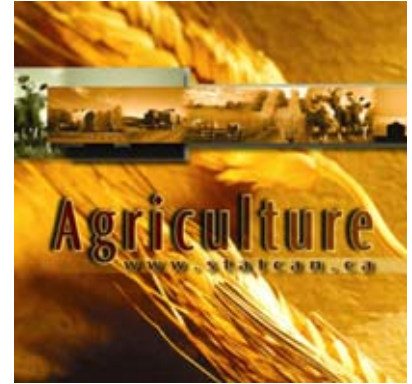




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Statistics on Income of Farm Families

2005



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Families

2005

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

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Highlights

- Average total income of farm families continued to grow in 2005 but at a slower pace than in 2004. It rose 5.4% to reach a record high of \$82,500, according to data from personal income tax returns. This level was 13.0% above its previous five-year average (2000 to 2004).
- Average net farm operating income continued to recover in 2005. It rose 4.5% from 2004 to \$17,332. However, this level was 3.2% below its previous five-year average. Average net farm operating income rose due to the 20.2% rise in average net program payments, which offset the 37.5% fall in average net market income.
- Average net program payments rose significantly in 2005, reaching a new record high of \$14,505. This increase is attributable to large payments through the Canadian Agricultural Income Stabilization (CAIS) program and the Farm Income Payment program. These payments offset lower withdrawal from the Net Income Stabilization Account (NISA) and reduced provincial stabilization payments. Federal and provincial programs have responded to difficulties in the cattle, grains and oilseeds sectors with increased payments to producers.
- Average total income of families operating a medium business-focused farm grew the most in 2005. Average total income of these families increased 10.4% to a record high of \$90,348. The 13.7% increase in off-farm income compensated for the 11.4% decline in average net farm operating income.
- Average total income of families operating a medium business-focused farm was 18.6% above its previous five-year average (2000 to 2004). Average total income of families in that typology group rose above the average total income of families operating a large business-focused farm.
- Farm families whose focus is lifestyle-driven (+6.5%) and farm families operating a low-income farm (+6.4%) also posted increases higher than the increase rate of all farm families. For families whose focus is lifestyle-driven, increases in average net farm operating income and in average off-farm income pushed average total income up. For families operating a low-income farm, the turnaround in average net farm operating income, which went from a deficit of \$1,646 in 2004 to a small profit of \$258 in 2005, was able to offset the 4.2% decrease in off-farm income.
- Families whose focus is lifestyle-driven and those operating low-income farms earned, respectively, \$107,046 and \$18,438 in average total income.
- Families operating a very large business-focused farm continued to report the highest average total income in 2005. Average total income of these families was up 3.0% to \$155,158.

Notes to users

Statistics on Income of Farm Families is a Statistics Canada's (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X).

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

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

Farm families refer to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income adjusted for capital cost allowance (i.e., total income minus capital cost allowance) are also presented in tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the CAIS/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. This addition affects year-over-year comparisons between 2000 and 2001 for this particular farm type, as well as comparisons at the Canada level. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

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

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

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

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

Introduction

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

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

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 1980s. 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 information from personal income tax records also enabled the CAIS/TDP to produce off-farm income estimates for farm operators. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

A viable source to provide the missing family income variables was the Tax Family System, which was developed by Small Area and Administrative Data Division in the early 1980s to group families using tax records. So, in 1989, initial strides were undertaken by Agriculture Division to evaluate the feasibility of linking both projects to produce annual off-farm income estimates for farm families operating an unincorporated farm. The basic intention was to link the two taxation-based projects in a framework that would not only preserve all the disaggregate farm features of the CAIS/TDP, but also append the family off-farm components. The results obtained in the pilot studies were conclusive and it was determined that linking the two projects would produce sound family off-farm income estimates.

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

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

The CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm

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.

and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

The **Statistics on Income of Farm Families** publication provides information on sources and levels of farm and off-farm income for farm families by province, type of farm (based on the North American Industry Classification System) and farm typology (based on age of operator, dependence on farm revenues and income level). Distributional tables on income of farm families are also presented.

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

For purposes of statistical tabulations, the estimates presented in this publication cover farm families operating a single unincorporated farm reporting total operating revenues of \$10,000 and over.

Income of farm families – Annual review, 2005

This publication reports income of farm families according to data from personal income tax returns. It covers farm and off-farm income of families operating unincorporated farms with total operating revenues of \$10,000 and over. The first section of the review focuses on average income measures which differ greatly across the farm typology groups as shown in the second section.

Average total income

Average total income of farm families continued to grow in 2005

Average total income of farm families grew in 2005 but at a slower pace than in 2004. It was up 5.4% to reach a record high of \$82,500 since this data series started in 1990.¹ The growth in average total income was due to a 5.7% rise in average off-farm income and a 4.5% rise in average net farm operating income, excluding capital cost allowance (Text table 1). Average total income was 13.0% above its previous five-year average (2000 to 2004).

Text table 1
Sources of income of farm families, Canada, 2004 and 2005

	2004	2005	2004 to 2005
	dollars		percentage change
Total income ¹	78,252	82,500	5.4
Off-farm income ²	61,666	65,169	5.7
Off-farm employment income	42,262	45,464	7.6
Wages and salaries ³	38,870	41,873	7.7
Net off-farm self-employment	3,392	3,592	5.9
Investment income	5,671	5,839	3.0
Pension income	7,892	8,496	7.7
Government social transfers	2,427	2,608	7.5
Other off-farm income	3,412	2,762	-19.1
Net operating income ¹	16,586	17,332	4.5
Net program payments	12,064	14,505	20.2
Net market income	4,522	2,827	-37.5
Adjustment for capital cost allowance (CCA)	12,888	12,982	0.7
Net market income adjusted for CCA	-8,366	-10,155	-21.4
Total income adjusted for CCA	65,364	69,519	6.4

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

3. May include wages and salaries paid to family members from the farm business.

Average net farm operating income continued to recover in 2005, as the 20.2% rise in average net program payments was sufficient to offset the 37.5% fall in average net market income.

Average net program payments rose significantly in 2005, reaching a new record high of \$14,505. This increase is attributable to large payments through the Canadian Agricultural Income Stabilization (CAIS) program and the Farm Income Payment program. These payments offset lower withdrawal from the Net Income Stabilization Account

1. The data series on total income of farm families for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1990. The trends discussed in this analysis refer to data dating back to 1990.

(NISA) and reduced provincial stabilization payments. Federal and provincial programs have responded to difficulties in the cattle, grains and oilseeds sectors with increased payments to producer.

In 2005, average net market income of farm families fell to a record low of \$2,827. Among the main factors behind this fall were lower average revenues from grain and oilseed sales and higher average operating expenses, which offset the sharp increase in average cattle and calf revenues.

Average off-farm employment income, which rose 7.6%, was again the major factor contributing to the solid increase in average off-farm income.

Average total income of farm families by farm typology group

Average total income varied greatly across the different farm typology groups. (Consult Appendix I for a detailed description of each type.)

Average total income of families operating a medium business-focused farm grew the most in 2005. Average total income of these families increased 10.4% to a record high of \$90,348. The 13.7% increase in off-farm income compensated for the 11.4% decline in average net farm operating income. Average total income of families operating a medium business-focused farm was 18.6% above its previous five-year average (2000 to 2004). Average total income of families in that typology group rose above the average total income of families operating a large business-focused farm (Text table 2).

Text table 2
Average total income of farm families by farm typology group, Canada, 2005

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2004 to 2005	Total income adjusted for CCA	2004 to 2005
		dollars			percentage change	dollars	percentage change
Business-focused farms							
Small farms	7,490	36,536	4,420	40,955	4.4	37,600	5.2
Medium farms	14,490	80,896	9,452	90,348	10.4	80,970	11.7
Large farms	32,750	49,382	40,439	89,821	2.6	66,448	5.1
Very large farms	4,320	53,882	101,636	155,518	3.0	94,780	4.1
Non-business-focused farms							
Pension farms	36,150	56,281	12,075	68,356	1.3	59,426	0.9
Lifestyle farms	26,950	111,180	-4,378	107,046	6.5	102,325	6.7
Low-income farms	7,940	18,180	258	18,438	6.4	12,208	8.9
Total	130,090	65,169	17,332	82,500	5.4	69,519	6.4

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Farm families whose focus is lifestyle-driven (+6.5%) and farm families operating a low-income farm (+6.4%) also posted increases higher than the increase rate of all farm families. For families whose focus is lifestyle-driven, increases in average net farm operating income and in average off-farm income pushed average total income up. For families operating a low-income farm, the turnaround in average net farm operating income, which went from a deficit of \$1,646 in 2004 to a small profit of \$258 in 2005, was able to offset the 4.2% decrease in off-farm income. Families whose focus is lifestyle-driven and those operating low-income farms earned, respectively, \$107,046 and \$18,438 in average total income.

Families operating a very large business-focused farm continued to report the highest average total income in 2005. Average total income of these families was up 3.0% to \$155,158. This growth was fuelled only by the rise in average off-farm income.

Families operating a small business-focused farm registered a 4.4% rise in average total income in 2005. Average total income rose to a record high of \$40,955 due to a 19.1% in average net farm operating income combined with a 2.8% increase in average off-farm income.

Families in all typology groups reported a record high in average total income in 2005.

Pension farm families posted the smallest increase in average total income. It was up only 1.3% to \$68,356. Pension income accounted for 38.0% of their total family income, up from 2004. However, these families had to depend slightly less on income from off-farm sources in 2005. Their share of off-farm income decreased, down from 83.3% in 2004 to 82.3% in 2005.

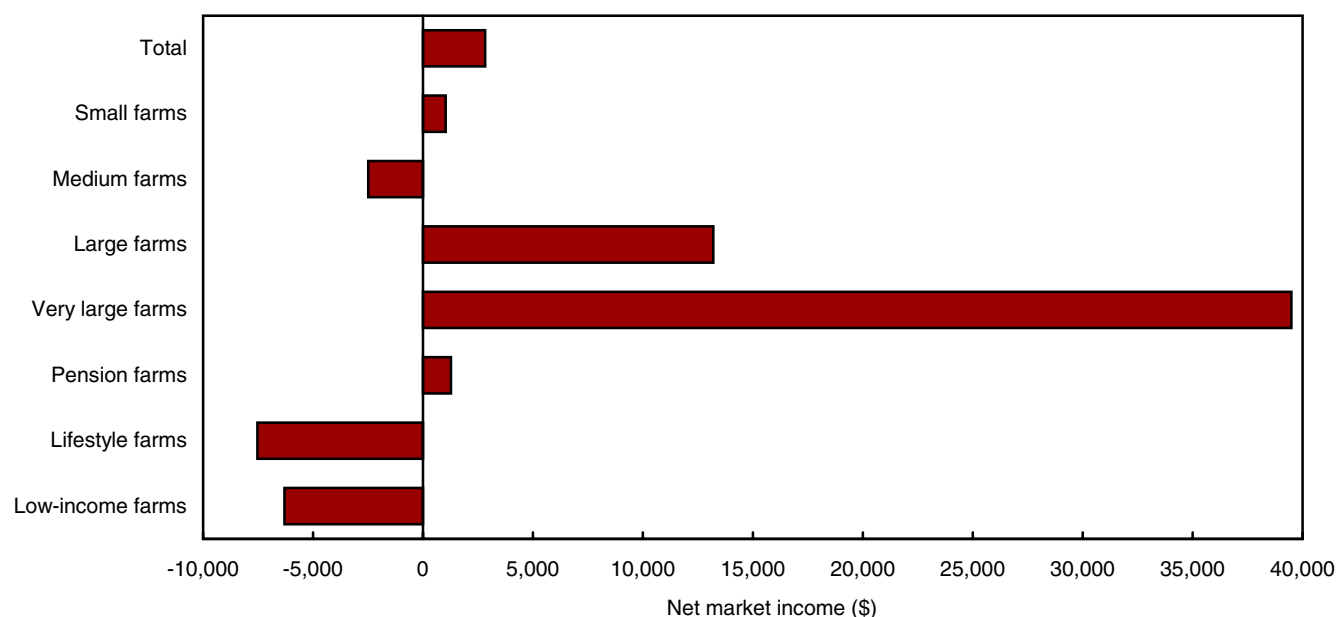
The share of off-farm income as a percentage of total income also decreased for families operating a small business-focused farm, those whose focus is lifestyle-driven and those operating a low-income farm. However, families whose focus is lifestyle-driven continued to rely completely on off-farm income.

Families with large business-focused farm operations relied on off-farm sources for more than half of their total income for a third year in a row. Their share of off-farm income as a percentage of total income continued to increase, up 1.5 percentage point to 55.0% in 2005.

Families operating very large farms remained the only ones in the business-focused sector who continues to rely on farm sources for more than one half of their total income. This share was down 2.9 percentage points to 65.4% in 2005.

Average net market income of families operating of a medium business-focused farm dropped the most in 2005 to reach a record low. These families registered a deficit of \$2,492 in 2005. Average net market income of families with a large business-focused farm and of pension farm families also dropped to a record low in 2005 (Chart 1).

Chart 1
Average net market income of farm families by farm typology group, Canada, 2005



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

Families involved in a very large business-focused farm also saw their average net market income decrease in 2005. It went down 10.3% to \$39,492. This was still the highest net market income among all farm typology groups.

In 2005, average net market income was below its previous five-year average (2000 to 2004) in all farm typology groups.

