Statistics on Income of Farm Families

2006



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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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Highlights

- In 2006, average total income of Canadian farm families continued its steady year-over-year rise observed since 2004, fuelled largely by higher average off-farm income. Their average total income rose 5.7% from 2005 to reach \$87,200, according to data from personal income tax returns. This level was 14.4% above its previous five-year average (2001 to 2005).
- After adjusting for capital cost allowance (CCA), their average total income, at \$73,922, was 6.3% above its 2005 level and 16.2% above its previous five-year average.
- In 2006, average off-farm income rose 7.4% from 2005 to \$69,960, while average net farm operating income edged down 0.5% to \$17,240. These levels were respectively 19.9% above and 3.5% below their previous five-year average. Average net farm operating income went down as the 10.3% decline in average net program payments neutralized the 49.8% increase in average net market income.
- Average net program payments to all farm families were down in 2006 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.
- Average net market income for all farm families went up 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. Despite the year-over-year gain, their average net market income remained 38.3% below its previous five-year average.
- Farm families in all farm typology groups saw their average total income increase steadily since 2004, with the exception of families with large and those with very large farms who posted a 0.3% decline between 2005 and 2006. For these two groups of farm families, a decline in average net program payments neutralized increases in both average off-farm income and average net market income. Families operating very large farms continued to report the highest average total income (\$159,684).
- Average total income of pension farm families grew the most in 2006, up 7.2% from 2005 to \$68,430. The 8.6% increase in average off-farm income compensated for the 1.5% decrease in average net operating income. Average net operating income went down as the rise in average net market income, which went from \$20 in 2005 to \$483 in 2006, could not compensate for the 6.7% decline in average net program payments.
- Average total income of farm families operating medium-size farms also grew at a pace (+5.9%) above the national average (+5.7%). Increases in both average off-farm income (+10.1%) and average net market income (+27.4%) offset the 15.7% decline in average net program payments.
- Only families with small farms reported a rise (+0.5%) in their average net farm operating income. Although their average net market income grew 77.8% from 2005, it ended in deficit for a second consecutive year. This increase, combined with a 5.9% rise in average off-farm income, contributed to push their average total income up 5.3% from 2005 to \$81,466.
- Small farm families were not alone in posting an average net market income deficit. Families with lifestyle and low-income farms also reported an average net market income deficit. This was the fourth consecutive deficit for

families with low-income farms, while this situation is typical of families with lifestyle farms. Families whose focus is lifestyle-driven earned \$112,100 in average total income in 2006, up 4.7% from 2005, and those operating low-income farms earned \$28,098, up 1.0%.

- In 2006, farm families operating medium farms reported the highest average operating margin at 21.2 cents per dollar of revenue and families operating large farms reported the second highest, at 19.4 cents per dollar of revenue.
- The share of off-farm income in total family income rose in the 1990s by 5.1 percentage points, from 67.9% in 1990 to 73.0% in 1999. Since then, their reliance on off-farm income has risen 7.2 percentage points to 80.2% in 2006.
- The reliance of farm families on off-farm income increased, to varying degrees, for all family types during the 2001-2006 period.
- Among families operating business-focused farms (i.e., small, medium, large and very large farms), the most significant increase in off-farm income share was reported for medium-size farms, as their share rose 14.0 percentage points from 2001 to reach 67.3% in 2006. Overall, business-focused farm families increased their dependence upon off-farm income by 6.7 percentage points since 2001. Off-farm income accounted for 63.4% of total income of these families in 2006.
- For families on farms classified as pension farms, lifestyle farms and low-income farms, the share of off-farm income reached 95.7% in 2006, a gain of 6.1 percentage points since 2001.

Notes to users

Starting with reference year 2006, the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) uses new farm typology definitions to categorize farms into farm typology groups. Data from 2000 to 2005 have been revised using the new farm typology definitions.

There have been two major changes to Canada's typology definitions. First, the pension group now includes only families with small farms (\$10,000 to \$99,999 in gross revenues) and medium-size farms (\$100,000 to \$249,999 in gross revenues). And secondly, the low-income group is now defined using Statistics Canada's low-income measures (LIMs) and includes only families with small- and medium-size farms. Changes to size categories have also been made.

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

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

This issue of **Statistics on Income of Farm Families** covers the 2006 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2002.

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

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

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

^{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.

 Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

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

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

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

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (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 1980s. 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 information from personal income tax records also enabled the CAIS/TDP to produce off-farm income estimates for farm operators. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

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

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

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

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

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

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

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

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

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

This issue of **Statistics on Income of Farm Families** covers the 2006 reference year. It also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2002.

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

Income of farm families – Annual review, 2006

This publication reports income of farm families according to data from personal income tax returns. It covers farm and off-farm income of farm families operating single unincorporated farms with total operating revenues of \$10,000 and over.

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology¹, which categorizes farms into more homogeneous groups than classification based on size, contribution to total agricultural production, or national net farm operating income. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups. The classification of farms into more homogeneous groups allows a better understanding of the diversity in the farm sector.

The farm typology developed by AAFC is similar in many respects to the typology developed by the Economic Research Service (ERS)² of the United States Department of Agriculture.

