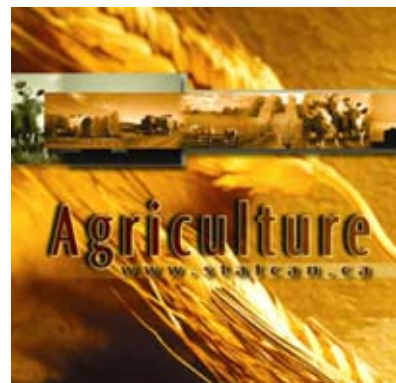


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Statistics on Revenues and Expenses of Farms

2006



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2006

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

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Table of contents

Highlights	7
Notes to users	9
Introduction	11
Annual review, 2006	13
Related products	23
Statistical tables	
1 Selected financial statistics by province	28
1-1 Canada	28
1-2 Newfoundland and Labrador	28
1-3 Prince Edward Island	28
1-4 Nova Scotia	29
1-5 New Brunswick	29
1-6 Quebec	29
1-7 Ontario	30
1-8 Manitoba	30
1-9 Saskatchewan	30
1-10 Alberta	31
1-11 British Columbia	31
2 Selected financial statistics by farm type, Canada	31
2-1 Crop production	31
2-2 Oilseed and grain farming	32
2-3 Potato farming	32
2-4 Other vegetable (except potato) and melon farming	32
2-5 Fruit and tree nut farming	33
2-6 Greenhouse, nursery and floriculture production	33
2-7 Other crop farming	33
2-8 Animal production	34
2-9 Beef cattle ranching and farming, including feedlots	34
2-10 Dairy cattle and milk production	34

Table of contents – continued

2-11	Hog and pig farming	35
2-12	Poultry and egg production	35
2-13	Other animal production	35
3	Selected financial statistics by revenue class, Canada	36
3-1	Gross operating revenues from \$10,000 to \$49,999	36
3-2	Gross operating revenues from \$50,000 to \$99,999	36
3-3	Gross operating revenues from \$100,000 to \$249,999	36
3-4	Gross operating revenues from \$250,000 to \$499,999	37
3-5	Gross operating revenues of \$500 000 and over	37
4	Average operating revenues and expenses by province	38
5	Average operating revenues and expenses by farm type, Canada	39
5-1	Crop production	39
5-2	Animal production	40
6	Average operating revenues and expenses by revenue class, Canada	41
7	Average operating revenues and expenses per farm by province and farm type	42
7-1	Canada	42
7-2	Newfoundland and Labrador	42
7-3	Prince Edward Island	43
7-4	Nova Scotia	43
7-5	New Brunswick	44
7-6	Quebec	44
7-7	Ontario	45
7-8	Manitoba	45
7-9	Saskatchewan	46
7-10	Alberta	46
7-11	British Columbia	47
8	Average operating revenues and expenses by revenue class	48
8-1	and province	48
8-2	and farm type, Canada	49
9	Distribution of farms by net operating income, province and farm type	50
9-1	Canada	50
9-2	Newfoundland and Labrador	51
9-3	Prince Edward Island	51
9-4	Nova Scotia	52
9-5	New Brunswick	52

Table of contents – continued

9-6	Quebec	53
9-7	Ontario	53
9-8	Manitoba	54
9-9	Saskatchewan	54
9-10	Alberta	55
9-11	British Columbia	55
10	Distribution of farms by net operating income, revenue class and farm type, Canada	56
10-1	Gross operating revenues from \$10,000 to \$49,999	56
10-2	Gross operating revenues from \$50,000 to \$99,999	56
10-3	Gross operating revenues from \$100,000 to \$249,999	57
10-4	Gross operating revenues from \$250,000 to \$499,999	57
10-5	Gross operating revenues of \$500,000 and over	58
11	Average operating revenues and expenses by province (or region) for selected farm types	59
11-1	Oilseed and grain farming	59
11-2	Potato farming	60
11-3	Other vegetable (except potato) and melon farming	61
11-4	Fruit and tree nut farming	62
11-5	Greenhouse, nursery and floriculture production	63
11-6	Beef cattle ranching and farming, including feedlots	64
11-7	Dairy cattle and milk production	65
11-8	Hog and pig farming	66
11-9	Poultry and egg production	67
12	Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada	68
12-1	Oilseed and grain farming	68
12-2	Potato farming	69
12-3	Other vegetable (except potato) and melon farming	70
12-4	Fruit and tree nut farming	71
12-5	Greenhouse, nursery and floriculture production	72
12-6	Beef cattle ranching and farming, including feedlots	73
12-7	Dairy cattle and milk production	74
12-8	Hog and pig farming	75
12-9	Poultry and egg production	76
13	Average net market income by quintile and	77
13-1	province	77
13-2	farm type, Canada	77
13-3	revenue class, Canada	78

Table of contents – continued

14	Average net market income adjusted for CCA by quintile and	78
14-1	province	78
14-2	farm type, Canada	79
14-3	revenue class, Canada	79
15	Financial performance indicators of farms by province	80
16	Financial performance indicators of farms by farm type, Canada	81
16-1	Crop production	81
16-2	Animal production	82
17	Financial performance indicators of farms by revenue class, Canada	83
18	Financial performance indicators of farms by province and by quartile	83
18-1	First quartile boundary, 25%	83
18-2	Second quartile boundary, 50%	84
18-3	Third quartile boundary, 75%	84
19	Financial performance indicators of farms by farm type and by quartile, Canada	85
19-1	First quartile boundary, 25%	85
19-2	Second quartile boundary, 50%	86
19-3	Third quartile boundary, 75%	87
20	Financial performance indicators of farms by revenue class and by quartile, Canada	87
20-1	First quartile boundary, 25%	87
20-2	Second quartile boundary, 50%	88
20-3	Third quartile boundary, 75%	88

Data quality, concepts and methodology

Data sources and methodology	89
Concepts and variables measured	94
Data accuracy	99
Comparability of data and related sources	103
Glossary	104

Appendices

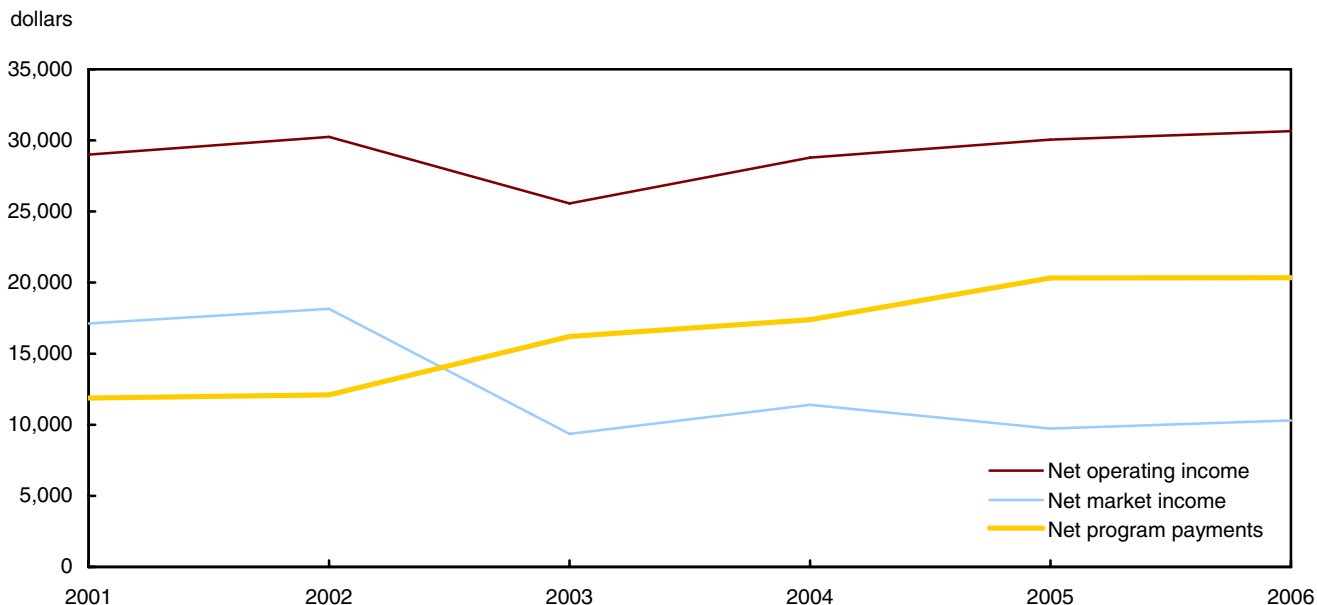
I	List of farm types	112
II	Further notes on data limitations	114
III	Other related products	116

Highlights

- Average net farm operating income of Canadian farms increased 2.0% from 2005 to \$30,655 in 2006, according to taxation records. This level was 6.7% above its previous five-year average (2001 to 2005). Once adjusted for capital cost allowance (CCA), average net farm operating income of these farms decreased 11.3% between 2005 and 2006 to \$8,247.
- Average net market income—defined as total operating revenues minus total operating expenses minus net program payments—rose 6.0% from 2005 to \$10,310 in 2006. Average net program payments were stable with an increase of 0.1% to \$20,344.
- Among the main factors behind the rise in average net market income were higher average revenues from crop, cattle and calf sales. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher cattle purchases, paid salaries, net interest expenses, marketing expenses, fertilizer and lime expenses, and fuel expenses for machinery, truck and auto.

Chart 1

Average net operating income and its components, all farm types, 2001 to 2006



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

- After three consecutive declines, average net farm operating income of farms primarily involved in oilseed and grain farming increased 21.5% from 2005 to \$28,026 in 2006. Average net market income of these farms increased from \$843 to \$2,150 during this period. The rise was due to higher average revenues from canola, wheat and grain corn. Increased deliveries and firmer prices in the second half of 2006 boosted oilseed and grain revenues. Higher average operating expenses prevented the average net market income from increasing to an even higher level.

- Average net farm operating income of beef cattle farms went down 19.4% from 2005 as average net program payments declined 21.7%. These farms experienced a net market income loss for the fourth consecutive year, but the loss shrank. Higher revenue from cattle and calf sales was the main contributor to the improvement in average net market income of beef cattle farms.
- Average net farm operating income of farms primarily engaged in hog and pig farming declined in 2006, down 45.2% to \$59,893. Lower average revenues from hog sales, mostly due to lower prices, coupled with higher average operating expenses, contributed to push average net market income down 98.2% from 2005 to \$1,229 in 2006.
- Average net farm operating income of potato farms declined 1.6% from 2005 to \$117,735 in 2006. Average net operating income went down as the decrease in average net program payments outpaced the increase in average net market income. Average net market income increased 90.4% from 2005 to \$47,289 in 2006, as the rise in revenues from potato sales offset higher input costs on the farm.
- The other farm types in the horticulture sector (farms primarily engaged in other vegetable [except potato] and melon farming, fruit and tree nut farming, and greenhouse, nursery and floriculture production) saw their average net farm operating income increase.
- Farms involved in poultry and egg production saw their average net farm operating income decline 14.9% from 2005 to \$104,182 in 2006 as both average net market income and average net program payments went down. Increased general expenses contributed to push average net market income down. Average net farm operating income of farms involved in dairy cattle and milk production continued its 10-year ascent. It was up 2.1%, due to higher revenues from the sales of dairy products and, to a lesser extent, from the sales of cattle and calves.
- Average net farm operating income increased in all provinces in 2006, except in Newfoundland and Labrador (-38.5%), Manitoba (-23.1%), Quebec (-8.8%) and New Brunswick (-0.8%). New Brunswick's farms earned the highest average net farm operating income, followed closely by farms in Quebec.
- In 2006, the average operating profit margin for all farms was 12.62% in Canada, down 0.8 percentage points from 2005. The average operating profit margin adjusted for CCA was 3.39%.
- All provinces reported a decrease in their average operating profit margin in 2006, except Saskatchewan and British Columbia. Operating profit margins decreased the most on average in Newfoundland and Labrador (-4.56 percentage points) and Manitoba (-3.80 percentage points). Saskatchewan reported the highest rate of return (15.60%) and Newfoundland and Labrador, the lowest (5.74%).

Notes to users

Statistics on Revenues and Expenses of Farms is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP). This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Income of Farm Families** (Catalogue no. 21-207-X).

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

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

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over.

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income adjusted for capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics** (AES) (Catalogue no. 21-010-X).¹ In the CAIS/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. It combines elements of income stabilization and disaster protection, helping producers protect their farming operations from

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.

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 (StatCan) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.¹

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

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

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

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

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

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

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

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over.

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

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

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

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

Annual review, 2006

Average net farm operating income advanced 2.0% in 2006

Average net farm operating income of Canadian farms grew 2.0%¹ from 2005 to \$30,655 in 2006, according to taxation records. This level was 6.7% above its previous five-year average (2001 to 2005), a period which included two years of drought in the Prairie provinces and the bovine spongiform encephalopathy (BSE) crisis (Text table 1). When taking into account capital cost allowance (CCA),² average net farm operating income of these farms decreased 11.3% between 2005 and 2006 to \$8,247.

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

- **net market income:** equals total operating revenues minus total operating expenses minus net program payments.
- **net program payments:** equals program payments and insurance proceeds minus stabilization levies or fees (government levies). Net Income Stabilization Account withdrawals are not included in program payments for unincorporated farms.

After declining in 2005, average net market income rose 6.0% to \$10,310 in 2006 as average revenues from crop, cattle and calf sales recorded large gains. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher cattle purchases, paid salaries, net interest expenses, marketing expenses, fertilizer and lime expenses, and fuel expenses for machinery, truck and auto.

Text table 1

Average net operating income and its components, all farm types, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	30,655	30,050	28,730	2.0	6.7
Average net market income	10,310	9,729	13,150	6.0	-21.6
Average net program payments	20,344	20,321	15,580	0.1	30.6

Crop revenues were boosted by higher deliveries of the two major crops (wheat and canola) and firmer prices³ in the second half of 2006. Crop revenues were also supported by higher revenues from the sales of greenhouse, nursery and floriculture products and, to a lesser extent, from the sales of fruit, vegetables and potatoes.

Cattle and calf revenues rose as cattle exports regained strength following the reopening of the United States border to live cattle under 30 months of age on July 18, 2005.

1. The trend observed for the average net farm operating income does not reflect the trend observed for the total net farm operating income. Total net farm operating income was down 2.3% between 2005 and 2006.
2. A definition can be found in the section Data quality, concepts and methodology—Glossary.
3. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sales of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered to be sold on the domestic or the international market. Data on prices and marketings are as of May 26, 2008.

In 2006, many Canadian farms continued to face lower net market income⁴ due to factors such as rising input costs (hired farm labour, interest, fuel, feeder cattle and fertilizers), falling hog prices and a strengthened Canadian dollar.⁵ However, the impact of these factors on the average net market income was dampened somewhat by other factors such as higher quality of crops to market, improved market conditions for some of the commodities, and firmer grain and oilseed prices in the second half of 2006.

The Prairie provinces experienced adequate, and in the case of Manitoba and eastern Saskatchewan, excess moisture to start the 2006 growing year. Dry conditions and a warmer-than-normal growing period eventually stressed crops, but allowed for quicker crop maturity and an earlier than normal harvest. Crop quality was above normal.⁶

Manitoba growing conditions improved after a wet spring, resulting in a pronounced turnaround in crop production. Late season heat resulted in rises in grain and oilseed production, specifically in wheat and canola production. Manitoba crop production rebounded from 2005 levels, when excess moisture and flooding in parts of the province delayed or prevented planting.

In Saskatchewan and Alberta, crop production went down in 2006. In Saskatchewan, excessive precipitation in the spring resulted in the fewest number of seeded acres since 1999. This was followed by a very hot and dry summer. The harvest was lower than in 2005 but was close to the ten-year average. Marketings of above average quality crops with firmer prices contributed to push up average net market income. In Alberta, inclement weather in the form of heat and hailstorms was the main factor for the decline of major field crops. However, increased marketings and higher prices contributed to push up average net market income.

In Quebec and Ontario, excessive rainfall after seeding faded to a relatively normal growing season, with adequate precipitation and temperature. Frequent and excessive rains slowed harvest operations and had a negative impact on the quality of the crop. Soybean production reached a record high in both Quebec and Ontario. In Ontario, grain corn production increased from the previous record set in 2005 while in Quebec, farmers reported their lowest production since 2000. Ontario growers also saw a record high wheat production. In Quebec, higher grain corn revenues due to higher prices, along with gains in other crops, moderated the decline in average net market income. In Ontario, higher revenues from the sale of wheat and grain corn, due to higher marketings, contributed to push up average net market income.

Average net program payments to all farm types were stable with an increase of 0.1% in 2006 to \$20,344. However, these program payments were 30.6% above the previous five-year average. The trend observed for the average net program payments does not reflect the trend observed for the total net program payments. Total net program payments were down 4.1% between 2005 and 2006. This can partly be explained by the decrease in the number of farms with revenues of \$10,000 to \$249,999 (-9,420 farms), while the number of farms with revenues of \$250,000 and over increased (+1,005 farms).

Total net program payments were down with the phasing out of several special programs. Certain programs linked to cash flow problems and difficulties in the cattle sector were terminated in 2006, including the Farm Income Payment Program and BSE-related programs. Lower crop insurance payments also contributed to the decrease. Meanwhile, new programs, including the Grains and Oilseeds Payment Program and the Canadian Agricultural Income Stabilization (CAIS) Inventory Transition Initiatives, as well as other CAIS enhancements, partially offset the loss from the terminated programs.

In 2006, average net farm operating income ranged from a deficit of \$1,316 for farms earning between \$10,000 and \$49,999 in revenues to a profit of \$172,143 for farms earning \$500,000 and over.

4. In 2006, 45.2% of Canadian farms registered a deficit in net market income compared to 45.7% in 2005. Their average net market income stood at -\$37,922 in 2006 compared to -\$36,211 in 2005. The share of farms with a deficit decreased for all farm types, except hog farms (+15.8 percentage points), poultry and egg farms (+1.0 percentage points) and beef cattle farms (+0.9 percentage points). It remained unchanged for the dairy farms.

5. The value of the Canadian dollar in terms of the US dollar rose 6.8% on average in 2006. Canadian Economic Observer, Statistics Canada's catalogue no. 11-010-X, Table 34 Interest rates and exchange rates, December 2007.

6. Statistics Canada's The Daily, Production of principal field crops, December 7, 2006.

In 2006, the average operating margin⁷ for all Canadian farms was 12.6 cents per dollar of revenue, down from 13.4 cents in 2005. By revenue class, operating margins ranged from a deficit of 5.2 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 18.2 cents for farms with revenues between \$250,000 and \$499,999.

After three consecutive declines, average net farm operating income of oilseed and grain farms reversed course in 2006

After three consecutive declines, average net farm operating income of farms primarily involved in oilseed and grain farming increased 21.5% from 2005 to \$28,026 in 2006. This level was 4.3% above the previous five-year average of \$26,871 (Text table 2). Adjusted for CCA, average net operating income of these farms rose from \$2,483 in 2005 to \$5,965 in 2006.

Text table 2

Average net operating income and its components, oilseed and grain farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	28,026	23,066	26,871	21.5	4.3
Average net market income	2,150	843	9,111	155.0	-76.4
Average net program payments	25,876	22,223	17,760	16.4	45.7

Average net market income of oilseed and grain farms increased from \$843 in 2005 to \$2,150 in 2006. The rise was due to higher average revenues from canola, wheat and grain corn. Higher average operating expenses, driven by increased crop expenses, interest expenses and fuel expenses for machinery, truck and auto, prevented the average net market income from increasing to an even higher level. The 2006 level was 76.4% below the previous five-year average.

Following a bumper crop in 2005, oilseed and grain revenues were boosted by increased deliveries (which drew down inventories) and firmer prices in the second half of 2006. Deliveries of canola and wheat increased in 2006, as farmers made use of the record or near-record stocks gleaned from the 2005 and 2006 harvests. Prices gained strength during 2006 as the bio-fuel industry expanded and adverse growing conditions—drought conditions and increased winterkill—were experienced by some of the major wheat exporting countries such as the United States, Russia and Ukraine. Improved harvest conditions in 2006 that resulted in the marketing of higher quality crops also contributed to push up prices late in the year.

Grain prices⁸ received by producers in 2006 were 10.2% above the 2005 levels. The summer of 2006 signified the end of the downward trend in monthly year-over-year price changes observed since the summer of 2003. On the other hand, oilseed prices⁹ received by producers in 2006 were 3.1% below the 2005 levels. However, the third quarter of 2006 also marked the end of a string of monthly year-over-year decreases for oilseed prices which began in October 2004. Ample world grain supplies and a strong Canadian dollar had continued to depress prices in the first half of 2006.

Average net program payments to oilseed and grain farms increased to \$25,876, up 16.4% from 2005.

In 2006, average net farm operating income for oilseed and grain farms ranged from \$2,261 for farms earning between \$10,000 and \$49,999 in revenues to \$157,581 for farms earning \$500,000 and over.

7. A definition can be found in the section Data quality, concepts and methodology—Glossary.

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

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

In 2006, the average operating margin for oilseed and grain farms reached 17.1 cents per dollar of revenue, up from 15.5 cents in 2005. Farms generally become more efficient as they become larger. The smallest farms reported lower operating margins compared to larger farms, reflecting the relative efficiencies of large farm operations. In 2006, 18.0 cents of every dollar of revenue earned by farms with revenues between \$250,000 and \$499,999 went to the farm compared to 8.5 cents for farms with revenues between \$10,000 and \$49,999.

Average net operating income of beef cattle ranching and farming operations down with reduced net program payments

Average net farm operating income of beef cattle farms declined for the second consecutive year in 2006. It stood at \$9,245 in 2006, down 19.4% from 2005 as average net program payments declined 21.7%. These farms experienced a net market income loss for the fourth consecutive year, but the loss shrank from \$7,401 on average in 2005 to \$5,526 in 2006. Average net farm operating income of these farms was still 23.2% below the previous five-year average (Text table 3). Once adjusted for CCA, average net operating income went from a deficit of \$653 in 2005 to a deficit of \$3,818 in 2006.

Text table 3

Average net operating income and its components, beef cattle ranching and farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	9,245	11,468	12,042	-19.4	-23.2
Average net market income	-5,526	-7,401	-2,357	25.3	-134.5
Average net program payments	14,771	18,868	14,398	-21.7	2.6

Higher revenue from cattle and calf sales, which offset the increase in cattle purchases, was the main contributor to the improvement in average net market income of beef cattle farms. Average cattle and calf revenues rose 18.8% as cattle exports regained strength following the reopening of the United States border to live cattle under 30 months of age on July 18, 2005.

While the number of cattle and calves exported in 2006 almost doubled compared with 2005, it remained well below the pre-bovine spongiform encephalopathy (BSE) peak in 2002. Canadian exports were hampered by a strengthening Canadian dollar and reduced US demand for Canadian cattle as drought-stricken US ranchers shipped cattle early to feedlots.

Revenues from slaughter cattle decreased, due to reduced marketings as exports of live cattle to the US resumed. The overall slaughter price eased back, the result of an increase in the slaughter of lower-valued cows and bulls.

Cattle and calf prices¹⁰ paid to producers in 2006 edged down 0.3% from 2005. In the autumn of 2006, the cattle and calf index dropped to its lowest level since the US border reopened in July 2005 to restricted trade of live animals as prices for feeder cattle and calves were being pressured by rising feed grain prices. Also, the American border remained closed to live animals over 30 months of age,¹¹ limiting market options.

In 2006, average net farm operating income for beef cattle ranching and farming operations varied from a deficit of \$3,536 for small farms with revenues between \$10,000 and \$49,999 to a profit of \$64,172 for large farms with reported revenues of \$500,000 and over.

In 2006, the average operating margin was 4.9 cents per dollar of revenue, down from 6.7 cents in 2005. By revenue class, operating margins ranged from a deficit of 14.2 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 14.6 cents for farms with revenues between \$100,000 and \$249,999.

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

11. The US border reopened to Canadian cattle over 30 months of age in November 2007.

The largest farms (\$500,000 and over), which tend to be feedlots operating on high volume and low margins, had operating margins that averaged 2.7 cents.

Falling hog prices and increased production costs pulled down average net farm operating income of hog and pig farms

Average net farm operating income of farms primarily engaged in hog and pig farming declined in 2006, down 45.2% to \$59,893. This level was 21.1% below its previous five-year average of \$75,956 (Text table 4). Adjusted for CCA, average net operating income of these farms decreased from \$52,305 in 2005 to \$449 in 2006.

Text table 4

Average net operating income and its components, hog and pig farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	59,893	109,199	75,956	-45.2	-21.1
Average net market income	1,229	67,206	37,715	-98.2	-96.7
Average net program payments	58,665	41,994	38,241	39.7	53.4

Average net market income of hog and pig farms fluctuates significantly over time. After reaching \$71,525 in 2001, it went down the two following years, declining to a deficit of \$14,264 in 2003. The trend was reversed in 2004 and by 2005, average net market income had reached \$67,206. In 2006, average net market income reversed course one more time, falling to \$1,229.

Hit by falling prices and increased production costs, hog and pig farms saw their average net market income drop 98.2% in 2006 from 2005. Average operating expenses rose due to higher livestock expenses (feed and supplements, and veterinary fees) and general expenses (paid salaries, net interest expenses, custom work and machine rental, and marketing expenses). In Quebec and Ontario, diseases that affected hog production more adversely than in normal years contributed to lower hog revenues.

Revenues from slaughter hogs fell in the wake of lower prices and marketings. Domestic slaughter has continued to decrease after the record high of 22.9 million head set in 2004, mainly because of lower prices paid to producers and higher feeding costs. Revenues from hog exports went down, despite the number of hogs marketed internationally reaching record levels, because prices declined. Over the years, a rising number of weaners have been exported to the United States for feeding. As feed costs continue to increase, the weaner export market remains attractive to Canadian farrowing producers.

Hog prices¹² declined 12.9% in 2006 from 2005, continuing the downward trend in year-over-year price changes that began in the spring of 2005. Prices were pressured mainly by large North American supplies and a strong Canadian dollar. Higher feed costs have also affected the hog market.

Average net program payments to hog and pig farms were up 39.7% from 2005 to \$58,665 in 2006, alleviating to some extent the decline in average net market income.

In 2006, average net farm operating income of hog and pig farms ranged from a deficit of \$4,445¹³ for farms with revenues between \$10,000 and \$49,999 to a profit of \$117,902 for farms with revenues of \$500,000 and over.

In 2006, hog and pig farms reported an average operating margin of 6.3 cents per dollar of revenue, down from 11.6 cents in 2005. As with most farm types, there was variability in profitability across revenue

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

13. This figure should be used with caution. For information on the coefficients of variation rating system, please refer to Text table 1 in the section Data quality, concepts and methodology—Data accuracy.

classes. Operating margins ranged from a deficit of 17.4 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 15.8 cents for farms with revenues between \$100,000 and \$249,999.

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

With the exception of farms primarily engaged in potato farming and in poultry and egg production, other farm types in the horticulture sector and in the supply-managed sector¹⁴ posted growth in average net operating income in 2006.

Horticulture sector

Potato farms saw their average net farm operating income retreat by 1.6% due to lower net program payments

Average net farm operating income of potato farms declined 1.6% from 2005 to \$117,735 in 2006 but was still 15.9% above the previous five-year average (Text table 5). Average net operating income went down in 2006 as the decrease in average net program payments outpaced the increase in average net market income. Adjusted for CCA, average net operating income of potato farms went down 4.9% from 2005 to \$37,066 in 2006.

Text table 5
Average net operating income and its components, potato farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	117,735	119,688	101,597	-1.6	15.9
Average net market income	47,289	24,836	56,695	90.4	-16.6
Average net program payments	70,447	94,852	44,903	-25.7	56.9

Average net market income of potato farms increased 90.4% from 2005 to \$47,289 in 2006, as the rise in revenues from potato sales offset higher input costs on the farm, namely, fertilizer and lime, seed and plants, labour, and energy. Potato revenues went up on the strength of an increase in average prices. Potato prices rose 18.0%¹⁵ from 2005 to 2006 as the upward trend in year-over-year price changes that had started in the fall of 2005 continued until the fall of 2006. Prices increased in response to reduced production in 2005 and concerns over lower seeded area in the spring of 2006. Prices fell in the fall of 2006 as the 2006 harvest yielded a large increase in production, despite a minimal rise in harvested area. Canada harvested the best yielding potato crop in history.

Average net market income of potato farms in 2006 was 16.6% lower than the previous five-year average of \$56,695.

In 2006, average net farm operating income for potato farms ranged from \$2,654 for small farms earning between \$10,000 and \$49,999 in revenues to \$236,953 for large farms with reported revenues of \$500,000 and over.

In 2006, the average operating margin for potato farms was 15.3 cents per dollar of revenue, down from 16.5 cents in 2005. Operating margins ranged from 10.0 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 19.0 cents for farms with revenues between \$50,000 and \$99,999.

14. Other farm types in the horticulture sector refer to fruit and tree nut farming, other vegetable (except potato) and melon farming, and greenhouse, nursery and floriculture production. In the supply-managed sector, they refer to dairy production.

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

Higher revenues from vegetable sales contributed to push up average net farm operating income of farms primarily engaged in other vegetable (except potato) and melon farming

Fuelled by increased average net market income and increased average net program payments, farms primarily engaged in other vegetable (except potato) and melon farming saw their average net farm operating income grow 28.4% from 2005 to \$56,555 in 2006. This level was 36.2% above its previous five-year average (Text table 6). Average net operating income adjusted for CCA rose 44.6% from 2005 to \$29,549 in 2006.

Text table 6

Average net operating income and its components, other vegetable (except potato) and melon farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	56,555	44,059	41,518	28.4	36.2
Average net market income	25,685	16,483	23,600	55.8	8.8
Average net program payments	30,870	27,576	17,918	11.9	72.3

Average net market income of farms primarily engaged in other vegetable (except potato) and melon farming went up 55.8% from 2005 to \$25,685 in 2006, due to higher average revenues from vegetable sales, which outstripped increased production costs. The 2006 level was also 8.8% above the previous five-year average.

Average revenues from vegetable sales rose because of higher revenues for most vegetable types, particularly shallots, sweet corn, lettuce, and onions. Both prices received and quantities sold contributed to push up revenues from the sale of onions. Revenues from the sales of sweet corn and lettuce were up due to higher prices while revenues from the sale of shallots were up due to increased marketings. The rise in vegetable revenues was moderated by lower revenues from the sale of field tomatoes and carrots as both prices received and quantities sold were down and from the sale of peas and field cucumbers, due to decreased marketings.

In 2006, average net farm operating income of other vegetable and melon farms varied from \$2,352 for farms with revenues between \$10,000 and \$49,999 to \$225,372 for those with revenues of \$500,000 and over.

In 2006, other vegetable and melon farms reported an average operating margin of 15.1 cents per dollar of revenue, up 1.0 cent from 2005. By revenue class, operating margins ranged from 8.6 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 20.3 cents for farms with revenues between \$100,000 and \$249,999.

Fruit and tree nut farms experienced a 48.4% rise in average net farm operating income due to increased revenues from fruit sales

Average net farm operating income of farms primarily involved in fruit and tree nut farming reached \$27,929 in 2006, up 48.4% from 2005 and up 47.7% from its previous five-year average (Text table 7). Once adjusted for CCA, average net operating income rose from \$5,816 in 2005 to \$14,776 in 2006.

Text table 7

Average net operating income and its components, fruit and tree nut farming, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	27,929	18,817	18,915	48.4	47.7
Average net market income	13,082	2,130	8,338	514.2	56.9
Average net program payments	14,847	16,687	10,577	-11.0	40.4

Average net market income of fruit and tree nut farms increased from \$2,130 in 2005 to \$13,082 in 2006 as the rise in average revenues from fruit sales outpaced the increase in production costs. Their average net market income in 2006 was 56.9% above the five-year average.

The increase in revenues from fruit sales was fuelled by higher revenues from the sale of fruits that are grown primarily for processing: blueberries, grapes and cranberries. The rise in blueberry and cranberry sales may be due partly to an increased demand for these two antioxidant-rich fruits by a health-conscious public. After they saw their crop decimated by a spring frost in 2005, Ontario's grape growers registered a record year for grapes in 2006. In British Columbia, grapes for wine are also becoming increasingly more popular.

In 2006, average net farm operating income of fruit and tree nut farms ranged from \$265 for the smallest farms (\$10,000 to \$49,999) to \$227,539 for the largest farms with reported revenues of \$500,000 and over. In terms of profitability, farms in these two groups reported respectively the lowest average operating margin at 1.0 cent per dollar of revenue and the highest, at 17.5 cents per dollar of revenue. Overall, average operating margin of fruit and tree nut farms was 15.4 cents per dollar of revenue in 2006, 4.2 cents more than in 2005.

For the second year in a row, greenhouse, nursery and floriculture operations saw their average net farm operating income increase

Average net farm operating income of farms primarily engaged in greenhouse, nursery and floriculture production rose for the second year in a row in 2006, up 25.6% to \$90,281. This level was also 43.5% above its previous five-year average (Text table 8). Adjusted for CCA, average net operating income increased 39.3% from 2005 to \$33,840 in 2006.

Text table 8

Average net operating income and its components, greenhouse, nursery and floriculture production, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	90,281	71,908	62,921	25.6	43.5
Average net market income	55,219	44,966	47,137	22.8	17.1
Average net program payments	35,062	26,942	15,783	30.1	122.2

Average net market income of greenhouse, nursery and floriculture operations stood at \$55,219 in 2006, up 22.8% from 2005 and up 17.1% from the previous five-year average. Higher average revenues from greenhouse, nursery and floriculture products outpaced the rise in average operating expenses, which was led by higher average general expenses (mainly paid salaries and heating fuel) and crop expenses (mainly other crop expenses, and seed and plants).

Average net farm operating income of farms specialized in greenhouse, nursery and floriculture production varied from \$1,481 for farms in the lowest revenue class (\$10,000 to \$49,999) to \$282,650 for farms in the highest revenue class (\$500,000 and over).

In terms of profitability, farms earning between \$10,000 and \$49,999 in revenues reported the lowest average operating margin, at 5.4 cents per dollar of revenue. Farms earning between \$50,000 and \$99,999 in revenue reported the highest average operating margin, at 13.8 cents per dollar of revenue. Overall, the average operating margin of greenhouse, nursery and floriculture operations was 10.0 cents per dollar of revenue in 2006, up from 9.2 cents in 2005.

Supply-managed sector

After two years of growth, poultry and egg farms saw their average net farm operating income decrease in 2006

After rising two years in a row, average net farm operating income of poultry and egg farms declined in 2006 as both average net market income and average net program payments went down. The average net operating income stood at \$104,182, down 14.9% from 2005 but up 11.6% from the previous five-year average (Text table 9). Adjusted for CCA, average net operating income went down 26.5% to \$58,424.

Text table 9

Average net operating income and its components, poultry and egg production, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	104,182	122,389	93,335	-14.9	11.6
Average net market income	92,228	107,113	83,160	-13.9	10.9
Average net program payments	11,953	15,276	10,174	-21.8	17.5

Average net market income declined 13.9% from 2005 to \$92,228 in 2006. However, this was 10.9% above its previous five-year average of \$83,160. Increased general expenses (marketing expenses, net interest expenses and paid salaries) contributed to push average net market income down. An increase in average revenues from the sales of poultry and egg products, combined with lower feed expenses and poultry purchases, moderated the decrease in average net market income.

Average net program payments to farms primarily engaged in poultry and egg production declined 21.8% from 2005 to 2006.

In 2006, average net farm operating income for poultry and egg farms varied from \$1,536 for farms earning between \$10,000 and \$49,999 in revenues to \$193,803 for farms earning \$500,000 and over.

In 2006, poultry and egg farms reported an average operating margin of 12.5 cents per dollar of revenue, a decrease from 14.7 cents in 2005. Operating margins ranged from 6.9 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 23.5 cents for farms with revenues between \$50,000 and \$99,999.

Average net farm operating income of farms in the dairy sector continued to advance in 2006, albeit at a slower pace than in 2005

Average net operating income of farms involved in the dairy sector continued a steady ascent that began in 1996. It rose 2.1% from 2005 to \$95,881 in 2006, a slower pace than in 2005. This level was 24.5% above the previous five-year average of \$77,023 (Text table 10). Adjusted for CCA, average net operating income of dairy farms edged down 2.3% from 2005 to \$51,279 in 2006.

