.0	94.1
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$50,000 to \$99,999					
Number of farms	x	x	F	465 ^C	555 ^C
Average total agricultural sales (\$)	x	x	F	58,616 ^B	58,518 ^B
Average program payments and insurance proceeds (\$)	x	x	F	F	2,239 ^E
Average total operating revenues (\$)	x	x	F	71,908 ^A	71,108 ^A
Average net operating income (\$)	x	x	F	10,737	11,285
Average agricultural sales from primary activity (\$)	x	x	F	58,616 ^B	56,904 ^B
Primary commodity (% of total agricultural sales)	x	x	F	100.0	97.2
Secondary commodity (% of total agricultural sales)	x	x	F	...	0.8
\$100,000 to \$249,999					
Number of farms	25 ^D	50 ^E	60 ^E	525 ^C	660 ^B
Average total agricultural sales (\$)	125,002 ^A	96,024 ^D	130,580 ^D	155,499 ^A	147,548 ^A
Average program payments and insurance proceeds (\$)	10,880 ^D	F	F	4,593 ^D	8,219 ^E
Average total operating revenues (\$)	148,348 ^A	153,472 ^C	173,685 ^B	165,882 ^A	164,646 ^A
Average net operating income (\$)	27,599	39,339	19,978	2,599	7,778
Average agricultural sales from primary activity (\$)	78,691 ^A	79,770 ^D	125,800 ^D	155,499 ^A	144,059 ^A
Primary commodity (% of total agricultural sales)	63.0	83.1	96.3	100.0	97.6
Secondary commodity (% of total agricultural sales)	19.2	F	F	...	0.9
\$250,000 to \$499,999					
Number of farms	x	x	x	355 ^C	410 ^B
Average total agricultural sales (\$)	x	x	x	353,036 ^A	346,279 ^A
Average program payments and insurance proceeds (\$)	x	x	x	12,296 ^C	14,354 ^C
Average total operating revenues (\$)	x	x	x	374,287 ^A	370,008 ^A
Average net operating income (\$)	x	x	x	45,991	45,219
Average agricultural sales from primary activity (\$)	x	x	x	353,036 ^A	339,536 ^A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	98.1
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
\$500,000 and over					
Number of farms	25 ^D	55 ^E	90 ^D	895 ^B	1,070 ^A
Average total agricultural sales (\$)	1,302,049 ^C	1,207,074 ^D	2,703,771 ^B	2,845,072 ^A	2,707,791 ^A
Average program payments and insurance proceeds (\$)	56,237 ^D	52,643 ^E	147,941 ^D	127,280 ^C	123,159 ^C
Average total operating revenues (\$)	1,493,820 ^C	1,294,003 ^D	2,924,161 ^B	3,023,278 ^A	2,885,121 ^A
Average net operating income (\$)	296,346	194,252	380,054	272,816	278,035
Average agricultural sales from primary activity (\$)	842,684 ^C	950,997 ^D	2,638,470 ^B	2,845,072 ^A	2,676,772 ^A
Primary commodity (% of total agricultural sales)	64.7	78.8	97.6	100.0	98.9
Secondary commodity (% of total agricultural sales)	11.3	F	0.9	...	F
Total					
Number of farms	225 ^E	215 ^D	270 ^D	3,015 ^A	3,720 ^A
Average total agricultural sales (\$)	223,439 ^E	368,966 ^D	917,734 ^D	933,025 ^A	856,485 ^A
Average program payments and insurance proceeds (\$)	11,155 ^E	20,235 ^D	57,174 ^D	40,917 ^C	39,096 ^B
Average total operating revenues (\$)	258,042 ^E	409,023 ^D	1,007,123 ^D	993,640 ^A	916,414 ^A
Average net operating income (\$)	48,736 ^E	59,055	130,439	89,457	88,193
Average agricultural sales from primary activity (\$)	143,944 ^E	292,748 ^D	894,703 ^D	933,025 ^A	845,619 ^A
Primary commodity (% of total agricultural sales)	64.4	79.3	97.5	100.0	98.7
Secondary commodity (% of total agricultural sales)	F	F	0.9	...	F