Farms and farm families are sorted into seven mutually exclusive groups based on:

- age of operator (pension farms)
- dependence on off-farm income (lifestyle farms)
- total family income (low-income farms)
- revenue class (small farms, medium farms, large farms and very large farms).

There have been two major changes to Canada's typology definitions. First, the pension group now includes only families with small farms (\$10,000 to \$99,999 in gross revenues) and medium-size farms (\$100,000 to \$249,999 in gross revenues). And secondly, the low-income group is now defined using Statistics Canada's low-income measures (LIMs) and includes only families with small- and medium-size farms. Changes to size categories have also been made. They are presented in Text table 1.

A description of the new farm typology is presented in Appendix I. The impact of changes to typology definitions on the number and share of farm families is presented in Text table 2.

For more information on the AAFC farm typology, consult the brochure *Characteristics of Canada's Diverse Farm Sector*, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.
 For more information on the Economic Research Service/USDA's farm typology, see bulletins: *America's Diverse Family Farms*—Assorted Sizes, Types

For more information on the Economic Research Service/USDA's farm typology, see bulletins: America's Diverse Family Farms—Assorted Sizes, Types and Situations, ERS Agriculture Information Bulletin No. 769, May 2001; and Income, Wealth, and the Economic Well-Being of Farm Households, ERS Agriculture Information Bulletin No. 812, July 2002.

Text table 1 Changes to size categories

Size category	Original typology	New typology
	Revenue class	
Small farms Medium farms Large farms Very large farms	\$10,000 to \$49,999 \$50,000 to \$99,999 \$100,000 to \$499,999 \$500,000 and over	\$10,000 to \$99,999 \$100,000 to \$249,999 \$250,000 to \$499,999 \$500,000 and over

Text table 2

Impact of changes of typology definitions on the number and share of farm families, Canada, 2006

	Original t	ypology	New ty	pology	Variation	
	number	percentage share	number	percentage share	number	percentage points
Pension farms	36,100	29.0	33,820	27.2	-2,280	-1.8
Lifestyle farms	26,130	21.0	26,130	21.0	0	0.0
Low-income farms	6,710	5.4	14,310	11.5	7.600	6.1
Small farms	5,820	4.7	16,770	13.5	10.950	8.8
Medium farms	12,950	10.4	15,990	12.8	3,040	2.4
Large farms	32,070	25.7	12,120	9.7	-19,950	-16.0
Very large farms	4,780	3.8	5,450	4.4	670	0.6
Total	124,560	100.0	124,560	100.0	0	0.0

Changes to size categories resulted in a shift from large farms to medium-size farms and in a shift from medium-size farms to small farms.

Reliance of farm families on off-farm income is rising

The trend among Canadian farm families towards a greater dependence upon off-farm income in the 1990s continued into the first decade of the 21st century.

The share of off-farm income in total family income rose in the 1990s by 5.1 percentage points, from 67.9% in 1990 to 73.0% in 1999. Since then, their reliance on off-farm income has risen 7.2 percentage points to 80.2% in 2006.

In this annual review, total income is presented as the sum of off-farm income plus net farm operating income:

- off-farm income: equals the sum of wages and salaries as per T4 slips, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income.
- net farm operating income: equals the sum of net market income plus net program payments.
- net market income: total operating revenues minus total operating expenses minus net program payments.
- net program payments: program payments and insurance proceeds minus stabilization government levies or fees.

It is important to note that not all farm family income earned from a farming operation is net farm operating income. Income reported as wages and salaries and as investment income may have come from the farm.

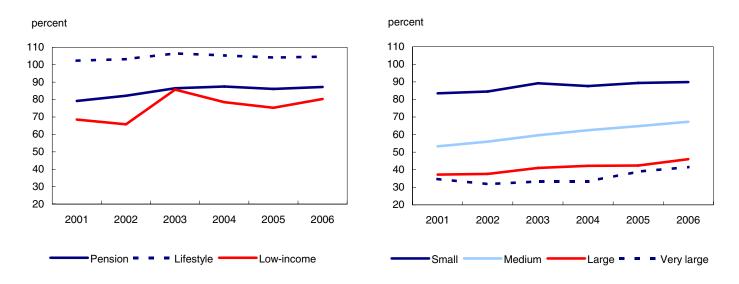
Reliance on off-farm income increased for all family types between 2001 and 2006

The reliance of farm families on off-farm income increased, to varying degrees, for all family types during the 2001-2006 period.

Among families operating business-focused farms (i.e., small, medium, large and very large farms), the most significant increase in off-farm income share was reported for medium-size farms, as their share rose 14.0 percentage points from 2001 to reach 67.3% in 2006 (Chart 1).

Chart 1

Off-farm income as a share of total income by farm typology group, Canada, 2001 to 2006



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

The second largest rise in off-farm income share was posted by families operating large farms. Off-farm income accounted for 46.0% of their total income in 2006, a gain of 8.8 percentage points since 2001. Relatively stable until 2004, the contribution of off-farm income for families with very large farms reached 41.5% by 2006. This proportion, up 6.8 percentage points from 2001, remained the lowest among all types.