In Canada, only 2.6% of farm families reported a negative total income in 2005, down 0.3 percentage point from 2004. Families operating low-income farms and those operating very large farms were still the most likely to have a negative total income, with respectively 11.3% and 7.2% of these families showing a negative family income.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-019-X	Farm and Off-farm Income Statistics
21-020-X	Food Statistics
21-206-X	Statistics on Income of Farm Operators
21-208-X	Statistics on Revenues and Expenses of Farms
21-522-X	Farming Facts
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
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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
95-632-X	Selected Historical Data from the Census of Agriculture
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
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Selected surveys from Statistics Canada

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Statistical tables

Table 1-1
Off-farm income and net operating income of farm families by province, unincorporated sector — Canada

		2001	2002	2003	2004	2005
Number of farm families	number	148,560 ^A	144,350 ^A	135,490 ^A	130,970 ^A	130,090 ^A
Number of farms	number	147,200 ^A	143,030 ^A	134,360 ^A	129,240 ^A	128,160 ^A
Off-farm income	\$'000	7,797,773^A	7,967,042^A	7,767,376^A	8,076,333^A	8,477,775^A
Average off-farm income	\$	52,489 ^A	55,193 ^A	57,328 ^A	61,666 ^A	65,169 ^A
Net operating income	\$'000	2,998,720	2,846,823	2,095,072	2,172,267	2,254,704
Average net operating income	\$	20,185	19,722	15,463	16,586	17,332
Total income	\$'000	10,796,493	10,813,866	9,862,449	10,248,600	10,732,479
Average total income	\$	72,674	74,914	72,791	78,252	82,500
Off-farm income as a percentage of total income	%	72.2	73.7	78.8	78.8	79.0
Total income adjusted for capital cost allowance	\$'000	9,003,520	9,027,302	8,135,852	8,560,704	9,043,702
Average total income adjusted for capital cost allowance	\$	60,605	62,538	60,048	65,364	69,519
Off-farm income as a percentage of total income adjusted for CCA	%	86.6	88.3	95.5	94.3	93.7

Table 1-2
Off-farm income and net operating income of farm families by province, unincorporated sector — Newfoundland and Labrador

		2001	2002	2003	2004	2005
Number of farm families	number	150 ^A	140 ^A	140 ^A	140 ^A	140 ^A
Number of farms	number	140 ^A	140 ^A	130 ^A	130 ^A	130 ^A
Off-farm income	\$'000	7,022^A	7,275^A	7,677^A	7,946^A	7,445^A
Average off-farm income	\$	46,811 ^A	51,963 ^A	54,837 ^A	56,756 ^A	53,182 ^A
Net operating income	\$'000	1,949	1,923	1,820	1,235	2,374
Average net operating income	\$	12,992	13,736	13,003	8,824	16,954
Total income	\$'000	8,971	9,198	9,498	9,181	9,819
Average total income	\$	59,804	65,699	67,841	65,580	70,136
Off-farm income as a percentage of total income	%	78.3	79.1	80.8	86.5	75.8
Total income adjusted for capital cost allowance	\$'000	7,759	7,795	7,946	7,484	8,084
Average total income adjusted for capital cost allowance	\$	51,728	55,682	56,757	53,454	57,741
Off-farm income as a percentage of total income adjusted for CCA	%	90.5	93.3	96.6	106.2	92.1

Table 1-3
Off-farm income and net operating income of farm families by province, unincorporated sector — Prince Edward Island

		2001	2002	2003	2004	2005
Number of farm families	number	1,170 ^A	1,140 ^A	1,090 ^A	1,070 ^A	1,000 ^A
Number of farms	number	1,060 ^A	1,030 ^A	990 ^A	980 ^A	910 ^A
Off-farm income	\$'000	53,466^A	55,641^A	53,390^A	56,100^A	54,623^A
Average off-farm income	\$	45,697 ^A	48,808 ^A	48,981 ^A	52,430 ^A	54,623 ^A
Net operating income	\$'000	23,923	20,517	16,827	13,920	18,599
Average net operating income	\$	20,447	17,997	15,438	13,010	18,599
Total income	\$'000	77,389	76,159	70,217	70,020	73,221
Average total income	\$	66,144	66,806	64,419	65,439	73,221
Off-farm income as a percentage of total income	%	69.1	73.1	76.0	80.1	74.6
Total income adjusted for capital cost allowance	\$'000	62,038	60,622	56,454	55,559	59,827
Average total income adjusted for capital cost allowance	\$	53,024	53,177	51,793	51,924	59,827
Off-farm income as a percentage of total income adjusted for CCA	%	86.2	91.8	94.6	101.0	91.3

Table 1-4
Off-farm income and net operating income of farm families by province, unincorporated sector — Nova Scotia

		2001	2002	2003	2004	2005
Number of farm families	number	1,800 ^A	1,680 ^A	1,710 ^A	1,700 ^A	1,730 ^A
Number of farms	number	1,690 ^A	1,580 ^A	1,600 ^A	1,610 ^A	1,640 ^A
Off-farm income	\$'000	77,993^A	76,005^A	82,503^A	83,909^A	91,891^A
Average off-farm income	\$	43,329 ^A	45,241 ^A	48,248 ^A	49,358 ^A	53,116 ^A
Net operating income	\$'000	36,569	28,630	29,242	32,253	31,774
Average net operating income	\$	20,316	17,042	17,101	18,972	18,366
Total income	\$'000	114,562	104,634	111,746	116,161	123,665
Average total income	\$	63,646	62,282	65,348	68,330	71,483
Off-farm income as a percentage of total income	%	68.1	72.6	73.8	72.2	74.3
Total income adjusted for capital cost allowance	\$'000	97,841	89,504	96,371	97,876	106,367
Average total income adjusted for capital cost allowance	\$	54,356	53,276	56,358	57,574	61,484
Off-farm income as a percentage of total income adjusted for CCA	%	79.7	84.9	85.6	85.7	86.4

Table 1-5
Off-farm income and net operating income of farm families by province, unincorporated sector — New Brunswick

		2001	2002	2003	2004	2005
Number of farm families	number	1,330 ^A	1,310 ^A	1,220 ^A	1,200 ^A	1,140 ^A
Number of farms	number	1,260 ^A	1,250 ^A	1,150 ^A	1,150 ^A	1,080 ^A
Off-farm income	\$'000	55,664^A	56,900^A	55,084^A	59,945^A	56,880^A
Average off-farm income	\$	41,853 ^A	43,435 ^A	45,151 ^A	49,955 ^A	49,895 ^A
Net operating income	\$'000	28,778	26,857	23,871	22,691	21,028
Average net operating income	\$	21,638	20,502	19,566	18,909	18,446
Total income	\$'000	84,443	83,757	78,954	82,636	77,908
Average total income	\$	63,491	63,937	64,717	68,864	68,341
Off-farm income as a percentage of total income	%	65.9	67.9	69.8	72.5	73.0
Total income adjusted for capital cost allowance	\$'000	67,043	66,961	63,164	66,687	63,697
Average total income adjusted for capital cost allowance	\$	50,409	51,115	51,774	55,572	55,874
Off-farm income as a percentage of total income adjusted for CCA	%	83.0	85.0	87.2	89.9	89.3

Table 1-6
Off-farm income and net operating income of farm families by province, unincorporated sector — Quebec

		2001	2002	2003	2004	2005
Number of farm families	number	19,030 ^A	18,690 ^A	18,180 ^A	17,870 ^A	17,380 ^A
Number of farms	number	17,340 ^A	17,090 ^A	16,600 ^A	16,320 ^A	15,800 ^A
Off-farm income	\$'000	703,107^A	717,917^A	738,185^A	772,011^A	795,535^A
Average off-farm income	\$	36,947 ^A	38,412 ^A	40,604 ^A	43,201 ^A	45,773 ^A
Net operating income	\$'000	472,535	434,918	448,360	471,322	511,308
Average net operating income	\$	24,831	23,270	24,662	26,375	29,419
Total income	\$'000	1,175,642	1,152,835	1,186,545	1,243,333	1,306,843
Average total income	\$	61,778	61,682	65,267	69,577	75,192
Off-farm income as a percentage of total income	%	59.8	62.3	62.2	62.1	60.9
Total income adjusted for capital cost allowance	\$'000	937,656	905,434	939,235	1,000,431	1,063,884
Average total income adjusted for capital cost allowance	\$	49,273	48,445	51,663	55,984	61,213
Off-farm income as a percentage of total income adjusted for CCA	%	75.0	79.3	78.6	77.2	74.8

Table 1-7
Off-farm income and net operating income of farm families by province, unincorporated sector — Ontario

		2001	2002	2003	2004	2005
Number of farm families	number	34,220 ^A	34,050 ^A	31,740 ^A	30,410 ^A	30,790 ^A
Number of farms	number	33,590 ^A	33,330 ^A	31,370 ^A	29,860 ^A	29,950 ^A
Off-farm income	\$'000	2,038,704^A	2,157,888^A	2,082,557^A	2,124,870^A	2,214,948^A
Average off-farm income	\$	59,576 ^A	63,374 ^A	65,613 ^A	69,874 ^A	71,937 ^A
Net operating income	\$'000	565,847	523,669	482,199	449,408	500,255
Average net operating income	\$	16,536	15,379	15,192	14,778	16,247
Total income	\$'000	2,604,551	2,681,557	2,564,755	2,574,278	2,715,202
Average total income	\$	76,112	78,754	80,805	84,652	88,185
Off-farm income as a percentage of total income	%	78.3	80.5	81.2	82.5	81.6
Total income adjusted for capital cost allowance	\$'000	2,229,614	2,305,365	2,194,179	2,208,031	2,357,504
Average total income adjusted for capital cost allowance	\$	65,155	67,705	69,130	72,609	76,567
Off-farm income as a percentage of total income adjusted for CCA	%	91.4	93.6	94.9	96.2	94.0

Table 1-8
Off-farm income and net operating income of farm families by province, unincorporated sector — Manitoba

		2001	2002	2003	2004	2005
Number of farm families	number	14,140 ^A	13,490 ^A	12,610 ^A	12,110 ^A	11,810 ^A
Number of farms	number	14,340 ^A	13,660 ^A	12,620 ^A	12,110 ^A	11,750 ^A
Off-farm income	\$'000	607,551^A	597,979^A	579,551^A	589,369^A	598,103^A
Average off-farm income	\$	42,967 ^A	44,328 ^A	45,960 ^A	48,668 ^A	50,644 ^A
Net operating income	\$'000	304,080	322,315	237,592	260,286	211,849
Average net operating income	\$	21,505	23,893	18,842	21,493	17,938
Total income	\$'000	911,631	920,294	817,144	849,655	809,952
Average total income	\$	64,472	68,220	64,801	70,161	68,582
Off-farm income as a percentage of total income	%	66.6	65.0	70.9	69.4	73.8
Total income adjusted for capital cost allowance	\$'000	723,981	719,629	632,206	666,670	645,228
Average total income adjusted for capital cost allowance	\$	51,201	53,345	50,135	55,051	54,634
Off-farm income as a percentage of total income adjusted for CCA	%	83.9	83.1	91.7	88.4	92.7

Table 1-9
Off-farm income and net operating income of farm families by province, unincorporated sector — Saskatchewan

		2001	2002	2003	2004	2005
Number of farm families	number	33,390 ^A	31,110 ^A	29,250 ^A	27,790 ^A	27,030 ^A
Number of farms	number	34,350 ^A	31,890 ^A	30,060 ^A	28,440 ^A	28,000 ^A
Off-farm income	\$'000	1,634,905^A	1,597,874^A	1,557,736^A	1,578,289^A	1,580,543^A
Average off-farm income	\$	48,964 ^A	51,362 ^A	53,256 ^A	56,793 ^A	58,474 ^A
Net operating income	\$'000	745,344	651,241	406,274	360,993	360,909
Average net operating income	\$	22,322	20,933	13,890	12,990	13,352
Total income	\$'000	2,380,249	2,249,115	1,964,010	1,939,282	1,941,452
Average total income	\$	71,286	72,296	67,146	69,783	71,826
Off-farm income as a percentage of total income	%	68.7	71.0	79.3	81.4	81.4
Total income adjusted for capital cost allowance	\$'000	1,981,425	1,861,653	1,603,721	1,584,268	1,595,288
Average total income adjusted for capital cost allowance	\$	59,342	59,841	54,828	57,009	59,019
Off-farm income as a percentage of total income adjusted for CCA	%	82.5	85.8	97.1	99.6	99.1

Table 1-10
Off-farm income and net operating income of farm families by province, unincorporated sector — Alberta

		2001	2002	2003	2004	2005
Number of farm families	number	35,850 ^A	35,160 ^A	32,220 ^A	31,570 ^A	31,850 ^A
Number of farms	number	36,390 ^A	35,880 ^A	32,910 ^A	31,920 ^A	32,100 ^A
Off-farm income	\$'000	2,144,343^A	2,192,490^A	2,105,855^A	2,281,748^A	2,525,938^A
Average off-farm income	\$	59,814 ^A	62,358 ^A	65,359 ^A	72,276 ^A	79,307 ^A
Net operating income	\$'000	741,777	758,650	365,412	487,318	518,879
Average net operating income	\$	20,691	21,577	11,341	15,436	16,291
Total income	\$'000	2,886,120	2,951,141	2,471,267	2,769,066	3,044,816
Average total income	\$	80,505	83,935	76,700	87,712	95,599
Off-farm income as a percentage of total income	%	74.3	74.3	85.2	82.4	83.0
Total income adjusted for capital cost allowance	\$'000	2,409,513	2,490,964	2,021,719	2,343,733	2,582,584
Average total income adjusted for capital cost allowance	\$	67,211	70,847	62,747	74,239	81,086
Off-farm income as a percentage of total income adjusted for CCA	%	89.0	88.0	104.2	97.4	97.8

Table 1-11
Off-farm income and net operating income of farm families by province, unincorporated sector — British Columbia

		2001	2002	2003	2004	2005
Number of farm families	number	7,510 ^A	7,560 ^A	7,330 ^A	7,120 ^A	7,220 ^A
Number of farms	number	7,050 ^A	7,180 ^A	6,930 ^A	6,760 ^A	6,790 ^A
Off-farm income	\$'000	476,354^A	505,907^A	504,766^A	522,888^A	552,082^A
Average off-farm income	\$	63,429 ^A	66,919 ^A	68,863 ^A	73,439 ^A	76,466 ^A
Net operating income	\$'000	78,076	78,085	83,483	73,624	77,546
Average net operating income	\$	10,396	10,329	11,389	10,340	10,740
Total income	\$'000	554,430	583,992	588,249	596,512	629,628
Average total income	\$	73,826	77,248	80,252	83,780	87,206
Off-farm income as a percentage of total income	%	85.9	86.6	85.8	87.7	87.7
Total income adjusted for capital cost allowance	\$'000	488,053	518,196	520,792	530,987	561,409
Average total income adjusted for capital cost allowance	\$	64,987	68,544	71,049	74,577	77,757
Off-farm income as a percentage of total income adjusted for CCA	%	97.6	97.6	96.9	98.5	98.3

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

		2001	2002	2003	2004	2005
Number of farm families	number	52,810 ^A	50,480 ^A	47,940 ^A	47,920 ^A	44,060 ^A
Number of farms	number	53,640 ^A	50,560 ^A	47,980 ^A	48,210 ^A	44,370 ^A
Off-farm income	\$'000	3,004,729^A	2,998,793^A	2,906,658^A	3,101,924^A	2,996,134^A
Average off-farm income	\$	56,897 ^A	59,406 ^A	60,631 ^A	64,731 ^A	68,001 ^A
Net operating income	\$'000	1,247,411	1,219,015	921,928	869,756	757,359
Average net operating income	\$	23,621	24,148	19,231	18,150	17,189
Total income	\$'000	4,252,139	4,217,809	3,828,586	3,971,680	3,753,493
Average total income	\$	80,518	83,554	79,862	82,881	85,190
Off-farm income as a percentage of total income	%	70.7	71.1	75.9	78.1	79.8
Total income adjusted for capital cost allowance	\$'000	3,558,050	3,530,505	3,153,245	3,265,912	3,098,540
Average total income adjusted for capital cost allowance	\$	67,375	69,939	65,775	68,153	70,325
Off-farm income as a percentage of total income adjusted for CCA	%	84.4	84.9	92.2	95.0	96.7