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	4,045 ^B	3,705 ^B	3,210 ^B	19,115 ^A	30,065 ^A
Average total agricultural sales (\$)	20,268 ^A	20,383 ^A	20,699 ^A	16,739 ^A	18,085 ^A
Average program payments and insurance proceeds (\$)	2,883 ^B	2,589 ^B	2,961 ^B	2,994 ^A	2,926 ^A
Average total operating revenues (\$)	27,203 ^A	26,149 ^A	27,072 ^A	23,816 ^A	24,906 ^A
Average net operating income (\$)	-3,141	-4,092	-6,650	-3,048	-3,573
Average agricultural sales from primary activity (\$)	12,737 ^A	16,887 ^A	19,719 ^A	16,739 ^A	16,537 ^A
Primary commodity (% of total agricultural sales)	62.8	82.8	95.3	100.0	91.4
Secondary commodity (% of total agricultural sales)	18.5	7.6	2.1	...	3.8
\$50,000 to \$99,999					
Number of farms	2,515 ^A	1,935 ^B	2,085 ^B	5,260 ^A	11,795 ^A
Average total agricultural sales (\$)	51,037 ^A	52,281 ^A	54,392 ^A	46,993 ^A	50,029 ^A
Average program payments and insurance proceeds (\$)	13,083 ^A	11,690 ^B	9,681 ^B	11,616 ^A	11,599 ^A
Average total operating revenues (\$)	73,684 ^A	73,059 ^A	72,170 ^A	69,386 ^A	71,397 ^A
Average net operating income (\$)	6,377	8,034	3,254	7,706	6,690
Average agricultural sales from primary activity (\$)	32,339 ^A	43,585 ^A	52,021 ^A	46,993 ^A	44,197 ^A
Primary commodity (% of total agricultural sales)	63.4	83.4	95.6	100.0	88.3
Secondary commodity (% of total agricultural sales)	23.9	9.0	2.3	...	7.0
\$100,000 to \$249,999					
Number of farms	2,705 ^A	1,875 ^A	2,220 ^A	3,640 ^A	10,450 ^A
Average total agricultural sales (\$)	108,167 ^A	111,838 ^A	116,985 ^A	106,888 ^A	110,245 ^A
Average program payments and insurance proceeds (\$)	27,152 ^A	25,847 ^A	21,921 ^A	21,063 ^A	23,679 ^A
Average total operating revenues (\$)	156,613 ^A	154,574 ^A	156,212 ^A	151,164 ^A	154,246 ^A
Average net operating income (\$)	21,774	22,721	21,209	22,813	22,184
Average agricultural sales from primary activity (\$)	67,421 ^A	92,465 ^A	112,511 ^A	106,888 ^A	95,264 ^A
Primary commodity (% of total agricultural sales)	62.3	82.7	96.2	100.0	86.4
Secondary commodity (% of total agricultural sales)	29.6	11.0	1.6	...	9.9
\$250,000 to \$499,999					
Number of farms	915 ^A	570 ^B	860 ^B	995 ^B	3,335 ^A
Average total agricultural sales (\$)	255,577 ^A	263,674 ^A	270,073 ^A	269,964 ^A	264,961 ^A
Average program payments and insurance proceeds (\$)	42,332 ^A	43,270 ^C	36,485 ^B	37,237 ^C	39,475 ^A
Average total operating revenues (\$)	342,208 ^A	343,345 ^A	343,991 ^A	344,085 ^A	343,418 ^A
Average net operating income (\$)	55,849	48,878	45,821	43,352	48,366
Average agricultural sales from primary activity (\$)	158,756 ^A	218,334 ^A	260,352 ^A	269,964 ^A	228,100 ^A
Primary commodity (% of total agricultural sales)	62.1	82.8	96.4	100.0	86.1
Secondary commodity (% of total agricultural sales)	28.5	11.4	1.9	...	10.0
\$500,000 and over					
Number of farms	475 ^B	450 ^B	1,005 ^A	845 ^A	2,775 ^A
Average total agricultural sales (\$)	959,719 ^A	1,147,192 ^A	2,628,668 ^B	2,514,961 ^A	2,069,260 ^A
Average program payments and insurance proceeds (\$)	96,616 ^A	112,393 ^B	128,347 ^A	135,586 ^B	122,565 ^A
Average total operating revenues (\$)	1,183,938 ^A	1,391,405 ^A	3,076,857 ^A	2,901,173 ^A	2,427,238 ^A
Average net operating income (\$)	109,867	110,222	63,358	-11,816	55,862
Average agricultural sales from primary activity (\$)	608,335 ^A	958,018 ^A	2,566,232 ^B	2,514,961 ^A	1,956,105 ^A
Primary commodity (% of total agricultural sales)	63.4	83.5	97.6	100.0	94.5
Secondary commodity (% of total agricultural sales)	23.0	11.2	1.2	...	3.4
Total					
Number of farms	10,660 ^A	8,530 ^A	9,365 ^A	29,865 ^A	58,415 ^A
Average total agricultural sales (\$)	111,883 ^A	123,266 ^A	353,040 ^A	112,592 ^A	152,577 ^A
Average program payments and insurance proceeds (\$)	19,015 ^A	18,261 ^B	25,437 ^A	11,630 ^A	16,159 ^A
Average total operating revenues (\$)	149,586 ^A	158,046 ^A	423,214 ^A	139,925 ^A	189,759 ^A
Average net operating income (\$)	15,534	14,104	14,444	3,294	8,893
Average agricultural sales from primary activity (\$)	70,305 ^A	102,534 ^A	343,544 ^A	112,592 ^A	140,443 ^A
Primary commodity (% of total agricultural sales)	62.8	83.2	97.3	100.0	92.0
Secondary commodity (% of total agricultural sales)	25.5	10.6	1.3	...	5.1