The contribution of off-farm income for families on small farms, relatively stable since 2003, was up 6.4 percentage points from 2001, settling at 89.9% in 2006.

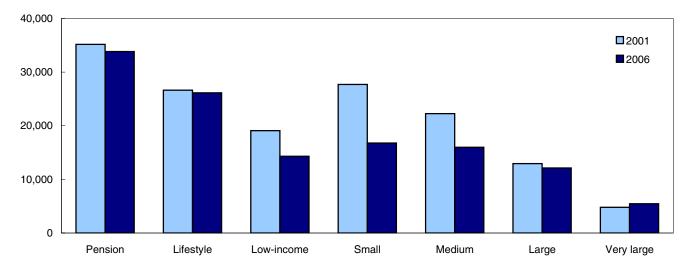
Overall, business-focused farm families increased their dependence upon off-farm income by 6.7 percentage points since 2001. Off-farm income accounted for 63.4% of total income of these families in 2006. For families on farms classified as pension farms, lifestyle farms and low-income farms, the share of off-farm income reached 95.7% in 2006, a gain of 6.1 percentage points since 2001.

For families on farms classified as low-income farms, the importance of off-farm income fluctuated through the 2001-2006 period to settle at 80.3% in 2006, a gain of 11.8 percentage points. For families on farms classified as pension farms, the share of off-farm income, while relatively steady since 2003, increased 8.0 percentage points during this period to reach 87.2% in 2006. Finally, the share of off-farm income remained relatively stable during this 5-year span for families classified as living on lifestyle farms, up 2.3 percentage points to 104.6% in 2006.

Only farm families on very large farms increased in number

The importance of farming activities as a source of income may evolve for an individual farm family. Consequently, a farm family may change to a different category over time. The typology class of a farm family may change as farmers move through their life (e.g., expand the farm, retire, or plan to exit or exit the sector) and as conditions in the agricultural sector change. Hence, the number of farm families in a typology group may increase while decreasing in another group.³ In fact, the number of farm families operating very large farms increased between 2001 and 2006, while it decreased, to varying degrees, in all other typology groups (Chart 2).

Chart 2 Number of farm families by farm typology group, Canada, 2001 and 2006



number of farm families

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

Overall, the total number of farm families operating a single unincorporated farm with gross operating revenues of \$10,000 and over declined by 16.2%. The number of families with business-focused farms declined at a faster pace, down 25.7%, than that of families with pension, lifestyle and low-income farms, down 8.2%.

Share of farm families up for large, very large, pension and lifestyle farms

The proportion of farm families operating low-income farms, small- and medium-size farms declined between 2001 and 2006, while it increased for farm families operating large and very large farms, pension farms and lifestyle farms (Text table 3).

^{3.} Beaulieu, Sylvana and Lina Di Piétro, 2003. Canadian farm families more dependant on off-farm income, Vista on the Agri-food Industry and the Farm Community. Ottawa: Statistics Canada, Catalogue no. 21-004-X.

	2001	2006	Variation
	percent		percentage points
Pension farms	23.7	27.2	3.5
ifestyle farms	17.9	21.0	3.1 -1.4
ifestyle farms ow-income farms	12.9	11.5	-1.4
mall farms	18.6	13.5	-5.1 -2.2
ledium farms	15.0	12.8	-2.2
arge farms	8.7	9.7	1.0
/ery large farms	3.2	4.4	1.2
Fotal	100.0	100.0	0.0

Text table 3 Share of farm families by farm typology group, Canada, 2001 and 2006

The decrease in the relative share of low-income and small-size farm families reflects in part that these families are under constant pressure to either consider leaving the farming sector or to become more viable. On the other hand, the increase in the share of pension farm families reflects mainly the aging of farm operators. Farm operators in this group are in retirement or approaching retirement and are more likely to be downsizing, selling or transferring their farm in the next few years.

In 2006, business-focused farm families accounted for a total of 40.4% of all farm families—26.3% (32,750 families) on small- to medium-size business-focused farms and 14.1% (17,570 families) on large to very large business-focused farms. However, farm families operating these farms were responsible for a large share of the agricultural production. In 2006, this group contributed 75.7% of the value of production⁴ by all families operating a single unincorporated farm with total operating revenues of \$10,000 and over. In 2001, 45.6% of all farm families were on business-focused farms and they contributed 76.8% of the value of production.

In 2006, almost half of farm families belonged to the lifestyle and pension groups, but these families accounted for slightly over 15% of the production. On the other hand, families operating large and very large farms represented slightly less than 15% of farm families, but made up almost 53% of the agricultural production (Chart 3).

^{4.} The value of production corresponds to total operating revenues minus program payments and insurance proceeds.