Table 2-2
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Potato farming

		2001	2002	2003	2004	2005
Number of farm families	number	810 ^B	850 ^B	920 ^B	790 ^C	630 ^C
Number of farms	number	730 ^C	780 ^B	840 ^C	730 ^C	570 ^C
Off-farm income	\$'000	38,450^C	39,865^C	50,028^C	42,307^C	37,174^D
Average off-farm income	\$	47,469 ^B	46,900 ^B	54,378 ^B	53,553 ^B	59,006 ^C
Net operating income	\$'000	32,746	39,078	28,722	19,142	27,223
Average net operating income	\$	40,428	45,974	31,219	24,230	43,211
Total income	\$'000	71,196	78,943	78,750	61,449	64,397
Average total income	\$	87,897	92,874	85,597	77,784	102,217
Off-farm income as a percentage of total income	%	54.0	50.5	63.5	68.8	57.7
Total income adjusted for capital cost allowance	\$'000	54,235	57,623	57,927	43,382	47,115
Average total income adjusted for capital cost allowance	\$	66,957	67,792	62,964	54,914	74,786
Off-farm income as a percentage of total income adjusted for CCA	%	70.9	69.2	86.4	97.5	78.9

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

		2001	2002	2003	2004	2005
Number of farm families	number	1,970 ^B	1,780 ^B	1,820 ^B	1,700 ^B	1,790 ^B
Number of farms	number	1,800 ^B	1,700 ^B	1,750 ^B	1,640 ^B	1,710 ^B
Off-farm income	\$'000	83,951^B	77,843^B	81,752^B	80,065^B	92,412^C
Average off-farm income	\$	42,615 ^B	43,732 ^B	44,919 ^B	47,097 ^B	51,627 ^B
Net operating income	\$'000	32,337	32,262	34,894	29,985	30,128
Average net operating income	\$	16,415	18,125	19,172	17,638	16,831
Total income	\$'000	116,289	110,105	116,645	110,050	122,540
Average total income	\$	59,030	61,857	64,091	64,735	68,458
Off-farm income as a percentage of total income	%	72.2	70.7	70.1	72.8	75.4
Total income adjusted for capital cost allowance	\$'000	100,959	94,175	100,804	95,555	106,207
Average total income adjusted for capital cost allowance	\$	51,248	52,907	55,387	56,209	59,333
Off-farm income as a percentage of total income adjusted for CCA	%	83.2	82.7	81.1	83.8	87.0

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

		2001	2002	2003	2004	2005
Number of farm families	number	3,550 ^A	3,550 ^A	3,500 ^A	3,500 ^A	3,460 ^A
Number of farms	number	3,300 ^A	3,390 ^A	3,240 ^A	3,280 ^A	3,200 ^A
Off-farm income	\$'000	213,179^B	218,141^B	241,705^B	257,034^B	261,193^B
Average off-farm income	\$	60,051 ^A	61,448 ^A	69,059 ^B	73,438 ^B	75,489 ^A
Net operating income	\$'000	24,607	34,184	40,437	42,393	42,793
Average net operating income	\$	6,932	9,629	11,553	12,112	12,368
Total income	\$'000	237,786	252,325	282,142	299,427	303,987
Average total income	\$	66,982	71,077	80,612	85,551	87,857
Off-farm income as a percentage of total income	%	89.7	86.5	85.7	85.8	85.9
Total income adjusted for capital cost allowance	\$'000	216,780	230,602	259,776	274,622	277,545
Average total income adjusted for capital cost allowance	\$	61,065	64,958	74,222	78,464	80,215
Off-farm income as a percentage of total income adjusted for CCA	%	98.3	94.6	93.0	93.6	94.1

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

		2001	2002	2003	2004	2005
Number of farm families	number	2,180 ^B	2,160 ^B	2,090 ^B	2,140 ^B	2,020 ^B
Number of farms	number	2,090 ^B	2,030 ^B	2,010 ^B	2,070 ^B	1,950 ^B
Off-farm income	\$'000	103,897^B	116,895^B	115,042^C	126,069^B	116,115^B
Average off-farm income	\$	47,659 ^A	54,118 ^B	55,044 ^B	58,911 ^A	57,483 ^A
Net operating income	\$'000	37,768	39,056	37,274	36,092	45,162
Average net operating income	\$	17,325	18,082	17,834	16,865	22,358
Total income	\$'000	141,665	155,951	152,316	162,161	161,277
Average total income	\$	64,984	72,200	72,879	75,776	79,840
Off-farm income as a percentage of total income	%	73.3	75.0	75.5	77.7	72.0
Total income adjusted for capital cost allowance	\$'000	120,848	136,772	129,217	137,843	141,577
Average total income adjusted for capital cost allowance	\$	55,435	63,320	61,826	64,413	70,088
Off-farm income as a percentage of total income adjusted for CCA	%	86.0	85.5	89.0	91.5	82.0

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

		2001	2002	2003	2004	2005
Number of farm families	number	11,330 ^A	12,390 ^A	12,180 ^A	11,850 ^A	11,210 ^A
Number of farms	number	10,920 ^A	12,150 ^A	12,120 ^A	11,610 ^A	11,040 ^A
Off-farm income	\$'000	647,994^A	724,163^A	727,774^A	749,987^A	749,006^A
Average off-farm income	\$	57,193 ^A	58,447 ^A	59,752 ^A	63,290 ^A	66,816 ^A
Net operating income	\$'000	131,680	166,100	98,807	112,993	117,583
Average net operating income	\$	11,622	13,406	8,112	9,535	10,489
Total income	\$'000	779,674	890,264	826,581	862,980	866,589
Average total income	\$	68,815	71,853	67,864	72,825	77,305
Off-farm income as a percentage of total income	%	83.1	81.3	88.0	86.9	86.4
Total income adjusted for capital cost allowance	\$'000	678,315	772,781	706,792	755,412	762,665
Average total income adjusted for capital cost allowance	\$	59,869	62,371	58,029	63,748	68,034
Off-farm income as a percentage of total income adjusted for CCA	%	95.5	93.7	103.0	99.3	98.2

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

		2001	2002	2003	2004	2005
Number of farm families	number	49,550 ^A	47,780 ^A	43,480 ^A	40,220 ^A	44,950 ^A
Number of farms	number	49,820 ^A	48,440 ^A	44,060 ^A	40,160 ^A	44,710 ^A
Off-farm income	\$'000	2,543,407^A	2,621,113^A	2,476,942^A	2,502,990^A	2,960,373^A
Average off-farm income	\$	51,330 ^A	54,858 ^A	56,967 ^A	62,232 ^A	65,859 ^A
Net operating income	\$'000	643,530	561,393	189,631	305,923	435,356
Average net operating income	\$	12,987	11,750	4,361	7,606	9,685
Total income	\$'000	3,186,937	3,182,506	2,666,573	2,808,913	3,395,729
Average total income	\$	64,318	66,607	61,329	69,839	75,545
Off-farm income as a percentage of total income	%	79.8	82.4	92.9	89.1	87.2
Total income adjusted for capital cost allowance	\$'000	2,707,946	2,707,149	2,232,678	2,428,776	2,947,705
Average total income adjusted for capital cost allowance	\$	54,651	56,659	51,350	60,387	65,577
Off-farm income as a percentage of total income adjusted for CCA	%	93.9	96.8	110.9	103.1	100.4

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

		2001	2002	2003	2004	2005
Number of farm families	number	12,260 ^A	11,220 ^A	10,280 ^A	9,930 ^A	9,090 ^A
Number of farms	number	11,020 ^A	10,020 ^A	9,190 ^A	8,850 ^A	7,950 ^A
Off-farm income	\$'000	309,592^A	290,441^A	277,551^A	286,957^A	268,904^A
Average off-farm income	\$	25,252 ^A	25,886 ^A	26,999 ^A	28,898 ^A	29,582 ^A
Net operating income	\$'000	649,386	589,042	588,675	579,978	617,024
Average net operating income	\$	52,968	52,499	57,264	58,407	67,879
Total income	\$'000	958,978	879,483	866,226	866,936	885,927
Average total income	\$	78,220	78,385	84,263	87,305	97,462
Off-farm income as a percentage of total income	%	32.3	33.0	32.0	33.1	30.4
Total income adjusted for capital cost allowance	\$'000	689,763	618,461	611,404	616,988	640,947
Average total income adjusted for capital cost allowance	\$	56,261	55,121	59,475	62,134	70,511
Off-farm income as a percentage of total income adjusted for CCA	%	44.9	47.0	45.4	46.5	42.0

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

		2001	2002	2003	2004	2005
Number of farm families	number	3,680 ^A	3,240 ^A	2,900 ^A	2,810 ^A	2,510 ^A
Number of farms	number	3,710 ^A	3,190 ^A	2,830 ^A	2,790 ^A	2,430 ^A
Off-farm income	\$'000	138,292^B	134,135^B	120,612^B	123,531^B	116,665^B
Average off-farm income	\$	37,579 ^A	41,400 ^A	41,590 ^A	43,961 ^A	46,480 ^B
Net operating income	\$'000	156,461	90,012	84,807	113,251	97,151
Average net operating income	\$	42,517	27,781	29,244	40,303	38,705
Total income	\$'000	294,753	224,146	205,419	236,783	213,816
Average total income	\$	80,096	69,181	70,834	84,264	85,186
Off-farm income as a percentage of total income	%	46.9	59.8	58.7	52.2	54.6
Total income adjusted for capital cost allowance	\$'000	215,844	155,931	143,897	171,737	156,653
Average total income adjusted for capital cost allowance	\$	58,653	48,127	49,620	61,116	62,412
Off-farm income as a percentage of total income adjusted for CCA	%	64.1	86.0	83.8	71.9	74.5

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

		2001	2002	2003	2004	2005
Number of farm families	number	1,780 ^A	1,920 ^A	1,800 ^A	1,770 ^A	1,900 ^B
Number of farms	number	1,730 ^A	1,930 ^B	1,870 ^A	1,720 ^A	1,850 ^B
Off-farm income	\$'000	85,664^B	88,316^B	90,243^B	92,221^B	107,232^B
Average off-farm income	\$	48,126 ^A	45,998 ^A	50,135 ^A	52,102 ^A	56,438 ^A
Net operating income	\$'000	79,861	75,929	74,174	89,553	96,579
Average net operating income	\$	44,866	39,546	41,208	50,595	50,831
Total income	\$'000	165,525	164,245	164,417	181,774	203,812
Average total income	\$	92,991	85,544	91,343	102,697	107,269
Off-farm income as a percentage of total income	%	51.8	53.8	54.9	50.7	52.6
Total income adjusted for capital cost allowance	\$'000	128,465	127,577	126,307	144,906	164,728
Average total income adjusted for capital cost allowance	\$	72,171	66,446	70,171	81,868	86,699
Off-farm income as a percentage of total income adjusted for CCA	%	66.7	69.2	71.4	63.6	65.1

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

		2001	2002	2003	2004	2005
Number of farm families	number	8,640 ^A	8,980 ^A	8,560 ^A	8,320 ^A	8,470 ^A
Number of farms	number	8,430 ^A	8,830 ^A	8,480 ^A	8,190 ^A	8,400 ^A
Off-farm income	\$'000	628,641^B	657,357^B	678,001^B	712,269^B	772,421^B
Average off-farm income	\$	72,759 ^A	73,202 ^A	79,206 ^A	85,609 ^B	91,195 ^A
Net operating income	\$'000	-37,254	590	-3,624	-26,185	-10,873
Average net operating income	\$	-4,312	66	-423	-3,147	-1,284
Total income	\$'000	591,387	657,947	674,377	686,084	761,548
Average total income	\$	68,448	73,268	78,782	82,462	89,911
Off-farm income as a percentage of total income	%	106.3	99.9	100.5	103.8	101.4
Total income adjusted for capital cost allowance	\$'000	532,215	595,633	613,155	625,012	700,285
Average total income adjusted for capital cost allowance	\$	61,599	66,329	71,630	75,122	82,678
Off-farm income as a percentage of total income adjusted for CCA	%	118.1	110.4	110.6	114.0	110.3

**Table 3-1
Off-farm income sources and net operating income of farm families, unincorporated sector by province**

	2005					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,000 ^A	1,730 ^A	1,140 ^A	17,380 ^A	30,790 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.4	23.7
Number of farms	130 ^A	910 ^A	1,640 ^A	1,080 ^A	15,800 ^A	29,950 ^A
Distribution by province (%)	0.1	0.7	1.3	0.8	12.3	23.4
	thousands of dollars					
Total income	9,819	73,221	123,665	77,908	1,306,843	2,715,202
Off-farm income	7,445^A	54,623^A	91,891^A	56,880^A	795,535^A	2,214,948^A
Off-farm employment income	4,375 ^A	35,528 ^A	57,882 ^A	35,526 ^A	536,622 ^A	1,546,406 ^A
Wages and salaries	4,239 ^A	33,443 ^A	53,193 ^A	32,944 ^A	502,529 ^A	1,425,415 ^A
Net off-farm self-employment income	136 ^B	2,084 ^B	4,689 ^C	2,582 ^C	34,093 ^B	120,992 ^B
Investment income	242 ^B	3,010 ^A	6,566 ^B	3,346 ^C	60,731 ^B	190,055 ^B
Pension income	1,591 ^A	8,187 ^A	17,416 ^B	10,800 ^B	92,868 ^A	324,821 ^A
Government social transfers	718 ^A	4,729 ^A	5,929 ^B	4,202 ^B	82,589 ^A	61,386 ^A
Other off-farm income	519 ^B	3,168 ^B	4,099 ^B	3,006 ^B	22,723 ^B	92,280 ^B
Net operating income	2,374	18,599	31,774	21,028	511,308	500,255
Net program payments	578 ^A	15,906 ^A	14,742 ^A	9,147 ^A	338,009 ^A	300,906 ^A
Net market income	1,795	2,693	17,032	11,882	173,299	199,349
Adjustment for capital cost allowance (CCA)	1,735 ^A	13,394 ^A	17,297 ^A	14,212 ^A	242,959 ^A	357,698 ^A
Net market income adjusted for CCA	60	-10,701	-265	-2,330	-69,660	-158,349
Total income adjusted for CCA	8,084	59,827	106,367	63,697	1,063,884	2,357,504
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	11,810 ^A	27,030 ^A	31,850 ^A	7,220 ^A	130,090 ^A	
Distribution by province (%)	9.1	20.8	24.5	5.6	100.0	
Number of farms	11,750 ^A	28,000 ^A	32,100 ^A	6,790 ^A	128,160 ^A	
Distribution by province (%)	9.2	21.8	25.0	5.3	100.0	
	thousands of dollars					
Total income	809,952	1,941,452	3,044,816	629,628	10,732,479	
Off-farm income	598,103^A	1,580,543^A	2,525,938^A	552,082^A	8,477,775^A	
Off-farm employment income	411,971 ^A	1,085,302 ^A	1,815,706 ^A	385,311 ^A	5,914,470 ^A	
Wages and salaries	378,787 ^A	997,996 ^A	1,669,114 ^A	349,689 ^A	5,447,202 ^A	
Net off-farm self-employment income	33,184 ^B	87,306 ^B	146,592 ^B	35,622 ^A	467,268 ^A	
Investment income	42,307 ^A	110,645 ^B	278,096 ^A	64,591 ^B	759,571 ^A	
Pension income	80,944 ^A	228,905 ^A	275,788 ^A	63,909 ^A	1,105,192 ^A	
Government social transfers	28,517 ^A	60,425 ^A	71,698 ^A	19,068 ^A	339,274 ^A	
Other off-farm income	34,365 ^A	95,266 ^A	84,649 ^A	19,202 ^B	359,268 ^A	
Net operating income	211,849	360,909	518,879	77,546	2,254,704	
Net program payments	235,407 ^A	450,552 ^A	476,042 ^A	45,526 ^A	1,886,937 ^A	
Net market income	-23,558	-89,644	42,837	32,020	367,768	
Adjustment for capital cost allowance (CCA)	164,724 ^A	346,164 ^A	462,232 ^A	68,219 ^A	1,688,777 ^A	
Net market income adjusted for CCA	-188,282	-435,807	-419,395	-36,199	-1,321,010	
Total income adjusted for CCA	645,228	1,595,288	2,582,584	561,409	9,043,702	