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

Table 12-7

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	F	310 ^E	585 ^D
Average total agricultural sales (\$)	F	F	F	26,221 ^A	28,779 ^B
Average program payments and insurance proceeds (\$)	F	F	F	460 ^E	854 ^E
Average total operating revenues (\$)	F	F	F	28,426 ^A	31,683 ^B
Average net operating income (\$)	F	F	F	16,989	13,099
Average agricultural sales from primary activity (\$)	F	F	F	25,956 ^A	25,258 ^B
Primary commodity (% of total agricultural sales)	F	F	F	99.0	87.8
Secondary commodity (% of total agricultural sales)	F	F	F	F	10.1
\$50,000 to \$99,999					
Number of farms	130 ^E	80 ^C	230 ^D	345 ^C	775 ^B
Average total agricultural sales (\$)	65,968 ^B	70,649 ^A	68,908 ^A	72,949 ^A	70,326 ^A
Average program payments and insurance proceeds (\$)	3,159 ^E	3,681 ^C	3,887 ^D	2,325 ^D	3,043 ^C
Average total operating revenues (\$)	73,634 ^B	78,218 ^A	78,338 ^A	78,458 ^A	77,518 ^A
Average net operating income (\$)	12,581	10,539	18,148	21,398	17,945
Average agricultural sales from primary activity (\$)	37,042 ^B	52,317 ^A	61,294 ^A	69,776 ^A	60,229 ^A
Primary commodity (% of total agricultural sales)	56.2	74.1	89.0	95.7	85.6
Secondary commodity (% of total agricultural sales)	25.1	17.7	7.3	4.3	9.6
\$100,000 to \$249,999					
Number of farms	230 ^C	670 ^C	2,060 ^A	1,525 ^B	4,480 ^A
Average total agricultural sales (\$)	155,915 ^A	162,878 ^A	169,303 ^A	160,479 ^A	164,705 ^A
Average program payments and insurance proceeds (\$)	11,622 ^C	11,915 ^C	7,298 ^B	5,991 ^C	7,764 ^A
Average total operating revenues (\$)	175,616 ^A	184,831 ^A	184,109 ^A	173,025 ^A	180,063 ^A
Average net operating income (\$)	36,267	41,912	47,540	46,720	45,862
Average agricultural sales from primary activity (\$)	89,660 ^A	128,152 ^A	156,230 ^A	153,799 ^A	147,888 ^A
Primary commodity (% of total agricultural sales)	57.5	78.7	92.3	95.8	89.8
Secondary commodity (% of total agricultural sales)	21.0	9.1	4.9	4.2	6.1
\$250,000 to \$499,999					
Number of farms	365 ^C	790 ^B	2,695 ^A	1,240 ^B	5,080 ^A
Average total agricultural sales (\$)	338,088 ^A	315,674 ^A	324,032 ^A	330,483 ^A	325,313 ^A
Average program payments and insurance proceeds (\$)	21,836 ^B	19,078 ^B	12,043 ^A	9,009 ^B	13,092 ^A
Average total operating revenues (\$)	375,823 ^A	351,169 ^A	351,827 ^A	350,530 ^A	353,125 ^A
Average net operating income (\$)	81,722	88,338	92,727	89,533	90,486
Average agricultural sales from primary activity (\$)	205,658 ^A	249,349 ^A	299,049 ^A	318,215 ^A	289,353 ^A
Primary commodity (% of total agricultural sales)	60.8	79.0	92.3	96.3	88.9
Secondary commodity (% of total agricultural sales)	17.6	10.2	4.4	3.7	5.2
\$500,000 and over					
Number of farms	410 ^B	445 ^B	1,600 ^A	790 ^B	3,230 ^A
Average total agricultural sales (\$)	1,073,703 ^C	855,033 ^A	800,332 ^A	935,539 ^A	874,999 ^A
Average program payments and insurance proceeds (\$)	72,560 ^B	44,019 ^B	24,418 ^B	14,311 ^C	30,703 ^A
Average total operating revenues (\$)	1,201,268 ^B	946,305 ^A	859,696 ^A	978,920 ^A	943,433 ^A
Average net operating income (\$)	208,322	201,665	208,573	232,965	213,514
Average agricultural sales from primary activity (\$)	629,659 ^C	670,212 ^A	743,276 ^A	905,342 ^A	758,314 ^A
Primary commodity (% of total agricultural sales)	58.6	78.4	92.9	96.8	86.7
Secondary commodity (% of total agricultural sales)	17.5	9.8	4.4	3.2	6.6
Total					
Number of farms	1,195 ^B	2,035 ^B	6,710 ^A	4,200 ^A	14,145 ^A
Average total agricultural sales (\$)	503,369 ^B	366,299 ^A	375,379 ^A	338,115 ^A	373,835 ^A
Average program payments and insurance proceeds (\$)	33,851 ^B	21,097 ^B	13,022 ^A	7,721 ^B	14,373 ^A
Average total operating revenues (\$)	563,080 ^B	407,536 ^A	405,540 ^A	357,281 ^A	404,827 ^A
Average net operating income (\$)	103,659	92,608	102,271	89,815	97,298
Average agricultural sales from primary activity (\$)	296,821 ^B	287,822 ^A	347,435 ^A	326,163 ^A	328,251 ^A
Primary commodity (% of total agricultural sales)	59.0	78.6	92.6	96.5	87.8
Secondary commodity (% of total agricultural sales)	16.8	9.6	4.5	3.5	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 12-8
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Hog and pig farming