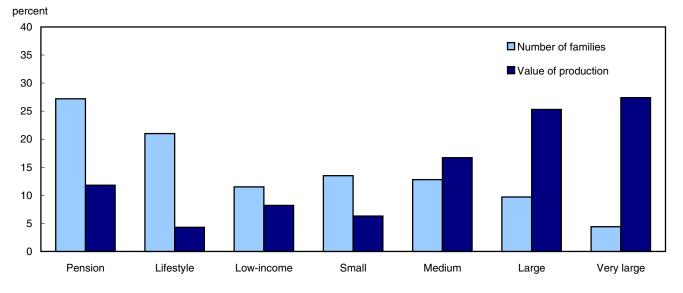


Chart 3 Share of farm families and value of production by farm typology group, Canada, 2006

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

Level and sources of family income varied widely across the farm typology groups

Average total income (from all sources) of farm families was \$87,200 in 2006, according to data from personal income tax returns. After adjusting for capital cost allowance (CCA),⁵ their average total income was \$73,922. The CCA adjustment accounted for 15.2% of the average total income.

Farm families operating business focused-farms averaged \$103,685 in total income while farm families on pension, lifestyle and low-income farms earned \$76,027 on average. The level and sources of income varied widely across the farm typology groups.

Families on very large farms earned an average total income of \$159,684, about twice the income of all farm families. Families operating very large farms received 58.5% of their total income from farming activities, a larger share than any other farm typology groups (Text table 4).

^{5.} A definition can be found in the section Data quality, concepts and methodology — Glossary.

Text table 4

Sources of farm families' income by farm typology group, Canada, 2006

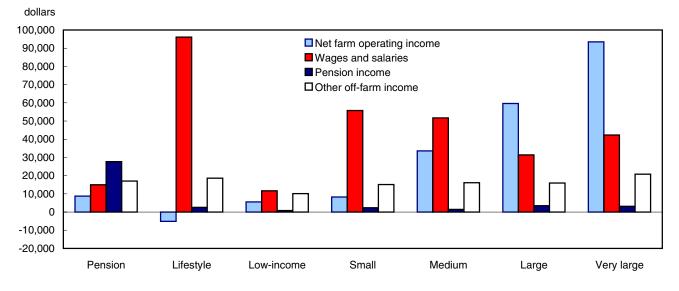
	Pension farms	Lifestyle farms	Low-income farms	Small farms	Medium farms	Large farms	Very large farms	Total
				Average	(\$)			
Off-farm employment income	16,834	103,038	13,605	60,119	56,464	34,569	45,357	48,426
Wages and salaries	14,992	96,104	11,650	55,743	51,686	31,389	42,303	44,602
Net off-farm self-employment income	1,842	6,935	1,956	4,376	4,778	3,180	3,054	3,824
Investment income	10,565	6,662	1,390	5,925	5,485	5,686	9,776	6,908
Pension income	27,686	2,547	820	2,353	1,448	3,481	3,122	9,123
Government social transfers	784	2,683	5,537	2,998	2,979	3,515	3,818	2,706
Other off-farm income	3,828	2,310	1,217	1,815	2,846	3,529	4,126	2,797
Total off-farm income ¹	59,698	117,240	22,569	73,211	69,223	50,780	66,200	69,960
Net farm operating income	8,733	-5,140	5,529	8,255	33,578	59,617	93,484	17,240
Net program payments	8,249	2,461	11,916	8,482	19,441	30,669	51,630	13,005
Net market income	483	-7,601	-6,387	-227	14,137	28,948	41,854	4,235
Total income	68,430	112,100	28,098	81,466	102,801	110,397	159,684	87,200
Adjustment for capital cost allowance (CCA) Total income adjusted for CCA	7,290 61,140	4,934 107,167	11,175 16,923	7,989 73,477	17,864 84,938	32,698 77,699	55,546 104,138	13,278 73,922
···· ··· ··· ··· · ···	,	,	,		,		,	
Off-farm income as a share of total income (%) Off-farm income as a share of total income adjusted	87.2	104.6	80.3	89.9	67.3	46.0	41.5	80.2
for CCA (%)	97.6	109.4	133.4	99.6	81.5	65.4	63.6	94.6
				percer	nt			
Families with positive family income and:								
Loss from farming	31.3	58.2	27.7	27.3	12.1	6.8	6.1	30.0
Gain from farming less than 25%	38.2	40.6	14.0	41.4	22.3	8.6	5.5	30.0
Gain from farming between 25% and 49.9%	18.7	0.9	15.4	22.1	29.4	19.6	11.2	16.2
Gain from farming between 50% and 74.9%	8.2	0.0	16.9	5.3	22.5	30.1	24.6	11.8
Gain from farming equal to or greater than 75%	2.1	0.0	15.9	2.6	12.3	31.1	45.5	9.3
Families with negative family income	1.4	0.3	10.0	1.3	1.5	3.9	7.3	2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

1. Excluding taxable capital gains.

Families operating very large, large and medium-size farms posted an average total income above the national average for all farm families. These families earned respectively 41.5%, 46.0% and 67.3% of their total income from off-farm sources compared to 80.2% for all farm families. About 70% of families on very large farms earned at least half of their total income from farming activities, compared to 61.2% of families on large farms and 34.7% of families on medium-size farms.

Families operating small farms earned \$81,466 on average in 2006, of which 89.9% came from off-farm sources. Families on small- and medium-size farms received respectively 68.4% and 50.3% of their total income from wages and salaries (Chart 4).