Table 3-2
Off-farm income sources and net operating income of farm families, unincorporated sector by farm type, Canada

	2005					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	44,060 ^A	630 ^C	1,790 ^B	3,460 ^A	2,020 ^B	11,210 ^A
Distribution by farm type (%)	33.9	0.5	1.4	2.7	1.6	8.6
Number of farms	44,370 ^A	570 ^C	1,710 ^B	3,200 ^A	1,950 ^B	11,040 ^A
Distribution by farm type (%)	34.6	0.4	1.3	2.5	1.5	8.6
	thousands of dollars					
Total income	3,753,493	64,397	122,540	303,987	161,277	866,589
Off-farm income	2,996,134 ^A	37,174 ^D	92,412 ^C	261,193 ^B	116,115 ^B	749,006 ^A
Off-farm employment income	1,980,870 ^A	21,349 ^D	53,630 ^C	169,407 ^B	76,670 ^C	497,224 ^A
Wages and salaries	1,818,909 ^A	20,489 ^D	50,174 ^C	155,730 ^B	71,805 ^C	462,123 ^A
Net off-farm self-employment income	161,961 ^B	859 ^D	3,456 ^C	13,677 ^C	4,865 ^C	35,101 ^B
Investment income	297,361 ^A	2,668 ^E	9,009 ^D	32,681 ^C	8,827 ^C	78,316 ^B
Pension income	459,684 ^A	5,845 ^E	17,437 ^D	37,752 ^B	18,127 ^C	114,184 ^B
Government social transfers	86,295 ^A	2,006 ^B	5,896 ^B	10,848 ^B	6,127 ^B	29,283 ^B
Other off-farm income	171,924 ^A	F	6,440 ^D	10,506 ^B	6,364 ^C	29,999 ^C
Net operating income	757,359	27,223	30,128	42,793	45,162	117,583
Net program payments	781,307 ^A	25,973 ^A	18,782 ^B	36,403 ^B	16,974 ^C	104,000 ^A
Net market income	-23,949	1,250	11,346	6,390	28,188	13,584
Adjustment for capital cost allowance (CCA)	654,953 ^A	17,281 ^B	16,334 ^B	26,441 ^A	19,701 ^B	103,924 ^A
Net market income adjusted for CCA	-678,901	-16,031	-4,987	-20,051	8,487	-90,340
Total income adjusted for CCA	3,098,540	47,115	106,207	277,545	141,577	762,665
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	44,950 ^A	9,090 ^A	2,510 ^A	1,900 ^B	8,470 ^A	130,090 ^A
Distribution by farm type (%)	34.6	7.0	1.9	1.5	6.5	100.0
Number of farms	44,710 ^A	7,950 ^A	2,430 ^A	1,850 ^B	8,400 ^A	128,160 ^A
Distribution by farm type (%)	34.9	6.2	1.9	1.4	6.6	100.0
	thousands of dollars					
Total income	3,395,729	885,927	213,816	203,812	761,548	10,732,479
Off-farm income	2,960,373 ^A	268,904 ^A	116,665 ^B	107,232 ^B	772,421 ^B	8,477,775 ^A
Off-farm employment income	2,189,590 ^A	174,853 ^A	89,452 ^C	81,586 ^B	579,739 ^B	5,914,470 ^A
Wages and salaries	2,019,735 ^A	166,429 ^A	79,057 ^C	71,377 ^B	531,284 ^B	5,447,202 ^A
Net off-farm self-employment income	169,854 ^A	8,423 ^D	10,395 ^E	10,209 ^C	48,456 ^D	467,268 ^A
Investment income	215,072 ^B	18,427 ^B	6,370 ^C	7,187 ^C	83,631 ^C	759,571 ^A
Pension income	346,023 ^A	26,217 ^B	6,262 ^D	9,506 ^E	64,130 ^C	1,105,192 ^A
Government social transfers	124,378 ^A	38,448 ^A	9,722 ^B	5,326 ^B	20,941 ^B	339,274 ^A
Other off-farm income	85,312 ^B	10,959 ^B	4,858 ^C	3,626 ^D	23,979 ^C	359,268 ^A
Net operating income	435,356	617,024	97,151	96,579	-10,873	2,254,704
Net program payments	678,958 ^A	104,099 ^A	50,097 ^A	12,183 ^B	58,473 ^B	1,886,937 ^A
Net market income	-243,601	512,924	47,054	84,396	-69,346	367,768
Adjustment for capital cost allowance (CCA)	448,024 ^A	244,981 ^A	57,163 ^A	39,084 ^A	61,263 ^B	1,688,777 ^A
Net market income adjusted for CCA	-691,626	267,944	-10,109	45,312	-130,610	-1,321,010
Total income adjusted for CCA	2,947,705	640,947	156,653	164,728	700,285	9,043,702

Table 3-3
Off-farm income sources and net operating income of farm families, unincorporated sector by farm typology group, Canada

	2005							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	7,490 ^A	14,490 ^A	32,750 ^A	4,320 ^A	36,150 ^A	26,950 ^A	7,940 ^A	130,090 ^A
Distribution by farm typology group (%)	5.8	11.1	25.2	3.3	27.8	20.7	6.1	100.0
Number of farms	7,390 ^A	14,440 ^A	32,050 ^A	3,680 ^A	36,410 ^A	26,350 ^A	7,840 ^A	128,160 ^A
Distribution by farm typology group (%)	5.8	11.3	25.0	2.9	28.4	20.6	6.1	100.0
	thousands of dollars							
Total income	306,757	1,309,142	2,941,652	671,839	2,471,063	2,884,889	146,399	10,732,479
Off-farm income	273,654 ^A	1,172,181 ^A	1,617,276 ^A	232,770 ^A	2,034,569 ^A	3,002,881 ^A	144,352 ^A	8,477,775 ^A
Off-farm employment income	197,259 ^A	1,000,538 ^A	1,252,221 ^A	177,117 ^A	572,700 ^B	2,625,516 ^A	89,046 ^A	5,914,470 ^A
Wages and salaries	176,622 ^A	931,335 ^A	1,143,445 ^A	160,979 ^A	501,582 ^B	2,458,423 ^A	74,748 ^B	5,447,202 ^A
Net off-farm self-employment income	20,637 ^C	69,203 ^B	108,776 ^A	16,138 ^A	71,118 ^C	167,093 ^B	14,298 ^C	467,268 ^A
Investment income	15,907 ^C	63,591 ^B	121,381 ^B	18,381 ^A	357,074 ^A	171,489 ^B	11,744 ^B	759,571 ^A
Pension income	19,168 ^D	27,803 ^C	31,411 ^A	2,375 ^B	938,898 ^A	73,416 ^B	12,119 ^C	1,105,192 ^A
Government social transfers	34,701 ^B	47,356 ^A	117,394 ^A	17,383 ^A	26,422 ^B	70,030 ^A	25,985 ^B	339,274 ^A
Other off-farm income	6,620 ^D	32,893 ^B	94,869 ^A	17,514 ^A	139,475 ^A	62,431 ^B	5,458 ^B	359,268 ^A
Net operating income	33,103	136,961	1,324,377	439,069	436,493	-117,992	2,047	2,254,704
Net program payments	25,392 ^B	173,063 ^A	891,962 ^A	268,464 ^A	390,615 ^A	85,005 ^A	52,049 ^A	1,886,937 ^A
Net market income	7,710	-36,102	432,415	170,605	45,879	-202,996	-50,002	367,768
Adjustment for capital cost allowance (CCA)	25,136 ^B	135,884 ^A	765,489 ^A	262,387 ^A	322,802 ^A	127,244 ^A	49,469 ^B	1,688,777 ^A
Net market income adjusted for CCA	-17,426	-171,986	-333,074	-91,783	-276,923	-330,240	-99,471	-1,321,010
Total income adjusted for CCA	281,621	1,173,258	2,176,163	409,452	2,148,261	2,757,646	96,930	9,043,702
	percent							
Families with positive family income and:								
Loss from farming	31.1	28.0	10.6	4.9	30.0	57.2	31.5	29.8
Gain from farming less than 25%	41.5	36.4	12.8	4.9	35.3	41.0	15.4	29.1
Gain from farming between 25% and 49%	20.6	22.5	22.4	10.6	19.7	1.3	16.0	16.4
Gain from farming between 50% and 74%	4.4	9.2	25.7	23.1	10.1	0.0	13.9	12.2
Gain from farming equal to or more than 75%	F	2.8	24.6	50.0	3.3	0.0	12.0	9.9
Families with negative total income	1.1	1.2	3.9	7.2	1.6	F	11.3	2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 4-1
Average off-farm income by source and average net operating income of farm families, unincorporated sector by province

	2005					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,000 ^A	1,730 ^A	1,140 ^A	17,380 ^A	30,790 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.4	23.7
Number of farms	130 ^A	910 ^A	1,640 ^A	1,080 ^A	15,800 ^A	29,950 ^A
Distribution by province (%)	0.1	0.7	1.3	0.8	12.3	23.4
	Average per family (\$)					
Total income	70,136	73,221	71,483	68,341	75,192	88,185
Off-farm income	53,182 ^A	54,623 ^A	53,116 ^A	49,895 ^A	45,773 ^A	71,937 ^A
Off-farm employment income	31,251 ^A	35,528 ^A	33,458 ^A	31,163 ^A	30,876 ^A	50,224 ^A
Wages and salaries	30,278 ^A	33,443 ^A	30,747 ^A	28,898 ^A	28,914 ^A	46,295 ^A
Net off-farm self-employment income	972 ^B	2,084 ^B	2,710 ^C	2,265 ^C	1,962 ^B	3,930 ^B
Investment income	1,729 ^A	3,010 ^A	3,795 ^B	2,936 ^C	3,494 ^B	6,173 ^B
Pension income	11,364 ^A	8,187 ^A	10,067 ^B	9,474 ^B	5,343 ^A	10,550 ^A
Government social transfers	5,129 ^A	4,729 ^A	3,427 ^B	3,686 ^A	4,752 ^A	1,994 ^A
Other off-farm income	3,708 ^B	3,168 ^B	2,369 ^B	2,637 ^B	1,307 ^B	2,997 ^B
Net operating income	16,954	18,599	18,366	18,446	29,419	16,247
Net program payments	4,131	15,906	8,521	8,023	19,448	9,773
Net market income	12,823	2,693	9,845	10,422	9,971	6,474
Adjustment for capital cost allowance (CCA)	12,395	13,394	9,998	12,467	13,979	11,617
Net market income adjusted for CCA	428	-10,701	-153	-2,044	-4,008	-5,143
Total income adjusted for CCA	57,741	59,827	61,484	55,874	61,213	76,567
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	11,810 ^A	27,030 ^A	31,850 ^A	7,220 ^A	130,090 ^A	
Distribution by province (%)	9.1	20.8	24.5	5.6	100.0	
Number of farms	11,750 ^A	28,000 ^A	32,100 ^A	6,790 ^A	128,160 ^A	
Distribution by province (%)	9.2	21.8	25.0	5.3	100.0	
	Average per family (\$)					
Total income	68,582	71,826	95,599	87,206	82,500	
Off-farm income	50,644 ^A	58,474 ^A	79,307 ^A	76,466 ^A	65,169 ^A	
Off-farm employment income	34,883 ^A	40,152 ^A	57,008 ^A	53,367 ^A	45,464 ^A	
Wages and salaries	32,073 ^A	36,922 ^A	52,405 ^A	48,433 ^A	41,873 ^A	
Net off-farm self-employment income	2,810 ^B	3,230 ^B	4,603 ^B	4,934 ^A	3,592 ^A	
Investment income	3,582 ^A	4,093 ^B	8,731 ^A	8,946 ^B	5,839 ^A	
Pension income	6,854 ^A	8,469 ^A	8,659 ^A	8,852 ^A	8,496 ^A	
Government social transfers	2,415 ^A	2,235 ^A	2,251 ^A	2,641 ^A	2,608 ^A	
Other off-farm income	2,910 ^A	3,524 ^A	2,658 ^A	2,660 ^B	2,762 ^A	
Net operating income	17,938	13,352	16,291	10,740	17,332	
Net program payments	19,933	16,669	14,946	6,306	14,505	
Net market income	-1,995	-3,316	1,345	4,435	2,827	
Adjustment for capital cost allowance (CCA)	13,948	12,807	14,513	9,449	12,982	
Net market income adjusted for CCA	-15,943	-16,123	-13,168	-5,014	-10,155	
Total income adjusted for CCA	54,634	59,019	81,086	77,757	69,519	