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	75 A	F	x	430 D	570 D
Average total agricultural sales (\$)	18,135 A	F	x	19,463 C	19,401 B
Average program payments and insurance proceeds (\$)	2,132 B	F	x	1,366 E	1,526 D
Average total operating revenues (\$)	24,668 A	F	x	25,530 C	25,384 B
Average net operating income (\$)	-5,350	F	x	F	-6,283 E
Average agricultural sales from primary activity (\$)	11,258 A	F	x	19,463 C	18,156 B
Primary commodity (% of total agricultural sales)	62.1	F	x	100.0	93.6
Secondary commodity (% of total agricultural sales)	16.3	F	x	...	2.3
\$50,000 to \$99,999					
Number of farms	50 B	75 E	F	180 D	360 C
Average total agricultural sales (\$)	63,443 A	46,916 C	F	45,628 C	50,399 B
Average program payments and insurance proceeds (\$)	8,351 A	4,492 E	F	3,137 D	4,693 C
Average total operating revenues (\$)	75,567 A	67,781 B	F	75,338 A	73,634 A
Average net operating income (\$)	6,719	10,356	F	5,849	7,514
Average agricultural sales from primary activity (\$)	39,664 A	38,577 C	F	45,628 C	44,678 B
Primary commodity (% of total agricultural sales)	62.5	82.2	F	100.0	88.6
Secondary commodity (% of total agricultural sales)	16.3	10.9	F	...	5.2
\$100,000 to \$249,999					
Number of farms	200 C	190 C	210 D	265 C	860 B
Average total agricultural sales (\$)	136,590 A	144,395 A	145,546 B	131,553 B	139,080 A
Average program payments and insurance proceeds (\$)	20,013 D	14,157 C	15,179 D	22,610 D	18,379 C
Average total operating revenues (\$)	166,180 A	170,171 A	177,151 A	173,663 A	172,224 A
Average net operating income (\$)	22,292	16,930	33,160	29,998	26,160
Average agricultural sales from primary activity (\$)	86,973 A	119,967 B	139,814 B	131,553 B	120,916 A
Primary commodity (% of total agricultural sales)	63.7	83.1	96.1	100.0	86.9
Secondary commodity (% of total agricultural sales)	19.8	12.8	2.1	...	7.9
\$250,000 to \$499,999					
Number of farms	165 C	255 C	260 C	390 B	1,075 B
Average total agricultural sales (\$)	297,592 A	293,281 A	302,958 A	300,778 A	299,005 A
Average program payments and insurance proceeds (\$)	38,678 C	34,343 C	39,702 B	50,258 C	42,071 B
Average total operating revenues (\$)	356,349 A	355,311 A	356,301 A	368,465 A	360,466 A
Average net operating income (\$)	43,186	34,630	19,020	18,515	26,398
Average agricultural sales from primary activity (\$)	187,909 A	246,843 A	289,755 A	300,778 A	267,348 A
Primary commodity (% of total agricultural sales)	63.1	84.2	95.6	100.0	89.4
Secondary commodity (% of total agricultural sales)	26.1	11.5	2.0	...	7.3
\$500,000 and over					
Number of farms	250 B	270 C	620 B	840 B	1,970 A
Average total agricultural sales (\$)	1,288,391 B	1,506,212 B	1,321,525 A	2,157,557 A	1,697,005 A
Average program payments and insurance proceeds (\$)	105,853 C	111,106 B	121,213 B	123,716 A	118,938 A
Average total operating revenues (\$)	1,502,693 B	1,660,059 B	1,485,847 A	2,325,546 A	1,867,749 A
Average net operating income (\$)	119,686	125,733	97,137	87,044	99,656
Average agricultural sales from primary activity (\$)	836,314 B	1,279,356 B	1,263,838 A	2,157,557 A	1,590,587 A
Primary commodity (% of total agricultural sales)	64.9	84.9	95.6	100.0	93.7
Secondary commodity (% of total agricultural sales)	15.4	7.8	2.7	...	3.1
Total					
Number of farms	745 B	850 B	1,150 B	2,095 B	4,830 A
Average total agricultural sales (\$)	541,745 B	611,842 B	805,656 A	939,805 B	789,485 A
Average program payments and insurance proceeds (\$)	50,380 B	49,937 B	76,950 B	62,008 B	61,670 A
Average total operating revenues (\$)	636,266 A	688,294 B	912,082 A	1,028,412 B	881,128 A
Average net operating income (\$)	55,771	55,781	62,744	40,920	50,999
Average agricultural sales from primary activity (\$)	349,847 B	518,250 B	770,560 A	939,805 B	735,232 A
Primary commodity (% of total agricultural sales)	64.6	84.7	95.6	100.0	93.1
Secondary commodity (% of total agricultural sales)	17.1	8.6	2.6	...	3.6