Text table 10

Average net operating income and its components, dairy cattle and milk production, 2005 and 2006

	2006	2005	5-year average (2001 to 2005)	2005 to 2006	5-year average to 2006
	dollars			percentage change	
Average net operating income	95,881	93,885	77,023	2.1	24.5
Average net market income	82,892	77,541	65,261	6.9	27.0
Average net program payments	12,990	16,343	11,761	-20.5	10.4

The average net market income in the dairy sector reached \$82,892 in 2006, up 6.9% from 2005 and 27.0% above its previous five-year average of \$65,261. The growth between 2005 and 2006 was fuelled by higher revenues from the sales of dairy products and, to a lesser extent, from the sales of cattle and calves. Revenues from milk and cream rose on the strength of an increase in average prices.

Average net program payments to farms primarily engaged in dairy cattle and milk production fell 20.5% from 2005 to 2006.

Average net operating income varied from \$13,097 for farms earning between \$10,000 and \$49,999 to \$211,515 for farms earning \$500,000 and over. In terms of profitability, farms in the highest revenue class (\$500,000 and over) reported the lowest average operating margin at 22.4 cents per dollar of revenue. Farms in the lowest revenue class (\$10,000 to \$49,999) reported the highest average operating margin, at 41.2 cents per dollar of revenue. Overall, average operating margin of dairy farms was 23.8 cents per dollar of revenue in 2006, 1.2 cents less than in 2005.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	Extraction System of Agricultural Statistics (ESAS)
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production

22-007-X	Cereals and Oilseeds Review
22-008-X	Canadian Potato Production
22-202-X	Greenhouse, Sod and Nursery Industries
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95-629-X	Farm Data and Farm Operator Data
95F0301X	Farm Data for the 2001 Census of Agriculture (Initial Release)
95F0302X	Farm Data and Farm Operator Data (Full Release) for the 2001 Census of Agriculture Plus Selected Historical Data
95F0303X	Agriculture-Population Linkage Data for the 2001 Census
95F0355X	Farm Operator Data for the 2001 Census of Agriculture (Initial Release)

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, annual
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector, annual
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector, annual
002-0027	Average total income of farm families by farm type, unincorporated sector, annual
002-0028	Average family income by source and family total income group, unincorporated sector, annual

002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual

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

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
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Statistical tables

**Table 1-1
Selected financial statistics by province — Canada**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	237,155 ^A	230,230 ^A	226,645 ^A	224,630 ^A	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	200,610 ^A	192,190 ^A
	Average per farm (\$)									
Total operating revenues	149,550 ^A	153,962 ^A	161,911 ^A	182,747 ^A	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	223,861 ^A	242,928 ^A
Total operating expenses	125,480 ^A	130,384 ^A	139,240 ^A	156,785 ^A	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	193,812 ^A	212,274 ^A
Net operating income	24,070	23,579	22,671	25,962	28,998	30,250	25,567	28,784	30,050	30,655
Net program payments	3,954 ^A	4,335 ^A	5,553 ^A	8,086 ^A	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,321 ^A	20,344 ^A
Net market income	20,116	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,729	10,310
Adjustment for capital cost allowance (CCA)	14,890 ^A	15,558 ^A	16,291 ^A	16,941 ^A	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,757 ^A	22,408 ^A
Net market income adjusted for CCA	5,226	3,686	827	935	-153	-229	-9,974	-8,528	-11,028	-12,098
Net operating income adjusted for CCA	9,180	8,021	6,380	9,021	11,725	11,871	6,238	8,860	9,293	8,247

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	285 ^A	270 ^A	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A
	Average per farm (\$)									
Total operating revenues	231,752 ^A	247,968 ^A	274,053 ^A	266,013 ^A	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	471,209 ^A	519,477 ^A
Total operating expenses	211,351 ^A	231,991 ^A	255,590 ^A	242,250 ^A	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	422,692 ^A	489,647 ^A
Net operating income	20,401	15,978	18,463	23,762	21,320	13,123	25,340	33,442	48,518	29,830
Net program payments	4,991 ^A	5,107 ^A	4,750 ^A	5,381 ^B	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	9,716 ^A	10,759 ^B
Net market income	15,410	10,870	13,713	18,381	15,904	6,313	19,383	25,557	38,801	19,071
Adjustment for capital cost allowance (CCA)	11,678 ^A	12,134 ^A	15,851 ^A	17,879 ^A	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,623 ^A	33,250 ^A
Net market income adjusted for CCA	3,732	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-14,179
Net operating income adjusted for CCA	8,723	3,843	2,612	5,884	5,214	-4,435	4,379	10,964	22,895	-3,420

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	1,680 ^A	1,600 ^A	1,565 ^A	1,515 ^A	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,325 ^A	1,315 ^A
	Average per farm (\$)									
Total operating revenues	194,809 ^A	210,394 ^A	238,330 ^A	260,523 ^A	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	307,827 ^A	334,080 ^A
Total operating expenses	173,838 ^A	181,501 ^A	201,440 ^A	223,343 ^A	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	273,147 ^A	296,783 ^A
Net operating income	20,971	28,893	36,890	37,180	36,450	31,084	36,279	26,287	34,681	37,298
Net program payments	4,209 ^A	3,591 ^A	8,099 ^A	9,631 ^A	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	24,754 ^A	16,725 ^B
Net market income	16,762	25,302	28,791	27,549	20,021	18,633	22,812	6,092	9,927	20,573
Adjustment for capital cost allowance (CCA)	19,545 ^A	20,266 ^A	22,607 ^A	24,751 ^A	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,297 ^A	28,866 ^A
Net market income adjusted for CCA	-2,783	5,036	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293
Net operating income adjusted for CCA	1,426	8,627	14,282	12,429	12,035	5,398	10,612	-544	6,383	8,432

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	2,310 ^A	2,310 ^A	2,395 ^A	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A	2,205 ^A
	Average per farm (\$)									
Total operating revenues	172,244 ^A	166,791 ^A	180,664 ^A	194,419 ^A	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	226,468 ^A	252,607 ^A
Total operating expenses	150,971 ^A	143,809 ^A	150,775 ^A	163,206 ^A	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	191,813 ^A	214,502 ^A
Net operating income	21,272	22,982	29,889	31,214	30,307	28,449	27,578	34,646	34,656	38,105
Net program payments	3,229 ^A	3,405 ^A	5,308 ^A	6,590 ^A	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,586 ^A	9,086 ^A
Net market income	18,044	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,070	29,019
Adjustment for capital cost allowance (CCA)	12,434 ^A	12,527 ^A	13,691 ^A	14,937 ^A	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,804 ^A	18,663 ^A
Net market income adjusted for CCA	5,610	7,050	10,891	9,687	7,339	5,758	2,255	7,331	4,266	10,356
Net operating income adjusted for CCA	8,839	10,455	16,198	16,276	14,239	12,245	11,049	17,554	16,852	19,442

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	1,920 ^A	1,865 ^A	1,895 ^A	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A	1,680 ^A
	Average per farm (\$)									
Total operating revenues	173,174 ^A	188,595 ^A	208,656 ^A	226,582 ^A	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	303,288 ^A	312,767 ^A
Total operating expenses	151,998 ^A	160,949 ^A	174,216 ^A	195,577 ^A	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	256,048 ^A	265,902 ^A
Net operating income	21,176	27,646	34,441	31,005	41,781	48,379	44,711	39,448	47,240	46,865
Net program payments	3,791 ^A	3,951 ^A	3,691 ^A	4,171 ^A	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,064 ^A	21,292 ^A
Net market income	17,385	23,695	30,750	26,834	37,261	42,551	36,981	23,283	24,175	25,573
Adjustment for capital cost allowance (CCA)	14,808 ^A	16,180 ^A	17,731 ^A	20,420 ^A	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,094 ^A	28,973 ^A
Net market income adjusted for CCA	2,576	7,515	13,018	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400
Net operating income adjusted for CCA	6,367	11,466	16,709	10,585	18,667	24,247	18,957	13,196	19,146	17,892

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	29,395 ^A	28,355 ^A	27,640 ^A	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A	26,230 ^A
	Average per farm (\$)									
Total operating revenues	175,506 ^A	186,887 ^A	204,388 ^A	236,501 ^A	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	293,611 ^A	301,881 ^A
Total operating expenses	147,026 ^A	154,314 ^A	168,785 ^A	197,646 ^A	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	244,752 ^A	257,303 ^A
Net operating income	28,480	32,573	35,603	38,856	39,462	36,646	37,991	42,486	48,859	44,577
Net program payments	6,625 ^A	11,998 ^A	16,214 ^A	15,484 ^A	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	26,432 ^A	28,193 ^A
Net market income	21,856	20,575	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,384
Adjustment for capital cost allowance (CCA)	15,069 ^A	16,409 ^A	17,589 ^A	19,418 ^A	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	23,620 ^A	24,702 ^A
Net market income adjusted for CCA	6,787	4,166	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317
Net operating income adjusted for CCA	13,411	16,164	18,014	19,438	19,295	15,053	15,814	19,878	25,239	19,876

Table 1-7
Selected financial statistics by province — Ontario

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	51,540 ^A	49,535 ^A	49,130 ^A	47,840 ^A	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,620 ^A	43,285 ^A
	Average per farm (\$)									
Total operating revenues	159,017 ^A	167,289 ^A	177,095 ^A	198,539 ^A	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	237,427 ^A	257,646 ^A
Total operating expenses	135,405 ^A	143,550 ^A	153,106 ^A	171,871 ^A	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	205,677 ^A	225,105 ^A
Net operating income	23,612	23,738	23,989	26,668	25,592	27,812	26,742	27,536	31,750	32,541
Net program payments	3,343 ^A	2,748 ^A	4,633 ^A	6,547 ^A	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	14,633 ^A	15,043 ^A
Net market income	20,269	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,497
Adjustment for capital cost allowance (CCA)	13,648 ^A	14,530 ^A	15,716 ^A	16,796 ^A	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	20,710 ^A	22,561 ^A
Net market income adjusted for CCA	6,620	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064
Net operating income adjusted for CCA	9,964	9,208	8,273	9,873	8,469	9,721	7,153	7,202	11,040	9,980

Table 1-8
Selected financial statistics by province — Manitoba

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	22,700 ^A	22,110 ^A	21,680 ^A	21,320 ^A	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,390 ^A	17,760 ^A
	Average per farm (\$)									
Total operating revenues	158,952 ^A	152,531 ^A	157,410 ^A	173,137 ^A	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	235,277 ^A	252,901 ^A
Total operating expenses	130,531 ^A	130,456 ^A	136,143 ^A	149,006 ^A	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	203,949 ^A	228,823 ^A
Net operating income	28,421	22,075	21,267	24,131	32,820	35,671	32,041	35,836	31,328	24,078
Net program payments	4,716 ^A	3,698 ^A	6,004 ^A	7,638 ^A	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	29,749 ^A	31,921 ^A
Net market income	23,705	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-7,843
Adjustment for capital cost allowance (CCA)	16,066 ^A	16,421 ^A	17,324 ^A	18,265 ^A	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	24,758 ^A	25,614 ^A
Net market income adjusted for CCA	7,639	1,955	-2,061	-1,772	813	7,029	-945	-4,852	-23,179	-33,457
Net operating income adjusted for CCA	12,355	5,654	3,943	5,866	13,699	14,617	9,043	11,372	6,570	-1,536

Table 1-9
Selected financial statistics by province — Saskatchewan

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	60,735 ^A	59,185 ^A	56,970 ^A	57,215 ^A	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,735 ^A	45,075 ^A
	Average per farm (\$)									
Total operating revenues	106,343 ^A	104,762 ^A	103,508 ^A	113,530 ^A	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	143,212 ^A	155,844 ^A
Total operating expenses	81,690 ^A	82,794 ^A	86,287 ^A	93,768 ^A	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	123,497 ^A	131,538 ^A
Net operating income	24,653	21,968	17,222	19,761	26,368	26,600	19,143	18,893	19,716	24,305
Net program payments	3,348 ^A	3,134 ^A	3,863 ^A	6,736 ^A	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	20,148 ^A	20,194 ^A
Net market income	21,305	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-432	4,112
Adjustment for capital cost allowance (CCA)	13,476 ^A	13,858 ^A	13,759 ^A	13,704 ^A	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,803 ^A	18,035 ^A
Net market income adjusted for CCA	7,829	4,976	-400	-678	851	-691	-16,611	-14,007	-17,236	-13,923
Net operating income adjusted for CCA	11,177	8,110	3,463	6,058	12,483	11,779	3,812	2,938	2,912	6,270

Table 1-10
Selected financial statistics by province — Alberta

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	55,570 ^A	54,440 ^A	54,340 ^A	54,360 ^A	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	48,435 ^A	44,815 ^A
	Average per farm (\$)									
Total operating revenues	161,511 ^A	165,637 ^A	176,090 ^A	204,663 ^A	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	230,103 ^A	258,588 ^A
Total operating expenses	139,843 ^A	143,796 ^A	155,689 ^A	179,608 ^A	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	203,009 ^A	230,472 ^A
Net operating income	21,667	21,841	20,401	25,055	28,858	31,267	20,564	29,525	27,095	28,116
Net program payments	3,638 ^A	3,652 ^A	3,014 ^A	8,340 ^A	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	20,196 ^A	19,196 ^A
Net market income	18,030	18,188	17,388	16,716	17,171	14,985	-149	9,083	6,899	8,920
Adjustment for capital cost allowance (CCA)	16,848 ^A	17,320 ^A	18,079 ^A	17,973 ^A	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	21,163 ^A	23,545 ^A
Net market income adjusted for CCA	1,181	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626
Net operating income adjusted for CCA	4,819	4,520	2,323	7,082	10,697	12,099	677	9,636	5,932	4,571

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	11,035 ^A	10,560 ^A	10,775 ^A	10,425 ^A	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,285 ^A	9,600 ^A
	Average per farm (\$)									
Total operating revenues	176,578 ^A	201,765 ^A	203,877 ^A	230,081 ^A	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	271,068 ^A	298,986 ^A
Total operating expenses	160,527 ^A	183,153 ^A	182,964 ^A	202,504 ^A	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	243,326 ^A	266,474 ^A
Net operating income	16,051	18,612	20,912	27,577	20,810	24,977	25,414	25,241	27,742	32,512
Net program payments	3,157 ^A	3,143 ^B	3,257 ^A	3,541 ^A	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A	10,607 ^A
Net market income	12,893	15,469	17,656	24,036	16,971	21,218	20,808	14,583	13,103	21,905
Adjustment for capital cost allowance (CCA)	15,623 ^A	16,655 ^A	17,291 ^A	19,437 ^A	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,828 ^A	23,301 ^A
Net market income adjusted for CCA	-2,730	-1,186	365	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396
Net operating income adjusted for CCA	427	1,957	3,622	8,140	2,109	6,215	6,094	5,033	6,914	9,212

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	125,990 ^A	123,445 ^A	115,310 ^A	111,895 ^A	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,520 ^A	98,515 ^A
	Average per farm (\$)									
Total operating revenues	122,976 ^A	125,882 ^A	129,915 ^A	142,116 ^A	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,731 ^A	196,835 ^A
Total operating expenses	97,009 ^A	100,497 ^A	106,855 ^A	117,441 ^A	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,393 ^A	166,217 ^A
Net operating income	25,967	25,385	23,061	24,675	27,561	31,863	27,456	25,898	25,339	30,618
Net program payments	4,303 ^A	4,184 ^A	5,199 ^A	9,432 ^A	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	21,707 ^A	24,158 ^A
Net market income	21,664	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,631	6,461
Adjustment for capital cost allowance (CCA)	15,184 ^A	15,739 ^A	16,482 ^A	16,789 ^A	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	20,983 ^A	22,568 ^A
Net market income adjusted for CCA	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108
Net operating income adjusted for CCA	10,782	9,646	6,578	7,886	11,038	13,995	8,397	6,185	4,356	8,050

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	98,720 ^A	96,015 ^A	88,900 ^A	85,265 ^A	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	71,915 ^A	70,580 ^A
	Average per farm (\$)									
Total operating revenues	111,829 ^A	109,444 ^A	108,590 ^A	115,557 ^A	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	149,224 ^A	163,766 ^A
Total operating expenses	84,918 ^A	84,862 ^A	87,647 ^A	93,024 ^A	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	126,157 ^A	135,740 ^A
Net operating income	26,911	24,583	20,943	22,533	28,239	31,553	26,422	25,074	23,066	28,026
Net program payments	4,296 ^A	4,135 ^A	5,256 ^A	10,196 ^A	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,223 ^A	25,876 ^A
Net market income	22,616	20,447	15,688	12,337	11,748	15,726	7,255	9,982	843	2,150
Adjustment for capital cost allowance (CCA)	15,350 ^A	15,680 ^A	16,107 ^A	15,953 ^A	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,583 ^A	22,061 ^A
Net market income adjusted for CCA	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912
Net operating income adjusted for CCA	11,562	8,903	4,836	6,580	12,394	14,345	8,144	5,875	2,483	5,965

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	1,565 ^A	1,540 ^A	1,490 ^A	1,520 ^B	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,360 ^B	1,325 ^B
	Average per farm (\$)									
Total operating revenues	381,947 ^A	449,411 ^A	490,195 ^A	542,328 ^B	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	726,091 ^B	771,448 ^A
Total operating expenses	331,937 ^A	379,558 ^A	410,473 ^A	457,197 ^B	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	606,402 ^B	653,712 ^A
Net operating income	50,010	69,853	79,722	85,131	88,895	119,845	102,967	76,592	119,688	117,735
Net program payments	14,288 ^B	10,659 ^B	13,474 ^B	21,092 ^B	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	94,852 ^B	70,447 ^B
Net market income	35,721	59,195	66,248	64,039	59,588	93,538	77,063	28,449	24,836	47,289
Adjustment for capital cost allowance (CCA)	40,709 ^A	44,588 ^A	49,204 ^A	54,384 ^B	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	80,717 ^B	80,670 ^A
Net market income adjusted for CCA	-4,988	14,607	17,044	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381
Net operating income adjusted for CCA	9,300	25,266	30,518	30,747	33,205	58,170	37,976	4,636	38,971	37,066

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	3,345 ^B	3,060 ^B	2,625 ^B	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A	2,375 ^A
	Average per farm (\$)									
Total operating revenues	180,020 ^B	209,360 ^B	237,857 ^B	258,435 ^A	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	312,344 ^A	375,630 ^A
Total operating expenses	155,488 ^B	173,271 ^B	199,698 ^B	221,064 ^A	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	268,285 ^A	319,075 ^A
Net operating income	24,532	36,089	38,159	37,370	39,687	44,363	41,896	37,584	44,059	56,555
Net program payments	4,734 ^B	4,831 ^B	9,240 ^B	9,719 ^B	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	27,576 ^B	30,870 ^B
Net market income	19,799	31,258	28,919	27,652	25,961	27,995	27,194	20,369	16,483	25,685
Adjustment for capital cost allowance (CCA)	14,958 ^B	16,232 ^B	18,607 ^B	20,103 ^B	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	23,623 ^A	27,006 ^B
Net market income adjusted for CCA	4,841	15,026	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321
Net operating income adjusted for CCA	9,574	19,857	19,552	17,268	20,316	22,392	20,411	14,755	20,436	29,549

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	5,235 ^A	4,870 ^A	4,615 ^A	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A	4,910 ^A
	Average per farm (\$)									
Total operating revenues	111,291 ^A	118,885 ^A	132,723 ^A	129,472 ^A	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	168,139 ^A	181,866 ^A
Total operating expenses	96,695 ^A	105,355 ^A	113,358 ^A	115,656 ^A	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	149,322 ^A	153,937 ^A
Net operating income	14,596	13,530	19,365	13,816	14,518	18,558	21,704	20,978	18,817	27,929
Net program payments	4,511 ^B	5,337 ^B	6,153 ^B	5,933 ^B	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	16,687 ^B	14,847 ^A
Net market income	10,085	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,082
Adjustment for capital cost allowance (CCA)	8,558 ^A	8,184 ^A	9,750 ^A	9,739 ^A	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,001 ^A	13,152 ^A
Net market income adjusted for CCA	1,527	8	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	-71
Net operating income adjusted for CCA	6,039	5,345	9,615	4,077	4,505	7,981	10,444	8,780	5,816	14,776

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	3,765 ^B	4,210 ^A	4,080 ^A	3,685 ^A	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,865 ^A	3,870 ^A
	Average per farm (\$)									
Total operating revenues	401,962 ^A	429,802 ^A	515,768 ^A	673,436 ^A	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	784,648 ^A	902,752 ^A
Total operating expenses	362,031 ^A	376,787 ^A	451,658 ^A	594,025 ^A	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	712,740 ^A	812,471 ^A
Net operating income	39,931	53,015	64,110	79,411	42,740	67,791	67,718	64,446	71,908	90,281
Net program payments	4,023 ^B	3,769 ^B	4,240 ^B	8,087 ^B	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	26,942 ^A	35,062 ^B
Net market income	35,908	49,246	59,870	71,324	32,216	57,698	53,722	47,084	44,966	55,219
Adjustment for capital cost allowance (CCA)	26,644 ^A	27,784 ^A	34,297 ^A	43,628 ^A	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,612 ^A	56,442 ^A
Net market income adjusted for CCA	9,263	21,461	25,572	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223
Net operating income adjusted for CCA	13,287	25,230	29,813	35,784	3,385	26,427	20,957	20,029	24,296	33,840

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	13,350 ^A	13,750 ^A	13,600 ^A	13,790 ^A	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	16,000 ^A	15,455 ^A
	Average per farm (\$)									
Total operating revenues	86,557 ^A	95,202 ^A	92,474 ^A	101,914 ^A	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,792 ^A	99,382 ^A
Total operating expenses	69,522 ^A	75,850 ^A	75,734 ^A	83,900 ^A	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,750 ^A	82,438 ^A
Net operating income	17,036	19,353	16,740	18,014	16,221	19,346	15,020	15,779	15,041	16,943
Net program payments	3,075 ^B	3,373 ^B	3,109 ^B	4,976 ^A	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,386 ^A	11,548 ^A
Net market income	13,961	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,656	5,396
Adjustment for capital cost allowance (CCA)	10,385 ^A	11,792 ^A	11,890 ^A	12,514 ^A	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,159 ^A	13,751 ^A
Net market income adjusted for CCA	3,576	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355
Net operating income adjusted for CCA	6,651	7,561	4,850	5,500	3,931	6,100	1,374	2,453	1,882	3,192

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	111,170 ^A	106,735 ^A	110,965 ^A	112,730 ^A	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	100,085 ^A	93,675 ^A
	Average per farm (\$)									
Total operating revenues	179,665 ^A	186,491 ^A	195,615 ^A	223,080 ^A	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	270,194 ^A	291,404 ^A
Total operating expenses	157,744 ^A	164,991 ^A	173,275 ^A	195,840 ^A	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	235,412 ^A	260,712 ^A
Net operating income	21,921	21,500	22,340	27,239	30,457	28,606	23,551	32,064	34,781	30,693
Net program payments	3,558 ^A	4,509 ^A	5,927 ^A	6,750 ^A	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,928 ^A	16,334 ^A
Net market income	18,363	16,991	16,413	20,490	21,675	18,760	8,140	11,497	15,853	14,359
Adjustment for capital cost allowance (CCA)	14,557 ^A	15,351 ^A	16,143 ^A	17,091 ^A	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	20,530 ^A	22,239 ^A
Net market income adjusted for CCA	3,806	1,640	270	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880
Net operating income adjusted for CCA	7,364	6,149	6,198	10,148	12,422	9,707	3,933	11,899	14,251	8,453

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	65,880 ^A	64,150 ^A	69,645 ^A	71,050 ^A	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	63,360 ^A	58,990 ^A
	Average per farm (\$)									
Total operating revenues	124,189 ^A	134,407 ^A	144,042 ^A	165,843 ^A	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	170,083 ^A	190,486 ^A
Total operating expenses	117,041 ^A	125,460 ^A	134,452 ^A	154,575 ^A	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,616 ^A	181,242 ^A
Net operating income	7,148	8,947	9,589	11,268	14,928	14,827	6,702	12,284	11,468	9,245
Net program payments	3,066 ^A	3,048 ^A	3,040 ^A	4,468 ^A	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	18,868 ^A	14,771 ^A
Net market income	4,082	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526
Adjustment for capital cost allowance (CCA)	8,803 ^A	9,592 ^A	10,270 ^A	10,672 ^A	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,121 ^A	13,063 ^A
Net market income adjusted for CCA	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589
Net operating income adjusted for CCA	-1,655	-645	-681	595	3,694	3,053	-5,183	662	-653	-3,818

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	21,730 ^A	20,275 ^A	18,995 ^A	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,950 ^A	14,295 ^A
	Average per farm (\$)									
Total operating revenues	215,732 ^A	225,277 ^A	246,728 ^A	264,850 ^A	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	375,817 ^A	403,114 ^A
Total operating expenses	166,047 ^A	169,305 ^A	183,394 ^A	197,518 ^A	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	281,933 ^A	307,232 ^A
Net operating income	49,685	55,972	63,334	67,332	69,291	69,999	73,786	78,152	93,885	95,881
Net program payments	4,663 ^A	5,170 ^A	6,969 ^A	8,620 ^A	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,343 ^A	12,990 ^A
Net market income	45,022	50,802	56,365	58,713	58,469	62,231	65,088	62,977	77,541	82,892
Adjustment for capital cost allowance (CCA)	24,689 ^A	25,995 ^A	28,354 ^A	30,875 ^A	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,406 ^A	44,602 ^A
Net market income adjusted for CCA	20,333	24,807	28,011	27,838	25,811	27,662	28,373	24,956	36,135	38,290
Net operating income adjusted for CCA	24,996	29,977	34,980	36,457	36,633	35,431	37,071	40,130	52,478	51,279

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	8,005 ^A	7,235 ^A	6,625 ^A	6,740 ^A	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,345 ^A	4,910 ^A
	Average per farm (\$)									
Total operating revenues	423,415 ^A	409,120 ^A	451,837 ^A	628,590 ^A	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,310 ^A	958,250 ^A
Total operating expenses	369,945 ^A	390,354 ^A	426,141 ^A	552,150 ^A	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	834,111 ^A	898,357 ^A
Net operating income	53,469	18,766	25,696	76,441	96,153	53,886	39,134	81,407	109,199	59,893
Net program payments	5,510 ^B	18,634 ^A	37,608 ^A	27,533 ^A	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	41,994 ^A	58,665 ^A
Net market income	47,959	132	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	1,229
Adjustment for capital cost allowance (CCA)	27,832 ^A	28,919 ^A	33,522 ^A	40,461 ^A	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	56,895 ^A	59,444 ^A
Net market income adjusted for CCA	20,128	-28,787	-45,434	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216
Net operating income adjusted for CCA	25,638	-10,153	-7,826	35,979	49,980	5,806	-12,697	26,891	52,305	449

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	4,420 ^A	4,215 ^A	4,110 ^A	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,405 ^A	4,385 ^A
	Average per farm (\$)									
Total operating revenues	503,103 ^A	540,457 ^A	577,010 ^A	610,370 ^A	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	830,282 ^A	835,889 ^A
Total operating expenses	445,970 ^A	471,494 ^A	503,912 ^A	535,723 ^A	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	707,893 ^A	731,708 ^A
Net operating income	57,133	68,964	73,098	74,647	80,316	81,163	80,197	102,608	122,389	104,182
Net program payments	3,673 ^B	3,598 ^C	4,326 ^A	5,449 ^B	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,276 ^A	11,953 ^B
Net market income	53,460	65,366	68,771	69,198	72,789	74,887	73,291	87,721	107,113	92,228
Adjustment for capital cost allowance (CCA)	27,517 ^A	30,452 ^A	32,459 ^A	35,758 ^A	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	42,923 ^A	45,757 ^A
Net market income adjusted for CCA	25,943	34,914	36,312	33,440	32,998	36,194	33,866	46,635	64,189	46,471
Net operating income adjusted for CCA	29,616	38,512	40,639	38,889	40,525	42,469	40,772	61,522	79,466	58,424

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	11,135 ^A	10,860 ^A	11,590 ^A	12,145 ^A	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	12,015 ^A	11,090 ^A
	Average per farm (\$)									
Total operating revenues	133,805 ^A	135,838 ^A	139,850 ^A	133,023 ^A	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	161,693 ^A	173,482 ^A
Total operating expenses	115,337 ^A	121,174 ^A	127,998 ^A	117,452 ^A	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	142,761 ^A	154,748 ^A
Net operating income	18,468	14,664	11,853	15,571	9,605	15,863	14,297	16,873	18,932	18,734
Net program payments	2,859 ^B	2,848 ^B	4,016 ^B	6,178 ^A	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	13,533 ^A	11,943 ^B
Net market income	15,609	11,815	7,837	9,393	2,066	5,885	2,889	5,278	5,400	6,792
Adjustment for capital cost allowance (CCA)	14,134 ^A	14,588 ^A	15,688 ^A	14,093 ^A	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	14,500 ^A	16,441 ^A
Net market income adjusted for CCA	1,475	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649
Net operating income adjusted for CCA	4,334	76	-3,835	1,478	-3,221	1,029	534	3,420	4,432	2,294

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	105,295 ^A	101,475 ^A	101,050 ^A	98,290 ^A	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	85,185 ^A	78,720 ^A
	Average per farm (\$)									
Total operating revenues	25,112 ^A	25,142 ^A	25,191 ^A	25,271 ^A	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,233 ^A	25,119 ^A
Total operating expenses	23,366 ^A	23,411 ^A	23,639 ^A	23,624 ^A	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,322 ^A	26,435 ^A
Net operating income	1,746	1,731	1,552	1,646	2,297	1,424	-944	-908	-89	-1,316
Net program payments	1,386 ^A	1,208 ^A	1,158 ^A	1,704 ^A	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,386 ^A	2,873 ^A
Net market income	360	522	394	-58	-145	-672	-3,500	-4,165	-3,475	-4,189
Adjustment for capital cost allowance (CCA)	3,462 ^A	3,742 ^A	3,801 ^A	3,685 ^A	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,049 ^A	4,303 ^A
Net market income adjusted for CCA	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492
Net operating income adjusted for CCA	-1,716	-2,011	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	45,505 ^A	45,140 ^A	43,995 ^A	41,760 ^A	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,760 ^A	33,230 ^A
	Average per farm (\$)									
Total operating revenues	72,232 ^A	71,982 ^A	72,361 ^A	71,919 ^A	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,893 ^A	71,489 ^A
Total operating expenses	57,641 ^A	57,841 ^A	60,819 ^A	58,729 ^A	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,724 ^A	61,885 ^A
Net operating income	14,591	14,142	11,541	13,190	14,043	13,672	7,646	9,416	10,169	9,603
Net program payments	3,145 ^A	2,906 ^A	3,390 ^A	5,147 ^A	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,935 ^A	10,797 ^A
Net market income	11,446	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194
Adjustment for capital cost allowance (CCA)	9,135 ^A	9,268 ^A	9,835 ^A	9,157 ^A	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,514 ^A	9,888 ^A
Net market income adjusted for CCA	2,311	1,968	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081
Net operating income adjusted for CCA	5,456	4,874	1,706	4,033	5,097	4,579	-1,754	-96	655	-284

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	54,790 ^A	52,645 ^A	49,995 ^A	49,705 ^A	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,310 ^A	39,880 ^A
	Average per farm (\$)									
Total operating revenues	159,558 ^A	159,942 ^A	159,403 ^A	160,091 ^A	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,359 ^A	162,163 ^A
Total operating expenses	124,674 ^A	126,038 ^A	127,527 ^A	127,341 ^A	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,204 ^A	133,479 ^A
Net operating income	34,883	33,904	31,876	32,749	34,713	34,284	27,932	29,249	28,155	28,683
Net program payments	4,979 ^A	5,349 ^A	6,119 ^A	9,834 ^A	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,718 ^A	21,493 ^A
Net market income	29,904	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,190
Adjustment for capital cost allowance (CCA)	18,726 ^A	19,046 ^A	19,692 ^A	19,035 ^A	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,516 ^A	19,264 ^A
Net market income adjusted for CCA	11,177	9,509	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074
Net operating income adjusted for CCA	16,157	14,858	12,184	13,715	16,282	15,343	8,161	9,225	8,639	9,420

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	20,735 ^A	20,305 ^A	20,295 ^A	21,620 ^A	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,555 ^A	22,255 ^A
	Average per farm (\$)									
Total operating revenues	340,622 ^A	342,207 ^A	342,063 ^A	343,028 ^A	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,972 ^A	350,188 ^A
Total operating expenses	276,094 ^A	276,650 ^A	280,508 ^A	279,734 ^A	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	284,566 ^A	286,600 ^A
Net operating income	64,528	65,557	61,554	63,294	68,544	69,279	62,590	64,278	64,406	63,588
Net program payments	9,062 ^A	10,653 ^A	13,880 ^A	17,894 ^A	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,665 ^A	36,851 ^A
Net market income	55,466	54,904	47,675	45,400	42,228	43,825	29,989	33,321	25,741	26,737
Adjustment for capital cost allowance (CCA)	37,041 ^A	39,087 ^A	38,356 ^A	37,276 ^A	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,402 ^A	38,674 ^A
Net market income adjusted for CCA	18,425	15,817	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938
Net operating income adjusted for CCA	27,487	26,470	23,199	26,018	31,832	31,417	24,091	24,770	25,004	24,914

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of farms	10,830 ^A	10,660 ^A	11,310 ^A	13,245 ^A	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,805 ^A	18,105 ^A
	Average per farm (\$)									
Total operating revenues	1,267,766 ^A	1,339,327 ^A	1,420,164 ^A	1,524,177 ^A	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,530,906 ^A	1,550,523 ^A
Total operating expenses	1,118,990 ^A	1,198,772 ^A	1,275,930 ^A	1,363,911 ^A	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,348,397 ^A	1,378,380 ^A
Net operating income	148,776	140,555	144,233	160,266	165,751	176,300	161,090	187,605	182,509	172,143
Net program payments	17,343 ^A	23,098 ^A	35,790 ^A	42,141 ^A	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	90,550 ^A	91,000 ^A
Net market income	131,433	117,457	108,443	118,125	110,745	117,608	80,659	99,563	91,959	81,144
Adjustment for capital cost allowance (CCA)	88,366 ^A	92,628 ^A	98,407 ^A	98,799 ^A	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	106,744 ^A	111,031 ^A
Net market income adjusted for CCA	43,066	24,829	10,036	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887
Net operating income adjusted for CCA	60,410	47,927	45,826	61,467	70,177	77,447	58,537	82,938	75,765	61,113