Table 4-2
Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm type, Canada

	2005					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
Number of farm families	44,060 A	630 C	1,790 B	3,460 A	2,020 B	11,210 A
Distribution by farm type (%)	33.9	0.5	1.4	2.7	1.6	8.6
Number of farms	44,370 A	570 C	1,710 B	3,200 A	1,950 B	11,040 A
Distribution by farm type (%)	34.6	0.4	1.3	2.5	1.5	8.6
	Average per family (\$)					
Total income	85,190	102,217	68,458	87,857	79,840	77,305
Off-farm income	68,001 A	59,006 C	51,627 B	75,489 A	57,483 A	66,816 A
Off-farm employment income	44,958 A	33,887 B	29,961 C	48,961 B	37,956 B	44,355 A
Wages and salaries	41,283 A	32,523 C	28,030 C	45,009 B	35,547 B	41,224 A
Net off-farm self-employment income	3,676 B	1,364 D	1,931 C	3,953 C	2,409 C	3,131 B
Investment income	6,749 A	4,234 D	5,033 D	9,445 C	4,370 C	6,986 B
Pension income	10,433 A	9,277 D	9,742 D	10,911 B	8,974 C	10,186 B
Government social transfers	1,959 A	3,184 C	3,294 B	3,135 A	3,033 B	2,612 B
Other off-farm income	3,902 A	F	3,598 D	3,036 B	3,150 C	2,676 C
Net operating income	17,189	43,211	16,831	12,368	22,358	10,489
Net program payments	17,733	41,226	10,493	10,521	8,403	9,277
Net market income	-544	1,984	6,339	1,847	13,954	1,212
Adjustment for capital cost allowance (CCA)	14,865	27,431	9,125	7,642	9,753	9,271
Net market income adjusted for CCA	-15,409	-25,447	-2,786	-5,795	4,202	-8,059
Total income adjusted for CCA	70,325	74,786	59,333	80,215	70,088	68,034
	Average per family (\$)					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	44,950 A	9,090 A	2,510 A	1,900 B	8,470 A	130,090 A
Distribution by farm type (%)	34.6	7.0	1.9	1.5	6.5	100.0
Number of farms	44,710 A	7,950 A	2,430 A	1,850 B	8,400 A	128,160 A
Distribution by farm type (%)	34.9	6.2	1.9	1.4	6.6	100.0
	Average per family (\$)					
Total income	75,545	97,462	85,186	107,269	89,911	82,500
Off-farm income	65,859 A	29,582 A	46,480 B	56,438 A	91,195 A	65,169 A
Off-farm employment income	48,712 A	19,236 A	35,638 B	42,940 A	68,446 B	45,464 A
Wages and salaries	44,933 A	18,309 A	31,497 B	37,567 B	62,725 B	41,873 A
Net off-farm self-employment income	3,779 A	927 D	4,141 E	5,373 C	5,721 D	3,592 A
Investment income	4,785 B	2,027 B	2,538 B	3,783 C	9,874 C	5,839 A
Pension income	7,698 A	2,884 A	2,495 C	5,003 D	7,571 C	8,496 A
Government social transfers	2,767 A	4,230 A	3,873 B	2,803 B	2,472 B	2,608 A
Other off-farm income	1,898 B	1,206 B	1,936 B	1,909 D	2,831 C	2,762 A
Net operating income	9,685	67,879	38,705	50,831	-1,284	17,332
Net program payments	15,105	11,452	19,959	6,412	6,904	14,505
Net market income	-5,419	56,427	18,747	44,419	-8,187	2,827
Adjustment for capital cost allowance (CCA)	9,967	26,951	22,774	20,570	7,233	12,982
Net market income adjusted for CCA	-15,387	29,477	-4,027	23,849	-15,420	-10,155
Total income adjusted for CCA	65,577	70,511	62,412	86,699	82,678	69,519

Table 4-3

Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm typology group, Canada

	2005							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	7,490^A	14,490^A	32,750^A	4,320^A	36,150^A	26,950^A	7,940^A	130,090^A
Distribution by farm typology group (%)	5.8	11.1	25.2	3.3	27.8	20.7	6.1	100.0
Number of farms	7,390^A	14,440^A	32,050^A	3,680^A	36,410^A	26,350^A	7,840^A	128,160^A
Distribution by farm typology group (%)	5.8	11.3	25.0	2.9	28.4	20.6	6.1	100.0
	Average per family (\$)							
Total income	40,955	90,348	89,821	155,518	68,356	107,046	18,438	82,500
Off-farm income	36,536^A	80,896^A	49,382^A	53,882^A	56,281^A	111,424^A	18,180^A	65,169^A
Off-farm employment income	26,336 ^A	69,050 ^A	38,236 ^A	40,999 ^A	15,842 ^B	97,422 ^A	11,215 ^A	45,464 ^A
Wages and salaries	23,581 ^A	64,274 ^A	34,914 ^A	37,264 ^A	13,875 ^B	91,222 ^A	9,414 ^A	41,873 ^A
Net off-farm self-employment income	2,755 ^C	4,776 ^B	3,321 ^A	3,736 ^A	1,967 ^C	6,200 ^B	1,801 ^C	3,592 ^A
Investment income	2,124 ^C	4,389 ^B	3,706 ^B	4,255 ^A	9,878 ^A	6,363 ^B	1,479 ^B	5,839 ^A
Pension income	2,559 ^C	1,919 ^C	959 ^A	550 ^B	25,972 ^A	2,724 ^B	1,526 ^B	8,496 ^A
Government social transfers	4,633 ^B	3,268 ^A	3,585 ^A	4,024 ^A	731 ^B	2,598 ^A	3,273 ^A	2,608 ^A
Other off-farm income	884 ^D	2,270 ^A	2,897 ^A	4,054 ^A	3,858 ^A	2,317 ^B	687 ^B	2,762 ^A
Net operating income	4,420	9,452	40,439	101,636	12,075	-4,378	258	17,332
Net program payments	3,390	11,944	27,235	62,145	10,805	3,154	6,555	14,505
Net market income	1,029	-2,492	13,203	39,492	1,269	-7,532	-6,297	2,827
Adjustment for capital cost allowance (CCA)	3,356	9,378	23,374	60,738	8,930	4,721	6,230	12,982
Net market income adjusted for CCA	-2,327	-11,869	-10,170	-21,246	-7,660	-12,254	-12,528	-10,155
Total income adjusted for CCA	37,600	80,970	66,448	94,780	59,426	102,325	12,208	69,519
	percent							
Families with positive family income and:								
Loss from farming	31.1	28.0	10.6	4.9	30.0	57.2	31.5	29.8
Gain from farming less than 25%	41.5	36.4	12.8	4.9	35.3	41.0	15.4	29.1
Gain from farming between 25% and 49%	20.6	22.5	22.4	10.6	19.7	1.3	16.0	16.4
Gain from farming between 50% and 74%	4.4	9.2	25.7	23.1	10.1	0.0	13.9	12.2
Gain from farming equal to or more than 75%	F	2.8	24.6	50.0	3.3	0.0	12.0	9.9
Families with negative total income	1.1	1.2	3.9	7.2	1.6	F	11.3	2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 5-1
Average total income of farm families by farm type and province, unincorporated sector — Canada

Farm type	2005								
	Average family income								
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	63,170^A	-7.0	67,311^A	4.9	16,143	-1.3	83,454	3.6	70,183
Oilseed and grain farming	44,060 ^A	-8.1	68,001 ^A	5.1	17,189	-5.3	85,190	2.8	70,325
Potato farming	630 ^C	-20.3	59,006 ^C	10.2	43,211	78.3	102,217	31.4	74,786
Other vegetable (except potato) and melon farming	1,790 ^B	5.3	51,627 ^B	9.6	16,831	-4.6	68,458	5.8	59,333
Fruit and tree nut farming	3,460 ^A	-1.1	75,489 ^A	2.8	12,368	2.1	87,857	2.7	80,215
Greenhouse, nursery and floriculture production	2,020 ^B	-5.6	57,483 ^A	-2.4	22,358	32.6	79,840	5.4	70,088
Other crop farming	11,210 ^A	-5.4	66,816 ^A	5.6	10,489	10.0	77,305	6.2	68,034
Animal production	66,910^A	6.1	63,147^A	7.1	18,457	9.6	81,604	7.7	68,894
Beef cattle ranching and farming, including feedlots	44,950 ^A	11.8	65,859 ^A	5.8	9,685	27.3	75,545	8.2	65,577
Dairy cattle and milk production	9,090 ^A	-8.5	29,582 ^A	2.4	67,879	16.2	97,462	11.6	70,511
Hog and pig farming	2,510 ^A	-10.7	46,480 ^B	5.7	38,705	-4.0	85,186	1.1	62,412
Poultry and egg production	1,900 ^B	7.3	56,438 ^A	8.3	50,831	0.5	107,269	4.5	86,699
Other animal production	8,470 ^A	1.8	91,195 ^A	6.5	-1,284	59.2	89,911	9.0	82,678
Total	130,090^A	-0.7	65,169^A	5.7	17,332	4.5	82,500	5.4	69,519

Table 5-2
Average total income of farm families by farm type and province, unincorporated sector — Newfoundland and Labrador

Farm type	2005								
	Average family income								
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	80^A	14.3	57,122^A	-7.7	9,959	34.6	67,080	-3.1	60,358
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^A	0.0	38,747 ^A	-21.7	7,214	-10.2	45,962	-20.1	41,231
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
Animal production	60^A	0.0	48,441^A	-4.6	29,134	..	77,575	19.6	55,544
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
Total	140^A	0.0	53,182^A	-6.3	16,954	92.1	70,136	6.9	57,741

Table 5-3
Average total income of farm families by farm type and province, unincorporated sector — Prince Edward Island

Farm type	2005								
	Average family income								
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	360^A	-7.7	59,967^A	7.4	22,212	..	82,179	23.8	65,383
Oilseed and grain farming	40 ^C	-33.3	88,351 ^B	81.3	10,908	..	99,258	83.5	89,198
Potato farming	170 ^A	-22.7	52,561 ^A	-8.1	31,706	..	84,267	24.0	57,395
Other vegetable (except potato) and melon farming	40 ^B	33.3	47,841 ^A	-15.0	39,226	90.1	87,067	13.2	73,735
Fruit and tree nut farming	70 ^C	75.0	72,007 ^B	6.7	5,467	46.7	77,474	8.8	73,949
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	50 ^C	66.7	51,854 ^B	29.7	11,800	-37.4	63,654	8.2	55,909
Animal production	640^A	-7.2	51,543^A	2.0	16,561	14.8	68,104	4.9	56,628
Beef cattle ranching and farming, including feedlots	330 ^A	-2.9	57,628 ^A	0.7	3,224	..	60,853	4.5	54,442
Dairy cattle and milk production	180 ^A	-5.3	36,319 ^A	-6.6	44,784	12.8	81,103	3.2	60,018
Hog and pig farming	50 ^B	-28.6	52,475 ^A	4.7	18,572	17.7	71,048	7.8	51,654
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	60 ^C	-25.0	61,266 ^B	16.5	368	-27.3	61,634	16.1	55,238
Total	1,000^A	-6.5	54,623^A	4.2	18,599	43.0	73,221	11.9	59,827

Table 5-4
Average total income of farm families by farm type and province, unincorporated sector — Nova Scotia

Farm type	2005								
	Average family income								
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	730^A	4.3	52,513^A	5.6	13,128	-14.8	65,641	0.8	57,970
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	60 ^D	0.0	35,640 ^C	-3.7	5,484	-41.4	41,124	-11.3	34,707
Fruit and tree nut farming	330 ^B	0.0	55,973 ^A	1.8	15,166	-16.3	71,138	-2.7	63,460
Greenhouse, nursery and floriculture production	220 ^C	10.0	51,671 ^C	4.0	15,719	-21.5	67,390	-3.4	60,325
Other crop farming	120 ^C	33.3	51,614 ^B	37.4	4,507	27.5	56,121	36.5	48,431
Animal production	1,010^A	1.0	53,556^A	9.1	21,992	3.4	75,548	7.4	63,957
Beef cattle ranching and farming, including feedlots	540 ^B	8.0	57,445 ^A	7.1	7,487	51.6	64,932	10.8	57,311
Dairy cattle and milk production	200 ^A	-9.1	35,068 ^A	0.5	63,369	6.9	98,438	4.5	75,131
Hog and pig farming	30 ^B	-25.0	39,645 ^B	7.9	39,300	-13.4	78,945	-3.8	56,324
Poultry and egg production	50 ^C	-16.7	47,382 ^A	3.1	41,458	11.5	88,840	6.8	74,141
Other animal production	170 ^C	0.0	66,709 ^C	13.0	12,812	-2.5	79,521	10.2	70,577
Total	1,730^A	1.8	53,116^A	7.6	18,366	-3.2	71,483	4.6	61,484

Table 5-5
Average total income of farm families by farm type and province, unincorporated sector — New Brunswick

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	430^A	-6.5	59,486^B	7.9	19,192	-7.0	78,678	3.8	64,516	
Oilseed and grain farming	x	x	x	x	x	x	x	x	x	
Potato farming	90 ^A	-18.2	45,916 ^A	-2.2	44,977	0.3	90,893	-1.0	52,301	
Other vegetable (except potato) and melon farming	40 ^D	0.0	52,056 ^C	9.6	17,761	39.7	69,817 ^E	15.9	62,401 ^E	
Fruit and tree nut farming	120 ^C	20.0	67,784 ^B	3.8	10,204	-1.6	77,988	3.1	71,734	
Greenhouse, nursery and floriculture production	60 ^D	-25.0	81,839 ^D	40.5	24,650	..	106,489 ^E	51.0	96,191 ^E	
Other crop farming	100 ^C	-9.1	51,015 ^B	-4.2	10,839	-28.3	61,854	-9.6	51,957	
Animal production	710^A	-4.1	44,056^A	-5.7	17,985	2.4	62,041	-3.4	50,616	
Beef cattle ranching and farming, including feedlots	430 ^A	-2.3	48,199 ^A	-1.1	4,655	2.1	52,854	-0.8	45,839	
Dairy cattle and milk production	140 ^A	-6.7	32,339 ^A	-3.5	62,211	5.1	94,550	2.0	67,173	
Hog and pig farming	30 ^D	-25.0	43,399 ^C	4.6	30,950	-26.7	74,349	-11.2	63,257	
Poultry and egg production	x	x	x	x	x	x	x	x	x	
Other animal production	80 ^D	-11.1	43,312 ^D	-28.6	3,424	7.8	46,737	-26.8	40,708	
Total	1,140^A	-5.0	49,895^A	-0.1	18,446	-2.4	68,341	-0.8	55,874	

Table 5-6
Average total income of farm families by farm type and province, unincorporated sector — Quebec