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 12-9

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

	2006 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	145 C	50 A	45 E	345 D	590 C
Average total agricultural sales (\$)	13,846 C	14,550 A	21,041 D	13,759 D	14,463 C
Average program payments and insurance proceeds (\$)	1,193 D	1,391 A	F	710 E	1,007 D
Average total operating revenues (\$)	20,481 A	19,988 A	30,055 B	22,020 B	22,153 B
Average net operating income (\$)	-7,817	-6,375	-1,926	6,865	1,375
Average agricultural sales from primary activity (\$)	8,781 C	11,936 A	20,200 D	13,759 D	12,915 C
Primary commodity (% of total agricultural sales)	63.4	82.0	96.0	100.0	89.3
Secondary commodity (% of total agricultural sales)	19.5	6.1	F	...	5.2
\$50,000 to \$99,999					
Number of farms	F	x	x	205 D	270 D
Average total agricultural sales (\$)	F	x	x	64,082 A	60,109 B
Average program payments and insurance proceeds (\$)	F	x	x	1,024 E	F
Average total operating revenues (\$)	F	x	x	71,952 A	71,524 A
Average net operating income (\$)	F	x	x	18,938	13,513
Average agricultural sales from primary activity (\$)	F	x	x	64,082 A	58,336 B
Primary commodity (% of total agricultural sales)	F	x	x	100.0	97.1
Secondary commodity (% of total agricultural sales)	F	x	x	...	1.2
\$100,000 to \$249,999					
Number of farms	35 D	80 E	95 D	285 C	500 C
Average total agricultural sales (\$)	143,235 A	136,540 B	185,874 A	166,025 A	163,540 A
Average program payments and insurance proceeds (\$)	8,864 D	13,532 E	F	3,108 E	5,036 D
Average total operating revenues (\$)	164,241 A	157,250 B	198,098 A	179,942 A	178,716 A
Average net operating income (\$)	35,101	10,485	37,980	8,564	16,418
Average agricultural sales from primary activity (\$)	90,434 A	111,038 B	177,914 A	166,025 A	154,236 A
Primary commodity (% of total agricultural sales)	63.1	81.3	95.7	100.0	94.3
Secondary commodity (% of total agricultural sales)	16.5	13.6	2.7	...	3.4
\$250,000 to \$499,999					
Number of farms	90 D	115 D	250 C	555 B	1,010 B
Average total agricultural sales (\$)	329,987 A	345,594 A	346,891 A	351,405 A	347,742 A
Average program payments and insurance proceeds (\$)	24,718 D	9,682 D	8,847 D	3,149 C	7,199 C
Average total operating revenues (\$)	375,127 A	369,483 A	364,587 A	368,725 A	368,354 A
Average net operating income (\$)	50,468	70,438	68,549	41,907	52,471
Average agricultural sales from primary activity (\$)	202,227 A	285,922 A	332,420 A	351,405 A	326,138 A
Primary commodity (% of total agricultural sales)	61.3	82.7	95.8	100.0	93.8
Secondary commodity (% of total agricultural sales)	23.4	11.4	2.5	...	3.9
\$500,000 and over					
Number of farms	210 C	205 C	410 B	1,125 A	1,945 A
Average total agricultural sales (\$)	975,519 B	1,118,851 B	1,343,104 A	1,744,656 A	1,512,170 A
Average program payments and insurance proceeds (\$)	42,117 D	30,452 C	18,405 C	16,109 C	20,882 B
Average total operating revenues (\$)	1,074,390 B	1,184,169 B	1,427,711 A	1,802,180 A	1,580,544 A
Average net operating income (\$)	192,773	164,033	215,065	193,309	194,623
Average agricultural sales from primary activity (\$)	607,480 B	925,548 B	1,305,264 A	1,744,656 A	1,444,560 A
Primary commodity (% of total agricultural sales)	62.3	82.7	97.2	100.0	95.5
Secondary commodity (% of total agricultural sales)	17.6	10.2	1.6	...	2.3
Total					
Number of farms	510 B	465 B	815 B	2,520 A	4,305 A
Average total agricultural sales (\$)	469,533 B	619,370 B	797,028 A	881,423 A	788,882 A
Average program payments and insurance proceeds (\$)	24,480 C	18,806 B	12,306 C	8,412 B	12,154 B
Average total operating revenues (\$)	523,166 B	659,320 B	846,602 A	914,255 A	828,097 A
Average net operating income (\$)	86,357	92,769	132,199	98,918	103,093
Average agricultural sales from primary activity (\$)	291,929 B	512,056 B	772,785 A	881,423 A	751,895 A
Primary commodity (% of total agricultural sales)	62.2	82.7	97.0	100.0	95.3
Secondary commodity (% of total agricultural sales)	18.2	10.4	1.8	...	2.5