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

	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	70,580^A	1,325^B	2,375^A	4,910^A	3,870^A	15,455^A	98,515^A
Distribution by farm type (%)	71.6	1.3	2.4	5.0	3.9	15.7	100.0
	Average per farm (\$)						
Total operating revenues	163,766^A	771,448^A	375,630^A	181,866^A	902,752^A	99,382^A	196,835^A
Total crop revenues	103,728^A	639,537^A	324,798^A	153,360^A	842,158^A	61,886^A	141,142^A
Total grains and oilseeds	100,666 ^A	40,002 ^B	17,437 ^C	1,392 ^D	2,276 ^E	10,408 ^B	74,868 ^A
Total other crops	3,062 ^A	599,535 ^A	307,361 ^A	151,968 ^A	839,881 ^A	51,479 ^A	66,274 ^A
Potatoes	122 ^C	583,380 ^A	3,616 ^C	163 ^E	F	635 ^B	8,127 ^A
Fruits	19 ^C	586 ^D	3,805 ^C	146,567 ^A	2,351 ^C	661 ^C	7,616 ^A
Vegetables	490 ^B	9,665 ^B	293,568 ^A	3,410 ^C	2,921 ^D	1,648 ^C	8,116 ^A
Tobacco	74 ^E	x	F	x	x	10,961 ^B	1,804 ^B
Greenhouse, nursery and floriculture products	75 ^B	x	3,556 ^E	1,203 ^D	834,114 ^A	598 ^D	33,029 ^A
Forage crops (including seeds)	2,080 ^A	3,249 ^B	749 ^D	264 ^C	215 ^C	20,926 ^A	4,858 ^A
Other crops	202 ^D	1,592 ^B	933 ^D	x	x	16,050 ^B	2,725 ^B
Total livestock and product revenues	8,642^A	19,625^B	2,263^D	1,198^D	1,366^D	8,477^B	7,953^A
Cattle	7,051 ^A	12,884 ^B	896 ^E	296 ^A	565 ^B	6,141 ^B	6,247 ^A
Hogs	685 ^B	x	46 ^D	61 ^D	x	709 ^D	643 ^B
Poultry and eggs	284 ^C	731 ^D	624 ^E	287 ^E	F	464 ^C	331 ^B
Dairy products and subsidies	403 ^B	3,665 ^D	F	F	x	587 ^E	468 ^B
Other livestock and products	219 ^B	x	F	89 ^D	F	575 ^B	264 ^B
Program payments and insurance proceeds	30,301^A	78,338^B	32,675^B	16,656^A	35,542^B	12,459^A	27,729^A
Total other revenues	21,094^A	33,948^B	15,894^B	10,652^B	23,686^B	16,559^A	20,011^A
Custom work and machine rental	7,851 ^A	21,563 ^B	9,403 ^B	6,452 ^B	15,475 ^B	9,298 ^B	8,529 ^A
Rental income	3,450 ^A	6,946 ^B	3,231 ^D	1,441 ^C	3,390 ^D	3,391 ^B	3,380 ^A
Miscellaneous revenues	9,793 ^A	5,440 ^B	3,261 ^C	2,759 ^B	4,822 ^C	3,870 ^B	8,102 ^A
Total operating expenses	135,740^A	653,712^A	319,075^A	153,937^A	812,471^A	82,438^A	166,217^A
Total crop expenses	47,222^A	217,009^B	87,413^A	29,680^A	261,960^A	12,737^A	52,612^A
Fertilizer and lime	22,779 ^A	82,575 ^B	20,946 ^B	6,217 ^A	39,655 ^B	5,837 ^A	20,715 ^A
Pesticides	15,066 ^A	60,397 ^B	16,792 ^B	8,614 ^A	15,108 ^A	3,331 ^B	13,555 ^A
Seed and plants	9,234 ^A	58,681 ^B	23,237 ^B	5,591 ^A	140,441 ^A	2,838 ^A	14,198 ^A
Other crop expenses	144 ^B	15,355 ^B	26,439 ^B	9,257 ^A	66,755 ^A	731 ^B	4,143 ^A
Total livestock expenses	4,427^A	11,135^B	1,887^D	766^C	1,307^E	5,669^A	4,346^A
Cattle purchases	2,068 ^A	5,991 ^B	F	124 ^B	F	2,344 ^B	1,955 ^A
Hog purchases	165 ^C	x	x	x	x	138 ^C	156 ^C
Poultry and egg purchases	49 ^D	164 ^D	F	73 ^E	F	104 ^D	69 ^C
Other livestock purchases	71 ^B	x	42 ^D	61 ^C	41 ^D	197 ^D	89 ^B
Feed, supplements, straw and bedding	1,642 ^A	3,304 ^B	1,238 ^D	434 ^C	566 ^E	2,407 ^B	1,673 ^A
Veterinary fees, medicine and breeding fees	420 ^A	630 ^C	157 ^D	60 ^C	58 ^C	453 ^B	390 ^A
Other livestock expenses	12 ^C	88 ^D	x	x	x	24 ^E	15 ^C
Total machinery expenses	23,790^A	87,260^A	34,444^A	14,492^A	36,828^B	15,780^A	23,691^A
Small tools	570 ^A	328 ^B	403 ^B	402 ^A	433 ^B	474 ^A	534 ^A
Net fuel expenses, machinery, truck, auto	12,437 ^A	38,344 ^A	14,307 ^A	5,781 ^A	13,002 ^B	7,423 ^A	11,733 ^A
Repairs, licenses and insurance	10,784 ^A	48,588 ^A	19,734 ^A	8,308 ^A	23,393 ^B	7,883 ^A	11,424 ^A
Total general expenses	60,300^A	338,308^B	195,331^A	108,999^A	512,376^A	48,253^A	85,568^A
Salaries (including CPP, QPP, EI)	7,715 ^A	124,323 ^B	95,709 ^B	48,960 ^A	252,215 ^A	11,856 ^B	23,705 ^A
Rent	8,543 ^A	36,049 ^B	15,921 ^B	4,271 ^B	11,340 ^B	3,776 ^B	8,239 ^A
Insurance	2,822 ^A	15,462 ^B	5,756 ^B	2,978 ^A	10,843 ^A	2,541 ^A	3,341 ^A
Utilities	3,180 ^A	15,321 ^A	9,463 ^B	3,681 ^A	83,860 ^A	4,156 ^A	6,838 ^A
Custom work and machine rental	9,752 ^A	42,530 ^B	19,099 ^B	15,622 ^A	24,136 ^B	6,788 ^A	10,810 ^A
Net interest expenses	9,618 ^A	44,119 ^B	12,843 ^B	10,284 ^A	31,990 ^B	6,757 ^A	10,621 ^A
Net property taxes	3,649 ^A	4,918 ^A	3,246 ^B	1,939 ^A	4,001 ^A	2,209 ^A	3,359 ^A
Building and fence repairs	1,657 ^A	8,702 ^B	5,634 ^B	2,958 ^A	14,943 ^B	2,017 ^A	2,491 ^A
Marketing expenses	3,774 ^A	18,374 ^B	11,999 ^B	6,481 ^B	36,244 ^B	1,844 ^B	5,275 ^A
Miscellaneous expenses	9,589 ^A	28,511 ^A	15,662 ^A	11,827 ^A	42,803 ^A	6,309 ^A	10,890 ^A
Net operating income	28,026	117,735	56,555	27,929	90,281	16,943	30,618
Adjustment for capital cost allowance (CCA)	22,061 ^A	80,670 ^A	27,006 ^B	13,152 ^A	56,442 ^A	13,751 ^A	22,568 ^A
Net operating income adjusted for CCA	5,965	37,066	29,549	14,776	33,840	3,192	8,050
	Operating margins per dollar of revenue						
Operating margin	0.17	0.15	0.15	0.15	0.10	0.17	0.16
Operating margin adjusted for CCA	0.04	0.05	0.08	0.08	0.04	0.03	0.04

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

	2006					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	58,990^A	14,295^A	4,910^A	4,385^A	11,090^A	93,675^A
Distribution by farm type (%)	63.0	15.3	5.2	4.7	11.8	100.0
	Average per farm (\$)					
Total operating revenues	190,486^A	403,114^A	958,250^A	835,889^A	173,482^A	291,404^A
Total crop revenues	10,691^A	18,917^A	42,365^A	23,326^B	25,846^A	15,993^A
Total grains and oilseeds	7,955 ^A	14,725 ^A	38,606 ^A	19,816 ^B	22,960 ^A	12,927 ^A
Total other crops	2,736 ^A	4,192 ^B	3,759 ^B	3,510 ^C	2,886 ^B	3,066 ^A
Potatoes	x	126 ^D	394 ^E	x	x	x
Fruits	91 ^D	122 ^E	x	855 ^D	77 ^E	129 ^C
Vegetables	25 ^D	F	578 ^B	390 ^B	608 ^B	184 ^C
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	41 ^D	98 ^B	159 ^D	558 ^E	30 ^A	79 ^C
Forage crops (including seeds)	2,311 ^A	2,603 ^A	2,057 ^B	1,533 ^D	1,644 ^B	2,227 ^A
Other crops	125 ^C	930 ^D	471 ^D	116 ^C	F	275 ^B
Total livestock and product revenues	142,778^A	353,224^A	816,704^A	773,083^A	113,314^A	236,261^A
Cattle	141,079 ^A	21,784 ^A	7,652 ^B	4,242 ^C	11,091 ^A	94,079 ^A
Hogs	620 ^B	2,264 ^C	785,515 ^A	8,370 ^C	22,287 ^A	44,949 ^A
Poultry and eggs	198 ^C	908 ^D	17,861 ^B	755,344 ^A	10,771 ^A	37,850 ^A
Dairy products and subsidies	406 ^C	327,724 ^A	5,006 ^C	4,432 ^C	10,636 ^B	52,004 ^A
Other livestock and products	475 ^A	545 ^E	670 ^B	694 ^D	58,528 ^A	7,380 ^A
Program payments and insurance proceeds	16,109^A	14,388^A	63,498^A	12,989^B	12,457^B	17,752^A
Total other revenues	20,909^A	16,585^A	35,684^A	26,491^A	21,864^B	21,398^A
Custom work and machine rental	13,569 ^A	6,729 ^B	23,221 ^B	13,917 ^B	13,604 ^B	13,052 ^A
Rental income	3,703 ^A	1,819 ^B	5,977 ^B	7,336 ^B	3,487 ^B	3,679 ^A
Miscellaneous revenues	3,637 ^A	8,037 ^A	6,486 ^A	5,238 ^B	4,773 ^B	4,667 ^A
Total operating expenses	181,242^A	307,232^A	898,357^A	731,708^A	154,748^A	260,712^A
Total crop expenses	7,951^A	21,652^A	29,497^A	17,722^A	14,106^A	12,358^A
Fertilizer and lime	4,110 ^A	9,316 ^A	13,680 ^A	4,600 ^B	6,496 ^A	5,712 ^A
Pesticides	1,745 ^A	3,566 ^A	7,360 ^A	2,297 ^B	4,829 ^A	2,708 ^A
Seed and plants	1,706 ^A	7,528 ^A	8,203 ^A	3,944 ^B	2,184 ^A	3,097 ^A
Other crop expenses	389 ^A	1,242 ^A	253 ^C	6,881 ^B	598 ^B	841 ^A
Total livestock expenses	109,087^A	87,331^A	535,095^A	418,419^A	62,239^A	137,041^A
Cattle purchases	79,442 ^A	12,776 ^B	2,597 ^B	3,341 ^E	4,259 ^B	52,773 ^A
Hog purchases	149 ^B	373 ^C	178,090 ^A	2,177 ^C	3,254 ^A	9,975 ^A
Poultry and egg purchases	40 ^C	127 ^D	3,820 ^B	168,151 ^A	1,485 ^B	8,296 ^A
Other livestock purchases	186 ^B	F	141 ^A	270 ^B	15,297 ^B	1,960 ^B
Feed, supplements, straw and bedding	26,132 ^A	57,830 ^A	321,372 ^A	237,714 ^A	31,967 ^A	57,048 ^A
Veterinary fees, medicine and breeding fees	3,097 ^A	13,968 ^A	27,882 ^A	6,109 ^C	5,659 ^A	6,500 ^A
Other livestock expenses	41 ^B	2,178 ^A	1,192 ^B	657 ^B	318 ^E	489 ^A
Total machinery expenses	17,137^A	33,368^A	39,727^A	27,048^A	18,315^A	21,403^A
Small tools	607 ^A	656 ^A	484 ^A	464 ^A	508 ^A	589 ^A
Net fuel expenses, machinery, truck, auto	8,533 ^A	13,248 ^A	17,815 ^A	10,099 ^A	8,631 ^A	9,824 ^A
Repairs, licenses and insurance	7,998 ^A	19,464 ^A	21,428 ^A	16,485 ^A	9,176 ^A	10,989 ^A
Total general expenses	47,067^A	164,881^A	294,038^A	268,519^A	60,088^A	89,910^A
Salaries (including CPP, QPP, EI)	6,638 ^A	34,644 ^A	74,789 ^A	82,121 ^A	11,962 ^B	18,651 ^A
Rent	3,333 ^A	6,797 ^A	18,191 ^A	11,940 ^B	3,135 ^B	5,020 ^A
Insurance	2,183 ^A	8,100 ^A	13,836 ^A	9,805 ^A	3,604 ^A	4,222 ^A
Utilities	2,936 ^A	9,186 ^A	26,897 ^A	30,582 ^A	5,976 ^A	6,801 ^A
Custom work and machine rental	9,940 ^A	18,976 ^A	45,910 ^A	29,611 ^A	8,700 ^A	13,979 ^A
Net interest expenses	8,413 ^A	39,579 ^A	43,344 ^A	34,698 ^A	7,159 ^A	16,084 ^A
Net property taxes	2,163 ^A	4,448 ^A	6,753 ^A	4,042 ^A	2,004 ^A	2,822 ^A
Building and fence repairs	2,287 ^A	7,791 ^A	17,051 ^A	12,436 ^A	4,220 ^A	4,606 ^A
Marketing expenses	2,774 ^A	18,110 ^A	23,134 ^A	33,860 ^A	4,019 ^A	7,786 ^A
Miscellaneous expenses	6,401 ^A	17,250 ^A	24,131 ^A	19,423 ^A	9,308 ^A	9,940 ^A
Net operating income	9,245	95,881	59,893	104,182	18,734	30,693
Adjustment for capital cost allowance (CCA)	13,063 ^A	44,602 ^A	59,444 ^A	45,757 ^A	16,441 ^A	22,239 ^A
Net operating income adjusted for CCA	-3,818	51,279	49	58,424	2,294	8,453
	Operating margins per dollar of revenue					
Operating margin	0.05	0.24	0.06	0.12	0.11	0.11
Operating margin adjusted for CCA	-0.02	0.13	0.00	0.07	0.01	0.03

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	78,720^A	33,230^A	39,880^A	22,255^A	18,105^A	192,190^A
Distribution by revenue class (%)	41.0	17.3	20.8	11.6	9.4	100.0
	Average per farm (\$)					
Total operating revenues	25,119^A	71,489^A	162,163^A	350,188^A	1,550,523^A	242,928^A
Total crop revenues	9,043^A	26,321^A	61,588^A	126,628^A	471,766^A	80,144^A
Total grains and oilseeds	5,956 ^A	19,034 ^A	47,604 ^A	94,999 ^A	191,790 ^A	44,678 ^A
Total other crops	3,088 ^A	7,287 ^A	13,984 ^A	31,629 ^A	279,976 ^A	35,466 ^A
Potatoes	60 ^E	209 ^D	562 ^B	2,813 ^B	39,756 ^A	4,249 ^A
Fruits	574 ^B	1,690 ^B	3,155 ^B	5,916 ^B	22,288 ^A	3,967 ^A
Vegetables	231 ^C	738 ^C	1,834 ^B	4,660 ^B	32,981 ^A	4,250 ^A
Tobacco	F	F	699 ^C	3,229 ^C	4,068 ^D	926 ^B
Greenhouse, nursery and floriculture products	283 ^B	1,079 ^C	2,621 ^B	6,765 ^B	162,810 ^A	16,969 ^A
Forage crops (including seeds)	1,457 ^A	2,460 ^B	3,681 ^A	5,625 ^A	12,081 ^A	3,575 ^A
Other crops	472 ^C	1,000 ^C	1,432 ^C	2,622 ^C	5,991 ^B	1,531 ^B
Total livestock and product revenues	8,495^A	22,622^A	56,590^A	149,211^A	879,060^A	119,230^A
Cattle	6,762 ^A	17,748 ^A	31,414 ^A	47,425 ^A	331,245 ^A	49,056 ^A
Hogs	170 ^D	575 ^C	2,989 ^B	14,030 ^A	210,410 ^A	22,237 ^A
Poultry and eggs	143 ^C	533 ^D	2,056 ^C	15,163 ^B	172,853 ^A	18,618 ^A
Dairy products and subsidies	198 ^D	1,503 ^B	16,942 ^A	67,126 ^A	148,146 ^A	25,586 ^A
Other livestock and products	1,222 ^B	2,263 ^B	3,189 ^B	5,467 ^C	16,406 ^B	3,732 ^A
Program payments and insurance proceeds	3,170^A	11,912^A	24,186^A	42,185^A	101,950^A	22,866^A
Total other revenues	4,411^A	10,633^A	19,799^A	32,163^A	97,748^A	20,687^A
Custom work and machine rental	1,478 ^A	4,789 ^A	8,852 ^A	14,111 ^A	61,874 ^A	10,733 ^A
Rental income	1,070 ^B	2,327 ^B	3,629 ^A	4,973 ^A	14,395 ^A	3,526 ^A
Miscellaneous revenues	1,863 ^A	3,517 ^A	7,318 ^A	13,080 ^A	21,479 ^A	6,428 ^A
Total operating expenses	26,435^A	61,885^A	133,479^A	286,600^A	1,378,380^A	212,274^A
Total crop expenses	2,932^A	10,184^A	27,991^A	58,884^A	184,726^A	32,992^A
Fertilizer and lime	1,281 ^A	4,670 ^A	13,189 ^A	27,255 ^A	65,571 ^A	13,403 ^A
Pesticides	697 ^A	2,696 ^A	7,907 ^A	16,745 ^A	41,787 ^A	8,268 ^A
Seed and plants	796 ^A	2,416 ^A	6,025 ^A	13,009 ^A	56,119 ^A	8,787 ^A
Other crop expenses	157 ^B	402 ^A	870 ^A	1,875 ^A	21,249 ^A	2,533 ^A
Total livestock expenses	4,342^A	9,302^A	22,040^A	60,073^A	574,287^A	69,022^A
Cattle purchases	1,638 ^A	4,314 ^A	9,344 ^A	20,005 ^A	223,450 ^A	26,724 ^A
Hog purchases	F	67 ^B	501 ^B	2,340 ^B	48,066 ^A	4,942 ^A
Poultry and egg purchases	19 ^B	57 ^D	384 ^C	2,711 ^B	38,925 ^A	4,079 ^A
Other livestock purchases	357 ^C	516 ^D	746 ^C	1,539 ^C	4,595 ^B	1,001 ^B
Feed, supplements, straw and bedding	1,712 ^A	3,336 ^A	8,811 ^A	27,782 ^A	237,115 ^A	28,663 ^A
Veterinary fees, medicine and breeding fees	550 ^A	1,005 ^B	2,204 ^A	5,246 ^A	20,208 ^A	3,368 ^A
Other livestock expenses	F	F	51 ^C	450 ^B	1,928 ^A	246 ^A
Total machinery expenses	6,650^A	13,536^A	23,585^A	37,718^A	87,566^A	22,575^A
Small tools	396 ^A	586 ^A	721 ^A	753 ^A	644 ^A	561 ^A
Net fuel expenses, machinery, truck, auto	3,156 ^A	6,755 ^A	11,812 ^A	18,284 ^A	40,057 ^A	10,803 ^A
Repairs, licenses and insurance	3,098 ^A	6,195 ^A	11,052 ^A	18,681 ^A	46,865 ^A	11,212 ^A
Total general expenses	12,511^A	28,864^A	59,863^A	129,925^A	531,801^A	87,684^A
Salaries (including CPP, QPP, EI)	778 ^A	3,082 ^A	8,616 ^A	25,863 ^A	165,659 ^A	21,242 ^A
Rent	570 ^A	2,010 ^A	5,096 ^A	11,890 ^A	38,797 ^A	6,670 ^A
Insurance	937 ^A	1,697 ^A	3,040 ^A	5,980 ^A	18,785 ^A	3,770 ^A
Utilities	1,303 ^A	2,376 ^A	4,163 ^A	8,074 ^A	43,270 ^A	6,820 ^A
Custom work and machine rental	1,820 ^A	4,600 ^A	8,907 ^A	18,138 ^A	72,867 ^A	12,354 ^A
Net interest expenses	2,079 ^A	5,014 ^A	10,829 ^A	22,728 ^A	70,967 ^A	13,284 ^A
Net property taxes	1,391 ^A	2,232 ^A	3,401 ^A	4,757 ^A	9,395 ^A	3,097 ^A
Building and fence repairs	990 ^A	1,640 ^A	2,715 ^A	4,979 ^A	17,966 ^A	3,521 ^A
Marketing expenses	250 ^A	1,076 ^A	3,490 ^A	9,718 ^A	46,283 ^A	6,499 ^A
Miscellaneous expenses	2,391 ^A	5,137 ^A	9,606 ^A	17,800 ^A	47,814 ^A	10,427 ^A
Net operating income	-1,316	9,603	28,683	63,588	172,143	30,655
Adjustment for capital cost allowance (CCA)	4,303 ^A	9,888 ^A	19,264 ^A	38,674 ^A	111,031 ^A	22,408 ^A
Net operating income adjusted for CCA	-5,619	-284	9,420	24,914	61,113	8,247
	Operating margins per dollar of revenue					
Operating margin	-0.05	0.13	0.18	0.18	0.11	0.13
Operating margin adjusted for CCA	-0.22	0.00	0.06	0.07	0.04	0.03

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	98,515^A	196,835^A	10.7	166,217^A	9.1	30,618	20.8	8,050
Oilseed and grain farming	70,580 ^A	163,766 ^A	9.7	135,740 ^A	7.6	28,026	21.5	5,965
Potato farming	1,325 ^B	771,448 ^A	6.2	653,712 ^A	7.8	117,735	-1.6	37,066
Other vegetable (except potato) and melon farming	2,375 ^A	375,630 ^A	20.3	319,075 ^A	18.9	56,555	28.4	29,549
Fruit and tree nut farming	4,910 ^A	181,866 ^A	8.2	153,937 ^A	3.1	27,929	48.4	14,776
Greenhouse, nursery and floriculture production	3,870 ^A	902,752 ^A	15.1	812,471 ^A	14.0	90,281	25.6	33,840
Other crop farming	15,455 ^A	99,382 ^A	7.1	82,438 ^A	6.0	16,943	12.6	3,192
Animal production	93,675^A	291,404^A	7.8	260,712^A	10.7	30,693	-11.8	8,453
Beef cattle ranching and farming, including feedlots	58,990 ^A	190,486 ^A	12.0	181,242 ^A	14.3	9,245	-19.4	-3,818
Dairy cattle and milk production	14,295 ^A	403,114 ^A	7.3	307,232 ^A	9.0	95,881	2.1	51,279
Hog and pig farming	4,910 ^A	958,250 ^A	1.6	898,357 ^A	7.7	59,893	-45.2	449
Poultry and egg production	4,385 ^A	835,889 ^A	0.7	731,708 ^A	3.4	104,182	-14.9	58,424
Other animal production	11,090 ^A	173,482 ^A	7.3	154,748 ^A	8.4	18,734	-1.0	2,294
Total	192,190^A	242,928^A	8.5	212,274^A	9.5	30,655	2.0	8,247

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	130^A	162,744^A	23.1	147,273^A	25.0	15,471	7.5	-472
Oilseed and grain farming	0	0	x	0	x	0	x	0
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	45 ^A	95,665 ^B	55.3	80,059 ^B	46.5	15,606	..	2,137
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 ^A	285,088 ^B	13.5	265,625 ^B	17.4	19,463	-22.2	2,869
Other crop farming	x	x	x	x	x	x	x	x
Animal production	105^A	944,315^A	6.2	897,384^A	12.3	46,931	-48.2	-6,930
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 ^A	1,216,934 ^B	15.2	1,057,398 ^B	12.8	159,536	34.4	75,178
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	25 ^B	1,945,636 ^A	x	1,921,457 ^A	x	24,179	x	-43,770
Other animal production	x	x	x	x	x	x	x	x
Total	240^A	519,477^A	10.2	489,647^A	15.8	29,830	-38.5	-3,420

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	545^A	466,348^A	10.5	422,043^A	9.9	44,305	15.9	5,006
Oilseed and grain farming	50 ^C	102,525 ^C	25.0	106,463 ^C	42.9	-3,938	..	-13,263
Potato farming	330 ^A	692,859 ^A	4.9	625,901 ^A	3.9	66,958	14.7	8,109
Other vegetable (except potato) and melon farming	25 ^B	255,571 ^A	8.6	229,441 ^A	8.4	26,130	10.4	7,910
Fruit and tree nut farming	70 ^C	102,926 ^E	30.0	94,267 ^E	35.8	8,658 ^E	-11.6	-93 ^E
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	55 ^C	52,718 ^B	-29.6	45,341 ^B	-29.0	7,377	-33.4	915
Animal production	765^A	238,737^A	5.3	206,490^A	6.1	32,247	0.2	10,902
Beef cattle ranching and farming, including feedlots	375 ^A	120,580 ^B	4.7	118,974 ^B	7.4	1,606	-63.1	-8,860
Dairy cattle and milk production	215 ^A	301,713 ^A	-0.8	226,468 ^A	-2.9	75,245	6.0	42,598
Hog and pig farming	75 ^B	615,632 ^C	14.5	563,489 ^C	17.5	52,142	-10.1	1,533
Poultry and egg production	25 ^B	472,882 ^B	x	383,961 ^B	x	88,921	x	68,685
Other animal production	65 ^C	183,307 ^D	92.2	165,176 ^D	84.7	18,131	..	3,663
Total	1,315^A	334,080^A	8.5	296,783^A	8.7	37,298	7.5	8,432

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	980^A	167,488^B	9.8	146,559^B	7.2	20,929	32.9	8,307
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	65 ^C	243,270 ^B	40.5	206,555 ^B	32.7	36,715	..	18,091
Fruit and tree nut farming	555 ^B	142,558 ^B	0.2	115,697 ^B	-4.4	26,861	26.9	15,827
Greenhouse, nursery and floriculture production	215 ^C	239,875 ^C	26.5	230,389 ^C	28.9	9,487	-12.8	-6,003
Other crop farming	120 ^C	100,283 ^D	-0.7	91,043 ^D	-2.9	9,241	26.6	-734
Animal production	1,220^A	321,145^A	12.5	269,221^A	14.2	51,924	4.4	28,396
Beef cattle ranching and farming, including feedlots	550 ^B	67,910 ^B	-1.0	64,884 ^B	8.1	3,026	-64.9	-5,295
Dairy cattle and milk production	280 ^A	459,304 ^A	6.6	354,279 ^A	8.5	105,025	0.5	57,600
Hog and pig farming	45 ^B	607,047 ^B	-10.6	604,103 ^B	-4.4	2,944	-93.7	-32,909
Poultry and egg production	135 ^B	862,272 ^A	-4.4	737,813 ^A	-1.4	124,460	-18.9	89,206
Other animal production	210 ^C	383,223 ^C	61.5	312,151 ^C	52.2	71,072	..	50,167
Total	2,205^A	252,607^A	11.5	214,502^A	11.8	38,105	10.0	19,442

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	780^A	347,616^A	4.3	293,175^B	3.2	54,441	10.6	16,415
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	250 ^A	691,240 ^A	4.9	569,417 ^A	2.0	121,823	20.9	41,239
Other vegetable (except potato) and melon farming	50 ^C	150,657 ^C	40.6	132,006 ^C	48.0	18,650	4.2	7,820
Fruit and tree nut farming	225 ^B	102,647 ^B	1.9	79,225 ^B	-6.6	23,421	47.0	12,285
Greenhouse, nursery and floriculture production	110 ^C	462,835 ^D	-10.4	446,643 ^D	-4.5	16,192	-66.9	-12,659
Other crop farming	140 ^B	115,788 ^B	8.8	89,103 ^B	9.3	26,685	7.2	6,294
Animal production	895^A	282,638^B	1.5	242,348^B	4.1	40,291	-11.7	19,203
Beef cattle ranching and farming, including feedlots	455 ^A	51,722 ^A	-3.8	48,874 ^A	1.1	2,848	-47.5	-5,229
Dairy cattle and milk production	230 ^A	394,703 ^A	6.5	307,211 ^A	5.9	87,492	8.6	46,100
Hog and pig farming	60 ^B	824,796 ^D	-2.0	735,766 ^D	-0.6	89,030	-12.4	48,844
Poultry and egg production	55 ^C	1,523,838 ^D	-17.2	1,363,386 ^D	-11.9	160,452	-45.3	112,920
Other animal production	100 ^C	66,843 ^C	-1.5	59,923 ^C	-7.7	6,920	..	-1,156
Total	1,680^A	312,767^A	3.1	265,902^A	3.8	46,865	-0.8	17,892

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,440^A	185,642^A	5.7	156,589^A	6.3	29,053	2.8	9,440
Oilseed and grain farming	3,665 ^A	170,053 ^A	-4.5	145,486 ^A	-2.8	24,567	-13.7	1,603
Potato farming	220 ^B	606,107 ^B	19.1	484,668 ^B	21.8	121,439	9.5	64,945
Other vegetable (except potato) and melon farming	800 ^B	421,089 ^B	19.9	361,206 ^B	18.6	59,883	28.6	30,357
Fruit and tree nut farming	945 ^C	174,474 ^B	1.1	130,663 ^B	-5.4	43,811	27.4	30,143
Greenhouse, nursery and floriculture production	905 ^B	468,057 ^B	11.4	425,594 ^B	12.7	42,464	-0.5	12,834
Other crop farming	3,900 ^B	65,525 ^B	10.6	50,506 ^B	12.6	15,019	4.3	3,552
Animal production	15,790^A	378,733^A	2.2	323,891^A	5.1	54,842	-11.9	26,775
Beef cattle ranching and farming, including feedlots	4,715 ^A	199,493 ^A	9.1	185,748 ^A	10.7	13,745	-9.2	1,655
Dairy cattle and milk production	6,850 ^A	343,446 ^A	3.8	256,934 ^A	6.5	86,512	-3.4	50,729
Hog and pig farming	1,750 ^A	869,970 ^A	-5.7	830,978 ^A	-2.2	38,992	-46.4	-7,618
Poultry and egg production	920 ^B	1,070,057 ^B	-2.8	937,295 ^B	0.1	132,763	-19.6	85,430
Other animal production	1,555 ^B	114,424 ^B	-5.7	102,922 ^B	-3.0	11,502	-24.6	1,329
Total	26,230^A	301,881^A	2.8	257,303^A	5.1	44,577	-8.8	19,876

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,205^A	234,609^A	8.9	205,037^A	8.4	29,572	12.3	7,863
Oilseed and grain farming	14,340 ^A	118,873 ^A	0.0	100,810 ^A	-1.2	18,062	6.9	2,525
Potato farming	245 ^E	528,229 ^D	13.2	441,090 ^D	13.7	87,139	10.5	40,225
Other vegetable (except potato) and melon farming	960 ^B	413,875 ^B	11.4	348,395 ^B	10.0	65,479	19.0	35,446
Fruit and tree nut farming	1,140 ^B	249,583 ^B	9.4	233,508 ^B	11.1	16,075	-10.2	-1,294
Greenhouse, nursery and floriculture production	1,375 ^B	1,411,587 ^B	12.9	1,276,784 ^B	12.1	134,803	21.3	46,233
Other crop farming	3,135 ^B	164,158 ^B	7.1	138,714 ^B	6.9	25,445	8.0	7,793
Animal production	22,080^A	279,780^A	9.0	244,386^A	11.0	35,393	-3.0	12,012
Beef cattle ranching and farming, including feedlots	10,090 ^A	145,243 ^B	20.3	142,669 ^A	21.9	2,574	-29.9	-6,600
Dairy cattle and milk production	4,780 ^A	383,175 ^A	9.7	285,742 ^A	10.5	97,433	7.4	51,646
Hog and pig farming	1,690 ^B	686,721 ^B	7.8	637,966 ^B	15.1	48,755	-41.1	-446
Poultry and egg production	1,715 ^A	780,547 ^A	4.4	663,848 ^A	5.3	116,699	-0.4	65,698
Other animal production	3,810 ^B	99,739 ^B	6.1	97,871 ^B	0.5	1,869	..	-7,096
Total	43,285^A	257,646^A	8.5	225,105^A	9.4	32,541	2.5	9,980

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,675^A	222,224^A	7.9	196,755^A	11.7	25,468	-14.5	-3,388
Oilseed and grain farming	7,335 ^A	215,705 ^A	9.2	192,203 ^A	13.2	23,502	-15.3	-5,374
Potato farming	115 ^B	1,485,761 ^B	-12.2	1,288,660 ^B	-8.0	197,101	-32.4	26,601
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	90 ^D	621,612 ^D	23.5	558,281 ^D	23.7	63,331	21.9	28,901
Other crop farming	1,080 ^C	85,767 ^B	1.3	71,173 ^B	3.1	14,594	-6.8	2,351
Animal production	9,085^A	282,183^A	6.8	259,433^A	12.1	22,751	-30.7	231
Beef cattle ranching and farming, including feedlots	6,925 ^A	111,209 ^A	8.8	102,581 ^A	12.0	8,628	-19.1	-2,185
Dairy cattle and milk production	470 ^B	496,098 ^A	8.4	410,793 ^A	14.2	85,305	-13.1	25,391
Hog and pig farming	635 ^A	1,921,290 ^A	16.4	1,819,708 ^A	25.2	101,582	-48.7	-13,692
Poultry and egg production	290 ^B	646,024 ^B	-5.1	557,551 ^B	-4.1	88,474	-10.5	51,046
Other animal production	770 ^B	195,859 ^B	5.0	174,267 ^B	5.0	21,592	4.7	-964
Total	17,760^A	252,901^A	7.5	228,823^A	12.2	24,078	-23.1	-1,536

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	31,335^A	153,964^A	12.1	126,765^A	7.3	27,199	41.8	7,487
Oilseed and grain farming	29,640 ^A	157,412 ^A	12.1	129,419 ^A	7.1	27,993	42.9	7,760
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	95 ^D	275,193 ^B	21.8	261,534 ^B	20.9	13,658	41.5	-3,800
Other crop farming	1,530 ^C	73,019 ^B	5.8	61,227 ^B	7.1	11,792	-0.3	2,618
Animal production	13,740^A	160,129^A	2.9	142,422^A	5.7	17,707	-15.0	3,497
Beef cattle ranching and farming, including feedlots	12,200 ^A	121,869 ^A	5.6	110,820 ^A	7.8	11,049	-12.5	105
Dairy cattle and milk production	215 ^B	526,660 ^B	20.8	432,692 ^B	21.9	93,968	16.0	35,664
Hog and pig farming	180 ^E	1,522,379 ^E	-12.5	1,357,263 ^E	-6.7	165,116 ^E	-42.0	69,141 ^E
Poultry and egg production	145 ^E	503,868 ^E	5.2	438,255 ^E	8.2	65,613 ^E	-10.9	30,294 ^E
Other animal production	1,010 ^C	252,543 ^C	15.4	203,718 ^B	18.1	48,825	5.0	22,119
Total	45,075^A	155,844^A	8.8	131,538^A	6.5	24,305	23.3	6,270

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	20,075^A	184,225^A	16.2	146,464^A	13.4	37,760	28.3	11,433
Oilseed and grain farming	15,145 ^A	193,139 ^A	18.8	152,383 ^A	15.9	40,756	30.7	12,460
Potato farming	70 ^A	1,798,743 ^A	15.0	1,442,592 ^A	21.7	356,151	-5.9	104,259
Other vegetable (except potato) and melon farming	50 ^C	622,194 ^B	9.8	541,824 ^B	10.4	80,370	6.0	37,475
Fruit and tree nut farming	F	F	x	F	x	F	x	F
Greenhouse, nursery and floriculture production	340 ^D	485,132 ^C	20.4	401,208 ^C	13.5	83,924	70.1	48,180
Other crop farming	4,435 ^B	100,853 ^B	6.9	82,334 ^B	3.4	18,519	25.5	3,321
Animal production	24,735^A	318,923^A	11.0	298,633^A	14.0	20,291	-19.6	-997
Beef cattle ranching and farming, including feedlots	20,855 ^A	293,604 ^A	13.7	281,737 ^A	15.6	11,867	-17.6	-5,378
Dairy cattle and milk production	580 ^B	689,289 ^A	6.9	530,724 ^A	6.4	158,565	9.0	68,388
Hog and pig farming	370 ^B	941,279 ^A	-6.3	838,878 ^A	-0.4	102,401	-36.7	34,038
Poultry and egg production	370 ^C	693,182 ^B	-7.8	647,759 ^C	1.0	45,423	-58.8	2,747
Other animal production	2,570 ^B	297,944 ^B	8.4	255,899 ^B	15.0	42,045	-19.5	13,316
Total	44,815^A	258,588^A	12.4	230,472^A	13.5	28,116	3.8	4,571

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

	2006							
	Number of farms	Total operating revenues	Change 2006/2005	Total operating expenses	Change 2006/2005	Net operating income	Change 2006/2005	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,350^A	302,508^A	8.7	264,442^A	4.6	38,066	49.7	15,957
Oilseed and grain farming	355 ^C	123,195 ^C	3.6	98,742 ^C	7.1	24,453	-8.6	1,158
Potato farming	50 ^C	657,145 ^C	10.9	566,680 ^C	11.9	90,466	5.3	31,328
Other vegetable (except potato) and melon farming	340 ^C	219,391 ^C	25.3	185,890 ^C	26.4	33,501	19.4	18,902
Fruit and tree nut farming	1,875 ^A	174,093 ^A	16.7	144,942 ^A	6.4	29,151	..	17,499
Greenhouse, nursery and floriculture production	665 ^B	1,132,398 ^B	5.4	1,006,564 ^B	2.8	125,835	32.3	58,370
Other crop farming	1,050 ^B	76,796 ^B	3.5	74,877 ^B	-3.3	1,919	..	-10,355
Animal production	5,250^A	296,068^A	11.5	268,157^A	13.7	27,910	-5.5	3,623
Beef cattle ranching and farming, including feedlots	2,820 ^A	122,058 ^A	4.0	118,833 ^A	11.5	3,225	-70.2	-11,207
Dairy cattle and milk production	640 ^A	788,862 ^B	8.7	650,014 ^B	8.6	138,848	8.7	63,995
Hog and pig farming	F	F	F	F	F	F	F	F
Poultry and egg production	700 ^A	796,591 ^A	1.5	720,642 ^A	3.9	75,949	-16.4	35,828
Other animal production	990 ^B	93,955 ^B	5.8	100,460 ^B	0.8	-6,505	39.9	-14,197
Total	9,600^A	298,986^A	10.3	266,474^A	9.5	32,512	17.2	9,212