Families classified as living on lifestyle farms experienced an average loss of \$5,140 in net farm operating income in 2006 and therefore, were again totally dependant on income from off-farm sources. Despite the loss, these families earned the second highest average total income (\$112,100) among all farm families as they experienced the highest average non-farm income. Wages and salaries accounted for 85.7% of their total income. About 58% of families in this group posted losses from farming, a larger percentage than in any other group. An additional 40.6% of families earned less than a quarter of their total income from farming. For families living on lifestyle farms, average farm losses increased with increasing off-farm income. Families who earned between \$50,000 and \$99,999 in off-farm income in 2006 experienced an average loss of \$3,421 in net farm operating income compared to an average loss of \$11,324 for those who received \$250,000 and over in non-farm income. Total income averaged \$70,146 for families in the first cluster (55.3% of families in the lifestyle category) and \$436,486 for those in the second (4.6% of families).





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

Pension income (40.5%) was the major contributor to total income for farm families belonging to the pension group, followed by wages and salaries (21.9%) and investment income (15.4%). A small percentage of these families (10.3%) received at least half of their total income from farming activities. Off-farm income represented 87.2% of the group's total family income.

Families operating low-income farms earned the lowest average total income with \$28,098. These families received 41.5% of their total income from wages and salaries and an equal proportion (19.7%) from farming income and government social transfers.⁶ Ten percent of families in this group reported a negative total family income in 2006 (-\$30,842 on average). They reported an average loss of \$47,575 in net operating income as their net program payments were not enough to cover their net market losses of \$60,895. Another 44.2% of families experienced a total family income below \$30,000 (\$17,982 on average).

Families operating very large farms had the second highest share of families (7.3%) with negative total income (-\$123,167 on average). Average net program payments of \$64,844 were not enough to compensate for the average net market losses of \$216,930, resulting in an average net farm income loss of \$152,085.

In 2006, 75.1% of farm families received wages and salaries compared to 75.4% in 2001. As shown in Text table 5, most farm families whose focus is lifestyle-driven earn wages and salaries. Between 2001 and 2006, a higher proportion of farm families on pension, small- and medium-size farms earned wages and salaries.

^{6.} Government social transfers include Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit, Universal Child Care Benefit and provincial family benefits.

	2001	2006	Variation
	percent		percentage points
Pension farms	42.5	46.1	3.6
ifestyle farms .ow-income farms	98.2	98.0	-0.2 -3.0 2.0 2.8 -0.4
ow-income farms	69.5	66.5	-3.0
mall farms	90.1	92.1	2.0
1edium farms	87.1	89.9	2.8
arge farms	75.7	75.3	-0.4
/ery large farms	72.9	72.7	-0.2
otal	75.4	75.1	-0.3

Text table 5 Proportion of farm families receiving wages and salaries by farm typology group, Canada, 2001 and 2006

Average total income of farm families up largely due to higher average off-farm income

Average total income of Canadian farm families continued its steady year-over-year rise observed since 2004, fuelled largely by higher average off-farm income. Their average total income, up 5.7% from 2005, was 14.4% 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.

After adjusting for capital cost allowance (CCA), their average total income, at \$73,922, was 6.3% above its 2005 level and 16.2% above its previous five-year average.

In 2006, average off-farm income rose 7.4% from 2005 to \$69,960, while average net farm operating income edged down 0.5% to \$17,240. These levels were respectively 19.9% above and 3.5% below their previous five-year average. Average net farm operating income went down as the 10.3% decline in average net program payments neutralized the 49.8% increase in average net market income.

The increase in average off-farm income reflects growth in all of its major components. Investment income rose the most from 2005, up 18.3%, trailed by pension income, up 7.4%, and off-farm employment income, up 6.5%.

Average net program payments to all farm families were down in 2006 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.

Average net market income for all farm families went up 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. Despite the year-over-year gain, their average net market income remained 38.3% below its previous five-year average.

Average total income of farm families in large and very large farms retreated 0.3% in 2006

Farm families operating business focused-farms averaged \$103,685 in total income, up 5.2% from 2005, while farm families on pension, lifestyle and low-income farms earned \$76,027 on average, up 6.4% from 2005.

Farm families in all farm typology groups saw their average total income increase steadily since 2004, with the exception of families with large and those with very large farms who posted a 0.3% decline between 2005 and 2006. For these two groups of farm families, a decline in average net program payments neutralized increases in both average off-farm income and average net market income (Text table 6).

Text table 6

Average total income of farm families and its components by farm typology group, Canada, 2006

	Off-farm ¹ income	Net ² operating income	Net program payments	Net market income	Total income				
			dollars						
Pension farms Lifestyle farms Low-income farms Small farms Medium farms Large farms Very large farms	59,698 117,240 22,569 73,211 69,223 50,780 66,200	8,733 -5,140 5,529 8,255 33,578 59,617 93,484	8,249 2,461 11,916 8,482 19,441 30,669 51,630	483 -7,601 -6,387 -227 14,137 28,948 41,854	68,430 112,100 28,098 81,466 102,801 110,397 159,684				
Total	69,960	17,240	13,005	4,235	87,200				
		percent change from 2005 to 2006							
Pension farms Lifestyle farms Low-income farms Small farms Medium farms Large farms Very large farms	8.6 5.2 7.8 5.9 10.1 8.1 6.3	-1.5 -17.4 -19.6 0.5 -1.7 -6.5 -4.5	-6.7 -22.0 -10.8 -8.2 -15.7 -14.1 -15.9	2,315.0 -0.9 1.3 77.8 27.4 3.2 14.5	7.2 4.7 1.0 5.3 5.9 -0.3 -0.3				
Total	7.4	-0.5	-10.3	49.8	5.7				