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	6,980^A	0.3	52,497^A	4.5	16,623	12.8	69,120	6.4	59,132	
Oilseed and grain farming	2,330 ^A	0.0	54,064 ^A	3.0	21,533	13.3	75,597	5.7	61,569	
Potato farming	90 ^D	-40.0	42,962 ^B	0.8	47,716	..	90,678	40.1	78,168	
Other vegetable (except potato) and melon farming	580 ^C	5.5	39,729 ^B	17.2	15,429	-9.2	55,158	8.4	46,931	
Fruit and tree nut farming	550 ^C	3.8	63,317 ^B	2.4	18,471	14.5	81,788	4.9	72,333	
Greenhouse, nursery and floriculture production	470 ^C	23.7	42,060 ^B	-6.7	23,487	14.1	65,547	-0.2	57,820	
Other crop farming	2,940 ^A	-2.3	53,695 ^A	6.4	10,654	8.4	64,349	6.7	56,757	
Animal production	10,410^A	-4.6	41,273^A	6.6	37,979	12.3	79,252	9.3	62,608	
Beef cattle ranching and farming, including feedlots	3,890 ^A	1.8	49,898 ^B	1.1	14,743	20.7	64,642	5.0	55,348	
Dairy cattle and milk production	4,520 ^A	-6.4	27,713 ^A	8.6	63,916	15.8	91,629	13.5	67,965	
Hog and pig farming	670 ^B	-10.7	37,792 ^B	16.1	44,817	-16.7	82,609	-4.4	52,897	
Poultry and egg production	260 ^C	-3.7	54,557 ^C	14.8	48,482	24.4	103,039	19.1	85,106	
Other animal production	1,080 ^B	-12.9	66,006 ^B	12.0	5,806	73.0	71,812	15.3	66,724	
Total	17,380^A	-2.7	45,773^A	6.0	29,419	11.5	75,192	8.1	61,213	

Table 5-7
Average total income of farm families by farm type and province, unincorporated sector — Ontario

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	14,260^A	-3.1	76,052^A	0.8	12,637	18.4	88,688	2.9	78,298	
Oilseed and grain farming	9,830 ^A	-1.3	78,129 ^A	0.0	11,269	20.6	89,399	2.2	78,983	
Potato farming	F	F	F	F	F	F	F	F	F	
Other vegetable (except potato) and melon farming	660 ^D	3.1	68,509 ^B	14.5	17,215	-13.5	85,724	7.5	75,640	
Fruit and tree nut farming	840 ^C	2.4	86,337 ^D	2.3	14,537	22.2	100,874	4.7	91,195	
Greenhouse, nursery and floriculture production	590 ^C	-23.4	58,702 ^C	-5.1	24,125	35.9	82,826	4.0	71,060	
Other crop farming	2,170 ^B	-6.1	69,314 ^A	-3.3	12,582	12.9	81,896	-1.1	72,226	
Animal production	16,540^A	5.4	68,390^A	5.8	19,362	4.0	87,752	5.4	75,076	
Beef cattle ranching and farming, including feedlots	8,640 ^A	12.2	74,380 ^A	6.8	2,203	-5.5	76,583	6.4	69,419	
Dairy cattle and milk production	3,120 ^A	-13.6	31,539 ^A	-2.3	72,221	18.5	103,760	11.3	74,864	
Hog and pig farming	1,030 ^B	-10.4	53,703 ^C	2.7	36,736	5.6	90,439	3.9	69,908	
Poultry and egg production	860 ^C	13.2	54,500 ^A	0.2	57,956	3.3	112,456	1.8	91,234	
Other animal production	2,870 ^B	15.3	99,851 ^B	-4.7	-4,249	63.3	95,602	2.5	89,348	
Total	30,790^A	1.2	71,937^A	3.0	16,247	9.9	88,185	4.2	76,567	

Table 5-8
Average total income of farm families by farm type and province, unincorporated sector — Manitoba

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	5,630^A	-11.9	53,687^A	6.8	21,069	-23.8	74,756	-4.0	57,803	
Oilseed and grain farming	4,770 ^A	-13.4	53,528 ^A	5.5	22,413	-27.1	75,941	-6.8	57,729	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	40 ^E	0.0	47,403 ^C	-19.5	9,666	36.8	57,070	-13.5	52,022	
Other crop farming	730 ^B	-6.4	55,433 ^B	17.4	11,700	68.5	67,133	24.0	57,781	
Animal production	6,190^A	8.0	47,890^A	2.1	15,097	3.8	62,987	2.5	51,766	
Beef cattle ranching and farming, including feedlots	4,960 ^A	14.8	49,312 ^A	2.8	10,323	53.8	59,635	9.0	50,448	
Dairy cattle and milk production	240 ^B	-14.3	23,293 ^A	-5.8	64,482	-0.1	87,775	-1.7	52,159	
Hog and pig farming	340 ^B	-5.6	39,427 ^A	-5.3	38,762	-0.4	78,189	-2.9	59,553	
Poultry and egg production	110 ^B	-8.3	41,820 ^A	5.1	75,476	-10.5	117,297	-5.5	87,758	
Other animal production	560 ^B	-13.8	52,001 ^B	-2.5	11,081	-39.5	63,081	-12.0	52,018	
Total	11,810^A	-2.5	50,644^A	4.1	17,938	-16.5	68,582	-2.3	54,634	

Table 5-9
Average total income of farm families by farm type and province, unincorporated sector — Saskatchewan

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	17,710^A	-11.0	58,987^A	2.4	14,126	-7.8	73,113	0.2	58,828	
Oilseed and grain farming	16,520 ^A	-11.0	58,994 ^A	2.0	14,726	-6.8	73,720	0.1	58,860	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	F	F	F	F	F	F	F	F	x	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	50 ^E	-16.7	62,767 ^C	14.7	F	F	F	F	F	
Other crop farming	1,080 ^C	-11.5	58,756 ^B	7.3	6,361	-20.9	65,117	3.7	58,648	
Animal production	9,320^A	18.0	57,504^A	5.1	11,882	66.1	69,386	12.1	59,389	
Beef cattle ranching and farming, including feedlots	8,370 ^A	19.2	58,000 ^B	5.4	11,421	..	69,421	14.9	59,652	
Dairy cattle and milk production	130 ^C	18.2	26,866 ^B	0.6	55,331	-1.7	82,197	-1.0	53,058	
Hog and pig farming	110 ^E	-8.3	37,576 ^B	-0.8	12,639	-48.8	50,215 ^E	-19.8	41,660 ^E	
Poultry and egg production	F	F	F	F	F	F	F	F	F	
Other animal production	610 ^C	1.7	58,569 ^B	-3.1	3,385	-63.9	61,954	-11.2	54,726	
Total	27,030^A	-2.7	58,474^A	3.0	13,352	2.8	71,826	2.9	59,019	

Table 5-10
Average total income of farm families by farm type and province, unincorporated sector — Alberta

Farm type	2005									
	Average family income									
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	13,690^A	-7.8	81,322^A	10.7	20,952	2.6	102,274	9.0	85,687	
Oilseed and grain farming	10,210 ^A	-7.9	82,293 ^A	12.1	23,458	-1.1	105,751	8.8	87,800	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	30 ^E	0.0	44,789 ^D	-14.3	23,363	-8.0	68,152	-12.3	F	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	210 ^E	-8.7	64,156 ^D	-0.5	22,734	..	F	F	F	
Other crop farming	3,190 ^B	-8.3	79,907 ^B	7.6	11,121	11.1	91,027	8.0	79,461	
Animal production	18,160^A	8.7	77,788^A	9.2	12,780	16.2	90,569	10.1	77,618	
Beef cattle ranching and farming, including feedlots	15,400 ^A	11.1	74,850 ^A	7.6	12,223	5.5	87,072	7.3	74,765	
Dairy cattle and milk production	280 ^C	16.7	26,749 ^B	7.1	99,800	21.7	126,549	18.3	76,120	
Hog and pig farming	200 ^B	-23.1	47,491 ^C	5.9	53,160	35.0	100,652	19.5	69,062	
Poultry and egg production	210 ^D	16.7	42,237 ^C	0.4	48,517	-12.2	90,754	-6.8	66,851	
Other animal production	2,060 ^B	-4.6	113,321 ^B	22.0	-2,437	69.0	110,884	30.5	101,076	
Total	31,850^A	0.9	79,307^A	9.7	16,291	5.5	95,599	9.0	81,086	

Table 5-11
Average total income of farm families by farm type and province, unincorporated sector — British Columbia

Farm type	2005								
	Average family income								
	Number of farm families	Change 2005/2004	Off-farm income	Change 2005/2004	Net operating income	Change 2005/2004	Total income	Change 2005/2004	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	3,330^A	-4.6	75,864^A	4.4	12,485	4.3	88,350	4.4	80,270
Oilseed and grain farming	330 ^C	-13.2	81,240 ^B	5.2	17,954	1.9	99,194	4.6	89,098
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	300 ^B	15.4	41,433 ^C	-5.4	21,188	27.1	62,621	3.5	53,692
Fruit and tree nut farming	1,500 ^A	-7.4	79,013 ^A	2.7	9,071	-13.0	88,084	0.9	81,809
Greenhouse, nursery and floriculture production	350 ^B	-7.9	71,274 ^B	4.2	25,811	29.6	97,085	9.9	86,745
Other crop farming	820 ^B	1.2	82,130 ^B	12.5	7,035	11.8	89,166	12.5	80,025
Animal production	3,890^A	7.5	76,961^A	3.8	9,282	5.3	86,243	3.9	75,600
Beef cattle ranching and farming, including feedlots	2,370 ^A	6.8	71,282 ^A	3.5	7,138	79.8	78,420	7.7	68,310
Dairy cattle and milk production	270 ^A	-6.9	37,483 ^A	2.2	80,351	26.6	117,835	17.7	86,357
Hog and pig farming	40 ^E	0.0	87,861 ^D	57.3	32,297	-4.2	F	F	F
Poultry and egg production	260 ^B	0.0	82,452 ^B	21.7	30,453	-2.4	112,905	14.1	96,768
Other animal production	950 ^B	13.1	100,481 ^B	-3.5	-11,227	..	89,254	-9.4	84,503
Total	7,220^A	1.4	76,466^A	4.1	10,740	3.9	87,206	4.1	77,757

Table 6
Average family income by source and family total income group, unincorporated sector, Canada

Family total income group ¹	2005								
	Number of farm families	Average family income by source						Net operating income	Total income
		Off-farm employment income	Investment income	Pension income	Other ³ off-farm income	Off-farm income			
	number	dollars							
All families									
Under \$10,000 ⁴	5,800 ^A	12,950 ^B	2,034 ^A	3,378 ^B	4,463 ^A	22,825 ^A	-48,300	-25,475	
\$10,000 to \$19,999	5,420 ^A	8,466 ^B	1,343 ^C	7,335 ^B	3,822 ^B	20,967 ^A	-5,031	15,935	
\$20,000 to \$29,999	9,270 ^A	11,397 ^B	2,155 ^B	9,208 ^A	3,503 ^A	26,262 ^A	-918	25,343	
\$30,000 to \$39,999	11,900 ^A	13,581 ^A	2,732 ^B	9,968 ^A	4,161 ^A	30,441 ^A	5,220	35,661	
\$40,000 to \$49,999	12,670 ^A	19,342 ^A	2,793 ^B	9,862 ^A	4,514 ^A	36,512 ^A	8,961	45,473	
\$50,000 to \$99,999	50,230 ^A	38,263 ^A	4,005 ^A	9,019 ^A	4,979 ^A	56,266 ^A	16,783	73,049	
\$100,000 and over	34,800 ^A	96,538 ^A	12,974 ^A	7,583 ^A	7,549 ^A	124,643 ^A	44,590	169,233	
Total	130,090^A	45,464^A	5,839^A	8,496^A	5,370^A	65,169^A	17,332	82,500	
Families whose farm had operating revenues of less than \$50,000 in 2005									
Under \$10,000 ⁴	2,080 ^B	9,427 ^C	1,559 ^C	4,536 ^B	3,642 ^C	19,164 ^B	-25,895	-6,731	
\$10,000 to \$19,999	3,320 ^B	6,315 ^B	1,619 ^C	9,826 ^B	3,191 ^B	20,951 ^A	-4,727	16,224	
\$20,000 to \$29,999	5,870 ^A	10,773 ^B	2,238 ^B	12,018 ^B	3,173 ^B	28,202 ^A	-2,906	25,296	
\$30,000 to \$39,999	7,310 ^A	13,576 ^A	3,038 ^B	13,225 ^A	3,898 ^B	33,738 ^A	1,282	35,020	
\$40,000 to \$49,999	6,840 ^A	22,342 ^A	3,152 ^B	13,291 ^B	4,166 ^B	42,951 ^A	2,199	45,149	
\$50,000 to \$99,999	23,120 ^A	48,784 ^A	5,008 ^B	12,882 ^A	4,263 ^A	70,936 ^A	434	71,370	
\$100,000 and over	12,940 ^A	133,435 ^A	15,332 ^B	10,005 ^B	6,371 ^B	165,143 ^A	-863	164,279	
Total	61,470^A	52,209^A	6,175^A	11,834^A	4,469^A	74,687^A	-1,028	73,658	
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2005									
Under \$10,000 ⁴	1,300 ^B	14,466 ^C	2,023 ^B	3,467 ^B	4,037 ^B	23,992 ^B	-35,651	-11,659	
\$10,000 to \$19,999	1,000 ^B	10,826 ^B	1,345 ^B	3,505 ^B	4,018 ^B	19,693 ^B	-3,970	15,723	
\$20,000 to \$29,999	1,740 ^B	12,512 ^B	2,059 ^D	4,812 ^B	3,389 ^A	22,773 ^A	1,960	24,733	
\$30,000 to \$39,999	2,310 ^A	13,858 ^B	1,845 ^B	5,779 ^B	4,368 ^B	25,850 ^A	9,966	35,816	
\$40,000 to \$49,999	2,670 ^A	18,527 ^B	3,010 ^C	7,724 ^B	4,590 ^B	33,850 ^A	12,106	45,956	
\$50,000 to \$99,999	9,770 ^A	38,631 ^A	4,064 ^A	8,895 ^A	5,010 ^A	56,599 ^A	16,280	72,879	
\$100,000 and over	5,260 ^A	116,380 ^A	15,879 ^C	8,491 ^C	7,782 ^B	148,533 ^A	14,711	163,244	
Total	24,070^A	46,667^A	5,949^B	7,564^A	5,297^A	65,476^A	10,169	75,645	
Families whose farm had operating revenues of \$100,000 and more in 2005									
Under \$10,000 ⁴	2,430 ^A	15,138 ^B	2,445 ^A	2,345 ^B	5,388 ^B	25,315 ^A	-73,942	-48,627	
\$10,000 to \$19,999	1,100 ^B	12,807 ^B	F	3,328 ^D	5,551 ^B	22,196 ^A	-6,869	15,327	
\$20,000 to \$29,999	1,650 ^A	12,441 ^B	1,957 ^D	3,838 ^C	4,799 ^A	23,035 ^A	3,119	26,154	
\$30,000 to \$39,999	2,280 ^A	13,313 ^A	2,649 ^D	3,774 ^B	4,792 ^A	24,528 ^A	13,010	37,538	
\$40,000 to \$49,999	3,150 ^A	13,516 ^A	1,830 ^B	4,229 ^B	5,205 ^A	24,781 ^A	21,013	45,794	
\$50,000 to \$99,999	17,330 ^A	24,020 ^A	2,635 ^A	3,937 ^A	5,916 ^A	36,508 ^A	38,893	75,401	
\$100,000 and over	16,600 ^A	61,513 ^A	10,216 ^B	5,410 ^A	8,392 ^A	85,531 ^A	89,566	175,097	
Total	44,550^A	35,511^A	5,316^A	4,393^A	6,652^A	51,871^A	46,531	98,402	

1. Based on family income from all sources: farm (net operating income) and off-farm income.

2. Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".