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	78,720^A	33,230^A	39,880^A	22,255^A	18,105^A	192,190^A
Newfoundland and Labrador	90 ^A	35 ^A	35 ^A	x	55 ^A	240 ^A
Prince Edward Island	445 ^A	195 ^A	215 ^A	205 ^A	255 ^A	1,315 ^A
Nova Scotia	1,105 ^A	310 ^B	290 ^A	230 ^A	275 ^A	2,205 ^A
New Brunswick	750 ^A	210 ^B	250 ^A	215 ^A	255 ^A	1,680 ^A
Quebec	8,065 ^A	3,965 ^A	6,140 ^A	4,525 ^A	3,535 ^A	26,230 ^A
Ontario	19,865 ^A	6,470 ^A	7,290 ^A	4,985 ^A	4,675 ^A	43,285 ^A
Manitoba	6,765 ^A	3,180 ^A	4,015 ^A	2,125 ^A	1,680 ^A	17,760 ^A
Saskatchewan	18,275 ^A	9,175 ^A	10,685 ^A	4,645 ^A	2,290 ^A	45,075 ^A
Alberta	18,745 ^A	8,240 ^A	9,505 ^A	4,495 ^A	3,825 ^A	44,815 ^A
British Columbia	4,600 ^A	1,455 ^A	1,460 ^A	815 ^A	1,270 ^A	9,600 ^A
	Average per farm (\$)					
Total operating revenues						
Canada	25,119^A	71,489^A	162,163^A	350,188^A	1,550,523^A	242,928^A
Newfoundland and Labrador	22,886 ^A	72,757 ^A	179,772 ^A	x	1,979,694 ^A	519,477 ^A
Prince Edward Island	22,709 ^A	72,747 ^A	159,795 ^A	349,089 ^A	1,206,774 ^A	334,080 ^A
Nova Scotia	23,310 ^A	71,411 ^A	163,937 ^A	359,985 ^A	1,384,597 ^A	252,607 ^A
New Brunswick	23,025 ^A	72,150 ^A	168,557 ^A	355,372 ^A	1,473,838 ^A	312,767 ^A
Quebec	26,400 ^A	71,748 ^A	167,806 ^A	352,871 ^A	1,356,656 ^A	301,881 ^A
Ontario	24,054 ^A	70,042 ^A	163,528 ^A	353,010 ^A	1,554,566 ^A	257,646 ^A
Manitoba	24,777 ^A	72,461 ^A	162,932 ^A	349,536 ^A	1,607,499 ^A	252,901 ^A
Saskatchewan	26,049 ^A	72,299 ^A	159,921 ^A	344,346 ^A	1,127,086 ^A	155,844 ^A
Alberta	25,473 ^A	71,209 ^A	159,536 ^A	349,280 ^A	1,943,628 ^A	258,588 ^A
British Columbia	23,897 ^A	71,292 ^A	161,253 ^A	353,745 ^A	1,676,489 ^A	298,986 ^A
Total operating expenses						
Canada	26,435^A	61,885^A	133,479^A	286,600^A	1,378,380^A	212,274^A
Newfoundland and Labrador	25,130 ^A	68,735 ^A	160,493 ^A	x	1,871,579 ^A	489,647 ^A
Prince Edward Island	24,590 ^A	67,765 ^A	136,477 ^A	289,259 ^A	1,083,207 ^A	296,783 ^A
Nova Scotia	22,573 ^A	57,176 ^A	133,695 ^A	304,213 ^A	1,175,436 ^A	214,502 ^A
New Brunswick	22,973 ^A	62,586 ^A	138,567 ^A	293,885 ^A	1,253,376 ^A	265,902 ^A
Quebec	25,377 ^A	59,985 ^A	131,404 ^A	278,164 ^A	1,200,214 ^A	257,303 ^A
Ontario	26,969 ^A	62,256 ^A	136,727 ^A	290,301 ^A	1,360,370 ^A	225,105 ^A
Manitoba	26,474 ^A	65,023 ^A	140,381 ^A	309,639 ^A	1,464,325 ^A	228,823 ^A
Saskatchewan	25,115 ^A	61,102 ^A	132,349 ^A	281,889 ^A	956,069 ^A	131,538 ^A
Alberta	27,473 ^A	60,801 ^A	129,786 ^A	281,919 ^A	1,779,971 ^A	230,472 ^A
British Columbia	28,646 ^A	69,571 ^A	137,077 ^A	294,947 ^A	1,481,429 ^A	266,474 ^A
Net operating income						
Canada	-1,316	9,603	28,683	63,588	172,143	30,655
Newfoundland and Labrador	-2,243	4,023	19,279	x	108,115	29,830
Prince Edward Island	-1,881	4,982	23,317	59,830	123,567	37,298
Nova Scotia	736	14,235	30,241	55,772	209,161	38,105
New Brunswick	52	9,564	29,989	61,487	220,462	46,865
Quebec	1,022	11,762	36,402	74,707	156,442	44,577
Ontario	-2,915	7,785	26,802	62,709	194,196	32,541
Manitoba	-1,697	7,438	22,551	39,897	143,174	24,078
Saskatchewan	934	11,197	27,572	62,457	171,017	24,305
Alberta	-2,000	10,408	29,750	67,361	163,657	28,116
British Columbia	-4,749	1,721	24,176	58,798	195,060	32,512
Net operating income adjusted for CCA						
Canada	-5,619	-284	9,420	24,914	61,113	8,247
Newfoundland and Labrador	-6,344	-6,272	4,918	x	-6,102	-3,420
Prince Edward Island	-5,557	-2,544	7,736	28,497	25,636	8,432
Nova Scotia	-3,337	6,438	14,209	25,444	126,436	19,442
New Brunswick	-4,233	-2,551	10,839	22,199	103,567	17,892
Quebec	-3,043	1,478	16,357	39,032	74,418	19,876
Ontario	-7,107	-2,112	9,663	27,833	80,757	9,980
Manitoba	-5,609	-2,487	2,731	-2,455	7,653	-1,536
Saskatchewan	-2,827	2,130	8,467	19,493	58,502	6,270
Alberta	-7,037	-28	8,881	25,033	36,613	4,571
British Columbia	-9,806	-9,448	7,094	30,213	88,215	9,212

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	39,885 A	18,145 A	21,990 A	11,095 A	7,410 A	98,515 A
Oilseed and grain farming	26,170 A	13,650 A	17,585 A	8,705 A	4,470 A	70,580 A
Potato farming	205 E	135 E	180 B	225 B	585 A	1,325 B
Other vegetable (except potato) and melon farming	770 C	400 C	485 B	310 C	420 B	2,375 A
Fruit and tree nut farming	2,150 B	965 B	985 B	470 B	350 B	4,910 A
Greenhouse, nursery and floriculture production	1,040 C	595 C	695 B	430 B	1,110 A	3,870 A
Other crop farming	9,560 A	2,400 B	2,060 A	965 B	480 B	15,455 A
Animal production	38,830 A	15,090 A	17,895 A	11,155 A	10,700 A	93,675 A
Beef cattle ranching and farming, including feedlots	30,300 A	11,880 A	10,540 A	3,410 A	2,880 A	58,990 A
Dairy cattle and milk production	600 D	780 B	4,530 A	5,140 A	3,240 A	14,295 A
Hog and pig farming	580 D	365 C	875 B	1,045 B	2,040 A	4,910 A
Poultry and egg production	600 C	270 D	500 B	1,010 B	2,005 A	4,385 A
Other animal production	6,755 B	1,795 B	1,455 B	560 B	535 A	11,090 A
Total	78,720 A	33,230 A	39,880 A	22,255 A	18,105 A	192,190 A
Average per farm (\$)						
Total operating revenues						
Crop production	25,676 A	71,477 A	162,204 A	348,852 A	1,300,373 A	196,835 A
Oilseed and grain farming	26,579 A	71,995 A	163,242 A	346,351 A	893,795 A	163,766 A
Potato farming	26,455 B	68,438 B	166,798 A	362,789 A	1,528,260 A	771,448 A
Other vegetable (except potato) and melon farming	27,254 A	70,930 A	161,529 A	368,040 A	1,560,099 A	375,630 A
Fruit and tree nut farming	26,463 A	70,996 A	154,358 A	344,032 A	1,303,887 A	181,866 A
Greenhouse, nursery and floriculture production	27,273 B	71,429 A	162,997 A	362,057 A	2,835,609 A	902,752 A
Other crop farming	22,709 A	68,992 A	156,514 A	358,620 A	1,021,958 A	99,382 A
Animal production	24,546 A	71,503 A	162,111 A	351,516 A	1,723,767 A	291,404 A
Beef cattle ranching and farming, including feedlots	24,926 A	71,393 A	154,217 A	343,474 A	2,378,848 A	190,486 A
Dairy cattle and milk production	31,802 B	77,575 A	179,759 A	351,662 A	944,478 A	403,114 A
Hog and pig farming	25,580 B	73,507 A	171,772 A	362,789 A	2,025,506 A	958,250 A
Poultry and egg production	22,389 B	71,603 A	180,019 A	366,777 A	1,581,252 A	835,889 A
Other animal production	22,301 A	69,208 A	152,449 A	351,057 A	2,308,965 A	173,482 A
Total	25,119 A	71,489 A	162,163 A	350,188 A	1,550,523 A	242,928 A
Total operating expenses						
Crop production	24,189 A	59,663 A	132,952 A	285,608 A	1,111,678 A	166,217 A
Oilseed and grain farming	24,318 A	60,041 A	134,256 A	284,117 A	736,215 A	135,740 A
Potato farming	23,802 B	55,457 B	142,868 A	316,221 A	1,291,308 A	653,712 A
Other vegetable (except potato) and melon farming	24,902 B	57,298 B	128,778 B	312,485 A	1,334,727 A	319,075 A
Fruit and tree nut farming	26,198 A	63,909 B	128,631 A	290,524 A	1,076,348 A	153,937 A
Greenhouse, nursery and floriculture production	25,792 B	61,579 B	150,882 A	317,371 A	2,552,958 A	812,471 A
Other crop farming	23,160 A	55,959 A	117,917 A	266,995 A	880,720 A	82,438 A
Animal production	28,741 A	64,558 A	134,127 A	287,586 A	1,563,086 A	260,712 A
Beef cattle ranching and farming, including feedlots	28,462 A	64,639 A	131,750 A	299,107 A	2,314,677 A	181,242 A
Dairy cattle and milk production	18,705 D	59,959 A	134,250 A	262,687 A	732,963 A	307,232 A
Hog and pig farming	30,026 E	65,500 B	144,576 A	334,794 A	1,907,604 A	898,357 A
Poultry and egg production	20,854 B	54,767 B	163,247 A	313,127 A	1,387,449 A	731,708 A
Other animal production	31,478 A	67,326 B	134,783 A	312,514 A	1,898,202 A	154,748 A
Total	26,435 A	61,885 A	133,479 A	286,600 A	1,378,380 A	212,274 A
Net operating income						
Crop production	1,487	11,814	29,252	63,244	188,694	30,618
Oilseed and grain farming	2,261	11,954	28,985	62,234	157,581	28,026
Potato farming	2,654	12,981	23,930	46,568	236,953	117,735
Other vegetable (except potato) and melon farming	2,352	13,632	32,751	55,555	225,372	56,555
Fruit and tree nut farming	265	7,088	25,727	53,508	227,539	27,929
Greenhouse, nursery and floriculture production	1,481	9,850	12,115	44,686	282,650	90,281
Other crop farming	-451	13,033	38,597	91,625	141,239	16,943
Animal production	-4,195	6,946	27,984	63,930	160,681	30,693
Beef cattle ranching and farming, including feedlots	-3,536	6,753	22,466	44,367	64,172	9,245
Dairy cattle and milk production	13,097	17,616	45,509	88,975	211,515	95,881
Hog and pig farming	-4,445 E	8,008	27,196	27,995	117,902	59,893
Poultry and egg production	1,536	16,836	16,772	53,650	193,803	104,182
Other animal production	-9,177	1,882	17,666	38,543	410,763	18,734
Total	-1,316	9,603	28,683	63,588	172,143	30,655

Table 8-2 – continued

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,565	2,089	8,727	18,915	61,513	8,050
Oilseed and grain farming	-1,520	2,200	7,856	14,958	36,332	5,965
Potato farming	-3,128 E	4,608	5,694	6,664	79,455	37,066
Other vegetable (except potato) and melon farming	-1,431	5,657	19,373	30,066	120,650	29,549
Fruit and tree nut farming	-3,433	-636	12,504	27,687	158,444	14,776
Greenhouse, nursery and floriculture production	-1,756	3,584	-1,082	22,030	109,641	33,840
Other crop farming	-5,400	1,448	15,405	48,319	40,349	3,192
Animal production	-8,755	-3,138	10,270	30,877	60,835	8,453
Beef cattle ranching and farming, including feedlots	-8,173	-3,522	4,612	15,133	-12,494	-3,818
Dairy cattle and milk production	9,790	8,635	27,187	50,757	103,782	51,279
Hog and pig farming	-9,082 E	-4,287	7,057	-1,218	2,020	449
Poultry and egg production	-2,522 E	7,714	2,781	29,209	112,013	58,424
Other animal production	-13,541	-7,116	3,038	6,892	227,425	2,294
Total	-5,619	-284	9,420	24,914	61,113	8,247

Table 9-1

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

	2006						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	25,660 A	39,435 A	14,320 A	10,895 A	8,205 A	98,515 A	30,618	26.0
Oilseed and grain farming	17,690 A	27,870 A	11,060 A	8,485 A	5,485 A	70,580 A	28,026	25.1
Potato farming	295 C	290 D	150 B	165 B	420 A	1,325 B	117,735	22.3
Other vegetable (except potato) and melon farming	475 B	935 C	330 C	250 C	385 B	2,375 A	56,555	20.0
Fruit and tree nut farming	1,340 B	2,085 B	670 B	425 B	390 B	4,910 A	27,929	27.3
Greenhouse, nursery and floriculture production	955 B	1,290 B	490 C	425 B	705 A	3,870 A	90,281	24.7
Other crop farming	4,905 B	6,970 B	1,620 B	1,145 B	815 B	15,455 A	16,943	31.7
Animal production	32,640 A	29,155 A	11,210 A	10,555 A	10,110 A	93,675 A	30,693	34.8
Beef cattle ranching and farming, including feedlots	24,265 A	21,985 A	6,700 A	3,720 A	2,320 A	58,990 A	9,245	41.1
Dairy cattle and milk production	780 B	1,780 B	2,430 A	4,475 A	4,830 A	14,295 A	95,881	5.5
Hog and pig farming	1,260 B	1,120 B	625 B	915 B	985 A	4,910 A	59,893	25.7
Poultry and egg production	725 B	755 B	615 C	830 B	1,465 A	4,385 A	104,182	16.5
Other animal production	5,605 B	3,525 B	835 B	610 C	505 B	11,090 A	18,734	50.5
Total	58,305 A	68,595 A	25,525 A	21,450 A	18,315 A	192,190 A	30,655	30.3

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	35^A	70^A	x	x	x	130^A	15,471	26.9
Oilseed and grain farming	0	0	0	0	0	0	0	0.0
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	25 ^B	x	0	x	45 ^A	15,606	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	45 ^A	19,463	x
Other crop farming	x	x	x	0	x	x	x	x
Animal production	35^A	x	x	x	25^B	105^A	46,931	33.3
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^A	159,536	x
Hog and pig farming	x	0	x	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	25 ^B	24,179	x
Other animal production	x	x	x	x	x	x	x	x
Total	75^A	85^A	x	x	35^A	240^A	29,830	31.2

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	165^B	160^B	65^B	50^B	100^B	545^A	44,305	30.3
Oilseed and grain farming	x	x	x	x	x	50 ^C	-3,938	x
Potato farming	90 ^B	60 ^C	45 ^B	50 ^B	90 ^B	330 ^A	66,958	27.3
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 ^B	26,130	x
Fruit and tree nut farming	x	35 ^C	x	x	x	70 ^C	8,658 ^E	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	25 ^D	x	0	x	55 ^C	7,377	x
Animal production	270^A	215^A	95^B	105^A	85^B	765^A	32,247	35.3
Beef cattle ranching and farming, including feedlots	195 ^B	135 ^B	x	x	x	375 ^A	1,606	52.0
Dairy cattle and milk production	x	30 ^C	50 ^C	75 ^B	50 ^B	215 ^A	75,245	x
Hog and pig farming	25 ^D	x	x	x	x	75 ^B	52,142	33.3
Poultry and egg production	x	x	x	x	x	25 ^B	88,921	x
Other animal production	x	x	x	x	x	65 ^C	18,131	x
Total	440^A	380^A	155^B	155^A	185^A	1,315^A	37,298	33.5

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

	2006						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	220^B	505^B	135^B	65^B	55^B	980^A	20,929	22.4
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	65 ^C	36,715	x
Fruit and tree nut farming	90 ^B	315 ^B	80 ^C	35 ^B	30 ^B	555 ^B	26,861	16.2
Greenhouse, nursery and floriculture production	50 ^D	105 ^D	25 ^D	x	x	215 ^C	9,487	23.3
Other crop farming	60 ^D	55 ^D	x	x	x	120 ^C	9,241	50.0
Animal production	415^B	355^B	125^B	145^A	185^A	1,220^A	51,924	34.0
Beef cattle ranching and farming, including feedlots	255 ^B	235 ^B	40 ^D	x	x	550 ^B	3,026	46.4
Dairy cattle and milk production	x	35 ^C	40 ^B	95 ^A	85 ^A	280 ^A	105,025	x
Hog and pig farming	x	x	x	x	x	45 ^B	2,944	x
Poultry and egg production	40 ^D	x	x	x	45 ^A	135 ^B	124,460	29.6
Other animal production	90 ^D	50 ^D	x	x	40 ^B	210 ^C	71,072	42.9
Total	640^B	855^A	255^B	220^A	235^A	2,205^A	38,105	29.0

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

	2006						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	195^B	290^B	85^B	80^A	135^A	780^A	54,441	25.0
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	60 ^B	25 ^A	x	40 ^B	95 ^A	250 ^A	121,823	24.0
Other vegetable (except potato) and melon farming	x	x	x	0	x	50 ^C	18,650	x
Fruit and tree nut farming	50 ^B	125 ^C	x	x	x	225 ^B	23,421	22.2
Greenhouse, nursery and floriculture production	25 ^E	55 ^D	x	x	x	110 ^C	16,192	22.7
Other crop farming	40 ^C	55 ^C	x	x	x	140 ^B	26,685	28.6
Animal production	280^B	305^B	100^B	110^A	95^A	895^A	40,291	31.3
Beef cattle ranching and farming, including feedlots	205 ^B	200 ^B	25 ^D	x	x	455 ^A	2,848	45.1
Dairy cattle and milk production	x	x	45 ^B	80 ^A	70 ^A	230 ^A	87,492	x
Hog and pig farming	x	x	x	x	x	60 ^B	89,030	x
Poultry and egg production	x	x	x	x	x	55 ^C	160,452	x
Other animal production	40 ^D	50 ^D	x	x	x	100 ^C	6,920	40.0
Total	470^A	595^A	185^A	190^A	225^A	1,680^A	46,865	28.0

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,770^B	4,400^B	1,520^B	1,020^B	740^B	10,440^A	29,053	26.5
Oilseed and grain farming	1,045 ^B	1,245 ^B	605 ^C	505 ^B	270 ^C	3,665 ^A	24,567	28.5
Potato farming	35 ^E	40 ^C	35 ^D	35 ^E	70 ^C	220 ^B	121,439	15.9
Other vegetable (except potato) and melon farming	155 ^D	310 ^D	130 ^D	95 ^D	110 ^B	800 ^B	59,883	19.4
Fruit and tree nut farming	200 ^E	415 ^D	175 ^E	80 ^E	75 ^C	945 ^C	43,811	21.2
Greenhouse, nursery and floriculture production	280 ^D	325 ^D	115 ^D	100 ^D	85 ^B	905 ^B	42,464	30.9
Other crop farming	1,065 ^D	2,055 ^C	450 ^D	210 ^D	130 ^D	3,900 ^B	15,019	27.3
Animal production	2,950^B	4,060^B	2,205^B	3,510^A	3,065^A	15,790^A	54,842	18.7
Beef cattle ranching and farming, including feedlots	1,440 ^B	2,220 ^B	580 ^C	285 ^C	195 ^B	4,715 ^A	13,745	30.5
Dairy cattle and milk production	305 ^D	640 ^C	1,185 ^B	2,550 ^A	2,175 ^A	6,850 ^A	86,512	4.5
Hog and pig farming	425 ^B	380 ^C	220 ^C	425 ^C	310 ^B	1,750 ^A	38,992	24.3
Poultry and egg production	140 ^E	150 ^D	95 ^D	175 ^C	355 ^B	920 ^B	132,763	15.2
Other animal production	640 ^D	665 ^D	125 ^D	75 ^E	40 ^D	1,555 ^B	11,502	41.2
Total	5,715^A	8,460^A	3,720^A	4,525^A	3,800^A	26,230^A	44,577	21.8

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	6,495^A	8,680^A	2,290^A	1,975^A	1,760^A	21,205^A	29,572	30.6
Oilseed and grain farming	4,375 ^A	6,370 ^A	1,625 ^B	1,300 ^B	680 ^B	14,340 ^A	18,062	30.5
Potato farming	F	F	x	x	45 ^B	245 ^E	87,139	F
Other vegetable (except potato) and melon farming	200 ^C	325 ^D	110 ^E	110 ^D	220 ^C	960 ^B	65,479	20.8
Fruit and tree nut farming	380 ^B	420 ^D	140 ^C	95 ^D	120 ^C	1,140 ^B	16,075	33.3
Greenhouse, nursery and floriculture production	300 ^C	445 ^D	135 ^D	130 ^D	370 ^B	1,375 ^B	134,803	21.8
Other crop farming	1,190 ^C	1,000 ^C	270 ^C	335 ^C	340 ^C	3,135 ^B	25,445	38.0
Animal production	8,250^A	6,305^A	2,305^B	2,435^A	2,790^A	22,080^A	35,393	37.4
Beef cattle ranching and farming, including feedlots	5,255 ^A	3,520 ^B	765 ^C	380 ^B	165 ^B	10,090 ^A	2,574	52.1
Dairy cattle and milk production	260 ^D	855 ^D	855 ^B	1,240 ^B	1,570 ^A	4,780 ^A	97,433	5.4
Hog and pig farming	470 ^B	380 ^D	215 ^D	285 ^C	340 ^B	1,690 ^B	48,755	27.8
Poultry and egg production	215 ^C	310 ^D	230 ^D	355 ^C	610 ^B	1,715 ^A	116,699	12.5
Other animal production	2,045 ^B	1,240 ^C	230 ^D	180 ^D	110 ^D	3,810 ^B	1,869	53.7
Total	14,740^A	14,985^A	4,600^A	4,405^A	4,555^A	43,285^A	32,541	34.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,670^A	2,975^A	1,250^A	1,025^A	745^A	8,675^A	25,468	30.8
Oilseed and grain farming	2,280 ^A	2,400 ^A	1,090 ^A	935 ^A	635 ^A	7,335 ^A	23,502	31.1
Potato farming	25 ^D	x	x	x	55 ^A	115 ^B	197,101	21.7
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	F	x	x	x	90 ^D	63,331	x
Other crop farming	330 ^D	510 ^D	135 ^D	65 ^D	40 ^E	1,080 ^C	14,594	30.6
Animal production	3,520^A	3,140^A	1,050^A	760^A	615^A	9,085^A	22,751	38.7
Beef cattle ranching and farming, including feedlots	2,910 ^A	2,725 ^A	705 ^A	425 ^B	160 ^B	6,925 ^A	8,628	42.0
Dairy cattle and milk production	55 ^D	90 ^D	65 ^C	110 ^B	150 ^B	470 ^B	85,305	11.7
Hog and pig farming	165 ^C	95 ^A	100 ^D	90 ^B	185 ^A	635 ^A	101,582	26.0
Poultry and egg production	30 ^D	50 ^D	65 ^E	70 ^C	75 ^B	290 ^B	88,474	10.3
Other animal production	365 ^D	185 ^D	110 ^D	75 ^D	40 ^D	770 ^B	21,592	47.4
Total	6,185^A	6,115^A	2,295^A	1,790^A	1,365^A	17,760^A	24,078	34.8

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	7,185^A	13,110^A	5,330^A	3,525^A	2,180^A	31,335^A	27,199	22.9
Oilseed and grain farming	6,725 ^A	12,235 ^A	5,130 ^A	3,415 ^A	2,140 ^A	29,640 ^A	27,993	22.7
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	0	0	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	30 ^C	F	x	x	x	95 ^D	13,658	31.6
Other crop farming	405 ^D	830 ^D	175 ^D	95 ^D	30 ^C	1,530 ^C	11,792	26.5
Animal production	5,115^A	5,460^A	1,680^A	900^B	580^B	13,740^A	17,707	37.2
Beef cattle ranching and farming, including feedlots	4,640 ^A	5,005 ^A	1,455 ^A	730 ^B	370 ^B	12,200 ^A	11,049	38.0
Dairy cattle and milk production	x	x	x	75 ^D	85 ^C	215 ^B	93,968	x
Hog and pig farming	35 ^B	F	x	x	x	180 ^E	165,116 ^E	19.4
Poultry and egg production	x	x	F	x	30 ^B	145 ^E	65,613 ^E	x
Other animal production	410 ^D	330 ^D	120 ^E	65 ^E	85 ^D	1,010 ^C	48,825	40.6
Total	12,305^A	18,575^A	7,010^A	4,430^A	2,760^A	45,075^A	24,305	27.3

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,675^A	7,460^A	3,080^A	2,760^A	2,095^A	20,075^A	37,760	23.3
Oilseed and grain farming	3,175 ^B	5,400 ^B	2,545 ^A	2,290 ^A	1,740 ^A	15,145 ^A	40,756	21.0
Potato farming	x	x	x	x	45 ^B	70 ^A	356,151	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	50 ^C	80,370	x
Fruit and tree nut farming	x	x	x	x	0	F	F	x
Greenhouse, nursery and floriculture production	55 ^D	75 ^E	F	F	70 ^B	340 ^D	83,924	16.2
Other crop farming	1,425 ^C	1,945 ^B	445 ^C	380 ^C	240 ^C	4,435 ^B	18,519	32.1
Animal production	9,700^A	7,745^A	3,155^A	2,125^A	2,020^A	24,735^A	20,291	39.2
Beef cattle ranching and farming, including feedlots	8,075 ^A	6,920 ^A	2,810 ^A	1,725 ^A	1,325 ^B	20,855 ^A	11,867	38.7
Dairy cattle and milk production	x	45 ^E	80 ^D	105 ^C	315 ^B	580 ^B	158,565	x
Hog and pig farming	75 ^B	60 ^B	60 ^D	75 ^D	100 ^B	370 ^B	102,401	20.3
Poultry and egg production	80 ^C	F	F	55 ^E	105 ^B	370 ^C	45,423	21.6
Other animal production	1,440 ^C	650 ^D	155 ^D	160 ^E	170 ^B	2,570 ^B	42,045	56.0
Total	14,370^A	15,210^A	6,240^A	4,890^A	4,115^A	44,815^A	28,116	32.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,255^B	1,770^B	560^B	385^B	390^A	4,350^A	38,066	28.9
Oilseed and grain farming	55 ^C	190 ^E	55 ^E	35 ^D	x	355 ^C	24,453	15.5
Potato farming	x	x	x	x	x	50 ^C	90,466	x
Other vegetable (except potato) and melon farming	60 ^C	190 ^D	40 ^E	30 ^C	x	340 ^C	33,501	17.6
Fruit and tree nut farming	595 ^B	705 ^B	245 ^B	180 ^B	145 ^B	1,875 ^A	29,151	31.7
Greenhouse, nursery and floriculture production	165 ^D	190 ^C	90 ^D	85 ^C	140 ^B	665 ^B	125,835	24.8
Other crop farming	370 ^C	485 ^D	120 ^D	50 ^C	40 ^D	1,050 ^B	1,919	35.2
Animal production	2,115^A	1,560^B	485^B	450^B	645^A	5,250^A	27,910	40.3
Beef cattle ranching and farming, including feedlots	1,300 ^B	1,010 ^B	280 ^B	140 ^B	90 ^B	2,820 ^A	3,225	46.1
Dairy cattle and milk production	65 ^D	40 ^D	80 ^D	145 ^C	310 ^B	640 ^A	138,848	10.2
Hog and pig farming	30 ^A	F	x	x	x	F	F	F
Poultry and egg production	170 ^B	130 ^B	70 ^D	125 ^C	210 ^B	700 ^A	75,949	24.3
Other animal production	550 ^C	325 ^D	60 ^D	30 ^D	25 ^D	990 ^B	-6,505	55.6
Total	3,365^A	3,330^A	1,045^A	825^A	1,030^A	9,600^A	32,512	35.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	14,965 A	23,715 A	1,205 C	...	...	39,885 A	1,487	37.5
Oilseed and grain farming	9,580 A	15,660 A	930 C	...	...	26,170 A	2,261	36.6
Potato farming	F	F	x	...	...	205 E	2,654	F
Other vegetable (except potato) and melon farming	260 C	490 D	x	...	...	770 C	2,352	33.8
Fruit and tree nut farming	770 B	1,340 B	35 D	...	...	2,150 B	265	35.8
Greenhouse, nursery and floriculture production	335 D	635 D	F	...	...	1,040 C	1,481	32.2
Other crop farming	3,945 B	5,465 B	150 D	...	...	9,560 A	-451	41.3
Animal production	21,385 A	16,670 A	775 C	...	...	38,830 A	-4,195	55.1
Beef cattle ranching and farming, including feedlots	16,510 A	13,285 A	500 D	...	...	30,300 A	-3,536	54.5
Dairy cattle and milk production	65 E	450 E	F	...	...	600 D	13,097	10.8
Hog and pig farming	225 D	320 E	x	...	...	580 D	-4,445 E	38.8
Poultry and egg production	280 D	270 D	x	...	...	600 C	1,536	46.7
Other animal production	4,300 B	2,350 B	F	...	...	6,755 B	-9,177	63.7
Total	36,345 A	40,390 A	1,980 B	...	...	78,720 A	-1,316	46.2

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,340 A	8,640 A	4,210 A	960 C	...	18,145 A	11,814	23.9
Oilseed and grain farming	3,335 A	6,600 A	2,955 A	755 C	...	13,650 A	11,954	24.4
Potato farming	x	F	25 B	x	...	135 E	12,981	x
Other vegetable (except potato) and melon farming	60 D	245 D	90 E	x	...	400 C	13,632	15.0
Fruit and tree nut farming	220 B	420 B	275 D	45 D	...	965 B	7,088	22.8
Greenhouse, nursery and floriculture production	175 D	265 D	95 E	F	...	595 C	9,850	29.4
Other crop farming	505 C	1,030 B	770 C	100 E	...	2,400 B	13,033	21.0
Animal production	4,665 A	6,695 A	3,215 A	510 C	...	15,090 A	6,946	30.9
Beef cattle ranching and farming, including feedlots	3,740 A	5,340 A	2,445 B	350 D	...	11,880 A	6,753	31.5
Dairy cattle and milk production	125 E	325 C	305 D	x	...	780 B	17,616	16.0
Hog and pig farming	80 C	215 D	50 E	x	...	365 C	8,008	21.9
Poultry and egg production	55 E	100 D	F	x	...	270 D	16,836	20.4
Other animal production	670 C	710 C	295 D	F	...	1,795 B	1,882	37.3
Total	9,005 A	15,330 A	7,425 A	1,465 B	...	33,230 A	9,603	27.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	3,755 A	5,675 A	6,740 A	5,150 A	670 B	21,990 A	29,252	17.1
Oilseed and grain farming	3,010 A	4,570 A	5,525 A	4,025 A	460 B	17,585 A	28,985	17.1
Potato farming	40 D	50 C	50 C	30 C	x	180 B	23,930	22.2
Other vegetable (except potato) and melon farming	70 D	140 D	140 D	95 D	F	485 B	32,751	14.4
Fruit and tree nut farming	205 C	250 B	265 C	240 C	25 C	985 B	25,727	20.8
Greenhouse, nursery and floriculture production	145 D	265 D	145 C	115 D	x	695 B	12,115	20.9
Other crop farming	280 C	405 B	605 B	645 B	125 D	2,060 A	38,597	13.6
Animal production	3,475 A	4,030 A	4,985 A	4,755 A	635 B	17,895 A	27,984	19.4
Beef cattle ranching and farming, including feedlots	2,485 A	2,610 A	2,930 A	2,110 A	395 C	10,540 A	22,466	23.6
Dairy cattle and milk production	265 C	730 C	1,385 B	1,980 A	165 C	4,530 A	45,509	5.8
Hog and pig farming	165 C	240 C	220 C	225 D	x	875 B	27,196	18.9
Poultry and egg production	115 D	125 D	125 D	115 D	x	500 B	16,772	23.0
Other animal production	440 C	325 D	330 C	325 C	35 E	1,455 B	17,666	30.2
Total	7,230 A	9,705 A	11,730 A	9,905 A	1,305 B	39,880 A	28,683	18.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,535 A	1,110 A	1,750 A	3,765 A	2,935 A	11,095 A	63,244	13.8
Oilseed and grain farming	1,175 B	870 B	1,405 A	3,035 A	2,230 A	8,705 A	62,234	13.5
Potato farming	55 B	x	30 C	65 C	50 B	225 B	46,568	24.4
Other vegetable (except potato) and melon farming	45 E	40 E	60 D	100 D	75 D	310 C	55,555	14.5
Fruit and tree nut farming	85 D	55 D	75 D	115 D	135 C	470 B	53,508	18.1
Greenhouse, nursery and floriculture production	80 D	65 D	110 D	105 C	65 D	430 B	44,686	18.6
Other crop farming	95 D	60 D	80 D	345 C	390 C	965 B	91,625	9.8
Animal production	1,380 A	1,260 B	1,625 A	3,775 A	3,120 A	11,155 A	63,930	12.4
Beef cattle ranching and farming, including feedlots	715 B	545 B	595 B	845 A	705 B	3,410 A	44,367	21.0
Dairy cattle and milk production	165 D	220 C	580 B	2,165 A	2,015 A	5,140 A	88,975	3.2
Hog and pig farming	280 C	215 C	185 C	280 C	95 D	1,045 B	27,995	26.8
Poultry and egg production	105 C	165 D	185 C	355 B	195 C	1,010 B	53,650	10.4
Other animal production	115 D	120 D	85 D	135 D	95 D	560 B	38,543	20.5
Total	2,915 A	2,365 A	3,375 A	7,545 A	6,055 A	22,255 A	63,588	13.1

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

	2006						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,075 A	295 B	415 B	1,025 A	4,605 A	7,410 A	188,694	14.5
Oilseed and grain farming	590 A	175 B	240 B	665 B	2,800 A	4,470 A	157,581	13.2
Potato farming	100 B	x	35 C	65 C	365 A	585 A	236,953	17.1
Other vegetable (except potato) and melon farming	50 D	x	25 E	55 D	275 B	420 B	225,372	11.9
Fruit and tree nut farming	55 D	x	x	30 C	230 B	350 B	227,539	15.7
Greenhouse, nursery and floriculture production	215 B	50 D	70 D	145 C	625 A	1,110 A	282,650	19.4
Other crop farming	70 D	x	x	60 E	310 B	480 B	141,239	14.6
Animal production	1,725 A	510 B	600 B	1,495 A	6,355 A	10,700 A	160,681	16.1
Beef cattle ranching and farming, including feedlots	815 A	205 B	240 B	410 B	1,220 A	2,880 A	64,172	28.3
Dairy cattle and milk production	150 C	60 E	75 D	320 B	2,645 A	3,240 A	211,515	4.6
Hog and pig farming	515 B	125 C	140 C	385 B	870 A	2,040 A	117,902	25.2
Poultry and egg production	170 C	95 D	130 C	355 B	1,260 A	2,005 A	193,803	8.5
Other animal production	85 C	x	x	35 E	370 A	535 A	410,763	15.9
Total	2,805 A	805 B	1,015 A	2,530 A	10,960 A	18,105 A	172,143	15.5