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Average total income of pension farm families grew the most in 2006, up 7.2% from 2005 to \$68,430. The 8.6% increase in average off-farm income compensated for the 1.5% decrease in average net operating income. Average net operating income went down as the rise in average net market income, which went from \$20 in 2005 to \$483 in 2006, could not compensate for the 6.7% decline in average net program payments. Average total income for this group of families was 11.8% above its previous five-year average.

Average total income of farm families operating medium-size farms also grew at a pace (+5.9%) above the national average (+5.7%). Increases in both average off-farm income (+10.1%) and average net market income (+27.4%) offset the 15.7% decline in average net program payments.

Only families with small farms reported a rise (+0.5%) in their average net farm operating income. Although their average net market income grew 77.8% from 2005, it ended in deficit for a second consecutive year. This increase, combined with a 5.9% rise in average off-farm income, contributed to push their average total income up 5.3% from 2005.

Small farm families were not alone in posting an average net market income deficit. Families with lifestyle and low-income farms also reported an average net market income deficit. This was the fourth consecutive deficit for families with low-income farms, while this situation is typical of families with lifestyle farms.

As shown in Text table 6, average net program payments declined for each group of families between 2005 and 2006. The proportion of farms who reported net program payments decreased for each group, particularly for lifestyle farms (-12.4%). The share of payments by farm typology group varied slightly between the two years (Text table 7).

	Pro	portion of farm	าร	Sha	re of payments		
	2005	2005 2006		2005 2006		Variatio	
	percent		percentage points	percent		percentage points	
Pension farms	81.8	75.2	-6.6	16.0	17.2	1.2	
Lifestyle farms	70.1	57.7	-12.4	4.5	4.0	-0.5	
Low-income farms	81.7	75.9	-5.8	11.4	10.5	-0.9	
Small farms	83.4	77.5	-5.9	9.7	8.8	-0.9	
Medium farms	93.3	89.4	-3.9	19.9	19.2	-0.7	
Large farms	93.5	91.1	-2.4	22.6	22.9	0.3	
Very large farms	92.8	90.6	-2.2	15.9	17.4	1.5	
Total	82.5	75.7	-6.8	100.0	100.0	0.0	

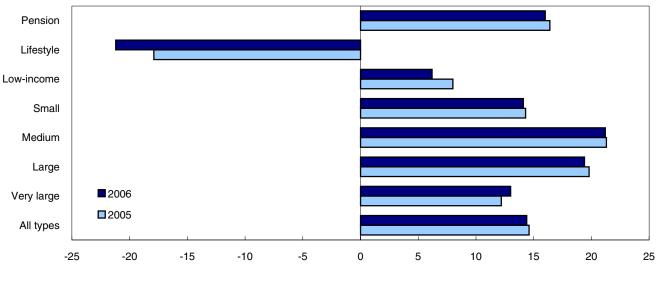
Text table 7 Proportion of farms receiving net program payments and share of payments by farm typology group, Canada, 2005 and 2006

For each farm typology group, average total income rose above its respective previous five-year average, ranging from 3.6% for families with large farms to 19.7% for those with small farms.

Average operating margins highest for families on medium-size farms

In 2006, farm families operating medium farms reported the highest average operating margin⁷ at 21.2 cents per dollar of revenue and families operating large farms reported the second highest, at 19.4 cents per dollar of revenue (Chart 5).







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

7. Operating margin corresponds to 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.

The fact that families on medium-size farms experienced a larger operating margin than those on large farms is due in part to the low-income threshold set at \$250,000 in gross revenues. When families below low-income measure (LIM)⁸ are excluded from the large farm category, the average operating margin of families on large farms is higher (21.7 cents) than that of medium size-farms.

Average operating margin of families on very large farms yielded 13.0 cents per dollar of revenue, up from 12.2 cents in 2005. Only families in this group reported an increase in average operating margin between 2005 and 2006. The farm types concentrated in this group explained in part their lower operating margin. With the exclusion of families below LIM,⁹ average operating margin of families on very large farms was 14.7 cents per dollar of revenue.

Families whose focus is lifestyle-driven reported a loss of 21.2 cents per dollar of revenue, down from a loss of 17.9 cents in 2005.

Specialization¹⁰

A large proportion of farm families are specialized in oilseed and grain production or cattle production, regardless of the farm typology group. In 2006, over 70% of farm families within three groups—pension, lifestyle and small farms—and over 65% of farm families within two groups—medium and low-income farms—were specialized in either of these two types of production. Amongst these five groups, most of the other families in the medium-size farm group were specialized in the supply-managed commodities (dairy or poultry and egg production) while most of the other families in the other four groups were specialized in the "other types of production" category such as hay farming, fruit and vegetable combination farming, sheep and goat farming, and all other miscellaneous animal production (Text table 8).