3. Other off-farm income includes "government social transfers and RRSP".

4. Includes losses.

Table 7-1
Distribution of farm families and average total income, unincorporated sector by farm typology group and province

Province	2005							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Canada	7,490^A	14,490^A	32,750^A	4,320^A	36,150^A	26,950^A	7,940^A	130,090^A
Newfoundland and Labrador	x	x	x	x	30 ^A	30 ^A	x	140 ^A
Prince Edward Island	80 ^C	110 ^A	280 ^A	70 ^A	260 ^A	150 ^B	50 ^B	1,000 ^A
Nova Scotia	140 ^C	140 ^C	310 ^A	80 ^A	540 ^B	390 ^B	150 ^C	1,730 ^A
New Brunswick	150 ^C	90 ^C	210 ^A	50 ^A	310 ^B	210 ^B	120 ^C	1,140 ^A
Quebec	1,220 ^B	2,060 ^B	6,100 ^A	970 ^A	3,260 ^A	2,640 ^A	1,120 ^B	17,380 ^A
Ontario	1,530 ^C	2,910 ^A	6,600 ^A	1,220 ^A	8,930 ^A	7,880 ^A	1,700 ^B	30,790 ^A
Manitoba	770 ^B	1,240 ^A	3,440 ^A	380 ^A	3,040 ^A	2,050 ^A	900 ^B	11,810 ^A
Saskatchewan	1,560 ^B	3,490 ^A	7,150 ^A	440 ^A	8,130 ^A	4,420 ^A	1,850 ^B	27,030 ^A
Alberta	1,550 ^C	3,630 ^A	7,400 ^A	920 ^A	9,640 ^A	7,370 ^A	1,350 ^B	31,850 ^A
British Columbia	500 ^B	820 ^A	1,230 ^A	180 ^A	2,020 ^A	1,810 ^A	670 ^B	7,220 ^A
Average total income (\$)								
Canada	40,955	90,348	89,821	155,518	68,356	107,046	18,438	82,500
Newfoundland and Labrador	x	x	x	x	53,490	94,890	x	70,136
Prince Edward Island	41,243	75,155	82,131	113,791	62,009	93,756	19,022	73,221
Nova Scotia	39,364	68,885	86,880	138,409	63,742	88,267	17,819	71,483
New Brunswick	40,847	83,144	80,926	169,035	58,295	91,595	17,259	68,341
Quebec	41,870	68,548	89,302	130,086	56,352	90,035	20,495	75,192
Ontario	42,021	95,548	97,210	171,808	70,530	109,034	18,171	88,185
Manitoba	39,981	72,734	78,879	135,040	57,717	85,920	18,547	68,582
Saskatchewan	43,134	83,247	78,008	156,617	63,412	92,622	17,636	71,826
Alberta	38,242	109,308	99,013	166,845	77,014	126,596	19,571	95,599
British Columbia	38,817	106,764	100,770	195,307	76,488	109,883	15,756	87,206

Table 7-2
Distribution of farm families and average total income, unincorporated sector by farm typology group and farm type, Canada

Farm type	2005							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Crop production	3,180^B	7,350^A	15,420^A	1,380^A	20,500^A	12,200^A	3,160^B	63,170^A
Oilseed and grain farming	1,700 ^B	5,310 ^A	12,140 ^A	920 ^A	14,500 ^A	7,670 ^A	1,820 ^B	44,060 ^A
Potato farming	F	30 ^B	190 ^B	100 ^B	140 ^E	F	F	630 ^C
Other vegetable (except potato) and melon farming	130 ^D	180 ^C	420 ^B	80 ^B	510 ^D	310 ^D	170 ^C	1,790 ^B
Fruit and tree nut farming	240 ^C	490 ^B	670 ^B	70 ^C	1,010 ^B	740 ^B	250 ^B	3,460 ^A
Greenhouse, nursery and floriculture production	110 ^D	170 ^C	590 ^B	110 ^B	560 ^D	360 ^D	130 ^D	2,020 ^B
Other crop farming	970 ^C	1,170 ^B	1,410 ^A	90 ^B	3,760 ^B	3,060 ^B	750 ^C	11,210 ^A
Animal production	4,320^B	7,150^A	17,330^A	2,950^A	15,670^A	14,740^A	4,780^A	66,910^A
Beef cattle ranching and farming, including feedlots	3,140 ^B	5,470 ^A	8,330 ^A	970 ^A	12,690 ^A	11,170 ^A	3,160 ^A	44,950 ^A
Dairy cattle and milk production	F	390 ^C	6,130 ^A	1,050 ^A	980 ^B	F	290 ^D	9,090 ^A
Hog and pig farming	F	190 ^D	1,090 ^A	500 ^A	300 ^D	210 ^E	120 ^E	2,510 ^A
Poultry and egg production	F	100 ^D	700 ^B	350 ^A	260 ^C	200 ^D	120 ^E	1,900 ^B
Other animal production	720 ^D	980 ^C	1,100 ^B	80 ^B	1,430 ^B	3,090 ^B	1,080 ^C	8,470 ^A
Total	7,490^A	14,490^A	32,750^A	4,320^A	36,150^A	26,950^A	7,940^A	130,090^A
Average total income (\$)								
Crop production	41,723	93,425	88,975	153,498	71,180	110,972	17,703	83,454
Oilseed and grain farming	40,771	95,359	90,348	149,828	71,774	113,624	16,887	85,190
Potato farming	F	66,229	87,894	182,660	F	F	F	102,217
Other vegetable (except potato) and melon farming	41,505	74,265	66,071	137,690 ^E	67,250	90,415 ^E	16,882	68,458
Fruit and tree nut farming	41,122	102,094	86,602	191,719	81,749	117,246	18,229	87,857
Greenhouse, nursery and floriculture production	43,830	95,919	85,511	165,201	63,299	95,495 ^E	19,790 ^E	79,840
Other crop farming	42,515	84,408	86,983	157,041	66,390	106,724	19,016	77,305
Animal production	40,393	87,180	90,577	156,530	64,642	103,801	18,922	81,604
Beef cattle ranching and farming, including feedlots	40,766	84,468	85,393	130,377	61,234	101,040	19,479	75,545
Dairy cattle and milk production	F	55,198	95,733	169,815	84,254	F	21,449 ^E	97,462
Hog and pig farming	F	F	79,301	131,946	55,518	91,367 ^E	14,685	85,186
Poultry and egg production	F	77,138 ^E	108,625	188,619	99,146	91,084	F	107,269
Other animal production	35,728	114,757	100,535	318,958	77,100	115,871	17,207	89,911
Total	40,955	90,348	89,821	155,518	68,356	107,046	18,438	82,500

Table 8
Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2005				
	All families	Family size			
		2	3	4	5 or more
number					
Canada					
Under \$10,000 ²	5,800 A	3,000 A	920 B	950 B	940 B
\$10,000 to \$19,999	5,420 A	3,600 B	770 B	580 B	480 B
\$20,000 to \$29,999	9,270 A	6,040 A	1,110 B	1,050 B	1,080 C
\$30,000 to \$39,999	11,900 A	7,520 A	1,640 B	1,470 B	1,290 B
\$40,000 to \$49,999	12,670 A	7,230 A	1,840 B	1,910 B	1,710 B
\$50,000 to \$99,999	50,230 A	21,630 A	9,980 A	10,200 A	8,420 A
\$100,000 and over	34,800 A	10,280 A	7,310 A	8,730 A	8,480 A
Total	130,090 A	59,290 A	23,560 A	24,870 A	22,370 A
dollars					
Average income	82,500	68,877	90,192	93,529	98,234
Median income	66,844	53,303	75,752	80,948	82,818
number					
Atlantic provinces					
Under \$10,000 ²	180 B	100 C	x	x	40 D
\$10,000 to \$19,999	170 B	110 C	x	40 D	x
\$20,000 to \$29,999	370 B	240 B	70 D	x	x
\$30,000 to \$39,999	440 B	260 B	80 C	60 D	40 D
\$40,000 to \$49,999	420 B	230 B	70 D	90 D	30 D
\$50,000 to \$99,999	1,590 A	580 B	400 B	320 B	290 B
\$100,000 and over	850 A	210 B	200 B	210 B	240 A
Total	4,010 A	1,710 A	870 A	770 A	670 A
dollars					
Average income	71,021	55,679	76,405	81,492	90,686
Median income	61,157	46,546	66,144	69,294	76,097
number					
Quebec					
Under \$10,000 ²	620 B	320 C	90 C	130 D	90 D
\$10,000 to \$19,999	780 B	450 C	170 D	80 E	70 E
\$20,000 to \$29,999	1,160 B	770 B	110 D	170 D	120 D
\$30,000 to \$39,999	1,610 B	880 B	390 C	190 D	140 D
\$40,000 to \$49,999	1,820 B	820 B	330 C	360 C	310 D
\$50,000 to \$99,999	7,490 A	2,400 B	1,840 B	1,810 B	1,440 A
\$100,000 and over	3,900 A	730 B	840 B	1,090 B	1,250 A
Total	17,380 A	6,360 A	3,770 A	3,840 A	3,420 A
dollars					
Average income	75,192	61,761	75,982	81,357	92,299
Median income	65,300	48,904	69,019	74,493	82,196

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2005				
	All families	Family size			
		2	3	4	5 or more
number					
Ontario					
Under \$10,000 ²	1,210 B	590 B	250 E	220 E	160 E
\$10,000 to \$19,999	1,120 C	830 D	130 E	80 D	90 D
\$20,000 to \$29,999	2,400 B	1,630 C	270 D	280 D	220 E
\$30,000 to \$39,999	2,490 B	1,700 C	320 D	220 D	250 D
\$40,000 to \$49,999	2,670 B	1,650 B	410 D	340 C	280 C
\$50,000 to \$99,999	11,180 A	4,700 B	2,250 B	2,180 B	2,040 B
\$100,000 and over	9,700 A	2,660 B	1,860 B	2,340 B	2,850 B
Total	30,790 A	13,760 A	5,490 A	5,670 A	5,900 A
dollars					
Average income	88,185	69,937	100,775	98,189	109,362
Median income	72,005	53,448	79,877	88,702	97,207
number					
Manitoba					
Under \$10,000 ²	700 B	340 B	120 C	110 B	130 C
\$10,000 to \$19,999	570 B	360 B	80 D	70 C	60 D
\$20,000 to \$29,999	1,000 B	640 B	130 C	130 D	110 D
\$30,000 to \$39,999	1,320 B	810 B	190 C	140 B	170 D
\$40,000 to \$49,999	1,270 A	640 B	180 B	240 C	200 C
\$50,000 to \$99,999	4,370 A	1,770 A	800 A	950 A	860 A
\$100,000 and over	2,590 A	750 B	580 B	650 B	600 A
Total	11,810 A	5,310 A	2,100 A	2,290 A	2,110 A
dollars					
Average income	68,582	57,480	75,065	78,412	79,580
Median income	59,200	47,683	68,472	73,244	69,578
number					
Saskatchewan					
Under \$10,000 ²	1,400 B	750 B	180 B	230 B	230 D
\$10,000 to \$19,999	1,420 B	1,000 C	170 C	140 D	100 A
\$20,000 to \$29,999	1,910 B	1,240 B	250 C	220 D	200 D
\$30,000 to \$39,999	2,730 B	1,760 B	280 A	400 D	280 D
\$40,000 to \$49,999	2,900 B	1,770 B	370 B	360 B	400 C
\$50,000 to \$99,999	11,130 A	5,040 A	2,080 B	2,280 B	1,730 B
\$100,000 and over	5,560 A	1,930 B	1,220 B	1,280 B	1,120 B
Total	27,030 A	13,490 A	4,540 A	4,940 A	4,060 A
dollars					
Average income	71,826	62,148	82,047	79,115	83,731
Median income	61,563	51,394	72,379	69,366	71,530

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2005				
	All families	Family size			
		2	3	4	5 or more
	number				
Alberta					
Under \$10,000 ²	1,260 B	630 C	200 D	170 C	250 D
\$10,000 to \$19,999	1,040 C	660 D	140 E	130 D	110 E
\$20,000 to \$29,999	1,820 B	1,130 C	210 E	110 B	350 E
\$30,000 to \$39,999	2,670 B	1,720 B	300 D	300 D	350 D
\$40,000 to \$49,999	2,950 B	1,830 B	350 D	390 D	370 D
\$50,000 to \$99,999	11,810 A	5,850 A	2,110 B	2,150 B	1,680 B
\$100,000 and over	10,330 A	3,390 B	2,240 B	2,700 B	2,010 B
Total	31,850 A	15,210 A	5,560 A	5,950 A	5,120 A
	dollars				
Average income	95,599	81,970	102,942	113,566	107,259
Median income	73,492	60,748	83,885	92,306	85,190
	number				
British Columbia					
Under \$10,000 ²	440 B	270 C	50 D	60 C	50 D
\$10,000 to \$19,999	340 B	200 C	50 E	60 D	30 E
\$20,000 to \$29,999	590 B	400 B	70 D	70 D	50 E
\$30,000 to \$39,999	640 B	370 B	80 D	150 D	70 D
\$40,000 to \$49,999	650 B	300 B	120 D	130 C	90 D
\$50,000 to \$99,999	2,680 A	1,290 A	500 B	510 B	390 B
\$100,000 and over	1,870 A	620 B	380 B	450 B	420 B
Total	7,220 A	3,440 A	1,250 A	1,430 A	1,090 A
	dollars				
Average income	87,206	70,532	94,567	104,248	109,071
Median income	63,612	54,439	73,218	72,091	79,273

1. Based on family income from all sources: farm (net operating income) and off-farm income.

2. Includes losses.

Table 9-1
Average total income of farm families by quintile, unincorporated sector by province

Province	2005					Total
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	13,741	45,514	67,459	95,523	190,254	82,500
Newfoundland and Labrador	16,394	39,401	60,014	78,681	x	70,136
Prince Edward Island	12,213	44,055	65,126	92,167	153,679	73,221
Nova Scotia	15,820	42,239	61,967	84,268	151,658	71,483
New Brunswick	13,581	38,102	54,812	81,316	153,701	68,341
Quebec	17,576	46,207	65,335	89,489	157,044	75,192
Ontario	16,819	47,990	72,558	103,975	199,562	88,185
Manitoba	8,754	39,973	59,918	85,832	148,332	68,582
Saskatchewan	12,067	43,276	61,393	86,156	156,240	71,826
Alberta	13,113	50,183	75,493	104,699	234,386	95,599
British Columbia	8,303	42,023	63,961	93,535	228,557	87,206

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

Farm type	2005					Total
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	16,410	47,071	69,386	97,838	186,591	83,454
Oilseed and grain farming	16,639	49,267	71,939	100,743	187,251	85,190
Potato farming	13,472	60,946	88,384	F	F	102,217
Other vegetable (except potato) and melon farming	12,087	37,561	59,697 ^E	75,052	155,769	68,458
Fruit and tree nut farming	16,383	44,634	66,428	93,974	217,532	87,857
Greenhouse, nursery and floriculture production	18,739	41,817	66,017	94,028	171,573	79,840
Other crop farming	17,008	42,329	61,496	89,145	176,386	77,305
Animal production	11,321	44,152	65,570	93,401	193,602	81,604
Beef cattle ranching and farming, including feedlots	9,887	42,038	60,415	85,522	179,823	75,545
Dairy cattle and milk production	26,042	63,269	88,123	115,974	193,110	97,462
Hog and pig farming	3,833	48,313	74,720	104,587	194,206	85,186
Poultry and egg production	23,817	59,802	88,750	121,812	236,746	107,269
Other animal production	6,441	40,200	63,871	97,064	241,811	89,911
Total	13,741	45,514	67,459	95,523	190,254	82,500

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

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.⁵

Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

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

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

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

rates 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.