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

	2006							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	80^B	3,665^A	14,340^A	7,335^A	29,640^A	15,145^A	355^C	70,580^A
Distribution by province (%)	0.1	5.2	20.3	10.4	42.0	21.5	0.5	100.0
	Average per farm (\$)							
Total operating revenues	135,452^B	170,053^A	118,873^A	215,705^A	157,412^A	193,139^A	123,195^C	163,766^A
Total crop revenues	78,759^B	100,773^A	80,728^A	126,552^A	100,109^A	122,842^A	84,336^C	103,728^A
Total grains and oilseeds	71,735 ^B	95,856 ^A	76,610 ^A	122,332 ^A	98,757 ^A	118,603 ^A	75,379 ^C	100,666 ^A
Total other crops	7,024 ^B	4,917 ^C	4,118 ^B	4,220 ^A	1,352 ^A	4,240 ^B	8,956 ^D	3,062 ^A
Potatoes	x	x	F	968 ^C	0 ^A	x	x	122 ^C
Fruits	x	134 ^E	40 ^C	21 ^A	3 ^A	F	x	19 ^C
Vegetables	x	2,411 ^D	1,617 ^C	F	14 ^A	96 ^D	F	490 ^B
Tobacco	0	x	364 ^E	x	0	x	0	74 ^E
Greenhouse, nursery and floriculture products	x	59 ^E	33 ^A	69 ^A	74 ^A	117 ^D	x	75 ^B
Forage crops (including seeds)	4,634 ^C	1,857 ^C	1,859 ^B	2,967 ^B	1,230 ^B	3,421 ^B	8,096 ^D	2,080 ^A
Other crops	0	455 ^D	147 ^B	x	F	569 ^E	0	202 ^D
Total livestock and product revenues	4,775^C	3,073^C	5,130^B	10,793^A	7,980^A	13,705^A	3,840^D	8,642^A
Cattle	3,104 ^D	1,083 ^C	2,555 ^A	9,373 ^A	7,126 ^A	11,583 ^A	3,739 ^D	7,051 ^A
Hogs	x	746 ^E	1,198 ^D	770 ^C	327 ^A	858 ^B	x	685 ^B
Poultry and eggs	x	F	524 ^E	144 ^D	126 ^A	447 ^A	x	284 ^C
Dairy products and subsidies	x	871 ^E	677 ^C	164 ^D	203 ^D	552 ^C	0	403 ^B
Other livestock and products	x	127 ^E	177 ^D	342 ^C	198 ^C	265 ^C	x	219 ^B
Program payments and insurance proceeds	25,577^C	40,098^A	16,432^A	56,861^A	29,083^A	30,870^A	19,039^D	30,301^A
Total other revenues	26,342^C	26,108^B	16,582^A	21,500^A	20,240^A	25,721^A	15,980^D	21,094^A
Custom work and machine rental	16,240 ^C	20,184 ^B	11,673 ^A	11,673 ^B	4,945 ^A	7,337 ^B	5,937 ^E	7,851 ^A
Rental income	F	2,112 ^D	2,175 ^B	1,557 ^B	2,409 ^B	7,874 ^A	5,323 ^D	3,450 ^A
Miscellaneous revenues	3,570 ^B	3,812 ^B	2,734 ^B	12,924 ^A	12,886 ^A	10,510 ^A	4,720 ^D	9,793 ^A
Total operating expenses	129,538^B	145,486^A	100,810^A	192,203^A	129,419^A	152,383^A	98,742^C	135,740^A
Total crop expenses	29,385^B	40,044^A	29,115^A	75,513^A	47,131^A	52,959^A	35,112^D	47,222^A
Fertilizer and lime	14,411 ^B	17,820 ^A	12,723 ^A	37,758 ^A	21,554 ^A	28,770 ^A	19,097 ^D	22,779 ^A
Pesticides	4,509 ^D	6,001 ^B	6,396 ^A	23,338 ^A	18,322 ^A	15,292 ^A	8,998 ^D	15,066 ^A
Seed and plants	9,326 ^B	15,885 ^A	9,801 ^A	14,289 ^A	7,173 ^A	8,724 ^A	6,914 ^D	9,234 ^A
Other crop expenses	1,139 ^C	337 ^D	196 ^D	129 ^A	81 ^A	173 ^C	104 ^D	144 ^B
Total livestock expenses	7,503^E	2,244^D	3,839^B	4,907^A	3,495^A	7,167^A	1,178^D	4,427^A
Cattle purchases	5,064 ^E	415 ^D	1,171 ^B	2,184 ^B	1,885 ^A	3,646 ^B	x	2,068 ^A
Hog purchases	x	x	419 ^E	254 ^B	31 ^A	140 ^D	0	165 ^C
Poultry and egg purchases	0	F	90 ^D	13 ^D	x	60 ^A	x	49 ^D
Other livestock purchases	0	28 ^D	90 ^D	134 ^D	51 ^D	73 ^C	x	71 ^B
Feed, supplements, straw and bedding	2,001 ^D	1,196 ^D	1,785 ^B	1,846 ^A	1,095 ^A	2,609 ^A	744 ^D	1,642 ^A
Veterinary fees, medicine and breeding fees	199 ^D	224 ^D	268 ^C	475 ^A	414 ^A	605 ^A	172 ^D	420 ^A
Other livestock expenses	x	x	15 ^E	0	x	34 ^D	0	12 ^C
Total machinery expenses	26,205^B	23,051^A	15,890^A	31,716^A	24,624^A	26,174^A	15,007^C	23,790^A
Small tools	356 ^C	224 ^C	475 ^A	544 ^A	635 ^A	637 ^A	271 ^D	570 ^A
Net fuel expenses, machinery, truck, auto	12,038 ^B	10,355 ^A	7,596 ^A	17,150 ^A	13,398 ^A	13,478 ^A	7,519 ^C	12,437 ^A
Repairs, licenses and insurance	13,811 ^B	12,472 ^A	7,820 ^A	14,023 ^A	10,591 ^A	12,059 ^A	7,217 ^C	10,784 ^A
Total general expenses	66,444^B	80,148^A	51,966^A	80,068^A	54,169^A	66,083^A	47,444^C	60,300^A
Salaries (including CPP, QPP, EI)	24,651 ^C	9,045 ^B	7,168 ^B	12,141 ^A	6,010 ^A	8,856 ^A	14,506 ^D	7,715 ^A
Rent	3,840 ^D	8,620 ^B	9,025 ^A	14,604 ^A	6,454 ^A	9,353 ^A	3,972 ^D	8,543 ^A
Insurance	4,130 ^C	4,562 ^A	2,999 ^A	3,468 ^A	2,020 ^A	3,499 ^A	2,092 ^D	2,822 ^A
Utilities	4,263 ^B	5,951 ^B	2,974 ^A	3,074 ^A	2,657 ^A	3,804 ^A	1,977 ^D	3,180 ^A
Custom work and machine rental	6,421 ^B	13,776 ^B	10,049 ^A	11,378 ^A	8,493 ^A	10,236 ^A	7,798 ^D	9,752 ^A
Net interest expenses	7,726 ^C	16,841 ^A	7,950 ^A	11,826 ^A	8,802 ^A	10,087 ^A	5,385 ^D	9,618 ^A
Net property taxes	2,413 ^B	5,516 ^A	2,773 ^A	4,981 ^A	4,124 ^A	2,495 ^A	2,149 ^D	3,649 ^A
Building and fence repairs	2,654 ^C	2,869 ^B	2,075 ^A	1,863 ^A	1,186 ^A	1,799 ^A	1,147 ^D	1,657 ^A
Marketing expenses	3,620 ^C	1,132 ^B	1,205 ^B	4,605 ^A	4,918 ^A	4,251 ^A	1,917 ^D	3,774 ^A
Miscellaneous expenses	6,726 ^B	11,836 ^A	5,748 ^A	12,128 ^A	9,506 ^A	11,702 ^A	6,503 ^D	9,589 ^A
Net operating income	5,914	24,567	18,062	23,502	27,993	40,756	24,453	28,026
Adjustment for capital cost allowance (CCA)	16,477 ^B	22,964 ^A	15,537 ^A	28,876 ^A	20,233 ^A	28,296 ^A	23,295 ^D	22,061 ^A
Net operating income adjusted for CCA	-10,563	1,603	2,525	-5,374	7,760	12,460	1,158	5,965
	Operating margins per dollar of revenue							
Operating margin	0.04	0.14	0.15	0.11	0.18	0.21	0.20	0.17
Operating margin adjusted for CCA	-0.08	0.01	0.02	-0.02	0.05	0.06	0.01	0.04

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	330 ^A	x	250 ^A	220 ^B	245 ^E	115 ^B	x	70 ^A	50 ^C	1,325 ^B
Distribution by province (%)	x	24.9	x	18.9	16.6	18.5	8.7	x	5.3	3.8	100.0
	Average per farm (\$)										
Total operating revenues	x	692,859 ^A	x	691,240 ^A	606,107 ^B	528,229 ^D	1,485,761 ^B	x	1,798,743 ^A	657,145 ^C	771,448 ^A
Total crop revenues	x	583,247 ^A	x	561,864 ^A	486,681 ^B	449,442 ^D	1,216,578 ^B	x	1,543,065 ^A	520,509 ^C	639,537 ^A
Total grains and oilseeds	x	27,739 ^B	x	22,049 ^A	18,427 ^C	19,435 ^E	154,295 ^B	x	144,154 ^B	6,327 ^C	40,002 ^B
Total other crops	x	555,507 ^A	x	539,815 ^A	468,254 ^B	430,007 ^D	1,062,283 ^B	x	1,398,911 ^A	514,183 ^C	599,535 ^A
Potatoes	x	551,636 ^A	x	532,707 ^A	457,846 ^B	409,076 ^D	1,037,071 ^B	x	1,332,838 ^A	469,077 ^C	583,380 ^A
Fruits	x	244 ^E	x	382 ^E	F	F	x	x	0	5,464 ^E	586 ^D
Vegetables	x	753 ^D	x	2,248 ^B	8,586 ^E	15,671 ^E	21,783 ^C	x	13,512 ^E	37,745 ^C	9,665 ^B
Tobacco	x	0	x	0	0	0	0	x	x	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	0	x
Forage crops (including seeds)	x	2,822 ^D	x	4,441 ^B	F	F	3,374 ^B	x	16,862 ^C	1,896 ^D	3,249 ^B
Other crops	x	x	x	x	x	0	0	x	29,524 ^B	0	1,592 ^B
Total livestock and product revenues	x	44,288 ^B	x	9,228 ^B	F	3,586 ^E	31,632 ^B	x	41,789 ^E	6,422 ^C	19,625 ^B
Cattle	x	29,539 ^B	x	7,246 ^A	F	3,359 ^E	11,025 ^C	x	41,305 ^E	6,416 ^C	12,884 ^B
Hogs	x	x	x	x	0	0	x	x	0	0	x
Poultry and eggs	x	305 ^B	x	x	x	x	x	x	x	x	731 ^D
Dairy products and subsidies	x	10,759 ^D	x	x	x	0	0	x	0	0	3,665 ^D
Other livestock and products	x	x	x	0	0	x	x	x	x	x	x
Program payments and insurance proceeds	x	37,664 ^B	x	100,120 ^A	84,380 ^B	61,634 ^E	172,242 ^B	x	108,104 ^B	37,689 ^D	78,338 ^B
Total other revenues	x	27,660 ^C	x	20,029 ^B	29,734 ^D	13,567 ^D	65,309 ^B	x	105,784 ^B	92,525 ^C	33,948 ^B
Custom work and machine rental	x	22,842 ^D	x	12,072 ^B	18,479 ^D	7,414 ^D	33,963 ^B	x	45,089 ^C	81,896 ^C	21,563 ^B
Rental income	x	3,157 ^D	x	3,195 ^C	2,348 ^D	4,556 ^E	14,338 ^C	x	47,225 ^C	10,800 ^D	6,946 ^B
Miscellaneous revenues	x	1,661 ^B	x	4,762 ^C	8,907 ^E	1,596 ^E	17,009 ^B	x	13,471 ^B	-170 ^D	5,440 ^B
Total operating expenses	x	625,901 ^A	x	569,417 ^A	484,668 ^B	441,090 ^D	1,288,660 ^B	x	1,442,592 ^A	566,680 ^C	653,712 ^A
Total crop expenses	x	217,346 ^A	x	195,598 ^A	167,557 ^B	173,484 ^E	387,324 ^B	x	400,736 ^A	x	217,009 ^B
Fertilizer and lime	x	91,189 ^A	x	70,628 ^A	66,862 ^B	64,833 ^E	147,100 ^B	x	139,449 ^A	48,912 ^C	82,575 ^B
Pesticides	x	66,606 ^A	x	64,619 ^A	38,753 ^B	37,462 ^E	117,396 ^B	x	109,652 ^A	25,383 ^C	60,397 ^B
Seed and plants	x	46,587 ^B	x	53,867 ^A	44,551 ^B	50,941 ^D	110,088 ^B	x	129,673 ^A	37,751 ^C	58,681 ^B
Other crop expenses	x	12,964 ^B	x	6,484 ^B	17,390 ^B	20,248 ^D	12,740 ^C	x	21,962 ^B	x	15,355 ^B
Total livestock expenses	x	24,328 ^B	x	4,233 ^A	F	2,557 ^D	16,904 ^B	x	33,886 ^C	x	11,135 ^B
Cattle purchases	x	15,571 ^B	x	x	x	x	1,102 ^C	x	23,654 ^D	x	5,991 ^B
Hog purchases	x	x	x	x	0	0	x	x	0	x	x
Poultry and egg purchases	x	52 ^A	x	x	x	x	x	x	0	0	164 ^D
Other livestock purchases	x	x	x	x	0	0	0	x	x	0	x
Feed, supplements, straw and bedding	x	6,699 ^B	x	1,340 ^B	F	993 ^D	5,479 ^B	x	7,614 ^D	870 ^C	3,304 ^B
Veterinary fees, medicine and breeding fees	x	1,147 ^C	x	240 ^C	F	F	571 ^B	x	2,421 ^E	x	630 ^C
Other livestock expenses	x	178 ^E	x	x	x	x	0	x	x	0	88 ^D
Total machinery expenses	x	87,127 ^A	x	92,354 ^A	65,485 ^B	51,802 ^D	166,082 ^B	x	158,742 ^A	69,287 ^C	87,260 ^A
Small tools	x	308 ^B	x	294 ^A	171 ^D	F	551 ^B	x	284 ^C	360 ^C	328 ^B
Net fuel expenses, machinery, truck, auto	x	41,011 ^A	x	39,702 ^A	24,507 ^B	21,352 ^D	82,218 ^B	x	66,388 ^A	26,882 ^C	38,344 ^A
Repairs, licenses and insurance	x	45,808 ^A	x	52,358 ^A	40,807 ^B	30,042 ^D	83,314 ^B	x	92,070 ^A	42,046 ^C	48,588 ^A
Total general expenses	x	297,100 ^A	x	277,232 ^A	249,550 ^B	213,246 ^E	718,349 ^B	x	849,229 ^A	344,659 ^C	338,308 ^B
Salaries (including CPP, QPP, EI)	x	107,446 ^B	x	116,744 ^A	100,852 ^B	81,537 ^E	244,756 ^B	x	253,907 ^B	140,475 ^C	124,323 ^B
Rent	x	33,491 ^B	x	18,759 ^B	13,167 ^C	26,822 ^E	85,639 ^B	x	133,409 ^B	33,704 ^C	36,049 ^B
Insurance	x	14,839 ^B	x	15,718 ^A	11,533 ^B	7,534 ^E	32,546 ^B	x	37,573 ^A	11,560 ^B	15,462 ^B
Utilities	x	10,138 ^B	x	13,249 ^A	10,584 ^B	9,663 ^D	32,902 ^B	x	53,489 ^A	13,620 ^C	15,321 ^A
Custom work and machine rental	x	28,844 ^B	x	17,235 ^B	27,344 ^D	29,589 ^E	117,869 ^B	x	140,268 ^A	72,726 ^C	42,530 ^B
Net interest expenses	x	52,248 ^B	x	45,672 ^A	25,475 ^B	22,357 ^E	85,473 ^B	x	88,792 ^A	17,167 ^C	44,119 ^B
Net property taxes	x	4,360 ^A	x	2,998 ^A	4,802 ^C	3,037 ^D	13,903 ^B	x	6,583 ^A	5,362 ^C	4,918 ^A
Building and fence repairs	x	7,151 ^B	x	9,507 ^A	6,665 ^B	6,345 ^E	12,996 ^B	x	25,236 ^B	4,898 ^C	8,702 ^B
Marketing expenses	x	18,919 ^C	x	13,461 ^B	14,017 ^C	12,089 ^E	32,958 ^B	x	41,288 ^B	19,916 ^C	18,374 ^B
Miscellaneous expenses	x	19,662 ^A	x	23,890 ^A	35,111 ^B	14,273 ^D	59,307 ^B	x	68,683 ^A	25,230 ^C	28,511 ^A
Net operating income	x	66,958	x	121,823	121,439	87,139	197,101	x	356,151	90,466	117,735
Adjustment for capital cost allowance (CCA)	x	58,850 ^A	x	80,584 ^A	56,494 ^B	46,914 ^D	170,499 ^B	x	251,892 ^A	59,138 ^C	80,670 ^A
Net operating income adjusted for CCA	x	8,109	x	41,239	64,945	40,225	26,601	x	104,259	31,328	37,066
	Operating margins per dollar of revenue										
Operating margin	x	0.10	x	0.18	0.20	0.16	0.13	x	0.20	0.14	0.15
Operating margin adjusted for CCA	x	0.01	x	0.06	0.11	0.08	0.02	x	0.06	0.05	0.05

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

	2006					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	190^B	800^B	960^B	90^C	340^C	2,375^A
Distribution by province (%)	8.0	33.7	40.4	3.8	14.3	100.0
	Average per farm (\$)					
Total operating revenues	188,628^B	421,089^B	413,875^B	549,679^B	219,391^C	375,630^A
Total crop revenues	162,238^B	360,641^B	352,417^B	488,091^B	210,101^C	324,798^A
Total grains and oilseeds	1,347 ^C	7,407 ^D	34,458 ^D	24,515 ^D	103 ^C	17,437 ^C
Total other crops	160,890 ^B	353,233 ^B	317,959 ^B	463,576 ^B	209,998 ^C	307,361 ^A
Potatoes	5,252 ^B	1,837 ^D	4,277 ^E	F	3,998 ^D	3,616 ^C
Fruits	2,433 ^C	3,443 ^D	2,188 ^D	4,491 ^D	9,767 ^D	3,805 ^C
Vegetables	148,368 ^B	344,983 ^B	301,575 ^B	445,166 ^B	191,044 ^B	293,568 ^A
Tobacco	x	x	F	0	x	F
Greenhouse, nursery and floriculture products	2,086 ^C	1,493 ^D	F	x	F	3,556 ^E
Forage crops (including seeds)	2,638 ^D	F	559 ^E	613 ^E	458 ^C	749 ^D
Other crops	x	x	1,136 ^D	x	x	933 ^D
Total livestock and product revenues	3,336^B	2,013^E	2,908^E	x	959^D	2,263^D
Cattle	1,971 ^C	175 ^D	F	x	317 ^D	896 ^E
Hogs	194 ^E	x	F	0	x	46 ^D
Poultry and eggs	x	x	F	x	F	624 ^E
Dairy products and subsidies	x	x	x	0	0	F
Other livestock and products	220 ^B	F	x	x	x	F
Program payments and insurance proceeds	13,507^B	43,043^B	36,841^C	x	5,342^C	32,675^B
Total other revenues	9,547^B	15,393^C	21,709^C	20,748^C	2,989^C	15,894^B
Custom work and machine rental	6,292 ^C	10,770 ^C	11,515 ^D	11,685 ^D	1,413 ^C	9,403 ^B
Rental income	567 ^D	1,869 ^D	5,582 ^E	5,922 ^C	566 ^C	3,231 ^D
Miscellaneous revenues	2,689 ^C	2,754 ^D	4,612 ^D	3,141 ^C	1,011 ^D	3,261 ^C
Total operating expenses	162,943^B	361,206^B	348,395^B	465,635^B	185,890^C	319,075^A
Total crop expenses	40,987^B	101,928^B	97,191^B	106,381^C	46,803^C	87,413^A
Fertilizer and lime	10,104 ^B	22,270 ^B	25,814 ^B	22,217 ^C	9,886 ^C	20,946 ^B
Pesticides	9,031 ^B	17,080 ^B	21,468 ^B	20,115 ^C	6,425 ^C	16,792 ^B
Seed and plants	12,288 ^B	23,714 ^B	27,094 ^B	34,228 ^B	14,437 ^C	23,237 ^B
Other crop expenses	9,564 ^B	38,863 ^B	22,815 ^C	29,821 ^C	16,054 ^C	26,439 ^B
Total livestock expenses	1,238^C	1,553^D	2,796^E	661^C	809^E	1,887^D
Cattle purchases	217 ^D	13 ^E	F	x	x	F
Hog purchases	x	0	x	0	x	x
Poultry and egg purchases	x	x	F	x	F	F
Other livestock purchases	x	x	55 ^E	x	x	42 ^D
Feed, supplements, straw and bedding	735 ^B	1,202 ^D	1,742 ^E	134 ^E	487 ^E	1,238 ^D
Veterinary fees, medicine and breeding fees	102 ^C	232 ^E	149 ^D	x	66 ^D	157 ^D
Other livestock expenses	0	x	x	0	0	x
Total machinery expenses	22,632^A	38,604^B	36,985^B	53,257^B	19,146^B	34,444^A
Small tools	444 ^B	281 ^D	526 ^C	613 ^B	263 ^C	403 ^B
Net fuel expenses, machinery, truck, auto	10,151 ^A	13,703 ^B	16,955 ^B	22,781 ^B	8,334 ^B	14,307 ^A
Repairs, licenses and insurance	12,037 ^A	24,619 ^B	19,504 ^B	29,863 ^B	10,548 ^C	19,734 ^A
Total general expenses	98,086^B	219,121^B	211,423^B	305,336^C	119,133^C	195,331^A
Salaries (including CPP, QPP, EI)	49,832 ^B	112,464 ^B	97,075 ^B	155,456 ^C	62,210 ^C	95,709 ^B
Rent	2,622 ^B	10,085 ^B	24,861 ^C	17,802 ^D	11,321 ^D	15,921 ^B
Insurance	2,846 ^B	7,696 ^B	5,835 ^B	6,842 ^C	2,328 ^C	5,756 ^B
Utilities	4,401 ^A	10,329 ^B	9,872 ^B	17,935 ^B	6,825 ^D	9,463 ^B
Custom work and machine rental	12,248 ^C	20,820 ^B	20,281 ^C	27,764 ^C	13,257 ^C	19,099 ^B
Net interest expenses	7,607 ^B	13,825 ^B	15,166 ^C	15,182 ^B	6,323 ^C	12,843 ^B
Net property taxes	1,240 ^B	4,434 ^C	3,361 ^C	3,073 ^C	1,313 ^C	3,246 ^B
Building and fence repairs	2,343 ^B	7,251 ^B	5,548 ^C	8,082 ^C	3,271 ^C	5,634 ^B
Marketing expenses	7,307 ^B	11,459 ^B	14,288 ^C	31,777 ^B	4,136 ^D	11,999 ^B
Miscellaneous expenses	7,639 ^B	20,758 ^B	15,137 ^B	21,423 ^C	8,148 ^C	15,662 ^A
Net operating income	25,685	59,883	65,479	84,045	33,501	56,555
Adjustment for capital cost allowance (CCA)	15,449 ^B	29,526 ^B	30,033 ^C	43,623 ^B	14,599 ^B	27,006 ^B
Net operating income adjusted for CCA	10,236	30,357	35,446	40,422	18,902	29,549
	Operating margins per dollar of revenue					
Operating margin	0.14	0.14	0.16	0.15	0.15	0.15
Operating margin adjusted for CCA	0.05	0.07	0.09	0.07	0.09	0.08

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

	2006					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	855 A	945 C	1,140 B	80 D	1,875 A	4,910 A
Distribution by province (%)	17.4	19.2	23.2	1.6	38.2	100.0
	Average per farm (\$)					
Total operating revenues	127,989 B	174,474 B	249,583 B	64,163 B	174,093 A	181,866 A
Total crop revenues	105,546 B	144,612 B	200,824 B	50,997 C	155,149 A	153,360 A
Total grains and oilseeds	507 D	1,333 E	4,346 E	1,289 E	37 E	1,392 D
Total other crops	105,039 B	143,280 B	196,478 B	49,708 C	155,112 A	151,968 A
Potatoes	31 C	x	F	F	x	163 E
Fruits	99,139 B	137,298 B	188,504 B	46,371 C	151,706 A	146,567 A
Vegetables	4,935 D	2,935 E	5,585 D	1,141 E	1,728 C	3,410 C
Tobacco	0	x	x	0	0	x
Greenhouse, nursery and floriculture products	441 D	F	1,831 E	x	1,304 D	1,203 D
Forage crops (including seeds)	229 C	206 E	F	x	x	264 C
Other crops	264 B	1,493 E	x	0	x	x
Total livestock and product revenues	1,556 C	403 D	777 E	343 D	1,727 E	1,198 D
Cattle	657 B	111 D	260 B	x	x	296 A
Hogs	x	x	x	0	x	61 D
Poultry and eggs	x	x	F	x	x	287 E
Dairy products and subsidies	x	0	x	0	x	F
Other livestock and products	245 D	x	F	x	17 B	89 D
Program payments and insurance proceeds	6,843 B	18,634 C	31,792 C	3,793 D	11,494 A	16,656 A
Total other revenues	14,044 B	10,824 C	16,190 C	F	5,722 B	10,652 B
Custom work and machine rental	9,887 B	7,342 D	9,814 C	1,167 D	2,612 C	6,452 B
Rental income	489 D	754 D	2,879 D	F	1,187 C	1,441 C
Miscellaneous revenues	3,668 C	2,728 D	3,497 E	2,474 D	1,923 C	2,759 B
Total operating expenses	103,737 B	130,663 B	233,508 B	44,656 C	144,942 A	153,937 A
Total crop expenses	19,177 B	28,539 B	47,665 B	9,825 D	24,976 A	29,680 A
Fertilizer and lime	3,880 B	5,946 B	9,173 C	F	5,724 A	6,217 A
Pesticides	8,202 B	7,324 B	14,602 B	1,194 C	6,131 A	8,614 A
Seed and plants	2,983 C	5,144 C	9,521 B	2,620 C	4,749 B	5,591 A
Other crop expenses	4,112 B	10,126 B	14,370 C	2,026 D	8,372 B	9,257 A
Total livestock expenses	907 B	619 D	647 D	747 D	849 D	766 C
Cattle purchases	195 D	x	x	x	x	124 B
Hog purchases	x	x	0	0	0	x
Poultry and egg purchases	x	x	F	x	x	73 E
Other livestock purchases	165 D	F	47 C	x	31 D	61 C
Feed, supplements, straw and bedding	454 C	505 E	251 D	489 D	498 E	434 C
Veterinary fees, medicine and breeding fees	81 C	x	59 D	84 D	64 D	60 C
Other livestock expenses	x	0	x	0	x	x
Total machinery expenses	11,968 A	14,857 B	19,828 B	7,982 B	12,499 A	14,492 A
Small tools	286 B	320 D	642 B	531 C	346 B	402 A
Net fuel expenses, machinery, truck, auto	4,891 A	5,400 B	8,698 B	3,186 B	4,720 A	5,781 A
Repairs, licenses and insurance	6,790 A	9,137 B	10,488 B	4,264 C	7,432 A	8,308 A
Total general expenses	71,686 B	86,648 B	165,368 B	26,102 B	106,618 A	108,999 A
Salaries (including CPP, QPP, EI)	32,776 B	33,229 C	80,859 B	5,879 D	46,749 A	48,960 A
Rent	1,177 C	2,741 C	4,317 D	544 E	6,589 B	4,271 B
Insurance	1,767 B	2,927 B	5,179 B	1,197 C	2,296 A	2,978 A
Utilities	2,215 B	3,081 B	6,782 B	2,068 C	2,841 A	3,681 A
Custom work and machine rental	12,453 B	18,354 C	18,232 C	F	14,546 B	15,622 A
Net interest expenses	7,722 B	6,809 B	12,212 C	3,062 B	12,346 A	10,284 A
Net property taxes	798 B	1,882 B	2,498 B	1,265 D	2,178 A	1,939 A
Building and fence repairs	1,902 B	3,101 C	4,556 C	938 D	2,482 B	2,958 A
Marketing expenses	4,445 C	3,122 C	9,865 C	456 D	7,306 B	6,481 B
Miscellaneous expenses	6,431 A	11,402 B	20,867 C	5,514 D	9,286 A	11,827 A
Net operating income	24,251	43,811	16,075	19,507	29,151	27,929
Adjustment for capital cost allowance (CCA)	10,728 B	13,669 B	17,369 B	8,213 C	11,651 A	13,152 A
Net operating income adjusted for CCA	13,524	30,143	-1,294	11,294	17,499	14,776
	Operating margins per dollar of revenue					
Operating margin	0.19	0.25	0.06	0.30	0.17	0.15
Operating margin adjusted for CCA	0.11	0.17	-0.01	0.18	0.10	0.08

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

	2006					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	390^B	905^B	1,375^B	530^C	665^B	3,870^A
Distribution by province (%)	10.1	23.4	35.5	13.7	17.2	100.0
	Average per farm (\$)					
Total operating revenues	309,134^C	468,057^B	1,411,587^B	470,483^B	1,132,398^B	902,752^A
Total crop revenues	268,136^C	436,283^B	1,314,880^B	434,938^B	1,075,833^B	842,158^A
Total grains and oilseeds	160 ^C	1,594 ^D	F	4,664 ^D	x	2,276 ^E
Total other crops	267,975 ^C	434,689 ^B	1,311,384 ^B	430,274 ^B	x	839,881 ^A
Potatoes	64 ^E	x	x	x	x	F
Fruits	2,364 ^D	F	4,167 ^D	F	2,313 ^D	2,351 ^C
Vegetables	796 ^C	2,225 ^D	4,964 ^D	2,069 ^D	1,570 ^E	2,921 ^D
Tobacco	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	264,179 ^C	431,846 ^B	1,302,104 ^B	425,263 ^B	1,071,555 ^B	834,114 ^A
Forage crops (including seeds)	477 ^E	76 ^E	x	514 ^C	F	215 ^C
Other crops	x	x	x	x	x	x
Total livestock and product revenues	F	846^D	F	1,796^C	408^E	1,366^D
Cattle	1,230 ^D	643 ^D	38 ^B	1,585 ^C	F	565 ^B
Hogs	x	0	x	x	x	x
Poultry and eggs	F	x	x	x	x	F
Dairy products and subsidies	0	0	x	0	0	x
Other livestock and products	x	x	F	F	F	F
Program payments and insurance proceeds	14,502^D	17,892^C	62,692^B	14,084^C	32,789^B	35,542^B
Total other revenues	20,370^C	13,036^D	33,349^C	19,665^D	23,369^D	23,686^B
Custom work and machine rental	12,782 ^D	5,115 ^E	22,865 ^C	11,888 ^D	18,725 ^D	15,475 ^B
Rental income	872 ^E	1,364 ^D	6,428 ^E	1,870 ^D	2,545 ^C	3,390 ^D
Miscellaneous revenues	6,716 ^C	6,557 ^D	4,057 ^C	F	2,099 ^C	4,822 ^C
Total operating expenses	295,121^C	425,594^B	1,276,784^B	402,884^C	1,006,564^B	812,471^A
Total crop expenses	90,966^C	140,233^B	403,467^B	132,506^C	337,743^B	261,960^A
Fertilizer and lime	12,864 ^B	21,388 ^B	53,550 ^B	24,204 ^C	63,685 ^B	39,655 ^B
Pesticides	5,947 ^B	6,003 ^B	26,488 ^B	10,896 ^C	12,678 ^B	15,108 ^A
Seed and plants	58,999 ^D	87,998 ^B	208,752 ^B	74,372 ^C	170,694 ^B	140,441 ^A
Other crop expenses	13,156 ^C	24,843 ^B	114,678 ^B	23,034 ^C	90,686 ^B	66,755 ^A
Total livestock expenses	4,338^E	724^D	F	F	306^C	1,307^E
Cattle purchases	561 ^E	316 ^E	x	F	x	F
Hog purchases	x	0	0	x	0	x
Poultry and egg purchases	F	0	F	x	x	F
Other livestock purchases	0	141 ^E	x	x	x	41 ^D
Feed, supplements, straw and bedding	F	183 ^D	F	383 ^C	239 ^B	566 ^E
Veterinary fees, medicine and breeding fees	173 ^D	84 ^D	21 ^B	50 ^D	40 ^E	58 ^C
Other livestock expenses	x	0	0	0	0	x
Total machinery expenses	17,597^B	24,212^B	57,824^B	20,699^B	34,676^B	36,828^B
Small tools	387 ^B	272 ^D	614 ^C	444 ^D	296 ^C	433 ^B
Net fuel expenses, machinery, truck, auto	6,346 ^B	9,338 ^B	19,623 ^B	8,923 ^B	11,449 ^B	13,002 ^B
Repairs, licenses and insurance	10,864 ^B	14,603 ^B	37,587 ^B	11,331 ^B	22,932 ^B	23,393 ^B
Total general expenses	182,220^C	260,424^B	814,255^B	248,151^C	633,839^B	512,376^A
Salaries (including CPP, QPP, EI)	92,462 ^C	133,370 ^B	395,414 ^B	130,341 ^C	308,039 ^B	252,215 ^A
Rent	2,124 ^C	4,137 ^C	17,717 ^B	4,348 ^C	18,879 ^B	11,340 ^B
Insurance	3,830 ^B	6,303 ^B	16,814 ^B	7,059 ^C	11,787 ^B	10,843 ^A
Utilities	16,578 ^C	33,825 ^B	153,268 ^B	31,918 ^C	88,993 ^B	83,860 ^A
Custom work and machine rental	8,088 ^C	13,125 ^C	31,185 ^B	15,084 ^C	41,091 ^B	24,136 ^B
Net interest expenses	14,062 ^C	15,597 ^B	46,061 ^B	13,407 ^C	50,417 ^B	31,990 ^B
Net property taxes	1,612 ^C	3,698 ^B	5,071 ^B	3,092 ^C	4,327 ^B	4,001 ^A
Building and fence repairs	4,325 ^B	9,261 ^B	23,093 ^B	8,109 ^C	17,460 ^B	14,943 ^B
Marketing expenses	21,141 ^D	13,581 ^C	60,768 ^C	9,447 ^C	46,476 ^B	36,244 ^B
Miscellaneous expenses	17,998 ^C	27,527 ^B	64,864 ^B	25,347 ^B	46,369 ^B	42,803 ^A
Net operating income	14,013	42,464	134,803	67,599	125,835	90,281
Adjustment for capital cost allowance (CCA)	19,309 ^C	29,629 ^B	88,570 ^B	32,193 ^C	67,465 ^B	56,442 ^A
Net operating income adjusted for CCA	-5,296	12,834	46,233	35,406	58,370	33,840
	Operating margins per dollar of revenue					
Operating margin	0.05	0.09	0.10	0.14	0.11	0.10
Operating margin adjusted for CCA	-0.02	0.03	0.03	0.08	0.05	0.04