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 13-1
Average net market income by quintile and province

	2006 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-76,510	-8,964	2,388	16,745	112,134	9,159
Newfoundland and Labrador	-115,277	-4,624	3,961	23,966	215,327	24,578
Prince Edward Island	-70,440	-8,064	3,321	26,350	153,728	21,030
Nova Scotia	-52,830	-2,786	6,455	22,575	165,044	27,804
New Brunswick	-70,406	-4,045	5,609	24,794	163,990	24,034
Quebec	-91,173	-7,714	6,125	33,439	141,520	16,441
Ontario	-64,390	-7,139	2,537	17,917	137,613	17,322
Manitoba	-115,928	-18,071	-3,409	8,538	83,815	-9,007
Saskatchewan	-54,747	-9,119	1,483	12,254	66,701	3,318
Alberta	-85,391	-9,194	3,182	17,292	103,993	5,986
British Columbia	-78,860	-6,695	3,669	19,350	158,822	19,360

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

	2006 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-69,103	-8,187	2,802	14,456	89,660	5,940
Oilseed and grain farming	-66,882	-9,388	2,166	13,781	69,715	1,892
Potato farming	-179,462	-13,920	9,687	56,478	381,946	51,112
Other vegetable (except potato) and melon farming	-85,860	-2,392	9,648	25,795	174,606	24,560
Fruit and tree nut farming	-70,780	-5,646	5,209	17,366	119,497	13,217
Greenhouse, nursery and floriculture production	-146,603	-1,949 ^E	10,994 ^E	35,688	346,383	49,507
Other crop farming	-46,801	-5,761	2,253	10,868	63,751	4,984
Animal production	-84,313	-9,744	1,884	20,392	134,488	12,553
Beef cattle ranching and farming, including feedlots	-83,203	-12,534	-2,480	7,196	61,342	-5,925
Dairy cattle and milk production	-13,924	35,065	61,988	98,374	239,209	84,317
Hog and pig farming	-264,575	-29,421	3,945	33,281	227,697	-5,622
Poultry and egg production	-79,038	15,508	48,715	105,183	368,991	91,961
Other animal production	-68,562	-15,947	-4,100	5,453	56,786	-5,177
Total	-76,510	-8,964	2,388	16,745	112,134	9,159

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

	2006 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-29,671	-8,613	-1,688	4,235	14,556	-4,229
\$50,000 to \$99,999	-45,541	-10,331	2,327	13,748	34,288	-1,100
\$100,000 to \$249,999	-63,890	-10,072	11,031	31,187	66,887	7,029
\$250,000 to \$499,999	-97,668	-2,162	34,961	69,814	131,077	27,232
\$500,000 and over	-333,878	-7,144	74,869	157,729	461,161	70,547
Total	-76,510	-8,964	2,388	16,745	112,134	9,159

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

	2006 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-112,710	-20,063	-5,550	6,185	68,841	-12,653
Newfoundland and Labrador	-159,716	-14,469	-2,831	7,696	121,016	-9,119
Prince Edward Island	-119,177	-19,375	-4,022	10,346	85,682	-9,086
Nova Scotia	-71,546	-9,345	968	12,293	116,507	9,802
New Brunswick	-119,232	-13,148	-1,603	9,665 E	100,485	-4,642
Quebec	-128,217	-18,215	-3,094	14,071	93,179	-8,449
Ontario	-95,098	-16,476	-4,152	6,970	81,109	-5,521
Manitoba	-165,738	-32,929	-12,351	126	48,345	-32,395
Saskatchewan	-86,246	-20,393	-6,664	3,826	39,128	-14,056
Alberta	-124,378	-21,773	-6,192	6,468	65,420	-16,044
British Columbia	-118,119	-15,735	-2,838	9,637	104,039	-4,571