Sample selection of unincorporated farms

Until the 2001 taxation year, 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. For the unincorporated farms, hash numbers are derived from the Social Insurance Number (SIN). 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 will produce the same hash number to be assigned to that record, so identical SIN 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 188,000 returns of individuals operating unincorporated farms. Of the 160,500 returns classified as farms according to the NAICS, 153,800 were single unincorporated 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.

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 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: Total income of farm family

Family total income is derived from personal income tax returns of each family member. Prior to the estimation, two steps are performed:

1. identification of farm families;
2. exclusion of certain types of records.

Identification of farm families

Farm families are identified by linking two source files. One contains the Canadian Agricultural Income Stabilization and Taxation Data Program’s (CAIS/TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed by Small Area and Administrative Data Division (SAADD). Records are linked (and farm families⁶ are identified) through the Social Insurance Number (SIN).

SAADD’s Family Formation Process⁷ is as follows: Family units are formed by linking personal income tax records. Various fields on a tax return are used in the linkage process. Among these fields, the most often used are SINs (of the taxfiler and of the taxfiler’s spouse), Address, Marital Status, Gender, Age, and Surname. The initial population used to develop the family unit comprises all taxfilers for the reference year.

Exclusions

The following records are removed from the farm family file prior to the estimation of family income:

1. "Persons not in census families⁸" are excluded because they do not constitute a family.
2. 1. Families in which members derived all of their farm revenues from non-agricultural sources. (See the definition of “non-farmer” in Data quality, concepts and methodology — Glossary.)
3. Families in which members are involved in more than one farming operation. These families are excluded in order to produce statistics by various farm characteristics such as farm type and farm typology group (consult Appendix I for definition).
4. Families operating a farm showing a gross operating revenue of less than \$10,000.

Estimation

The estimation is based on the premise that each sampled unit represents, in addition to itself, a certain number of unsampled units in the population. A weight is attached to each record in the farm family file to reflect this representation.

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 of taxfilers, each entity is assigned an initial weight, which reflects the proportion of the population actually observed in the CAIS/TDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The initial weight (WGT_1) of the sampled members in the CAIS/TDP is calculated as follows:

6. Families refer to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than “married” or “living common-law” and have no child living in the household. Previous to the 1998 data, children had to report “single” as their marital status. Starting with the 2000 data, same-sex couples are also included.

7. For more information on concepts and methodology, an unpublished paper, **Overview of the Taxation Family File (T1FF) Processing** may be obtained by contacting Small Area and Administrative Data Division, (613) 951-9720.

8. Persons not in census families (previously non-family persons) are household members who do not belong to a couple family or a lone-parent family.

$$WGT_1 = (N_h/n_h) * \text{Partnership share}$$

where N_h is the population size for stratum h
 n_h is the sample size for stratum h, and
 WGT_1 is the weight of the sampled member(s) within each family.

The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The weight is then multiplied by the partnership share of the entity.

The final estimation weight (WGT_F) used in the estimation of total farm revenue and expense items for families is the sum of the initial weight for all sampled members in the CAIS/TDP within each family. It is calculated as follows:

$$WGT_F = \text{sum of } WGT_1 \text{ for all sampled members within each family.}$$

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 farm typology group or a combination of these variables.

Off-farm income

Off-farm income estimates are produced by adding the off-farm income components of family members and applying the appropriate family weight to each record. (N.B. Each record corresponds to a family.) Then, the weighted data from all the sampled families are summed to the needed level of aggregation.

In order to calculate the family weight ($FWGT_i$), the following steps are taken:

First, for each sampled and unsampled tax record with either positive gross farm income or non-zero net farm income in the population, the probability of non-selection was calculated as follows:

$$PN_{ij} = 1 - n_h/N_h$$

where n_h is the sample size for stratum h,
 N_h is the population size for stratum h, and
 PN_{ij} is the probability of non-selection for member j in family i.

For all other records, the probability of non-selection is set to 1.

$$PN_{ij} = 1.$$

Secondly, for each family, the probability of not selecting one member of the family from the initial CAIS/TDP sample was calculated as follows:

$$PNF_i = PN_{i1} * PN_{i2} * \dots * PN_{in}$$

where PNF_i is the probability of non-selection for family i, and
 n is the number of members in family i.

Finally, for each family, the family weight was calculated as follows:

$$FWGT_i = 1 / (1 - PNF_i)$$

where $FWGT_i$ is the family weight for family i.

The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items.

For statistical purposes, the estimates presented in the publication cover families operating a single unincorporated farm with total farm operating revenues equal to or greater than \$10,000.

Data for the three territories are 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 and farm families is rounded to the base of 10 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 families contained in this data product are based on the 2005 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2005 data were collected in 2006.

Revisions

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

Concepts and variables measured

Characteristics

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

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

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

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

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

Total income: the total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

Total income adjusted for capital cost allowance: the total income adjusted for capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income adjusted for capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

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 II to obtain a complete set of farm types available in the CAIS/TDP.

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

Data accuracy

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

Sampling errors

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

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

Non-sampling errors

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

Sampling error measures

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

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

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

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

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

Text table 1
Coefficients of variation rating system

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

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

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

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

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

Non-sampling error measures

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

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

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

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

Data limitations

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

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

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified”. Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming received 50% and over of their sales from these “unspecified crops”. The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
 - Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling their tax returns. Melons may be classified under either fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix III— Further notes on data limitations.)
- ii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.
- iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.
- 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.

Changes over time

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

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 1999, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm family income. RRSP income is part of other off-farm income.
- Farm families are modeled after 'Census families'. The definition of a census family has evolved over time. A census family now refers to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
- The comparability of government social transfers estimates is affected by the implementation of different provincial family benefits programs in the last half of the 1990s. Provincial family benefits are included in the farm family income series.
- The comparability of other off-farm income and program payments and insurance proceeds estimates are affected by the replacement of the Net Income Stabilization Account (NISA) program by the CAIS program in 2003.¹ NISA withdrawals by unincorporated operators are included in other off-farm income while payments delivered through the CAIS program are included in program payments and insurance proceeds. (For more details, also refer to the "Program payments and insurance proceeds" item in the section Data quality, concepts and methodology — Glossary.)

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

1. The CAIS program was actually implemented in 2004.

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 families included in the domain. A domain is defined as a region, a type of farm, a farm typology group, 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 families is shown in certain tables of the publication. Net market income adjusted for CCA and total income adjusted for CCA are also shown in certain tables.

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

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more.

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

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

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

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

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.

- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

Animal production (NAICS code 112): This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment’s agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

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

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry. (Exclusion(s): Establishments primarily engaged in milking dairy cattle [Dairy cattle and milk production].)
- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle. (Exclusion(s): Establishments primarily engaged in: raising, feeding or fattening cattle [Beef cattle ranching and farming, including feedlots]; raising dairy herd replacements [Beef cattle ranching and farming, including feedlots]; milking goats [Goat farming]. For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.)
- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production. (Up to taxation year 2000, hatcheries are not included in the 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 II to obtain a complete set of farm types available in the CAIS/TDP.)

Farm typology group: The classification of farm families based on characteristics of the farm and the family. Farms and farm families are sorted into seven categories based on age of operator, dependence on farm revenues and income level:

- Pension farms
- Lifestyle farms
- Low-income farms
- Small farms
- Medium farms
- Large farms
- Very large farms

(Refer to Appendix I for a detailed description of each type.)

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.

Median income: The value of income for which half of the units in the population have lower incomes and half have higher incomes.

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

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

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

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

Non-farmer: Taxfilers who, under the *Income Tax Act*, are allowed to file a Statement of Farming Income and Expenses to CRA but are not considered farmers for our purposes. For example, taxfilers who report 100% of their

farm income from the following sources of operation are considered out-of-scope: Wood (including stumpage fees) and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

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

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.
- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec family allowances (starting with 1994 estimates), the Ontario Child Care Supplement for Working Families (beginning in 1998), the Saskatchewan Child Benefit (beginning in 1998), the Alberta Family Employment Tax Credit (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), and the British Columbia Earned Income Benefit (beginning in 1998).
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA) (see box below), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

In this publication, total income (farm and off-farm income) for farm families applies to families operating a single unincorporated farm.

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

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

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

- provincial stabilization programs
- federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program¹
- Gross Revenue Insurance Program (GRIP), now terminated
- government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants)
- aggregate amounts reported for subsidies, patronage dividends and reimbursements
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons

Exclusions: NISA withdrawals are not included in program payments (see box below) for unincorporated farms.

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 unincorporated producers are included in off-farm income.

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

Total income: The total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

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

Total income adjusted for capital cost allowance (CCA): The total income adjusted for capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income adjusted for capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

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

Farm typology

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology¹ that categorizes farms into more homogeneous groups than a classification based on their size, their contribution to total agricultural production, or national net farm operating income. The definitions have evolved over the past few years. The AAFC farm typology is similar in many respects to the typology developed by the Economic Research Service (ERS),² U.S. Department of Agriculture, to monitor the diverse needs of small farm businesses in the United States. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups.

The AAFC typology classifies farms into more homogeneous groups based on five factors:

- age (retirement farms)
- dependence on off-farm income (lifestyle farms)
- total family income (low-income farms)
- revenue class
- organizational structure (non-family farms)

Originally, the AAFC typology was developed to better target the needs of individual farms and farm families using the Farm Financial Survey (FFS). This typology has been slightly modified and adapted to the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP)—farm family series.³

The typology definitions used for the CAIS/TDP—farm family series—are presented hereunder.

Typology definitions

Farms and farm families were sorted into seven categories based on age of operator, dependence on farm revenues and income level. The following describes in detail the characteristics of each type.

Non-business-focused farms

Pension (family) farms are farms in which the oldest operator is 65 years of age and older or is aged 60 to 64 and receiving pension income. This group represents farmers, approaching or in retirement, who may be downsizing or will be in the process of selling off or transferring the farm to their children in the next few years. It is expected that these farmers would not readily adopt new technology at this stage in their life cycle. Therefore, by identifying these

1. Discussion of the AAFC farm typology can be found in the brochure **Characteristics of Canada's Diverse Farm Sector**, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.

2. Discussion of the ERS farm typology can be found in the brochure **America's Diverse Family Farms—Assorted Sizes, Types and Situations**, ERS Agriculture Information Bulletin No. 769, May 2001.

3. The main differences between the two data sources are the following: a) The CAIS/TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (Hutterite colonies and other communal operations, non-family corporations and co-operatives) while the CAIS/TDP does not include them. c) The low-income cutoff used in the "low-income farms" group varies between data sources. The CAIS/TDP defines the low-income farms based on the low-income cutoff (LICO) for a family of four living in rural Canada while the FFS defines the low-income farms based on the LICO with an adjustment for capital cost allowance. d) The FFS "retirement farms" group excludes family farms with younger family members involved in the day-to-day operation of the far—in order to better define farms which may be sold in the near future to non-family members. The CAIS/TDP "pension farms" group does not distinguish whether children are involved.

farmers, it would be easier to determine the impact of a policy encouraging the adoption of new technology on other types of farms.

Lifestyle (family) farms are farms that are not operated by full-time farmers. They are defined as farms with gross farm revenues between \$10,000 and \$49,999 that are operated by families with off-farm income equal to or greater than \$50,000, and that do not fall into the pension category. Generally, these families rely almost exclusively on off-farm employment for their main source of income and operate a farm for reasons of “lifestyle” choice or perhaps tax purposes. These farms do not report significant net farm operating income.

Low-income (family) farms are farms with gross farm revenues between \$10,000 and \$99,999 that are operated by families with a total family income⁴ below the low-income cutoff.⁵ They do not fall into either the pension or lifestyle categories. This group represents farms or farm families that are struggling financially. Similar to the previous group, these families rely almost exclusively on off-farm employment for their main source of income. These farms are unable to reach economies of size or scale, resulting in low or negative margins.

Business-focused farms

Small and medium (family) farms are viable small- to medium-size farms that may expand over time. Small farms are those farms with gross farm revenues between \$10,000 and \$49,999 and medium farms with gross farm revenues between \$50,000 and \$99,999. These two categories do not fall into any of the previous categories. Due to the small size of their operations, these families rely heavily on off-farm income; however, these farms tend to have higher operating margins than other farms in their size category.

Large (family) farms are defined as farms with gross farm revenues between \$100,000 and \$499,999 that do not fall into the pension category. Farm families operating these farms generally receive more than 50% of their total family income from the farm.

Very large (family) farms are those farms with gross farm revenues of \$500,000 or more that do not fall into the pension category.

4. Total family income is the sum of net farm operating income as reported for tax purposes (i.e., taking into account inventory adjustments, capital cost allowance, etc.) and off-farm income.

5. Statistics Canada defines the low-income group based on the low-income cutoff for a family of four living in rural Canada. In 2005, this value was \$26,580.

Appendix II

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 III

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.

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

Appendix IV

Other related product

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

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

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

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

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

- **Customized requests**

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

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

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

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

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