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	375 ^A	550 ^B	455 ^A	4,715 ^A	10,090 ^A	6,925 ^A	12,200 ^A	20,855 ^A	2,820 ^A	58,990 ^A
Distribution by province (%)	x	0.6	0.9	0.8	8.0	17.1	11.7	20.7	35.4	4.8	100.0
	Average per farm (\$)										
Total operating revenues	x	120,580 ^B	67,910 ^B	51,722 ^A	199,493 ^A	145,243 ^B	111,209 ^A	121,869 ^A	293,604 ^A	122,058 ^A	190,486 ^A
Total crop revenues	x	x	5,821 ^D	1,147 ^C	4,675 ^B	7,303 ^A	8,627 ^A	11,887 ^A	15,040 ^A	3,764 ^B	10,691 ^A
Total grains and oilseeds	x	x	380 ^D	152 ^B	2,314 ^B	5,532 ^B	6,745 ^A	10,408 ^A	10,869 ^A	x	7,955 ^A
Total other crops	x	x	5,441 ^D	995 ^C	2,361 ^B	1,771 ^B	1,882 ^A	1,480 ^B	4,170 ^B	x	2,736 ^A
Potatoes	x	x	x	x	x	x	x	x	x	F	x
Fruits	x	63 ^E	2,735 ^D	x	F	F	1 ^A	x	F	x	91 ^D
Vegetables	x	182 ^B	x	F	F	60 ^E	x	F	x	x	25 ^D
Tobacco	x	0	0	0	x	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	F	18 ^A	10 ^B	5 ^A	13 ^A	x	41 ^D
Forage crops (including seeds)	x	1,022 ^D	913 ^B	767 ^C	1,447 ^B	1,370 ^B	1,811 ^A	1,453 ^B	3,688 ^B	2,576 ^B	2,311 ^A
Other crops	x	0	x	0	620 ^D	151 ^E	x	x	124 ^A	x	125 ^C
Total livestock and product revenues	x	91,478 ^A	45,757 ^B	37,535 ^A	134,844 ^A	116,370 ^B	79,211 ^A	84,444 ^A	224,952 ^A	94,037 ^A	142,778 ^A
Cattle	x	85,147 ^A	45,245 ^B	36,795 ^A	131,405 ^A	113,311 ^B	78,572 ^A	83,975 ^A	223,128 ^A	93,339 ^A	141,079 ^A
Hogs	x	1,332 ^A	50 ^B	103 ^A	689 ^D	1,268 ^A	129 ^D	31 ^A	892 ^C	28 ^C	620 ^B
Poultry and eggs	x	181 ^A	110 ^B	x	1,006 ^D	385 ^C	x	x	F	70 ^D	198 ^C
Dairy products and subsidies	x	4,465 ^A	0	x	1,342 ^D	1,009 ^E	x	x	242 ^D	F	406 ^C
Other livestock and products	x	353 ^B	351 ^B	300 ^C	403 ^D	396 ^B	415 ^B	411 ^B	592 ^B	506 ^C	475 ^A
Program payments and insurance proceeds	x	x	7,620 ^B	4,256 ^B	47,569 ^A	9,734 ^B	13,620 ^A	12,309 ^A	16,810 ^A	8,171 ^B	16,109 ^A
Total other revenues	x	13,336 ^E	8,712 ^C	8,785 ^B	12,405 ^B	11,836 ^B	9,750 ^A	13,229 ^A	36,802 ^A	16,086 ^B	20,909 ^A
Custom work and machine rental	x	4,157 ^C	4,138 ^D	3,298 ^D	7,795 ^C	7,792 ^B	5,591 ^B	7,425 ^B	24,972 ^A	10,536 ^B	13,569 ^B
Rental income	x	F	F	202 ^E	613 ^D	1,044 ^D	1,040 ^D	2,273 ^B	7,809 ^A	2,337 ^C	3,703 ^A
Miscellaneous revenues	x	F	4,091 ^C	5,285 ^B	3,997 ^B	3,001 ^B	3,119 ^A	3,530 ^A	4,021 ^A	3,213 ^B	3,637 ^A
Total operating expenses	x	118,974 ^B	64,884 ^B	48,874 ^A	185,748 ^A	142,669 ^A	102,581 ^A	110,820 ^A	281,737 ^A	118,833 ^A	181,242 ^A
Total crop expenses	x	6,298 ^A	4,349 ^B	2,670 ^A	5,409 ^B	6,005 ^A	8,844 ^A	7,589 ^A	10,157 ^A	4,030 ^A	7,951 ^A
Fertilizer and lime	x	3,553 ^A	2,485 ^B	1,556 ^B	2,084 ^B	2,739 ^A	4,789 ^A	3,437 ^A	5,743 ^A	2,400 ^A	4,110 ^A
Pesticides	x	409 ^B	192 ^C	140 ^B	444 ^B	995 ^A	1,976 ^A	2,398 ^A	2,234 ^A	355 ^B	1,745 ^A
Seed and plants	x	1,224 ^B	804 ^C	336 ^B	1,998 ^B	1,914 ^A	1,674 ^A	1,456 ^A	1,874 ^A	867 ^B	1,706 ^A
Other crop expenses	x	1,112 ^B	867 ^B	639 ^B	883 ^B	358 ^B	407 ^A	297 ^A	306 ^A	408 ^B	389 ^A
Total livestock expenses	x	62,130 ^A	27,438 ^C	17,698 ^A	110,928 ^B	92,366 ^B	43,120 ^A	46,585 ^A	187,956 ^A	51,954 ^A	109,087 ^A
Cattle purchases	x	50,657 ^B	21,349 ^C	11,465 ^B	65,145 ^B	73,164 ^B	29,989 ^A	32,815 ^A	139,083 ^A	34,073 ^A	79,442 ^A
Hog purchases	x	x	5 ^B	x	513 ^D	235 ^A	16 ^A	3 ^A	176 ^B	7 ^A	149 ^B
Poultry and egg purchases	x	39 ^A	31 ^B	x	x	62 ^B	12 ^C	3 ^A	F	x	40 ^C
Other livestock purchases	x	x	108 ^D	145 ^A	20 ^E	187 ^C	143 ^C	152 ^C	262 ^C	176 ^C	186 ^B
Feed, supplements, straw and bedding	x	8,870 ^A	4,782 ^B	5,034 ^B	41,044 ^B	16,599 ^B	10,812 ^A	11,020 ^A	44,124 ^A	15,142 ^A	26,132 ^A
Veterinary fees, medicine and breeding fees	x	2,040 ^A	1,090 ^B	989 ^B	3,951 ^B	2,037 ^B	2,148 ^A	2,592 ^A	4,221 ^A	2,550 ^A	3,097 ^A
Other livestock expenses	x	x	73 ^D	0	x	82 ^C	0	0	70 ^C	x	41 ^B
Total machinery expenses	x	15,362 ^B	10,861 ^A	10,706 ^A	14,029 ^A	11,559 ^A	17,672 ^A	18,377 ^A	19,934 ^A	17,482 ^A	17,137 ^A
Small tools	x	293 ^B	361 ^B	217 ^B	292 ^B	530 ^A	569 ^A	684 ^A	709 ^A	564 ^A	607 ^A
Net fuel expenses, machinery, truck, auto	x	7,493 ^B	4,991 ^A	4,869 ^A	5,831 ^A	5,448 ^A	9,349 ^A	9,907 ^A	9,778 ^A	8,384 ^A	8,533 ^A
Repairs, licenses and insurance	x	7,577 ^B	5,509 ^A	5,621 ^A	7,906 ^A	5,581 ^A	7,754 ^A	7,787 ^A	9,447 ^A	8,534 ^A	7,998 ^A
Total general expenses	x	35,184 ^C	22,237 ^B	17,799 ^A	55,382 ^A	32,739 ^A	32,944 ^A	38,269 ^A	63,690 ^A	45,367 ^A	47,067 ^A
Salaries (including CPP, QPP, EI)	x	6,244 ^D	5,323 ^C	4,032 ^C	5,737 ^B	3,941 ^B	3,649 ^B	3,560 ^A	10,251 ^A	12,404 ^B	6,638 ^A
Rent	x	1,776 ^C	579 ^B	513 ^B	1,637 ^B	2,102 ^B	2,950 ^A	3,724 ^A	4,481 ^A	2,535 ^B	3,333 ^A
Insurance	x	1,974 ^B	1,355 ^B	1,140 ^B	3,465 ^A	2,103 ^A	1,622 ^A	1,474 ^A	2,540 ^A	2,478 ^A	2,183 ^A
Utilities	x	1,787 ^A	1,237 ^B	1,406 ^A	2,330 ^A	2,556 ^A	2,174 ^A	2,566 ^A	3,871 ^A	2,588 ^A	2,936 ^A
Custom work and machine rental	x	6,961 ^D	3,337 ^B	2,673 ^B	11,193 ^B	6,035 ^A	5,810 ^A	7,555 ^A	15,199 ^A	6,212 ^B	9,940 ^A
Net interest expenses	x	6,554 ^B	3,746 ^B	2,962 ^B	9,192 ^A	5,630 ^A	6,579 ^A	7,549 ^A	11,328 ^A	5,802 ^A	8,413 ^A
Net property taxes	x	1,573 ^A	798 ^B	989 ^B	2,725 ^A	1,579 ^A	2,579 ^A	3,059 ^A	1,843 ^A	1,337 ^A	2,163 ^A
Building and fence repairs	x	1,439 ^B	1,880 ^C	1,185 ^B	2,895 ^B	2,000 ^A	1,716 ^A	1,870 ^A	2,703 ^A	2,804 ^A	2,287 ^A
Marketing expenses	x	2,650 ^D	1,157 ^D	536 ^C	2,337 ^B	2,229 ^B	1,746 ^A	1,889 ^A	4,049 ^B	3,062 ^B	2,774 ^A
Miscellaneous expenses	x	4,227 ^B	2,823 ^B	2,363 ^A	13,872 ^A	4,564 ^A	4,118 ^A	5,022 ^A	7,424 ^A	6,145 ^A	6,401 ^A
Net operating income	x	1,606	3,026	2,848	13,745	2,574	8,628	11,049	11,867	3,225	9,245
Adjustment for capital cost allowance (CCA)	x	10,465 ^C	8,321 ^B	8,077 ^B	12,090 ^A	9,174 ^A	10,813 ^A	10,944 ^A	17,246 ^A	14,432 ^A	13,063 ^A
Net operating income adjusted for CCA	x	-8,860	-5,295	-5,229	1,655	-6,600	-2,185	105	-5,378	-11,207	-3,818
	Operating margins per dollar of revenue										
Operating margin	x	0.01	0.04	0.06	0.07	0.02	0.08	0.09	0.04	0.03	0.05
Operating margin adjusted for CCA	x	-0.07	-0.08	-0.10	0.01	-0.05	-0.02	0.00	-0.02	-0.09	-0.02

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40 ^A	215 ^A	280 ^A	230 ^A	6,850 ^A	4,780 ^A	470 ^B	215 ^B	580 ^B	640 ^A	14,295 ^A
Distribution by province (%)	0.3	1.5	2.0	1.6	47.9	33.4	3.3	1.5	4.1	4.5	100.0
	Average per farm (\$)										
Total operating revenues	1,216,934 ^B	301,713 ^A	459,304 ^A	394,703 ^A	343,446 ^A	383,175 ^A	496,098 ^A	526,660 ^B	689,289 ^A	788,862 ^B	403,114 ^A
Total crop revenues	x	6,491 ^B	10,538 ^B	6,182 ^C	16,480 ^A	21,849 ^B	26,554 ^C	36,851 ^D	35,218 ^D	10,180 ^C	18,917 ^A
Total grains and oilseeds	x	1,817 ^C	4,446 ^C	1,586 ^E	11,976 ^B	19,422 ^B	22,367 ^C	34,762 ^D	26,319 ^D	553 ^D	14,725 ^A
Total other crops	x	4,674 ^B	6,092 ^B	4,596 ^C	4,504 ^B	2,427 ^B	4,187 ^C	2,089 ^C	8,899 ^D	9,626 ^C	4,192 ^B
Potatoes	0	2,590 ^B	0	x	F	x	0	0	x	x	126 ^D
Fruits	0	x	839 ^D	x	x	57 ^D	x	0	0	F	122 ^E
Vegetables	0	x	x	F	F	F	0	0	0	x	F
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	178 ^B	20 ^E	x	0	x	0	98 ^B
Forage crops (including seeds)	x	1,428 ^B	3,912 ^B	2,188 ^C	1,875 ^B	2,201 ^B	4,173 ^C	2,089 ^C	8,040 ^C	7,667 ^C	2,603 ^A
Other crops	0	0	0	x	1,910 ^D	F	0	0	0	0	930 ^D
Total livestock and product revenues	1,178,835 ^B	280,186 ^A	424,460 ^A	375,250 ^A	288,605 ^A	342,144 ^A	435,176 ^A	461,909 ^B	611,093 ^A	736,774 ^B	353,224 ^A
Cattle	31,762 ^B	18,915 ^B	20,367 ^B	14,203 ^A	15,217 ^A	19,815 ^A	39,407 ^C	39,327 ^B	55,724 ^B	61,163 ^E	21,784 ^A
Hogs	0	x	x	x	3,092 ^C	2,111 ^E	x	x	x	x	2,264 ^C
Poultry and eggs	0	x	x	x	F	F	x	x	x	F	908 ^D
Dairy products and subsidies	1,147,073 ^B	259,400 ^A	403,212 ^A	360,344 ^A	269,088 ^A	318,770 ^A	395,575 ^A	422,453 ^B	551,657 ^A	669,965 ^A	327,724 ^A
Other livestock and products	0	x	281 ^C	x	F	F	x	x	318 ^E	x	545 ^E
Program payments and insurance proceeds	16,412 ^B	8,009 ^B	7,993 ^A	5,904 ^A	18,936 ^A	7,898 ^B	22,005 ^C	13,435 ^D	17,734 ^C	13,717 ^B	14,388 ^A
Total other revenues	x	7,027 ^B	16,312 ^A	7,367 ^B	19,425 ^A	11,284 ^B	12,363 ^C	14,465 ^D	25,244 ^C	28,192 ^C	16,585 ^A
Custom work and machine rental	3,996 ^C	2,294 ^B	6,656 ^B	3,279 ^C	5,398 ^B	6,923 ^C	5,931 ^D	8,834 ^E	14,066 ^D	15,769 ^D	6,729 ^B
Rental income	x	1,985 ^E	1,590 ^C	318 ^C	1,099 ^C	1,959 ^B	1,056 ^C	1,004 ^D	6,580 ^B	5,434 ^B	1,819 ^B
Miscellaneous revenues	12,767 ^B	2,748 ^A	8,066 ^A	3,770 ^B	12,929 ^A	2,402 ^B	5,376 ^C	4,627 ^C	4,598 ^B	6,988 ^D	8,037 ^A
Total operating expenses	1,057,398 ^B	226,468 ^A	354,279 ^A	307,211 ^A	256,934 ^A	285,742 ^A	410,793 ^A	432,692 ^B	530,724 ^A	650,014 ^B	307,232 ^A
Total crop expenses	12,279 ^B	14,200 ^A	21,939 ^A	16,093 ^A	18,584 ^A	24,338 ^A	39,205 ^C	33,837 ^D	29,240 ^B	15,397 ^B	21,652 ^A
Fertilizer and lime	7,567 ^B	7,458 ^A	12,285 ^A	8,601 ^A	7,875 ^A	9,757 ^A	18,805 ^C	15,527 ^C	15,589 ^B	8,498 ^B	9,316 ^A
Pesticides	x	1,308 ^A	2,720 ^A	1,647 ^B	2,053 ^A	4,926 ^A	8,754 ^C	10,582 ^D	6,560 ^C	2,517 ^B	3,566 ^A
Seed and plants	952 ^B	3,274 ^A	5,344 ^A	3,512 ^A	7,365 ^A	8,810 ^A	10,207 ^C	5,952 ^C	6,217 ^B	3,639 ^B	7,528 ^B
Other crop expenses	x	2,160 ^A	1,590 ^A	2,334 ^A	1,492 ^A	846 ^B	1,438 ^B	1,777 ^D	873 ^C	743 ^C	1,242 ^A
Total livestock expenses	450,022 ^B	68,943 ^A	103,107 ^A	97,338 ^A	70,409 ^A	73,545 ^A	114,941 ^A	119,946 ^B	172,134 ^B	238,692 ^B	87,331 ^A
Cattle purchases	48,171 ^B	11,032 ^B	10,864 ^C	8,290 ^B	8,617 ^B	10,177 ^B	16,815 ^C	31,252 ^C	33,999 ^C	49,493 ^E	12,776 ^B
Hog purchases	0	x	x	x	454 ^D	369 ^E	0	0	x	x	373 ^C
Poultry and egg purchases	0	x	0	x	F	F	x	x	x	797 ^D	127 ^D
Other livestock purchases	0	x	x	x	F	57 ^D	x	x	35 ^B	x	F
Feed, supplements, straw and bedding	363,761 ^B	44,521 ^A	74,303 ^A	73,644 ^A	46,880 ^A	46,024 ^A	83,249 ^A	74,934 ^B	113,696 ^A	162,420 ^B	57,830 ^A
Veterinary fees, medicine and breeding fees	29,926 ^B	10,891 ^A	13,679 ^A	12,820 ^A	12,481 ^A	14,113 ^A	14,874 ^A	13,683 ^B	19,465 ^A	23,959 ^A	13,968 ^A
Other livestock expenses	8,165 ^B	1,691 ^C	4,254 ^A	2,433 ^B	1,820 ^B	2,663 ^B	0	x	4,469 ^C	1,433 ^E	2,178 ^A
Total machinery expenses	61,662 ^A	24,244 ^A	38,241 ^A	34,490 ^A	28,893 ^A	32,800 ^A	51,706 ^A	52,490 ^B	48,905 ^A	50,476 ^A	33,368 ^A
Small tools	302 ^C	427 ^B	625 ^A	470 ^A	456 ^A	911 ^A	776 ^B	1,050 ^B	955 ^B	587 ^B	656 ^A
Net fuel expenses, machinery, truck, auto	25,551 ^B	11,325 ^A	15,831 ^A	14,084 ^A	10,356 ^A	14,001 ^A	23,440 ^A	24,885 ^B	21,568 ^A	18,128 ^A	13,248 ^A
Repairs, licenses and insurance	35,809 ^A	12,493 ^A	21,786 ^A	19,936 ^A	18,081 ^A	17,888 ^A	27,491 ^A	26,554 ^A	26,382 ^A	31,761 ^A	19,464 ^A
Total general expenses	533,435 ^B	119,080 ^A	190,992 ^A	159,290 ^A	139,048 ^A	155,059 ^A	204,942 ^A	226,418 ^B	280,445 ^A	345,449 ^A	164,881 ^A
Salaries (including CPP, QPP, EI)	141,784 ^B	28,021 ^B	60,030 ^A	52,723 ^A	27,684 ^A	27,434 ^A	46,286 ^B	45,508 ^C	65,494 ^B	101,601 ^A	34,644 ^A
Rent	5,045 ^C	3,605 ^B	2,568 ^B	1,982 ^B	4,273 ^B	7,748 ^B	12,080 ^D	11,662 ^C	13,270 ^B	20,198 ^C	6,797 ^A
Insurance	18,129 ^B	5,295 ^A	7,635 ^A	7,653 ^A	7,969 ^A	6,895 ^A	12,380 ^B	7,895 ^B	12,225 ^A	12,427 ^A	8,100 ^A
Utilities	21,719 ^B	5,757 ^A	8,845 ^A	7,806 ^A	7,242 ^A	10,185 ^A	10,975 ^A	13,590 ^B	16,313 ^A	14,387 ^A	9,186 ^A
Custom work and machine rental	66,007 ^C	10,608 ^A	14,836 ^A	11,415 ^A	14,517 ^A	20,534 ^A	25,954 ^B	31,813 ^C	43,728 ^A	27,833 ^A	18,976 ^A
Net interest expenses	99,583 ^B	32,281 ^A	45,179 ^A	42,436 ^A	33,681 ^A	37,977 ^A	49,455 ^A	59,442 ^B	65,842 ^A	72,623 ^B	39,579 ^A
Net property taxes	2,815 ^B	2,769 ^A	3,005 ^A	2,479 ^A	4,784 ^A	3,608 ^A	6,555 ^A	3,271 ^B	3,184 ^B	3,157 ^B	4,448 ^A
Building and fence repairs	18,352 ^B	4,762 ^A	7,314 ^A	5,990 ^A	7,196 ^A	7,495 ^A	10,665 ^C	7,994 ^B	8,638 ^B	14,728 ^A	7,791 ^A
Marketing expenses	138,623 ^B	13,662 ^A	24,320 ^A	15,401 ^A	16,199 ^A	16,366 ^A	9,268 ^B	18,011 ^B	26,369 ^A	43,449 ^B	18,110 ^A
Miscellaneous expenses	21,377 ^A	12,319 ^A	17,261 ^A	11,405 ^A	15,503 ^A	16,817 ^A	21,323 ^A	27,231 ^C	25,382 ^A	29,046 ^A	17,250 ^A
Net operating income	159,536	75,245	105,025	87,492	86,512	97,433	85,305	93,968	158,565	138,848	95,881
Adjustment for capital cost allowance (CCA)	84,358 ^A	32,647 ^A	47,425 ^A	41,392 ^A	35,782 ^A	45,786 ^A	59,913 ^A	58,303 ^B	90,177 ^A	74,853 ^B	44,602 ^A
Net operating income adjusted for CCA	75,178	42,598	57,600	46,100	50,729	51,646	25,391	35,664	68,388	63,995	51,279
	Operating margins per dollar of revenue										
Operating margin	0.13	0.25	0.23	0.22	0.25	0.25	0.17	0.18	0.23	0.18	0.24
Operating margin adjusted for CCA	0.06	0.14	0.13	0.12	0.15	0.13	0.05	0.07	0.10	0.08	0.13

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	75 ^B	45 ^B	60 ^B	1,750 ^A	1,690 ^B	635 ^A	180 ^E	370 ^B	F	4,910 ^A
Distribution by province (%)	x	1.5	0.9	1.2	35.6	34.4	12.9	3.7	7.5	F	100.0
	Average per farm (\$)										
Total operating revenues	x	615,632 ^C	607,047 ^B	824,796 ^D	869,970 ^A	686,721 ^B	1,921,290 ^A	1,522,379 ^E	941,279 ^A	F	958,250 ^A
Total crop revenues	x	32,062 ^E	17,426 ^C	5,386 ^C	17,270 ^B	50,351 ^B	92,546 ^A	55,583 ^E	51,650 ^B	F	42,365 ^A
Total grains and oilseeds	x	F	2,861 ^D	1,454 ^D	13,202 ^C	48,441 ^B	88,885 ^A	51,928 ^E	45,567 ^B	F	38,606 ^A
Total other crops	x	F	14,565 ^D	3,933 ^D	4,068 ^C	1,910 ^C	3,661 ^B	F	6,083 ^D	F	3,759 ^B
Potatoes	x	F	0	0	x	x	x	x	0	F	394 ^E
Fruits	x	0	7,118 ^D	0	0	x	0	0	0	F	x
Vegetables	x	x	x	x	633 ^C	312 ^C	656 ^A	x	725 ^B	F	578 ^B
Tobacco	x	0	0	0	0	x	0	0	0	F	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	0	0	x	F	159 ^D
Forage crops (including seeds)	x	1,058 ^D	1,687 ^E	3,384 ^D	2,465 ^C	1,206 ^B	1,119 ^D	F	4,643 ^D	F	2,057 ^B
Other crops	x	0	0	x	855 ^E	F	x	0	x	F	471 ^D
Total livestock and product revenues	x	520,481 ^C	525,349 ^B	701,028 ^D	714,355 ^A	581,597 ^B	1,711,398 ^A	1,408,868 ^E	758,301 ^A	F	816,704 ^A
Cattle	x	24,311 ^D	8,592 ^D	5,519 ^C	3,839 ^C	6,736 ^C	7,318 ^C	14,175 ^E	26,115 ^B	F	7,652 ^B
Hogs	x	496,012 ^C	504,079 ^B	693,796 ^D	685,427 ^A	561,610 ^B	1,643,796 ^A	1,369,902 ^E	718,520 ^A	F	785,515 ^A
Poultry and eggs	x	x	x	x	18,585 ^B	9,656 ^E	54,035 ^A	9,020 ^E	4,081 ^B	F	17,861 ^B
Dairy products and subsidies	x	x	x	0	5,619 ^D	F	5,190 ^A	15,343 ^E	8,617 ^B	F	5,006 ^C
Other livestock and products	x	x	0	x	884 ^C	349 ^D	1,060 ^A	428 ^E	968 ^B	F	670 ^B
Program payments and insurance proceeds	x	49,822 ^D	45,886 ^B	31,732 ^D	105,155 ^A	28,087 ^B	65,761 ^A	38,945 ^E	54,896 ^B	F	63,498 ^A
Total other revenues	x	13,266 ^E	18,385 ^B	86,650 ^D	33,190 ^B	26,685 ^B	51,584 ^A	18,983 ^E	76,433 ^D	F	35,684 ^A
Custom work and machine rental	x	4,520 ^D	13,006 ^C	x	21,384 ^C	16,184 ^B	34,406 ^A	9,826 ^E	56,123 ^D	F	23,221 ^B
Rental income	x	F	2,429 ^D	x	4,977 ^C	6,491 ^C	6,460 ^D	1,155 ^E	11,848 ^B	F	5,977 ^B
Miscellaneous revenues	x	1,583 ^B	2,951 ^B	22,419 ^E	6,829 ^B	4,010 ^B	10,718 ^A	8,002 ^E	8,462 ^B	F	6,486 ^A
Total operating expenses	x	563,489 ^C	604,103 ^B	735,766 ^D	830,978 ^A	637,966 ^B	1,819,708 ^A	1,357,263 ^E	838,878 ^A	F	898,357 ^A
Total crop expenses	x	25,053 ^E	7,016 ^C	4,177 ^C	10,749 ^B	29,920 ^B	82,122 ^A	42,336 ^E	34,747 ^A	F	29,497 ^A
Fertilizer and lime	x	12,452 ^E	2,302 ^C	1,690 ^C	3,929 ^B	12,492 ^B	44,530 ^A	19,137 ^E	16,715 ^A	F	13,680 ^A
Pesticides	x	3,045 ^D	x	943 ^D	1,699 ^B	6,843 ^B	21,640 ^A	17,983 ^E	11,357 ^B	F	7,360 ^A
Seed and plants	x	9,401 ^E	2,013 ^D	1,146 ^C	4,807 ^B	10,388 ^B	15,852 ^A	4,985 ^E	6,274 ^A	F	8,203 ^A
Other crop expenses	x	156 ^B	x	399 ^D	314 ^D	198 ^E	101 ^C	230 ^E	401 ^C	F	253 ^C
Total livestock expenses	x	329,902 ^C	386,552 ^B	518,006 ^D	516,819 ^A	362,585 ^B	1,099,486 ^A	698,137 ^E	479,231 ^A	F	535,095 ^A
Cattle purchases	x	19,529 ^D	2,318 ^C	457 ^D	F	3,348 ^B	1,476 ^B	4,380 ^C	4,049 ^C	F	2,597 ^B
Hog purchases	x	83,022 ^E	63,965 ^B	202,380 ^D	188,791 ^B	122,424 ^B	369,733 ^A	97,928 ^E	144,783 ^B	F	178,090 ^A
Poultry and egg purchases	x	x	x	x	4,143 ^A	2,577 ^E	10,368 ^A	569 ^E	475 ^B	F	3,820 ^B
Other livestock purchases	x	x	x	x	F	211 ^B	350 ^A	x	220 ^D	F	141 ^A
Feed, supplements, straw and bedding	x	209,645 ^C	293,838 ^B	297,253 ^D	296,778 ^A	209,134 ^B	658,935 ^A	561,174 ^E	310,673 ^A	F	321,372 ^A
Veterinary fees, medicine and breeding fees	x	16,265 ^D	22,104 ^B	15,882 ^C	25,770 ^B	22,410 ^B	58,349 ^A	30,501 ^E	17,685 ^A	F	27,885 ^A
Other livestock expenses	x	x	1,592 ^C	1,655 ^D	F	2,481 ^B	276 ^C	x	1,345 ^D	F	1,192 ^B
Total machinery expenses	x	27,193 ^C	26,908 ^B	29,876 ^C	32,663 ^A	29,700 ^B	85,222 ^A	52,999 ^E	44,975 ^A	F	39,727 ^A
Small tools	x	299 ^D	589 ^B	462 ^B	202 ^C	727 ^B	487 ^B	451 ^E	797 ^B	F	484 ^A
Net fuel expenses, machinery, truck, auto	x	13,281 ^D	12,342 ^B	14,956 ^D	11,159 ^A	13,997 ^B	45,136 ^A	25,106 ^E	21,746 ^B	F	17,815 ^A
Repairs, licenses and insurance	x	13,612 ^C	13,977 ^B	14,458 ^C	21,302 ^A	14,976 ^B	39,599 ^A	27,442 ^E	22,432 ^A	F	21,428 ^A
Total general expenses	x	181,342 ^C	183,627 ^B	183,706 ^D	270,747 ^A	215,761 ^B	552,877 ^A	563,792 ^E	279,926 ^A	F	294,038 ^A
Salaries (including CPP, QPP, EI)	x	58,505 ^D	70,917 ^B	56,149 ^D	67,058 ^A	50,880 ^B	138,044 ^A	188,848 ^E	69,573 ^B	F	74,789 ^A
Rent	x	12,098 ^E	3,256 ^D	7,906 ^E	11,095 ^B	23,878 ^B	24,571 ^A	30,701 ^E	17,627 ^B	F	18,191 ^A
Insurance	x	7,701 ^C	8,524 ^B	9,415 ^C	13,466 ^A	8,305 ^B	28,155 ^A	23,077 ^E	16,258 ^A	F	13,836 ^A
Utilities	x	17,349 ^D	24,036 ^B	14,664 ^C	24,406 ^A	20,750 ^B	44,482 ^A	48,097 ^E	32,918 ^A	F	26,897 ^A
Custom work and machine rental	x	10,983 ^C	10,522 ^B	32,297 ^D	47,936 ^A	34,167 ^B	90,215 ^A	40,162 ^E	39,037 ^B	F	45,910 ^A
Net interest expenses	x	39,993 ^C	36,083 ^B	20,807 ^C	37,079 ^A	37,813 ^B	79,013 ^A	56,090 ^E	40,291 ^B	F	43,344 ^A
Net property taxes	x	3,794 ^C	4,986 ^B	1,482 ^B	6,080 ^A	4,251 ^B	18,934 ^A	6,467 ^C	3,268 ^A	F	6,753 ^A
Building and fence repairs	x	9,462 ^D	5,699 ^B	6,565 ^D	16,402 ^B	10,138 ^B	37,955 ^A	29,730 ^E	17,014 ^C	F	17,051 ^A
Marketing expenses	x	9,201 ^D	9,062 ^B	21,394 ^D	18,956 ^A	10,926 ^B	50,890 ^A	104,575 ^E	20,602 ^B	F	23,134 ^A
Miscellaneous expenses	x	12,256 ^C	10,543 ^B	13,027 ^D	28,268 ^A	14,653 ^B	40,618 ^A	36,045 ^E	23,338 ^A	F	24,131 ^A
Net operating income	x	52,142	2,944	89,030	38,992	48,755	101,582	165,116 ^E	102,401	F	59,893
Adjustment for capital cost allowance (CCA)	x	50,609 ^D	35,853 ^B	40,186 ^C	46,610 ^A	49,201 ^B	115,274 ^A	95,975 ^E	68,363 ^A	F	59,444 ^A
Net operating income adjusted for CCA	x	1,533	-32,909	48,844	-7,618	-446	-13,692	69,141 ^E	34,038	F	449
	Operating margins per dollar of revenue										
Operating margin	x	0.08	0.00	0.11	0.04	0.07	0.05	0.11	0.11	F	0.06
Operating margin adjusted for CCA	x	0.00	-0.05	0.06	-0.01	0.00	-0.01	0.05	0.04	F	0.00

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	25 ^B	25 ^B	135 ^B	55 ^C	920 ^B	1,715 ^A	290 ^B	145 ^E	370 ^C	700 ^A	4,385 ^A
Distribution by province (%)	0.6	0.6	3.1	1.3	21.0	39.1	6.6	3.3	8.4	16.0	100.0
	Average per farm (\$)										
Total operating revenues	1,945,636 ^A	472,882 ^B	862,272 ^A	1,523,838 ^D	1,070,057 ^B	780,547 ^A	646,024 ^B	503,868 ^E	693,182 ^B	796,591 ^A	835,889 ^A
Total crop revenues	x	x	22,064 ^D	3,826 ^D	25,791 ^C	31,808 ^B	23,182 ^C	F	28,195 ^D	3,646 ^D	23,326 ^B
Total grains and oilseeds	x	x	2,441 ^C	x	21,842 ^D	29,264 ^B	21,793 ^C	F	24,802 ^D	F	19,816 ^B
Total other crops	x	x	19,623 ^D	x	3,948 ^E	2,544 ^C	1,389 ^D	688 ^E	3,393 ^D	3,515 ^D	3,510 ^C
Potatoes	x	0	x	0	x	F	x	0	F	0	x
Fruits	x	x	1,864 ^D	x	F	989 ^E	0	x	F	F	855 ^D
Vegetables	x	x	3,042 ^D	x	x	185 ^C	x	0	x	66 ^D	390 ^B
Tobacco	0	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	0	x	0	0	F	0	0	0	639 ^D	558 ^E
Forage crops (including seeds)	x	x	854 ^C	x	F	1,215 ^C	1,098 ^E	688 ^E	2,827 ^D	1,491 ^D	1,533 ^D
Other crops	0	0	0	x	279 ^D	x	0	0	x	0	116 ^C
Total livestock and product revenues	1,889,840 ^A	452,592 ^B	808,967 ^A	1,504,855 ^D	978,797 ^B	716,276 ^A	583,989 ^B	473,239 ^E	626,965 ^C	762,103 ^A	773,083 ^A
Cattle	x	x	2,324 ^C	3,451 ^C	F	5,469 ^D	3,756 ^E	5,354 ^F	7,157 ^D	2,673 ^D	4,242 ^C
Hogs	x	x	4,113 ^C	x	23,843 ^D	4,279 ^C	20,252 ^C	x	x	85 ^A	8,370 ^C
Poultry and eggs	1,859,732 ^A	422,961 ^B	792,457 ^A	1,488,116 ^D	947,138 ^B	701,369 ^A	558,802 ^B	467,291 ^E	616,242 ^C	753,343 ^A	755,344 ^A
Dairy products and subsidies	x	x	x	x	x	3,719 ^D	0	0	x	5,853 ^D	4,432 ^C
Other livestock and products	x	0	x	x	x	1,440 ^E	F	x	174 ^E	149 ^D	694 ^D
Program payments and insurance proceeds	19,227 ^D	x	9,086 ^B	4,451 ^D	21,901 ^C	8,769 ^B	14,695 ^C	5,058 ^E	14,557 ^D	13,390 ^C	12,989 ^B
Total other revenues	x	8,050 ^B	22,155 ^C	10,705 ^D	43,568 ^C	23,694 ^B	24,159 ^C	19,750 ^E	23,465 ^B	17,451 ^B	26,491 ^A
Custom work and machine rental	x	5,771 ^B	15,025 ^C	F	21,709 ^D	15,026 ^B	8,346 ^D	6,609 ^F	9,013 ^D	7,678 ^B	13,917 ^B
Rental income	x	x	5,927 ^C	2,474 ^D	14,042 ^B	5,686 ^B	2,654 ^D	F	5,984 ^D	6,216 ^D	7,336 ^B
Miscellaneous revenues	x	x	1,204 ^B	5,193 ^D	7,817 ^D	2,982 ^B	13,159 ^C	5,457 ^E	8,468 ^C	3,556 ^D	5,238 ^B
Total operating expenses	1,921,457 ^A	383,961 ^B	737,813 ^A	1,363,386 ^D	937,295 ^B	663,848 ^A	557,551 ^B	438,255 ^E	647,759 ^C	720,642 ^A	731,708 ^A
Total crop expenses	19,111 ^B	19,006 ^C	20,648 ^B	22,050 ^D	14,677 ^C	25,813 ^B	17,093 ^C	F	18,959 ^C	3,014 ^B	17,722 ^A
Fertilizer and lime	x	2,136 ^D	2,241 ^D	719 ^C	6,018 ^C	5,322 ^B	5,961 ^C	x	7,720 ^D	357 ^D	4,600 ^B
Pesticides	x	1,547 ^E	1,618 ^C	318 ^B	1,333 ^D	3,000 ^C	5,106 ^C	F	x	356 ^D	2,297 ^B
Seed and plants	x	905 ^E	4,796 ^D	640 ^B	5,940 ^C	4,898 ^B	4,733 ^D	F	2,417 ^D	428 ^D	3,944 ^B
Other crop expenses	18,315 ^B	14,418 ^C	11,993 ^B	20,374 ^D	1,386 ^D	12,592 ^B	1,293 ^D	x	x	1,873 ^C	6,881 ^B
Total livestock expenses	1,217,609 ^A	230,451 ^C	442,664 ^B	786,270 ^D	549,444 ^B	355,295 ^A	314,920 ^B	235,161 ^E	396,061 ^C	435,923 ^A	418,419 ^A
Cattle purchases	x	F	1,173 ^D	693 ^D	F	3,421 ^D	1,312 ^D	1,002 ^E	F	484 ^D	3,341 ^E
Hog purchases	0	x	x	x	5,678 ^D	1,672 ^C	4,368 ^C	x	x	x	2,177 ^C
Poultry and egg purchases	483,564 ^A	45,519 ^C	151,978 ^B	206,422 ^C	215,349 ^B	132,407 ^A	156,316 ^B	101,548 ^E	193,501 ^C	192,352 ^B	168,151 ^A
Other livestock purchases	x	0	x	x	x	619 ^B	x	0	24 ^C	F	270 ^B
Feed, supplements, straw and bedding	723,930 ^A	178,213 ^C	281,949 ^A	558,540 ^D	317,533 ^B	210,819 ^A	149,339 ^B	128,688 ^E	180,807 ^C	236,588 ^A	237,714 ^A
Veterinary fees, medicine and breeding fees	6,460 ^B	2,620 ^E	5,078 ^B	18,243 ^D	9,600 ^E	4,955 ^B	3,578 ^B	3,844 ^E	3,809 ^C	6,394 ^C	6,109 ^C
Other livestock expenses	x	x	1,371 ^B	2,316 ^D	x	1,403 ^B	x	x	x	x	657 ^B
Total machinery expenses	44,504 ^B	16,438 ^B	26,631 ^A	55,698 ^D	33,136 ^B	26,952 ^B	27,563 ^B	14,195 ^E	26,287 ^B	19,658 ^A	27,048 ^A
Small tools	x	382 ^C	698 ^B	252 ^C	170 ^C	619 ^B	489 ^C	438 ^E	735 ^D	312 ^B	464 ^A
Net fuel expenses, machinery, truck, auto	x	5,899 ^B	10,588 ^B	18,896 ^D	11,741 ^C	10,373 ^B	11,852 ^B	4,851 ^E	10,746 ^C	6,496 ^B	10,099 ^A
Repairs, licenses and insurance	29,847 ^B	10,157 ^B	15,345 ^A	36,550 ^D	21,225 ^B	15,960 ^B	15,222 ^B	8,906 ^E	14,806 ^C	12,850 ^A	16,485 ^A
Total general expenses	640,233 ^A	118,066 ^B	247,869 ^B	499,367 ^D	340,038 ^B	255,788 ^B	197,975 ^B	183,318 ^E	206,452 ^C	262,046 ^A	268,519 ^A
Salaries (including CPP, QPP, EI)	181,448 ^B	41,057 ^C	91,984 ^B	180,293 ^D	86,812 ^B	87,174 ^B	57,677 ^B	41,865 ^E	60,716 ^D	81,150 ^B	82,121 ^A
Rent	x	F	6,941 ^C	27,860 ^E	24,398 ^C	6,841 ^C	5,730 ^C	F	7,595 ^D	13,037 ^C	11,940 ^B
Insurance	16,767 ^B	4,849 ^B	7,934 ^B	12,871 ^C	12,532 ^B	9,283 ^A	9,830 ^B	6,030 ^E	10,190 ^C	8,125 ^A	9,805 ^A
Utilities	65,844 ^B	9,667 ^B	32,728 ^A	74,493 ^D	38,643 ^B	30,443 ^A	19,288 ^B	18,426 ^E	24,458 ^C	26,230 ^A	30,582 ^A
Custom work and machine rental	x	8,840 ^C	15,267 ^B	28,956 ^D	50,348 ^B	26,721 ^B	17,272 ^C	17,352 ^E	22,418 ^C	20,949 ^B	29,611 ^A
Net interest expenses	40,668 ^C	10,890 ^C	26,559 ^A	47,772 ^E	32,772 ^B	37,345 ^B	19,618 ^B	35,916 ^E	35,468 ^C	37,508 ^A	34,698 ^A
Net property taxes	5,267 ^B	2,611 ^B	3,572 ^A	3,584 ^C	4,630 ^B	4,048 ^A	5,152 ^B	1,938 ^D	2,442 ^B	4,206 ^A	4,042 ^A
Building and fence repairs	27,083 ^A	7,182 ^A	11,358 ^B	23,518 ^D	20,389 ^B	10,640 ^A	10,995 ^C	3,537 ^E	6,117 ^C	11,090 ^B	12,436 ^A
Marketing expenses	95,422 ^B	24,260 ^B	35,492 ^B	60,280 ^C	43,712 ^C	24,809 ^B	36,138 ^B	35,972 ^E	19,101 ^C	44,929 ^B	33,860 ^A
Miscellaneous expenses	65,834 ^A	7,559 ^B	16,033 ^A	39,741 ^D	25,801 ^C	18,486 ^B	16,276 ^D	11,435 ^E	17,947 ^B	14,822 ^A	19,423 ^A
Net operating income	24,179	88,921	124,460	160,452	132,763	116,699	88,474	65,613 ^E	45,423	75,949	104,182
Adjustment for capital cost allowance (CCA)	67,949 ^B	20,235 ^B	35,253 ^B	47,532 ^D	47,333 ^B	51,001 ^A	37,428 ^B	35,318 ^E	42,676 ^C	40,122 ^A	45,757 ^A
Net operating income adjusted for CCA	-43,770	68,685	89,206	112,920	85,430	65,698	51,046	30,294 ^E	2,747	35,828	58,424
	Operating margins per dollar of revenue										
Operating margin	0.01	0.19	0.14	0.11	0.12	0.15	0.14	0.13	0.07	0.10	0.12
Operating margin adjusted for CCA	-0.02	0.15	0.10	0.07	0.08	0.08	0.08	0.06	0.00	0.04	0.07