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

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

	2006 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-110,715	-21,052	-5,850	4,911	50,419	-16,440
Oilseed and grain farming	-109,073	-23,840	-7,515	3,895	37,274	-19,846
Potato farming	-308,336	-56,502	-9,195	13,336	201,837	-30,216
Other vegetable (except potato) and melon farming	-129,283	-12,201	1,690	14,561 ^E	113,134	-2,228
Fruit and tree nut farming	-88,953	-13,017	-410	10,394	91,727	176
Greenhouse, nursery and floriculture production	-239,577	-15,814	561	16,244 ^E	182,238	-10,608
Other crop farming	-68,524	-13,818	-3,721	4,176	39,599	-8,448
Animal production	-114,642	-19,137	-5,221	8,220	87,475	-8,659
Beef cattle ranching and farming, including feedlots	-108,444	-21,458	-8,735	751	42,784	-19,017
Dairy cattle and milk production	-54,700	11,030	31,458	57,419	151,975	39,420
Hog and pig farming	-351,412	-68,109	-16,494	7,002	131,236	-58,550
Poultry and egg production	-120,976	-2,571	22,552	61,260	270,866	46,397
Other animal production	-86,473	-22,518	-9,228	967	40,333	-15,283
Total	-112,710	-20,063	-5,550	6,185	68,841	-12,653

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

	2006 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-37,265	-13,456	-5,310	1,236	12,159	-8,517
\$50,000 to \$99,999	-60,526	-20,351	-6,425	5,655	26,895	-10,950
\$100,000 to \$249,999	-88,400	-29,124	-6,624	13,189	49,757	-12,236
\$250,000 to \$499,999	-144,298	-40,354	-1,685	32,861	95,968	-11,483
\$500,000 and over	-468,501	-89,672	-3,568	69,695	307,666	-36,812
Total	-112,710	-20,063	-5,550	6,185	68,841	-12,653

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

	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
	2006 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.02	11.34	14.69	14.31	14.79	12.77	9.57	15.41	10.17	10.03	12.46
Operating profit margin adjusted for CCA (%)	0.35	2.28	7.51	5.19	6.63	3.86	-0.77	3.81	1.09	1.95	3.19
Operating profit margin (excluding interest expenses) (%)	11.62	18.03	20.33	19.72	21.09	18.40	15.07	21.09	14.75	16.17	17.99
Solvency ratio											
Interest coverage	2.52	2.69	3.60	3.64	3.35	3.27	2.74	3.72	3.22	2.64	3.25

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

	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
	2006 P						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.10	15.91	15.33	15.54	9.62	17.00	15.53
Operating profit margin adjusted for CCA (%)	3.61	5.31	8.32	8.51	3.06	3.05	4.02
Operating profit margin (excluding interest expenses) (%)	22.96	21.47	18.64	21.12	13.28	23.84	20.92
Solvency ratio							
Interest coverage	3.92	3.86	5.62	3.78	3.63	3.49	3.88

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

	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
	2006 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	4.69	24.03	5.79	12.45	3.33	10.20
Operating profit margin adjusted for CCA (%)	-2.21	12.94	-0.22	6.95	-6.64	2.58
Operating profit margin (excluding interest expenses) (%)	9.05	33.82	10.47	16.61	8.57	15.83
Solvency ratio						
Interest coverage	2.07	3.46	2.24	3.99	1.64	2.81

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

	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
	2006 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-5.42	13.62	17.68	18.49	10.65	12.46
Operating profit margin adjusted for CCA (%)	-22.52	-0.15	5.79	7.42	3.52	3.19
Operating profit margin (excluding interest expenses) (%)	2.85	20.62	24.31	24.93	15.30	17.99
Solvency ratio						
Interest coverage	0.34	2.95	3.67	3.87	3.29	3.25

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

	2006 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-3.34	-8.69	-4.11	-4.12	3.14	-11.42	-12.67	-2.65	-9.50	-16.18	-6.45
Operating profit margin adjusted for CCA (%)	-18.41	-21.09	-19.48	-24.48	-8.03	-28.56	-28.13	-16.36	-28.48	-34.31	-21.88
Operating profit margin (excluding interest expenses) (%)	1.05	-1.05	0.31	2.82	9.97	-3.93	-4.46	4.28	-1.96	-8.15	0.69
Solvency ratio											
Interest coverage	0.13	-0.09	0.18	0.54	1.36	-0.05	-0.33	0.53	-0.05	-0.54	0.31

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%

	2006 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	9.50	10.83	17.27	16.10	19.49	12.66	11.14	16.70	15.99	10.74	15.29
Operating profit margin adjusted for CCA (%)	0.15	1.01	6.79	4.04	8.00	1.85	-0.39	4.64	2.86	0.32	3.41
Operating profit margin (excluding interest expenses) (%)	14.22	17.31	23.12	21.56	27.39	18.63	17.54	22.59	22.56	16.42	21.66
Solvency ratio											
Interest coverage	3.28	2.34	3.13	3.36	3.43	2.71	2.48	3.31	3.13	2.71	3.06