Text table 8

Specialization of farm families in different commodities by farm typology group, Canada, 2006

Oilseed and grain	Horticulture	Cattle	Hog	Supply- managed	Other types	All types
		p	ercent			
40.7	6.1	35.5	0.7	2.3	14.8	100.0
27.9	5.7	42.2	0.5	0.7	22.9	100.0
24.7	7.0	40.5	1.9	8.4	17.5	100.0
35.0	6.7	36.9	1.4	3.8	16.2	100.0
42.9	6.4	25.1	2.1	15.1	8.3	100.0
36.1	6.3	17.4	4.1	30.0	6.1	100.0
25.0	7.3	22.7	9.3	31.1	4.6	100.0
34.6	6.3	34.0	1.8	8.5	14.9	100.0
	grain 40.7 27.9 24.7 35.0 42.9 36.1 25.0	grain 40.7 6.1 27.9 5.7 24.7 7.0 35.0 6.7 42.9 6.4 36.1 6.3 25.0 7.3	grain 40.7 6.1 35.5 27.9 5.7 42.2 24.7 7.0 40.5 35.0 6.7 36.9 42.9 6.4 25.1 36.1 6.3 17.4 25.0 7.3 22.7	grain percent 40.7 6.1 35.5 0.7 27.9 5.7 42.2 0.5 24.7 7.0 40.5 1.9 35.0 6.7 36.9 1.4 42.9 6.4 25.1 2.1 36.1 6.3 17.4 4.1 25.0 7.3 22.7 9.3	grain managed managed percent 40.7 6.1 35.5 0.7 2.3 27.9 5.7 42.2 0.5 0.7 24.7 7.0 40.5 1.9 8.4 35.0 6.7 36.9 1.4 3.8 42.9 6.4 25.1 2.1 15.1 36.1 6.3 17.4 4.1 30.0 25.0 7.3 22.7 9.3 31.1	grain managed types managed types percent 40.7 6.1 35.5 0.7 2.3 14.8 27.9 5.7 42.2 0.5 0.7 22.9 24.7 7.0 40.5 1.9 8.4 17.5 35.0 6.7 36.9 1.4 3.8 16.2 42.9 6.4 25.1 2.1 15.1 8.3 36.1 6.3 17.4 4.1 30.0 6.1 25.0 7.3 22.7 9.3 31.1 4.6

In 2006, 36.1% of farm families operating large farms were specialized in oilseed and grain production, 30.0% in supply-managed commodities and 17.4% in cattle production. Of families operating very large farms, 31.1% were specialized in supply-managed commodities. In comparison, 25.0% were specialized in oilseed and grain production and 22.7% were in cattle production.

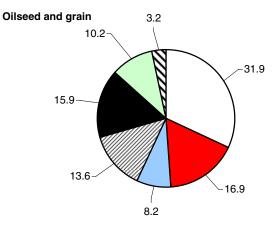
About 50% of families in the supply-managed sector and approximately 46% of families in the hog sector were operating large and very large farms (Chart 6). Farms in the "other types of production" category, as well as beef cattle farms, oilseed and grain farms, and horticulture operations are more likely to be operated by families in the pension and lifestyle categories.

^{8.} About 25% of farm families with large farms received total family income below LIM in 2006.

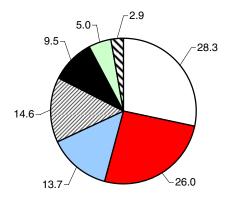
^{9.} Almost 30% of farm families with very large farms received total family income below LIM in 2006.

^{10.} The degree of specialization measures how much a farm's sales are derived from any one particular commodity or commodity group. The degree of specialization influences a farm's ability to respond to changing market conditions and prices. Increased specialization increases the cost efficiency in producing that commodity. However, the more specialized a farm is, the more vulnerable it is to declines in prices and marketings. A farm is considered specialized in one commodity or commodity group when 50% of its agricultural sales are derived from that commodity or commodity group.

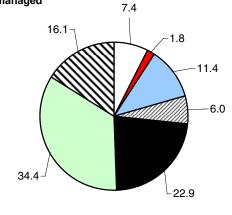
Chart 6 Distribution of farm typology groups by farm type, Canada, 2006

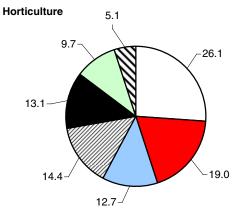


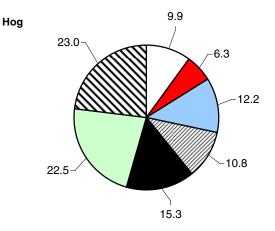


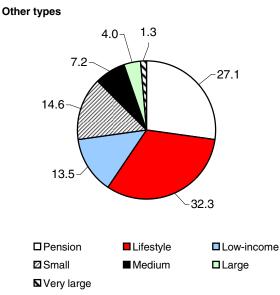


Supply-managed









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

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 21-208-X Statistics on Revenues and Expenses of Farms 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 Whole Farm Database Reference Manual 21F0005G 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
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