Table 12-1

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	2,740 ^B	2,120 ^B	1,970 ^B	19,345 ^A	26,170 ^A
Average total agricultural sales (\$)	21,636 ^A	18,741 ^A	21,313 ^A	16,808 ^A	17,807 ^A
Average program payments and insurance proceeds (\$)	4,227 ^B	4,523 ^C	4,823 ^C	4,439 ^A	4,452 ^A
Average total operating revenues (\$)	30,091 ^A	27,219 ^A	29,962 ^A	25,670 ^A	26,579 ^A
Average net operating income (\$)	-528	-1,688	1,158	3,201	2,261
Average agricultural sales from primary activity (\$)	13,546 ^A	15,570 ^A	20,336 ^A	16,808 ^A	16,631 ^A
Primary commodity (% of total agricultural sales)	62.6	83.1	95.4	100.0	93.4
Secondary commodity (% of total agricultural sales)	19.9	7.6	2.8	...	3.3
\$50,000 to \$99,999					
Number of farms	2,400 ^B	1,370 ^B	1,890 ^B	7,995 ^A	13,650 ^A
Average total agricultural sales (\$)	50,335 ^A	49,006 ^A	48,908 ^A	44,242 ^A	46,435 ^A
Average program payments and insurance proceeds (\$)	11,845 ^A	14,346 ^A	13,897 ^B	15,697 ^A	14,636 ^A
Average total operating revenues (\$)	71,655 ^A	72,932 ^A	72,617 ^A	71,791 ^A	71,995 ^A
Average net operating income (\$)	5,062	7,823	9,256	15,365	11,954
Average agricultural sales from primary activity (\$)	31,568 ^A	40,461 ^A	46,760 ^A	44,242 ^A	41,983 ^A
Primary commodity (% of total agricultural sales)	62.7	82.6	95.6	100.0	90.4
Secondary commodity (% of total agricultural sales)	26.7	11.1	2.4	...	6.5
\$100,000 to \$249,999					
Number of farms	3,415 ^A	2,770 ^A	3,410 ^A	7,990 ^A	17,585 ^A
Average total agricultural sales (\$)	115,388 ^A	117,201 ^A	113,330 ^A	102,796 ^A	109,558 ^A
Average program payments and insurance proceeds (\$)	30,563 ^A	28,732 ^A	31,768 ^A	33,672 ^A	31,923 ^A
Average total operating revenues (\$)	164,205 ^A	166,609 ^A	166,502 ^A	160,251 ^A	163,242 ^A
Average net operating income (\$)	26,040	25,138	30,146	31,079	28,985
Average agricultural sales from primary activity (\$)	72,496 ^A	96,825 ^A	109,072 ^A	102,796 ^A	97,196 ^A
Primary commodity (% of total agricultural sales)	62.8	82.6	96.2	100.0	88.7
Secondary commodity (% of total agricultural sales)	28.8	12.5	1.8	...	8.3
\$250,000 to \$499,999					
Number of farms	1,470 ^A	1,455 ^A	2,100 ^A	3,685 ^A	8,705 ^A
Average total agricultural sales (\$)	243,175 ^A	250,260 ^A	242,501 ^A	228,419 ^A	237,976 ^A
Average program payments and insurance proceeds (\$)	56,415 ^A	60,123 ^A	64,869 ^A	72,290 ^A	65,803 ^A
Average total operating revenues (\$)	338,516 ^A	351,872 ^A	349,189 ^A	345,576 ^A	346,351 ^A
Average net operating income (\$)	50,947	60,899	58,837	69,167	62,234
Average agricultural sales from primary activity (\$)	154,275 ^A	207,670 ^A	234,287 ^A	228,419 ^A	213,920 ^A
Primary commodity (% of total agricultural sales)	63.4	83.0	96.6	100.0	89.9
Secondary commodity (% of total agricultural sales)	25.8	11.8	1.6	...	6.9
\$500,000 and over					
Number of farms	735 ^A	635 ^A	1,320 ^A	1,780 ^A	4,470 ^A
Average total agricultural sales (\$)	772,675 ^A	624,574 ^A	632,479 ^A	581,016 ^A	633,892 ^A
Average program payments and insurance proceeds (\$)	128,903 ^A	140,778 ^A	159,910 ^A	164,663 ^A	153,982 ^A
Average total operating revenues (\$)	1,011,851 ^A	869,054 ^A	898,972 ^A	850,107 ^A	893,795 ^A
Average net operating income (\$)	178,299	144,892	152,432	157,393	157,581
Average agricultural sales from primary activity (\$)	477,226 ^A	523,097 ^A	612,599 ^A	581,016 ^A	565,035 ^A
Primary commodity (% of total agricultural sales)	61.8	83.8	96.9	100.0	89.1
Secondary commodity (% of total agricultural sales)	15.6	9.5	1.5	...	4.9
Total					
Number of farms	10,750 ^A	8,350 ^A	10,675 ^A	40,800 ^A	70,580 ^A
Average total agricultural sales (\$)	139,264 ^A	142,927 ^A	174,569 ^A	82,748 ^A	112,370 ^A
Average program payments and insurance proceeds (\$)	29,911 ^A	34,248 ^A	45,997 ^A	25,488 ^A	30,301 ^A
Average total operating revenues (\$)	190,994 ^A	201,749 ^A	251,227 ^A	125,922 ^A	163,766 ^A
Average net operating income (\$)	28,377	30,858	41,875	23,729	28,026
Average agricultural sales from primary activity (\$)	87,114 ^A	118,799 ^A	168,578 ^A	82,748 ^A	100,666 ^A
Primary commodity (% of total agricultural sales)	62.6	83.1	96.6	100.0	89.6
Secondary commodity (% of total agricultural sales)	22.6	11.0	1.6	...	6.3

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

Table 12-2

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	x	F	205 E
Average total agricultural sales (\$)	F	F	x	F	22,822 C
Average program payments and insurance proceeds (\$)	F	F	x	F	1,110 E
Average total operating revenues (\$)	F	F	x	F	26,455 B
Average net operating income (\$)	F	F	x	F	2,654
Average agricultural sales from primary activity (\$)	F	F	x	F	19,878 D
Primary commodity (% of total agricultural sales)	F	F	x	F	87.1
Secondary commodity (% of total agricultural sales)	F	F	x	F	F
\$50,000 to \$99,999					
Number of farms	x	F	x	40 B	135 E
Average total agricultural sales (\$)	x	F	x	61,037 A	52,569 B
Average program payments and insurance proceeds (\$)	x	F	x	8,982 B	9,893 C
Average total operating revenues (\$)	x	F	x	75,532 A	68,438 B
Average net operating income (\$)	x	F	x	20,530	12,981
Average agricultural sales from primary activity (\$)	x	F	x	61,037 A	46,077 B
Primary commodity (% of total agricultural sales)	x	F	x	100.0	87.7
Secondary commodity (% of total agricultural sales)	x	F	x	...	F
\$100,000 to \$249,999					
Number of farms	50 D	30 C	40 A	55 B	180 B
Average total agricultural sales (\$)	127,809 B	135,194 A	130,431 A	128,716 A	129,996 A
Average program payments and insurance proceeds (\$)	25,080 D	22,361 D	23,329 B	17,307 B	21,762 B
Average total operating revenues (\$)	173,992 A	164,967 A	161,757 A	164,803 A	166,798 A
Average net operating income (\$)	16,841	16,617	22,891	35,289	23,930
Average agricultural sales from primary activity (\$)	80,258 B	111,707 A	124,600 A	128,716 A	110,872 A
Primary commodity (% of total agricultural sales)	62.8	82.6	95.5	100.0	85.3
Secondary commodity (% of total agricultural sales)	19.6	6.8	3.0	...	6.2
\$250,000 to \$499,999					
Number of farms	30 C	40 B	80 C	70 B	225 B
Average total agricultural sales (\$)	305,726 A	304,644 A	302,977 A	281,316 A	298,015 A
Average program payments and insurance proceeds (\$)	44,606 B	36,536 B	55,218 B	50,114 B	49,075 A
Average total operating revenues (\$)	363,172 A	352,659 A	368,325 A	356,768 A	362,789 A
Average net operating income (\$)	52,689	46,174	33,776	58,068	46,568
Average agricultural sales from primary activity (\$)	189,370 A	251,142 A	288,957 A	281,316 A	267,328 A
Primary commodity (% of total agricultural sales)	61.9	82.4	95.4	100.0	89.7
Secondary commodity (% of total agricultural sales)	15.2	6.9	3.0	...	3.6
\$500,000 and over					
Number of farms	70 B	145 B	255 A	115 B	585 A
Average total agricultural sales (\$)	1,478,853 A	1,473,881 A	1,318,086 A	1,006,171 A	1,315,443 A
Average program payments and insurance proceeds (\$)	152,146 B	136,880 A	162,549 A	131,622 A	148,946 A
Average total operating revenues (\$)	1,712,529 A	1,677,682 A	1,543,123 A	1,189,761 A	1,528,260 A
Average net operating income (\$)	223,878	220,191	249,989	237,109	236,953
Average agricultural sales from primary activity (\$)	958,141 A	1,226,124 A	1,257,998 A	1,006,171 A	1,164,333 A
Primary commodity (% of total agricultural sales)	64.8	83.2	95.4	100.0	88.5
Secondary commodity (% of total agricultural sales)	16.0	9.6	3.6	...	6.4
Total					
Number of farms	230 C	310 D	405 A	375 B	1,325 B
Average total agricultural sales (\$)	537,388 C	743,321 C	914,287 A	391,018 B	659,162 A
Average program payments and insurance proceeds (\$)	60,244 C	71,784 C	117,221 A	53,265 C	78,338 B
Average total operating revenues (\$)	630,222 C	850,002 C	1,074,578 A	468,505 B	771,448 A
Average net operating income (\$)	80,427	112,615	167,802	91,342	117,735
Average agricultural sales from primary activity (\$)	346,062 C	618,142 C	872,562 A	391,018 B	583,380 A
Primary commodity (% of total agricultural sales)	64.4	83.2	95.4	100.0	88.5
Secondary commodity (% of total agricultural sales)	14.8	9.3	3.5	...	6.1

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

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	135 D	80 D	F	495 C	770 C
Average total agricultural sales (\$)	21,579 C	23,594 B	F	21,004 B	22,124 B
Average program payments and insurance proceeds (\$)	1,987 D	2,474 D	F	1,529 D	1,651 C
Average total operating revenues (\$)	25,919 B	28,586 A	F	26,015 A	27,254 A
Average net operating income (\$)	-3,556	-871	F	3,355	2,352
Average agricultural sales from primary activity (\$)	13,533 C	18,849 B	F	21,004 B	20,126 B
Primary commodity (% of total agricultural sales)	62.7	79.9	F	100.0	91.0
Secondary commodity (% of total agricultural sales)	9.5	4.6	F	...	2.2
\$50,000 to \$99,999					
Number of farms	95 E	45 D	x	250 D	400 C
Average total agricultural sales (\$)	59,346 A	59,433 A	x	57,643 C	58,057 B
Average program payments and insurance proceeds (\$)	7,139 E	5,242 D	x	6,673 D	6,545 D
Average total operating revenues (\$)	72,315 B	70,063 A	x	70,983 A	70,930 A
Average net operating income (\$)	13,002	12,673	x	13,820	13,632
Average agricultural sales from primary activity (\$)	39,355 A	48,845 A	x	57,643 C	52,164 B
Primary commodity (% of total agricultural sales)	66.3	82.2	x	100.0	89.8
Secondary commodity (% of total agricultural sales)	13.5	4.1	x	...	3.6
\$100,000 to \$249,999					
Number of farms	105 D	80 D	105 E	200 C	485 B
Average total agricultural sales (\$)	141,544 B	117,404 B	122,653 B	147,643 A	135,937 A
Average program payments and insurance proceeds (\$)	16,215 C	18,661 E	26,420 D	10,358 C	16,456 C
Average total operating revenues (\$)	174,826 A	153,048 B	152,927 B	162,343 A	161,529 A
Average net operating income (\$)	38,870	34,766	19,458	35,645	32,751
Average agricultural sales from primary activity (\$)	88,970 B	96,969 B	117,203 B	147,643 A	119,823 A
Primary commodity (% of total agricultural sales)	62.9	82.6	95.6	100.0	88.1
Secondary commodity (% of total agricultural sales)	18.8	4.8	F	...	5.2
\$250,000 to \$499,999					
Number of farms	55 C	70 E	60 D	125 D	310 C
Average total agricultural sales (\$)	321,288 B	320,845 B	296,798 A	334,674 A	321,826 A
Average program payments and insurance proceeds (\$)	27,434 B	55,463 E	29,828 C	25,797 D	33,210 C
Average total operating revenues (\$)	378,987 A	385,346 A	341,372 A	367,418 A	368,040 A
Average net operating income (\$)	50,382	77,944	42,520	52,492	55,555
Average agricultural sales from primary activity (\$)	204,812 B	272,977 B	282,397 A	334,674 A	288,504 A
Primary commodity (% of total agricultural sales)	63.7	85.1	95.1	100.0	89.6
Secondary commodity (% of total agricultural sales)	17.4	F	3.7	...	4.6
\$500,000 and over					
Number of farms	95 D	65 C	85 C	175 C	420 B
Average total agricultural sales (\$)	1,017,606 B	1,316,419 B	1,550,829 B	1,496,897 B	1,369,338 A
Average program payments and insurance proceeds (\$)	108,970 C	110,921 C	140,892 B	150,877 B	133,003 B
Average total operating revenues (\$)	1,195,406 B	1,456,380 B	1,775,703 B	1,697,806 B	1,560,099 A
Average net operating income (\$)	208,169	187,069	225,860	249,160	225,372
Average agricultural sales from primary activity (\$)	626,484 B	1,088,513 B	1,488,021 B	1,496,897 B	1,231,384 A
Primary commodity (% of total agricultural sales)	61.6	82.7	96.0	100.0	89.9
Secondary commodity (% of total agricultural sales)	22.8	8.0	2.4	...	5.6
Total					
Number of farms	490 B	335 B	325 C	1,235 B	2,375 A
Average total agricultural sales (\$)	285,191 B	365,298 B	498,415 C	287,993 B	327,061 A
Average program payments and insurance proceeds (\$)	30,071 D	38,606 C	50,337 C	27,440 C	32,675 B
Average total operating revenues (\$)	337,736 B	416,840 B	575,845 C	326,589 B	375,630 A
Average net operating income (\$)	56,782	62,180	74,805	50,136	56,555
Average agricultural sales from primary activity (\$)	177,356 B	303,334 B	477,619 C	287,993 B	293,568 A
Primary commodity (% of total agricultural sales)	62.2	83.0	95.8	100.0	89.8
Secondary commodity (% of total agricultural sales)	21.1	6.9	2.4	...	5.3

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

Table 12-4

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	210 E	35 B	80 B	1,815 B	2,150 B
Average total agricultural sales (\$)	23,208 E	20,259 A	27,509 B	21,092 A	21,520 A
Average program payments and insurance proceeds (\$)	1,087 D	3,190 D	1,672 B	2,281 D	2,158 C
Average total operating revenues (\$)	28,632 C	25,190 A	31,398 A	26,025 A	26,463 A
Average net operating income (\$)	-3,426	-1,024	3,880	559	265
Average agricultural sales from primary activity (\$)	13,625 E	16,955 A	26,185 B	21,092 A	20,481 A
Primary commodity (% of total agricultural sales)	58.7	83.7	95.2	100.0	95.2
Secondary commodity (% of total agricultural sales)	F	6.3	1.5	...	F
\$50,000 to \$99,999					
Number of farms	105 E	45 E	70 E	750 B	965 B
Average total agricultural sales (\$)	57,404 B	60,781 A	63,306 A	58,804 A	59,065 A
Average program payments and insurance proceeds (\$)	5,576 E	5,674 D	F	7,535 B	7,696 C
Average total operating revenues (\$)	69,010 B	68,284 A	80,264 A	70,573 A	70,996 A
Average net operating income (\$)	15,050	6,833	19,054	4,911	7,088
Average agricultural sales from primary activity (\$)	36,702 B	51,119 A	60,119 A	58,804 A	56,200 A
Primary commodity (% of total agricultural sales)	63.9	84.1	95.0	100.0	95.1
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$100,000 to \$249,999					
Number of farms	75 D	75 D	90 D	750 B	985 B
Average total agricultural sales (\$)	117,071 B	123,377 A	144,073 B	127,488 A	127,843 A
Average program payments and insurance proceeds (\$)	18,798 C	14,377 D	15,641 C	18,541 B	18,000 B
Average total operating revenues (\$)	157,148 A	150,919 A	169,517 B	152,707 A	154,358 A
Average net operating income (\$)	30,377	26,482	36,477	23,987	25,727
Average agricultural sales from primary activity (\$)	72,524 B	102,855 A	136,846 B	127,488 A	122,386 A
Primary commodity (% of total agricultural sales)	61.9	83.4	95.0	100.0	95.7
Secondary commodity (% of total agricultural sales)	18.9	7.5	2.6	...	2.1
\$250,000 to \$499,999					
Number of farms	F	x	50 D	355 B	470 B
Average total agricultural sales (\$)	F	x	268,680 A	277,990 A	280,155 A
Average program payments and insurance proceeds (\$)	F	x	32,280 D	42,319 C	38,382 B
Average total operating revenues (\$)	F	x	330,333 A	343,236 A	344,032 A
Average net operating income (\$)	F	x	19,197	60,597	53,508
Average agricultural sales from primary activity (\$)	F	x	259,888 A	277,990 A	267,382 A
Primary commodity (% of total agricultural sales)	F	x	96.7	100.0	95.4
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$500,000 and over					
Number of farms	25 D	30 B	50 D	245 B	350 B
Average total agricultural sales (\$)	1,255,053 B	1,711,621 B	1,353,668 B	1,030,247 A	1,143,363 A
Average program payments and insurance proceeds (\$)	80,697 C	97,416 B	148,316 D	90,315 B	97,647 B
Average total operating revenues (\$)	1,375,900 B	1,941,221 B	1,573,888 B	1,176,416 A	1,303,887 A
Average net operating income (\$)	76,968	203,051	230,771	245,360	227,539
Average agricultural sales from primary activity (\$)	742,804 B	1,424,813 B	1,319,080 B	1,030,247 A	1,077,731 A
Primary commodity (% of total agricultural sales)	59.2	83.2	97.4	100.0	94.3
Secondary commodity (% of total agricultural sales)	13.6	12.3	1.3	...	2.8
Total					
Number of farms	455 D	200 B	330 B	3,925 A	4,910 A
Average total agricultural sales (\$)	140,293 D	336,448 C	283,907 B	136,010 A	154,558 A
Average program payments and insurance proceeds (\$)	11,351 D	23,006 C	32,643 D	15,602 B	16,656 A
Average total operating revenues (\$)	165,225 D	384,789 C	334,649 B	160,547 A	181,866 A
Average net operating income (\$)	16,858	39,420	48,892	26,859	27,929
Average agricultural sales from primary activity (\$)	85,311 D	280,040 C	274,959 B	136,010 A	146,567 A
Primary commodity (% of total agricultural sales)	60.8	83.2	96.8	100.0	94.8
Secondary commodity (% of total agricultural sales)	12.8	10.6	1.5	...	2.2

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

Table 12-5

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

	2006				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	F	65 E	F	775 C	1,040 C
Average total agricultural sales (\$)	F	31,765 A	F	22,393 B	21,823 B
Average program payments and insurance proceeds (\$)	F	F	F	F	1,304 E
Average total operating revenues (\$)	F	34,331 A	F	26,470 B	27,273 B
Average net operating income (\$)	F	F	F	1,943	1,481
Average agricultural sales from primary activity (\$)	F	26,093 A	F	22,393 B	20,523 B
Primary commodity (% of total agricultural sales)	F	82.1	F	100.0	94.0
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$50,000 to \$99,999					
Number of farms	x	30 E	F	485 C	595 C
Average total agricultural sales (\$)	x	60,803 B	F	58,934 B	58,990 B
Average program payments and insurance proceeds (\$)	x	520 E	F	F	2,141 E
Average total operating revenues (\$)	x	69,861 B	F	72,267 A	71,429 A
Average net operating income (\$)	x	4,589	F	9,816	9,850
Average agricultural sales from primary activity (\$)	x	50,632 B	F	58,934 B	57,294 B
Primary commodity (% of total agricultural sales)	x	83.3	F	100.0	97.1
Secondary commodity (% of total agricultural sales)	x	F	F	...	0.7
\$100,000 to \$249,999					
Number of farms	30 D	50 E	50 D	565 B	695 B
Average total agricultural sales (\$)	121,776 A	101,372 D	137,475 C	154,513 A	148,233 A
Average program payments and insurance proceeds (\$)	10,532 D	F	F	3,828 C	6,273 D
Average total operating revenues (\$)	144,329 A	150,440 B	171,012 B	164,032 A	162,997 A
Average net operating income (\$)	27,058	34,852	23,687	8,229	12,115
Average agricultural sales from primary activity (\$)	76,679 A	84,646 D	132,473 C	154,513 A	144,810 A
Primary commodity (% of total agricultural sales)	63.0	83.5	96.4	100.0	97.7
Secondary commodity (% of total agricultural sales)	19.3	F	F	...	0.8
\$250,000 to \$499,999					
Number of farms	x	x	x	375 B	430 B
Average total agricultural sales (\$)	x	x	x	340,988 A	336,181 A
Average program payments and insurance proceeds (\$)	x	x	x	12,177 D	14,252 C
Average total operating revenues (\$)	x	x	x	364,710 A	362,057 A
Average net operating income (\$)	x	x	x	44,268	44,686
Average agricultural sales from primary activity (\$)	x	x	x	340,988 A	330,589 A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	98.3
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
\$500,000 and over					
Number of farms	x	45 E	85 C	960 A	1,110 A
Average total agricultural sales (\$)	x	1,187,900 C	3,598,264 D	2,685,231 A	2,660,488 A
Average program payments and insurance proceeds (\$)	x	54,454 D	196,980 D	108,492 B	111,875 B
Average total operating revenues (\$)	x	1,273,996 C	3,907,800 D	2,853,145 A	2,835,609 A
Average net operating income (\$)	x	133,938	417,181	278,463	282,650
Average agricultural sales from primary activity (\$)	x	938,618 C	3,500,566 D	2,685,231 A	2,634,170 A
Primary commodity (% of total agricultural sales)	x	79.0	97.3	100.0	99.0
Secondary commodity (% of total agricultural sales)	x	8.4	F	...	0.3
Total					
Number of farms	220 E	215 D	270 D	3,160 A	3,870 A
Average total agricultural sales (\$)	173,398 E	322,838 D	1,175,217 E	897,224 A	843,523 A
Average program payments and insurance proceeds (\$)	10,087 E	17,669 D	69,058 E	35,675 B	35,542 B
Average total operating revenues (\$)	200,086 E	358,108 D	1,288,600 E	955,740 A	902,752 A
Average net operating income (\$)	36,812 E	39,203	140,514 E	93,197	90,281
Average agricultural sales from primary activity (\$)	111,395 E	257,379 D	1,142,584 E	897,224 A	834,114 A
Primary commodity (% of total agricultural sales)	64.2	79.7	97.2	100.0	98.9
Secondary commodity (% of total agricultural sales)	10.7	7.2	F	...	0.3

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

Table 12-6

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	4,045 ^B	3,750 ^B	3,245 ^B	19,260 ^A	30,300 ^A
Average total agricultural sales (\$)	20,349 ^A	20,267 ^A	20,656 ^A	16,778 ^A	18,102 ^A
Average program payments and insurance proceeds (\$)	2,897 ^B	2,584 ^B	2,945 ^B	2,991 ^B	2,923 ^A
Average total operating revenues (\$)	27,281 ^A	26,045 ^A	27,003 ^A	23,864 ^A	24,926 ^A
Average net operating income (\$)	-3,154	-4,152	-6,742	-2,956	-3,536
Average agricultural sales from primary activity (\$)	12,803 ^A	16,789 ^A	19,680 ^A	16,778 ^A	16,560 ^A
Primary commodity (% of total agricultural sales)	62.9	82.8	95.3	100.0	91.5
Secondary commodity (% of total agricultural sales)	18.5	7.5	2.0	...	3.8
\$50,000 to \$99,999					
Number of farms	2,505 ^A	1,960 ^B	2,100 ^B	5,310 ^A	11,880 ^A
Average total agricultural sales (\$)	50,959 ^A	52,408 ^A	54,345 ^A	47,025 ^A	50,039 ^A
Average program payments and insurance proceeds (\$)	13,147 ^A	11,704 ^B	9,654 ^B	11,606 ^A	11,602 ^A
Average total operating revenues (\$)	73,702 ^A	73,194 ^A	72,090 ^A	69,360 ^A	71,393 ^A
Average net operating income (\$)	6,628	8,025	3,328	7,700	6,753
Average agricultural sales from primary activity (\$)	32,271 ^A	43,725 ^A	51,978 ^A	47,025 ^A	44,240 ^A
Primary commodity (% of total agricultural sales)	63.3	83.4	95.6	100.0	88.4
Secondary commodity (% of total agricultural sales)	24.1	9.0	2.3	...	7.0
\$100,000 to \$249,999					
Number of farms	2,725 ^A	1,885 ^A	2,245 ^A	3,675 ^A	10,540 ^A
Average total agricultural sales (\$)	108,678 ^A	111,936 ^A	117,373 ^A	106,278 ^A	110,264 ^A
Average program payments and insurance proceeds (\$)	27,065 ^A	25,699 ^A	22,002 ^A	20,964 ^A	23,609 ^A
Average total operating revenues (\$)	156,801 ^A	154,315 ^A	156,381 ^A	150,976 ^A	154,217 ^A
Average net operating income (\$)	22,006	22,987	21,182	23,329	22,466
Average agricultural sales from primary activity (\$)	67,870 ^A	92,554 ^A	112,892 ^A	106,278 ^A	95,287 ^A
Primary commodity (% of total agricultural sales)	62.5	82.7	96.2	100.0	86.4
Secondary commodity (% of total agricultural sales)	29.5	10.9	1.6	...	9.9
\$250,000 to \$499,999					
Number of farms	930 ^A	625 ^B	855 ^B	995 ^B	3,410 ^A
Average total agricultural sales (\$)	257,721 ^A	266,500 ^A	270,393 ^A	269,635 ^A	265,933 ^A
Average program payments and insurance proceeds (\$)	43,141 ^A	40,624 ^B	35,265 ^B	36,477 ^C	38,734 ^A
Average total operating revenues (\$)	344,268 ^A	341,839 ^A	343,406 ^A	344,170 ^A	343,474 ^A
Average net operating income (\$)	53,329	40,859	41,213	41,007	44,367
Average agricultural sales from primary activity (\$)	159,487 ^A	220,745 ^A	260,408 ^A	269,635 ^A	228,322 ^A
Primary commodity (% of total agricultural sales)	61.9	82.8	96.3	100.0	85.9
Secondary commodity (% of total agricultural sales)	29.0	11.8	2.0	...	10.3
\$500,000 and over					
Number of farms	510 ^B	460 ^B	1,020 ^A	890 ^A	2,880 ^A
Average total agricultural sales (\$)	991,748 ^A	1,189,568 ^A	2,536,719 ^A	2,478,062 ^A	2,032,350 ^A
Average program payments and insurance proceeds (\$)	96,567 ^A	107,458 ^B	122,884 ^A	134,503 ^B	119,394 ^A
Average total operating revenues (\$)	1,210,477 ^A	1,426,305 ^A	2,948,330 ^A	2,878,848 ^A	2,378,848 ^A
Average net operating income (\$)	105,488	113,164	66,372	13,075	64,172
Average agricultural sales from primary activity (\$)	635,570 ^A	993,592 ^A	2,478,679 ^A	2,478,062 ^A	1,917,787 ^A
Primary commodity (% of total agricultural sales)	64.1	83.5	97.7	100.0	94.4
Secondary commodity (% of total agricultural sales)	21.5	11.1	1.2	...	3.4
Total					
Number of farms	10,710 ^A	8,675 ^A	9,470 ^A	30,125 ^A	58,990 ^A
Average total agricultural sales (\$)	116,546 ^A	126,534 ^A	344,946 ^A	114,182 ^A	153,469 ^A
Average program payments and insurance proceeds (\$)	19,362 ^A	17,913 ^A	24,806 ^A	11,700 ^A	16,109 ^A
Average total operating revenues (\$)	154,576 ^A	160,788 ^A	411,291 ^A	142,420 ^A	190,486 ^A
Average net operating income (\$)	15,566	13,899	14,331	4,059	9,245
Average agricultural sales from primary activity (\$)	73,567 ^A	105,279 ^A	335,862 ^A	114,182 ^A	141,079 ^A
Primary commodity (% of total agricultural sales)	63.1	83.2	97.4	100.0	91.9
Secondary commodity (% of total agricultural sales)	24.9	10.6	1.3	...	5.2

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

Table 12-7

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

	2006				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	F	F	F	320 E	600 D
Average total agricultural sales (\$)	F	F	F	26,474 A	28,928 B
Average program payments and insurance proceeds (\$)	F	F	F	449 E	849 E
Average total operating revenues (\$)	F	F	F	28,614 A	31,802 B
Average net operating income (\$)	F	F	F	16,968	13,097
Average agricultural sales from primary activity (\$)	F	F	F	26,183 A	25,396 B
Primary commodity (% of total agricultural sales)	F	F	F	98.9	87.8
Secondary commodity (% of total agricultural sales)	F	F	F	F	10.1
\$50,000 to \$99,999					
Number of farms	125 E	75 C	225 D	350 C	780 B
Average total agricultural sales (\$)	65,576 B	70,195 A	68,895 A	72,968 A	70,406 A
Average program payments and insurance proceeds (\$)	3,122 E	3,647 C	3,872 D	2,313 D	3,030 C
Average total operating revenues (\$)	73,194 B	77,693 A	78,318 A	78,431 A	77,575 A
Average net operating income (\$)	12,519	10,436	18,252	20,544	17,616
Average agricultural sales from primary activity (\$)	36,792 B	51,970 A	61,282 A	69,811 A	60,316 A
Primary commodity (% of total agricultural sales)	56.1	74.0	88.9	95.7	85.7
Secondary commodity (% of total agricultural sales)	25.0	17.7	7.3	4.3	9.6
\$100,000 to \$249,999					
Number of farms	225 C	670 B	2,095 A	1,540 B	4,530 A
Average total agricultural sales (\$)	156,067 A	161,589 A	169,041 A	160,562 A	164,412 A
Average program payments and insurance proceeds (\$)	11,555 C	11,907 C	7,358 B	6,060 B	7,802 A
Average total operating revenues (\$)	175,647 A	183,365 A	184,020 A	172,982 A	179,759 A
Average net operating income (\$)	37,053	39,116	47,490	46,846	45,509
Average agricultural sales from primary activity (\$)	89,855 A	127,006 A	155,962 A	153,892 A	147,669 A
Primary commodity (% of total agricultural sales)	57.6	78.6	92.3	95.8	89.8
Secondary commodity (% of total agricultural sales)	21.0	9.3	5.0	4.2	6.1
\$250,000 to \$499,999					
Number of farms	365 B	800 B	2,720 A	1,255 B	5,140 A
Average total agricultural sales (\$)	336,822 A	314,196 A	323,267 A	329,398 A	324,379 A
Average program payments and insurance proceeds (\$)	22,718 B	18,829 B	11,835 A	8,803 B	12,961 A
Average total operating revenues (\$)	375,191 A	349,146 A	350,391 A	348,879 A	351,662 A
Average net operating income (\$)	79,532	87,789	91,526	86,890	88,975
Average agricultural sales from primary activity (\$)	204,390 A	247,476 A	298,415 A	317,176 A	288,426 A
Primary commodity (% of total agricultural sales)	60.7	78.8	92.3	96.3	88.9
Secondary commodity (% of total agricultural sales)	18.1	10.5	4.5	3.7	5.2
\$500,000 and over					
Number of farms	395 B	450 B	1,585 A	810 B	3,240 A
Average total agricultural sales (\$)	979,285 B	877,180 A	811,088 A	947,222 A	874,848 A
Average program payments and insurance proceeds (\$)	73,736 B	44,572 B	24,351 A	15,893 B	31,112 A
Average total operating revenues (\$)	1,107,804 B	971,809 A	871,484 A	992,039 A	944,478 A
Average net operating income (\$)	196,224	200,937	209,947	228,019	211,515
Average agricultural sales from primary activity (\$)	575,889 B	686,712 A	752,077 A	916,766 A	762,437 A
Primary commodity (% of total agricultural sales)	58.8	78.3	92.7	96.8	87.2
Secondary commodity (% of total agricultural sales)	15.8	9.6	4.5	3.2	6.1
Total					
Number of farms	1,195 B	2,060 A	6,765 A	4,275 A	14,295 A
Average total agricultural sales (\$)	465,979 B	370,800 A	375,335 A	341,489 A	372,141 A
Average program payments and insurance proceeds (\$)	34,112 B	21,147 B	12,882 A	7,993 B	14,388 A
Average total operating revenues (\$)	525,510 B	412,558 A	405,369 A	360,757 A	403,114 A
Average net operating income (\$)	98,076	91,504	101,543	88,424	95,881
Average agricultural sales from primary activity (\$)	275,323 B	290,842 A	347,135 A	329,463 A	327,724 A
Primary commodity (% of total agricultural sales)	59.1	78.4	92.5	96.5	88.1
Secondary commodity (% of total agricultural sales)	15.8	9.6	4.6	3.5	5.9