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%

	2006 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	24.89	26.28	36.51	31.48	32.29	29.38	28.06	33.70	36.14	30.77	32.53
Operating profit margin adjusted for CCA (%)	14.36	15.30	23.76	19.93	20.92	18.08	17.15	22.84	23.76	19.74	20.92
Operating profit margin (excluding interest expenses) (%)	28.26	34.39	41.48	37.68	40.17	36.43	33.87	38.64	41.42	36.05	38.67
Solvency ratio											
Interest coverage	9.96	6.81	11.23	10.58	8.33	9.29	7.73	9.78	12.39	13.23	9.86

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	2006 p						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	0.00	2.53	4.74	-2.02	0.90	-11.27	-0.98
Operating profit margin adjusted for CCA (%)	-14.62	-8.98	-2.87	-14.16	-7.96	-32.82	-16.26
Operating profit margin (excluding interest expenses) (%)	6.91	9.07	9.22	4.34	3.96	-1.34	5.94
Solvency ratio							
Interest coverage	0.87	1.39	1.52	0.49	0.94	-0.17	0.71
Animal production	2006 p					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	-23.06	17.32	-0.42	4.78	-56.24	-13.77	
Operating profit margin adjusted for CCA (%)	-41.11	5.89	-8.31	-1.05	-77.59	-30.27	
Operating profit margin (excluding interest expenses) (%)	-13.16	26.46	5.57	9.84	-46.58	-5.49	
Solvency ratio							
Interest coverage	-1.16	2.49	1.00	1.88	-3.72	-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	2006 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	18.18	16.96	18.00	17.86	11.89	18.01	17.75
Operating profit margin adjusted for CCA (%)	5.53	4.93	9.11	8.34	3.23	0.77	5.08
Operating profit margin (excluding interest expenses) (%)	24.07	21.24	22.54	23.12	15.03	25.53	23.70
Solvency ratio							
Interest coverage	3.71	3.95	5.37	3.46	4.24	2.84	3.62
Crop production	2006 p						
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	6.97	26.44	10.48	14.66	-2.42	12.10	
Operating profit margin adjusted for CCA (%)	-4.21	15.81	2.44	8.18	-14.53	1.49	
Operating profit margin (excluding interest expenses) (%)	13.37	35.65	16.29	19.86	4.12	18.66	
Solvency ratio							
Interest coverage	1.80	4.01	2.66	4.51	0.90	2.64	

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	2006 ^p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	34.79	28.65	34.05	37.38	25.58	39.08	35.21
Operating profit margin adjusted for CCA (%)	23.30	16.23	23.32	29.35	17.25	23.96	23.32
Operating profit margin (excluding interest expenses) (%)	40.01	34.06	37.23	41.87	29.05	44.71	40.49
Solvency ratio							
Interest coverage	12.15	13.43	18.60	15.02	13.18	11.09	12.50

Crop production	2006 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	28.29	35.40	21.85	24.59	26.38	29.80
Operating profit margin adjusted for CCA (%)	16.18	25.10	11.30	17.27	14.62	18.70
Operating profit margin (excluding interest expenses) (%)	34.08	44.08	28.57	30.35	30.39	36.90
Solvency ratio						
Interest coverage	6.91	8.41	6.26	13.54	7.30	7.60

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%

	2006 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-35.77	-1.79	5.85	8.65	5.33	-6.45
Operating profit margin adjusted for CCA (%)	-57.74	-16.16	-5.66	-1.84	-2.24	-21.88
Operating profit margin (excluding interest expenses) (%)	-26.15	5.37	12.75	14.42	10.07	0.69
Solvency ratio						
Interest coverage	-3.03	0.49	1.68	2.16	1.92	0.31

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%

	2006 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	4.15	18.07	20.31	19.54	15.37	15.29
Operating profit margin adjusted for CCA (%)	-11.41	5.48	8.42	8.45	6.06	3.41
Operating profit margin (excluding interest expenses) (%)	10.98	24.25	26.60	26.38	20.81	21.66
Solvency ratio						
Interest coverage	0.53	3.39	4.23	4.16	3.87	3.06

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%

	2006 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	34.02	37.03	32.97	30.23	25.54	32.53
Operating profit margin adjusted for CCA (%)	21.75	25.47	21.42	19.15	15.43	20.92
Operating profit margin (excluding interest expenses) (%)	39.50	42.30	39.13	37.25	32.24	38.67
Solvency ratio						
Interest coverage	5.48	13.80	11.91	10.67	9.69	9.86

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

Rent

The AES publishes estimates for both cash and share rent expenses. The CAIS/TDP and 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 subsidies.¹
- **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 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁴	yes

See footnotes at the end of the table.

Text table 1 – continued

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

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

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

Appendix II

Further notes on data limitations

Impact on farm type classification

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

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

- In the CAIS/TDP, there is only one commodity code for exotic poultry, such as emus and ostriches, and for horses, ponies, dogs, etc. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under the proper NAICS industry or national industry code. However, this has no impact on the types of farms presented in this publication since these farms are included in the appropriate standard farm 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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