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

Table 12-8

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

	2006				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	75 A	F	x	440 D	580 D
Average total agricultural sales (\$)	18,147 A	F	x	19,359 C	19,313 B
Average program payments and insurance proceeds (\$)	2,162 C	F	x	F	1,509 D
Average total operating revenues (\$)	24,724 A	F	x	25,809 C	25,580 B
Average net operating income (\$)	-5,376	F	x	F	-4,445 E
Average agricultural sales from primary activity (\$)	11,266 A	F	x	19,359 C	18,087 B
Primary commodity (% of total agricultural sales)	62.1	F	x	100.0	93.7
Secondary commodity (% of total agricultural sales)	16.3	F	x	...	2.3
\$50,000 to \$99,999					
Number of farms	50 B	75 E	F	185 D	365 C
Average total agricultural sales (\$)	62,482 A	46,931 C	F	43,466 C	49,441 B
Average program payments and insurance proceeds (\$)	8,202 A	4,512 E	F	3,449 D	4,827 C
Average total operating revenues (\$)	74,385 A	67,793 B	F	74,509 A	73,507 A
Average net operating income (\$)	6,591	10,358	F	6,826	8,008
Average agricultural sales from primary activity (\$)	39,066 A	38,590 C	F	43,466 C	43,814 B
Primary commodity (% of total agricultural sales)	62.5	82.2	F	100.0	88.6
Secondary commodity (% of total agricultural sales)	16.3	10.9	F	...	5.2
\$100,000 to \$249,999					
Number of farms	200 C	185 C	205 D	290 C	875 B
Average total agricultural sales (\$)	136,320 A	143,153 A	143,915 B	125,274 B	136,133 A
Average program payments and insurance proceeds (\$)	19,951 D	14,324 B	14,996 D	20,248 D	17,699 B
Average total operating revenues (\$)	165,671 A	170,614 A	177,623 A	172,012 A	171,772 A
Average net operating income (\$)	22,179	16,700	34,573	32,320	27,196
Average agricultural sales from primary activity (\$)	86,808 A	118,772 A	138,191 B	125,274 B	118,284 A
Primary commodity (% of total agricultural sales)	63.7	83.0	96.0	100.0	86.9
Secondary commodity (% of total agricultural sales)	19.8	12.9	2.1	...	7.9
\$250,000 to \$499,999					
Number of farms	165 C	240 C	240 C	405 B	1,045 B
Average total agricultural sales (\$)	298,880 A	296,652 A	304,080 A	304,091 A	301,584 A
Average program payments and insurance proceeds (\$)	38,296 C	33,597 C	39,531 B	49,048 C	41,655 B
Average total operating revenues (\$)	356,394 A	356,828 A	357,266 A	372,212 A	362,789 A
Average net operating income (\$)	41,645	33,779	19,637	24,077	27,995
Average agricultural sales from primary activity (\$)	188,442 A	249,752 A	291,009 A	304,091 A	270,679 A
Primary commodity (% of total agricultural sales)	63.0	84.2	95.7	100.0	89.8
Secondary commodity (% of total agricultural sales)	25.3	11.5	2.0	...	7.0
\$500,000 and over					
Number of farms	310 B	290 B	600 B	850 A	2,040 A
Average total agricultural sales (\$)	1,756,886 A	1,608,882 A	1,404,730 A	2,253,602 A	1,839,644 A
Average program payments and insurance proceeds (\$)	129,181 B	119,409 B	122,548 A	121,179 A	122,539 A
Average total operating revenues (\$)	1,999,275 A	1,774,072 A	1,573,593 A	2,437,838 A	2,025,506 A
Average net operating income (\$)	182,950	131,960	103,654	99,406	117,902
Average agricultural sales from primary activity (\$)	1,108,865 A	1,354,805 A	1,342,883 A	2,253,602 A	1,687,529 A
Primary commodity (% of total agricultural sales)	63.1	84.2	95.6	100.0	91.7
Secondary commodity (% of total agricultural sales)	17.9	8.3	2.5	...	4.2
Total					
Number of farms	800 A	845 B	1,105 B	2,160 B	4,910 A
Average total agricultural sales (\$)	781,142 A	670,727 B	851,821 A	965,287 B	859,068 A
Average program payments and insurance proceeds (\$)	63,559 A	54,022 B	77,648 A	59,943 B	63,498 A
Average total operating revenues (\$)	895,468 A	752,549 B	961,149 A	1,060,479 B	958,250 A
Average net operating income (\$)	84,796	59,326	66,836	47,366	59,893
Average agricultural sales from primary activity (\$)	493,130 A	564,280 B	814,450 A	965,287 B	785,515 A
Primary commodity (% of total agricultural sales)	63.1	84.1	95.6	100.0	91.4
Secondary commodity (% of total agricultural sales)	18.5	9.0	2.5	...	4.5

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

Table 12-9

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

	2006				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	145 C	45 A	50 E	355 D	600 C
Average total agricultural sales (\$)	13,879 C	14,563 A	21,176 D	14,251 D	14,772 C
Average program payments and insurance proceeds (\$)	1,193 D	1,406 A	F	676 E	980 D
Average total operating revenues (\$)	20,544 A	20,094 A	30,036 B	22,359 B	22,389 B
Average net operating income (\$)	-7,845	-6,371	-2,014	6,962	1,536
Average agricultural sales from primary activity (\$)	8,804 C	11,950 A	20,324 D	14,251 D	13,254 C
Primary commodity (% of total agricultural sales)	63.4	82.1	96.0	100.0	89.7
Secondary commodity (% of total agricultural sales)	19.5	6.2	F	...	5.0
\$50,000 to \$99,999					
Number of farms	F	x	x	215 D	270 D
Average total agricultural sales (\$)	F	x	x	63,393 A	59,804 B
Average program payments and insurance proceeds (\$)	F	x	x	1,396 D	F
Average total operating revenues (\$)	F	x	x	71,759 A	71,603 A
Average net operating income (\$)	F	x	x	22,897	16,836
Average agricultural sales from primary activity (\$)	F	x	x	63,393 A	58,067 B
Primary commodity (% of total agricultural sales)	F	x	x	100.0	97.1
Secondary commodity (% of total agricultural sales)	F	x	x	...	1.2
\$100,000 to \$249,999					
Number of farms	40 D	75 E	95 D	285 C	500 B
Average total agricultural sales (\$)	144,421 A	137,620 B	186,494 A	168,280 A	165,226 A
Average program payments and insurance proceeds (\$)	8,689 D	13,746 E	F	3,130 E	5,087 D
Average total operating revenues (\$)	164,867 A	158,280 B	199,258 A	181,430 A	180,019 A
Average net operating income (\$)	34,761	12,075	41,426	7,523	16,772
Average agricultural sales from primary activity (\$)	91,186 A	111,777 B	178,574 A	168,280 A	155,790 A
Primary commodity (% of total agricultural sales)	63.1	81.2	95.8	100.0	94.3
Secondary commodity (% of total agricultural sales)	15.8	13.7	2.6	...	3.4
\$250,000 to \$499,999					
Number of farms	100 D	115 C	245 C	550 B	1,010 B
Average total agricultural sales (\$)	323,692 A	348,046 A	342,657 A	348,465 A	344,534 A
Average program payments and insurance proceeds (\$)	28,451 D	9,495 D	10,392 D	4,004 D	8,615 C
Average total operating revenues (\$)	370,435 A	371,519 A	362,633 A	366,975 A	366,777 A
Average net operating income (\$)	52,519	70,362	67,549	44,194	53,650
Average agricultural sales from primary activity (\$)	203,305 A	287,401 A	328,270 A	348,465 A	322,190 A
Primary commodity (% of total agricultural sales)	62.8	82.6	95.8	100.0	93.5
Secondary commodity (% of total agricultural sales)	23.7	11.4	2.5	...	4.1
\$500,000 and over					
Number of farms	215 B	225 B	405 B	1,160 A	2,005 A
Average total agricultural sales (\$)	1,089,042 A	1,349,426 A	1,339,942 A	1,684,196 A	1,513,696 A
Average program payments and insurance proceeds (\$)	45,950 C	35,740 C	18,742 C	15,678 B	21,770 B
Average total operating revenues (\$)	1,190,594 A	1,427,203 A	1,420,218 A	1,739,088 A	1,581,252 A
Average net operating income (\$)	202,549	173,751	209,814	190,506	193,803
Average agricultural sales from primary activity (\$)	683,809 A	1,133,970 A	1,299,419 A	1,684,196 A	1,438,231 A
Primary commodity (% of total agricultural sales)	62.8	84.0	97.0	100.0	95.0
Secondary commodity (% of total agricultural sales)	15.5	8.1	1.6	...	2.3
Total					
Number of farms	530 B	480 B	820 B	2,570 A	4,385 A
Average total agricultural sales (\$)	519,240 B	746,851 B	795,632 A	862,518 A	796,409 A
Average program payments and insurance proceeds (\$)	27,030 C	21,697 C	12,962 C	8,509 B	12,989 B
Average total operating revenues (\$)	574,777 B	793,472 A	843,902 A	894,601 A	835,889 A
Average net operating income (\$)	91,572	100,183	129,857	99,357	104,182
Average agricultural sales from primary activity (\$)	326,078 B	625,731 A	770,058 A	862,518 A	755,344 A
Primary commodity (% of total agricultural sales)	62.8	83.8	96.8	100.0	94.8
Secondary commodity (% of total agricultural sales)	16.4	8.6	1.8	...	2.5

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

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-76,387	-8,950	2,412	16,847	117,624	10,310
Newfoundland and Labrador	-125,052	-4,647	3,911	22,199	198,879	19,071
Prince Edward Island	-77,781	-7,727	3,791	27,668	157,279	20,573
Nova Scotia	-50,846	-2,923	6,403	22,559	169,435	29,019
New Brunswick	-68,849	-3,881	5,766	25,723	168,803	25,573
Quebec	-90,283	-7,772	5,941	32,736	141,164	16,384
Ontario	-63,665	-7,078	2,586	17,965	137,676	17,497
Manitoba	-119,019	-18,111	-3,508	8,735	92,345	-7,843
Saskatchewan	-55,422	-9,212	1,483	12,317	71,305	4,112
Alberta	-84,606	-9,036	3,326	17,591	117,321	8,920
British Columbia	-76,162	-6,955	3,596	19,523	169,114	21,905

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-69,213	-8,197	2,801	14,511	92,407	6,461
Oilseed and grain farming	-67,615	-9,429	2,129	13,726	71,907	2,150
Potato farming	-186,829	-14,364	10,273	57,155	369,400	47,289
Other vegetable (except potato) and melon farming	-84,993	-1,507	10,314	26,891	177,497	25,685
Fruit and tree nut farming	-72,720	-5,428	5,227	17,344	119,299	13,082
Greenhouse, nursery and floriculture production	-127,518	-2,048 ^E	11,221	35,886	357,806	55,219
Other crop farming	-46,830	-5,937	2,156	11,100	66,302	5,396
Animal production	-83,922	-9,704	1,957	20,550	142,891	14,359
Beef cattle ranching and farming, including feedlots	-82,006	-12,537	-2,463	7,197	62,136	-5,526
Dairy cattle and milk production	-14,937	34,338	61,013	97,421	236,626	82,892
Hog and pig farming	-269,977	-28,993	4,687	33,967	263,836	1,229
Poultry and egg production	-77,141	14,776	47,631	104,055	371,059	92,228
Other animal production	-68,958	-15,589	-3,603	6,290	114,066	6,792
Total	-76,387	-8,950	2,412	16,847	117,624	10,310

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-29,590	-8,571	-1,685	4,255	14,623	-4,189
\$50,000 to \$99,999	-45,834	-10,391	2,297	13,713	34,231	-1,194
\$100,000 to \$249,999	-63,431	-9,947	11,061	31,160	67,097	7,190
\$250,000 to \$499,999	-99,430	-2,302	34,526	69,344	131,498	26,737
\$500,000 and over	-323,033	-8,098	74,987	160,378	501,320	81,144
Total	-76,387	-8,950	2,412	16,847	117,624	10,310

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-113,362	-20,122	-5,533	6,219	72,308	-12,098
Newfoundland and Labrador	-175,719	-14,066	-2,914	7,148	114,655	-14,179
Prince Edward Island	-123,444	-18,790	-3,861	10,595	93,614	-8,293
Nova Scotia	-71,198	-9,616	902	12,096	118,880	10,356
New Brunswick	-119,721	-12,971	-1,405	10,209	105,610	-3,400
Quebec	-127,211	-18,282	-3,153	13,885	93,086	-8,317
Ontario	-94,168	-16,384	-4,091	6,987	82,282	-5,064
Manitoba	-173,773	-33,197	-12,505	103	51,864	-33,457
Saskatchewan	-87,851	-20,531	-6,680	3,861	41,582	-13,923
Alberta	-124,691	-21,849	-6,086	6,560	72,450	-14,626
British Columbia	-111,516	-16,332	-3,022	9,640	114,251	-1,396

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

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-111,226	-21,069	-5,838	4,947	52,555	-16,108
Oilseed and grain farming	-110,413	-23,938	-7,532	3,868	38,368	-19,912
Potato farming	-312,956	-57,637	-9,135	13,900	198,141	-33,381
Other vegetable (except potato) and melon farming	-128,271	-11,766	1,675	14,725	115,802	-1,321
Fruit and tree nut farming	-91,780	-12,827	-406	10,402	92,855	-71
Greenhouse, nursery and floriculture production	-215,474	-14,175	1,649	17,620	202,987	-1,223
Other crop farming	-69,163	-14,049	-3,763	4,130	40,979	-8,355
Animal production	-115,512	-19,252	-5,217	8,244	92,309	-7,880
Beef cattle ranching and farming, including feedlots	-106,732	-21,553	-8,730	762	43,291	-18,589
Dairy cattle and milk production	-57,385	10,264	30,953	56,814	149,929	38,290
Hog and pig farming	-369,947	-68,891	-16,563	6,884	151,919	-58,216
Poultry and egg production	-120,616	-3,090	22,228	61,206	271,324	46,471
Other animal production	-92,343	-22,569	-8,916	1,497	73,361	-9,649
Total	-113,362	-20,122	-5,533	6,219	72,308	-12,098

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

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

	2006					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-37,254	-13,423	-5,278	1,271	12,219	-8,492
\$50,000 to \$99,999	-61,064	-20,391	-6,473	5,597	26,884	-11,081
\$100,000 to \$249,999	-87,982	-29,073	-6,501	13,225	49,876	-12,074
\$250,000 to \$499,999	-146,170	-40,205	-1,807	32,607	95,811	-11,938
\$500,000 and over	-459,198	-91,363	-4,221	70,951	334,279	-29,887
Total	-113,362	-20,122	-5,533	6,219	72,308	-12,098

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

Table 15
Financial performance indicators of farms by province

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.94	9.20	15.83	14.38	15.05	12.01	14.91	14.46	14.35	10.07	13.69
Operating profit margin adjusted for CCA (%)	2.60	-0.19	8.02	4.81	7.04	3.14	4.73	2.25	4.68	2.01	4.22
Operating profit margin (excluding interest expenses) (%)	11.62	16.15	20.83	19.96	20.96	17.36	19.48	19.78	18.94	15.60	18.90
Solvency ratio											
Interest coverage	3.16	2.33	4.17	3.58	3.54	3.24	4.27	3.72	4.13	2.82	3.63
	2005										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.30	11.27	15.30	15.58	16.64	13.37	13.32	13.77	11.77	10.23	13.42
Operating profit margin adjusted for CCA (%)	4.86	2.07	7.44	6.31	8.60	4.65	2.79	2.03	2.58	2.55	4.15
Operating profit margin (excluding interest expenses) (%)	13.33	18.18	20.34	20.87	22.35	18.46	18.05	19.01	15.96	15.51	18.41
Solvency ratio											
Interest coverage	4.39	2.63	4.04	3.94	3.92	3.63	3.81	3.62	3.81	2.94	3.69
	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	5.74	11.16	15.08	14.98	14.77	12.63	9.52	15.60	10.87	10.87	12.62
Operating profit margin adjusted for CCA (%)	-0.66	2.52	7.70	5.72	6.58	3.87	-0.61	4.02	1.77	3.08	3.39
Operating profit margin (excluding interest expenses) (%)	10.75	18.47	20.80	21.00	21.12	18.22	14.82	21.27	15.39	16.58	18.09
Solvency ratio											
Interest coverage	2.15	2.53	3.64	3.49	3.33	3.26	2.80	3.75	3.40	2.90	3.31

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

	2004						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.73	12.37	12.24	13.08	8.93	17.19	15.57
Operating profit margin adjusted for CCA (%)	4.15	0.75	4.81	5.48	2.78	2.67	3.72
Operating profit margin (excluding interest expenses) (%)	23.12	18.14	15.61	19.17	12.67	23.74	20.76
Solvency ratio							
Interest coverage	4.29	3.14	4.64	3.15	3.39	3.62	4.00
	2005						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	15.46	16.48	14.11	11.19	9.16	16.21	14.26
Operating profit margin adjusted for CCA (%)	1.66	5.37	6.54	3.46	3.10	2.03	2.45
Operating profit margin (excluding interest expenses) (%)	20.96	21.95	17.37	17.06	12.49	22.39	19.36
Solvency ratio							
Interest coverage	3.81	4.01	5.33	2.91	3.76	3.62	3.80
	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.11	15.26	15.06	15.36	10.00	17.05	15.56
Operating profit margin adjusted for CCA (%)	3.64	4.80	7.87	8.12	3.75	3.21	4.09
Operating profit margin (excluding interest expenses) (%)	22.99	20.98	18.47	21.01	13.54	23.85	20.95
Solvency ratio							
Interest coverage	3.91	3.67	5.40	3.72	3.82	3.51	3.88

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

	2004					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	7.89	22.96	9.06	12.75	11.21	12.33
Operating profit margin adjusted for CCA (%)	0.43	11.79	2.99	7.65	2.27	4.58
Operating profit margin (excluding interest expenses) (%)	12.36	31.96	13.20	16.28	15.27	17.55
Solvency ratio						
Interest coverage	2.76	3.55	3.19	4.61	3.77	3.36
	2005					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	6.74	24.98	11.58	14.74	11.71	12.87
Operating profit margin adjusted for CCA (%)	-0.38	13.96	5.54	9.57	2.74	5.27
Operating profit margin (excluding interest expenses) (%)	10.80	33.69	15.52	18.31	15.40	17.78
Solvency ratio						
Interest coverage	2.66	3.87	3.93	5.14	4.17	3.62
	2006					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	4.85	23.79	6.25	12.46	10.80	10.53
Operating profit margin adjusted for CCA (%)	-2.00	12.72	0.05	6.99	1.32	2.90
Operating profit margin (excluding interest expenses) (%)	9.27	33.60	10.77	16.61	14.93	16.05
Solvency ratio						
Interest coverage	2.10	3.42	2.38	4.00	3.62	2.91

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

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-3.64	13.12	18.06	18.50	12.61	13.69
Operating profit margin adjusted for CCA (%)	-19.78	-0.13	5.70	7.13	5.57	4.22
Operating profit margin (excluding interest expenses) (%)	3.86	19.97	24.46	24.67	16.78	18.90
Solvency ratio						
Interest coverage	0.51	2.92	3.82	4.00	4.02	3.63
	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-0.35	14.14	17.45	18.46	11.92	13.42
Operating profit margin adjusted for CCA (%)	-16.40	0.91	5.35	7.17	4.95	4.15
Operating profit margin (excluding interest expenses) (%)	6.77	20.53	23.68	24.50	15.95	18.41
Solvency ratio						
Interest coverage	0.95	3.21	3.80	4.05	3.96	3.69
	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-5.24	13.43	17.69	18.16	11.10	12.62
Operating profit margin adjusted for CCA (%)	-22.37	-0.40	5.81	7.11	3.94	3.39
Operating profit margin (excluding interest expenses) (%)	3.04	20.45	24.37	24.65	15.68	18.09
Solvency ratio						
Interest coverage	0.37	2.92	3.65	3.80	3.43	3.31

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-3.83	-8.69	-4.07	-3.31	2.91	-11.50	-12.55	-2.63	-9.34	-16.18	-6.37
Operating profit margin adjusted for CCA (%)	-18.41	-21.09	-19.41	-22.55	-8.37	-28.56	-28.09	-16.34	-28.27	-34.31	-21.82
Operating profit margin (excluding interest expenses) (%)	0.80	-0.88	0.76	3.33	9.87	-4.06	-4.29	4.46	-1.70	-8.11	0.69
Solvency ratio											
Interest coverage	0.13	-0.03	0.12	0.63	1.32	-0.07	-0.33	0.55	-0.05	-0.54	0.31

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

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	9.50	11.12	17.20	16.21	19.34	12.57	11.15	16.67	15.96	10.59	15.24
Operating profit margin adjusted for CCA (%)	0.00	1.21	6.79	4.24	7.83	1.83	-0.29	4.63	2.95	0.21	3.37
Operating profit margin (excluding interest expenses) (%)	14.22	18.09	23.12	22.10	27.24	18.46	17.49	22.54	22.54	16.17	21.59
Solvency ratio											
Interest coverage	3.14	2.34	3.11	3.26	3.40	2.70	2.49	3.31	3.12	2.65	3.05

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

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	24.89	26.52	36.72	31.48	32.22	29.30	27.99	33.47	36.12	30.59	32.45
Operating profit margin adjusted for CCA (%)	12.47	15.94	23.59	19.84	20.76	18.14	17.14	22.79	23.65	19.33	20.81
Operating profit margin (excluding interest expenses) (%)	28.09	34.49	41.50	38.08	40.17	36.31	33.87	38.44	41.44	36.05	38.59
Solvency ratio											
Interest coverage	8.92	6.58	11.08	10.24	8.28	9.17	7.76	9.73	12.23	12.69	9.76

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

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

Crop production	2006						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	-0.08	1.87	4.89	-2.68	0.11	-11.27	-1.15
Operating profit margin adjusted for CCA (%)	-14.70	-9.40	-3.41	-14.93	-7.97	-33.02	-16.32
Operating profit margin (excluding interest expenses) (%)	6.91	8.98	9.35	4.17	2.86	-1.27	5.86
Solvency ratio							
Interest coverage	0.86	1.29	1.52	0.47	0.72	-0.17	0.69
Animal production	2006					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	-22.97	17.22	-0.49	4.77	-53.23	-13.58	
Operating profit margin adjusted for CCA (%)	-40.90	5.69	-8.62	-1.25	-74.28	-29.81	
Operating profit margin (excluding interest expenses) (%)	-13.07	26.28	5.64	9.83	-42.63	-5.27	
Solvency ratio							
Interest coverage	-1.16	2.47	1.00	1.84	-3.32	-0.16	

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

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

Crop production	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	18.16	16.81	18.32	17.92	12.13	17.24	17.70
Operating profit margin adjusted for CCA (%)	5.54	4.65	9.11	8.41	3.47	0.59	5.02
Operating profit margin (excluding interest expenses) (%)	24.02	21.20	22.54	23.41	15.07	25.27	23.62
Solvency ratio							
Interest coverage	3.70	3.81	5.41	3.43	3.94	2.79	3.59
Crop production	2006						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	6.97	26.22	10.54	14.70	-0.34		12.06
Operating profit margin adjusted for CCA (%)	-4.23	15.63	2.35	8.18	-13.25		1.49
Operating profit margin (excluding interest expenses) (%)	13.36	35.48	16.48	19.70	5.41		18.63
Solvency ratio							
Interest coverage	1.79	4.00	2.65	4.49	1.10		2.63

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

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

Crop production	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	34.76	28.98	34.41	37.57	25.38	38.79	35.16
Operating profit margin adjusted for CCA (%)	23.21	16.50	23.32	29.42	16.88	23.72	23.19
Operating profit margin (excluding interest expenses) (%)	39.97	34.00	38.29	42.19	29.24	44.65	40.47
Solvency ratio							
Interest coverage	11.97	11.67	21.91	14.79	12.75	10.58	12.34

Crop production	2006					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	28.22	35.25	22.01	24.52	26.38	29.64
Operating profit margin adjusted for CCA (%)	16.13	24.94	11.17	17.01	15.13	18.54
Operating profit margin (excluding interest expenses) (%)	34.08	43.94	28.80	30.27	30.39	36.78
Solvency ratio						
Interest coverage	6.91	8.34	6.13	14.00	7.59	7.58

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

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-35.68	-1.90	5.84	8.37	5.07	-6.37
Operating profit margin adjusted for CCA (%)	-57.52	-16.26	-5.75	-2.17	-2.44	-21.82
Operating profit margin (excluding interest expenses) (%)	-26.12	5.36	12.76	14.26	9.84	0.69
Solvency ratio						
Interest coverage	-3.05	0.48	1.67	2.12	1.89	0.31

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

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	4.18	18.04	20.17	19.40	15.19	15.24
Operating profit margin adjusted for CCA (%)	-11.31	5.43	8.43	8.38	5.91	3.37
Operating profit margin (excluding interest expenses) (%)	10.99	24.24	26.51	26.28	20.75	21.59
Solvency ratio						
Interest coverage	0.53	3.38	4.23	4.11	3.84	3.05

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

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	34.21	36.96	32.81	30.10	25.36	32.45
Operating profit margin adjusted for CCA (%)	21.78	25.43	21.32	19.02	15.38	20.81
Operating profit margin (excluding interest expenses) (%)	39.51	42.13	39.12	37.13	31.89	38.59
Solvency ratio						
Interest coverage	5.48	13.80	11.62	10.52	9.72	9.76

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

Data sources and methodology

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

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

General methodology

Universe

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

Target population

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

Sampling frame

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

Sources of data

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

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

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

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

For the unincorporated sector, these returns comprise the following:

- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the Canadian Agricultural Income Stabilization program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used the form T1163 for one operation and a separate form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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

Stratification of the sampling frame and sample allocation for the unincorporated farms

For the unincorporated farms, a census is performed in Newfoundland and Labrador and the three territories while a random sample is taken in the rest of the provinces. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the unincorporated farms is stratified by province/territory and gross farm income. The predetermined initial sample size is allocated, using the square-root allocation algorithm for the sampled provinces, to ensure adequate representation of all provinces. Following the initial provincial allocation, additional records are added to the sample in some provinces to improve the quality of the estimates.

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

Once the provincial sample sizes and strata boundaries have been determined, the provincial sample is allocated to the gross farm income strata. The smallest stratum has a fixed initial sampling rate of 5.0% for Prince Edward Island, 2.0% for New Brunswick and Nova Scotia, and 0.5% for the other provinces. As well, the largest stratum is take-all. The Neyman allocation method, which minimizes the coefficient of variation for each province, is used to allocate the remaining sample to the other strata.

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling

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

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

6. Sethi's algorithm is designed to find the optimal stratification boundaries for estimating the population means.

rate of 2% to ensure that the weight of a unit does not exceed 50. Secondly, the minimum sample size of the second stratum was set to 200 units, while it was set to 100 units for the third stratum. Finally, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the smallest stratum to the largest stratum, within a province, had to be equal or increasing in value. If two or more consecutive strata had a sampling rate of 100%, they were combined into one stratum.

In 2006, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 31% in Quebec.

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

NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types⁷ created for the purpose of statistical tabulations in this publication.

The NAICS codes replaced the less detailed three-digit Standard Industrial Classification (SIC) codes since the 2001 taxation year.

Stratification of the sampling frame and sample allocation for the incorporated farms

A census is performed in the Atlantic provinces and the territories while a sample is taken in Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the incorporated farms is stratified by province/territory, NAICS group and sales. (The variable “sales” reflects income from all sources and not necessarily strictly agriculture). The predetermined initial sample size is allocated to the province/NAICS group strata based on the square-root allocation algorithm for the sampled provinces to ensure adequate representation of all province/NAICS group strata. Following the initial province/NAICS group allocation, additional records are added to the sample in some province/NAICS group combinations to improve the quality of the estimates.

For the sampled provinces, each province/NAICS group combination is divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum are manually specified. The fourth stratum is take-all and its lower boundary (equivalent to the upper boundary of the third stratum) is calculated according to the “sigma-gap” rule. The upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) is determined by Sethi’s algorithm.

The province/NAICS group sample is allocated to the three take-some strata, which are based on sales, using the Neyman allocation method which minimizes the coefficient of variation at the provincial level.

The sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5% to ensure that the weight of a unit does not exceed 20. Secondly, if the population size of a stratum was equal to or greater than five units, the minimum sample size of the stratum was set to five units. Thirdly, if the population size of a stratum was less than five units, the stratum was take-all. Finally, to ensure that a

7. For a description of the eleven major farm types, please refer to the section Data quality, concepts and methodology—Glossary.

record would be sampled if it moved up a stratum from the previous year, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 27% in Alberta in 2006.

A census is performed for communal farming organizations.

Sample selection of unincorporated and incorporated farms

The longitudinal survey, which started in 2001, was extended to 2006. Originally, the 2005 taxation year was supposed to be the final year of the longitudinal survey. Even though the longitudinal survey was continuing, the stratum boundaries and sampling rates were recalculated for the 2006 taxation year.

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique. Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion p of records in a stratum where p is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than p are chosen.⁸ The same SIN (or same BN) will produce the same hash number each year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries from year to year, it will always be included if moving upwards. Conversely, it will be included if moving downwards because the longitudinal records are pre-specified for inclusion in the sample.

For the 2006 taxation year, the sample included over 203,000 returns. Of these returns, about 172,300 were classified as farms according to the NAICS (160,800 unincorporated farms and 11,500 incorporated farms).

Data processing

Statistics Canada (StatCan) 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 StatCan in electronic format. CRA also supplies StatCan with the electronically filed returns and with data from the joint CAIS-CRA farming return throughout the year. All CAIS returns are processed at the Winnipeg Tax Centre.

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

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

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

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

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the “nearest-neighbor approach” to impute a value to a field.

8. For example, a sampling rate of 20% would mean that all units with hash numbers between 000 and 199 would be selected in the sample.

For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a “recipient”. A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the “recipient”. This record would have reported values in the fields requiring imputation and have a “similar” farm type, geographic region and value of total farm expenses as the “recipient”. For this example, the values reported by the donor for the three items specified above are summed and the proportion each represents of the summed value is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into the component parts.

Estimation

Farm revenues and expenses

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

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

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

Data confidentiality

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

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

Reference period

The series on farm operations contained in this data product are based on the 2006 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2006 data were collected in 2007.

Revisions

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

Concepts and variables measured

Characteristics

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

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

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

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

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

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

Net market income: total operating revenues minus total operating expenses minus net program payments.

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

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

Other concepts

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

Coverage

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

receipts of \$25,000 and over. With regard to the AES series (Text table 2), it is impossible to delineate the farms above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

Text table 1

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

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

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

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the CAIS/TDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the CAIS/TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the CAIS/TDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.¹ In the Prairie provinces, the number of farms estimated by the CAIS/TDP exceeded by over 17%—Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%)—the number of farms estimated by the Census of Agriculture.² While the number of farms is substantially higher in the CAIS/TDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

1. The CAIS/TDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).
2. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. Census data on operating revenues and expenses are for the 2005 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the census (May 16, 2006).

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

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	90,893	84,570
Prince Edward Island	366,958	330,517
Nova Scotia	459,386	386,425
New Brunswick	433,119	374,621
Quebec	6,184,817	5,006,420
Ontario	8,902,505	7,478,473
Manitoba	3,787,791	3,054,366
Saskatchewan	6,221,356	5,273,269
Alberta	7,831,890	6,469,746
British Columbia	2,405,177	2,039,549
Canada	36,683,856	30,497,956

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. The data in this table were last revised in November 2007. They are still subject to revision.

Conceptual differences

Inter-farm transfers

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

Accrual reporting

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

Fiscal year basis

While AES estimates are on a calendar year basis, reporting for CAIS/TDP,⁴ FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

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

Differences at the item level

Deferred sales

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

Rent

The AES publishes estimates for both cash and share rent expenses. The CAIS/TDP and the census⁵ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the CAIS/TDP estimates. The CAIS/TDP also includes quota rental expenses in its estimates while the AES specifically excludes it. The census does not include quota rental in its rental expense question. The FFS does not provide a separate rental expense item.⁶

On the income side, the CAIS/TDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the census does not specifically ask for rental income in its total gross farm receipts question. The FFS does not provide a separate rental income item.⁷

Custom work and machine rental

This item is reported on a net basis in the AES series while the CAIS/TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with the 2006 FFS.⁸ However, it was possible to report custom work expenses in both the census and FFS⁹ questionnaires.

Rebates

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

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

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

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

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

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

Program payments

Dairy subsidies are not included in the CAIS/TDP program payments estimates (they are grouped with the milk and cream receipts) while the AES and the FFS incorporate them into the program payments estimates.¹⁰ In the FFS, the tax rebates are also included with the program payments. NISA and CSRA withdrawals are not included in the FFS while they are included in the AES and the census. In the CAIS/TDP, NISA withdrawals are not included in program payments for unincorporated farms.

Industrial classification

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

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

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

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

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

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

Data accuracy

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

Sampling errors

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

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

Non-sampling errors

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

Sampling error measures

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

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

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

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

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

Text table 1
Coefficients of variation rating system

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

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

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

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

Non-sampling error measures

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

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

Data limitations

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

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

Consider the following examples:

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

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

Consider the following examples:

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

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

- iv) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

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

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

Changes over time

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

- **Potato farming (NAICS code 11211):** This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 11219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

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

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

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

- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group. (Animal aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the CAIS/TDP estimates.)

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

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

Net market income adjusted for capital cost allowance (CCA): Total operating revenues minus 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 minus 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:** total operating revenues minus total operating expenses minus net program payments.

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

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

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

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.
- **fertilizer and lime:** all expenses for fertilizer and lime.
- **pesticides:** farm expenditures for pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals.

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

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

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

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

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

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
 - **potatoes:** revenues from table potatoes, seed and processing potatoes.
 - **fruits:** revenues from all fruits.
 - **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.
 - **tobacco:** revenues from flue-cured, leaf and dark tobacco.
 - **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other ‘miscellaneous’ crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar, or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.¹
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat’s milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare’s urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs
 - federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program²
 - Gross Revenue Insurance Program (GRIP), now terminated
 - 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

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

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

- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons

Exclusions: NISA withdrawals are not included in program payments for unincorporated farms. NISA withdrawals are included for incorporated farms.

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

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

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

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

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

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

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

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

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

- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

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

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

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

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

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

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

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

Appendix I

List of farm types

Text table 1

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

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

See footnotes at the end of the table.

Text table 1 – continued

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

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

1. One of the two agriculture subsectors presented in the data tables.

2. For the purpose of this publication, one of the eleven farm types presented in the data tables.

3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Canadian Agricultural Income Stabilization and Taxation Data Program in absence of detailed information on tax returns.

4. Poultry hatcheries are included in CAIS/TDP estimates starting with reference year 2001.

5. Not included in CAIS/TDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

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

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

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

Impact at the item level

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

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

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

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

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

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

Appendix III

Other related products

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

- **Extraction System of Agricultural Statistics (ESAS)**

The database **Extraction System of Agricultural Statistics (ESAS)** (Statistics Canada catalogue no. 21F0001X) is an easy-to-use tool which provides the means to evaluate agriculture policies and programs as well as analyze the viability, stability and competitiveness of farm businesses. This web-based product is a comprehensive and timely database of administrative and survey sources of agricultural statistics, containing thousands of cross-classified data series, spanning two decades. The database offers:

- detailed 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.

To access the database **Extraction System of Agricultural Statistics**, visit our website at www.statcan.ca. From the Publications module, choose Free Internet publications, then Agriculture.

- **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 Whole Farm Database (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. 21F0005G, is also available for free in electronic format on our website. From the Publications module, under Free Internet publications choose Agriculture.

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

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