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
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- 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 guintile, incorporated and unincorporated sectors. Canada, annual

Selected surveys from Statistics Canada

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Statistical tables

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	144,350 ^A 143,030 ^A	135,490 ^A 134,360 ^A	130,970 ^A 129,240 ^A	130,090 ^A 128,160 ^A	124,560 ^A 120,960 ^A
Off-farm income	\$'000	7,967,042 A	7,767,376 A	8,076,333 A	8,477,775 A	8,714,244 A
Average off-farm income	\$	55,193 ^A	57,328 ^A	61,666 ^A	65,169 ^A	69,960 ^A
Net operating income	\$'000	2,846,823	2,095,072	2,172,267	2,254,704	2,147,418
Average net operating income	\$	19,722	15,463	16,586	17,332	17,240
Total income	\$'000	10,813,866	9,862,449	10,248,600	10,732,479	10,861,662
Average total income	\$	74,914	72,791	78,252	82,500	87,200
Off-farm income as a percentage of total income	%	73.7	78.8	78.8	79.0	80.2
Total income adjusted for capital cost allowance	\$'000	9,027,302	8,135,852	8,560,704	9,043,702	9,207,716
Average total income adjusted for capital cost allowance	\$	62,538	60,048	65,364	69,519	73,922
Off-farm income as a percentage of total income adjusted for CCA	%	88.3	95.5	94.3	93.7	94.6

Table 1-2

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	140 ^A 140 ^A	140 ^A 130 ^A	140 ^A 130 ^A	140 ^A 130 ^A	130 ^A 130 ^A
Off-farm income	\$'000	7,275 A	7,677 A	7,946 ^A	7,445 ^A	7,196 ^A
Average off-farm income	\$	51,963 ^A	54,837 ^A	56,756 ^A	53,182 ^A	55,355 ^A
Net operating income	\$'000	1,923	1,820	1,235	2,374	3,572
Average net operating income	\$	13,736	13,003	8,824	16,954	27,478
Total income	\$'000	9,198	9,498	9,181	9,819	10,768
Average total income	\$	65,699	67,841	65,580	70,136	82,833
Off-farm income as a percentage of total income	%	79.1	80.8	86.5	75.8	66.8
Total income adjusted for capital cost allowance	\$'000	7,795	7,946	7,484	8,084	9,021
Average total income adjusted for capital cost allowance	\$	55,682	56,757	53,454	57,741	69,395
Off-farm income as a percentage of total income adjusted for CCA	%	93.3	96.6	106.2	92.1	79.8

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	1,140 ^A 1,030 ^A	1,090 ^A 990 ^A	1,070 ^A 980 ^A	1,000 ^A 910 ^A	940 ^A 850 ^A
Off-farm income	\$'000	55,641 ^A	53,390 A	56,100 ^A	54,623 A	52,641 ^A
Average off-farm income	\$	48,808 ^A	48,981 ^A	52,430 ^A	54,623 ^A	56,001 ^A
Net operating income	\$'000	20,517	16,827	13,920	18,599	20,290
Average net operating income	\$	17,997	15,438	13,010	18,599	21,585
Total income	\$'000	76,159	70,217	70,020	73,221	72,930
Average total income	\$	66,806	64,419	65,439	73,221	77,585
Off-farm income as a percentage of total income	%	73.1	76.0	80.1	74.6	72.2
Total income adjusted for capital cost allowance	\$'000	60,622	56,454	55,559	59,827	59,852
Average total income adjusted for capital cost allowance	\$	53,177	51,793	51,924	59,827	63,672
Off-farm income as a percentage of total income adjusted for CCA	%	91.8	94.6	101.0	91.3	88.0

Table 1-4

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	1,680 ^A 1,580 ^A	1,710 ^A 1,600 ^A	1,700 ^A 1,610 ^A	1,730 ^A 1,640 ^A	1,550 ^A 1,490 ^A
Off-farm income	\$'000	76,005 A	82,503 A	83,909 ^A	91,891 ^A	87,604 ^A
Average off-farm income	\$	45,241 ^A	48,248 ^A	49,358 ^A	53,116 ^A	56,519 ^A
Net operating income	\$'000	28,630	29,242	32,253	31,774	28,477
Average net operating income	\$	17,042	17,101	18,972	18,366	18,373
Total income	\$'000	104,634	111,746	116,161	123,665	116,082
Average total income	\$	62,282	65,348	68,330	71,483	74,892
Off-farm income as a percentage of total income	%	72.6	73.8	72.2	74.3	75.5
Total income adjusted for capital cost allowance	\$'000	89,504	96,371	97,876	106,367	100,724
Average total income adjusted for capital cost allowance	\$	53,276	56,358	57,574	61,484	64,984
Off-farm income as a percentage of total income adjusted for CCA	%	84.9	85.6	85.7	86.4	87.0

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	1,310 ^A 1,250 ^A	1,220 ^A 1,150 ^A	1,200 ^A 1,150 ^A	1,140 ^A 1,080 ^A	1,120 ^A 1,050 ^A
Off-farm income	\$'000	56,900 ^A	55,084 ^A	59,945 ^A	56,880 ^A	58,119 ^A
Average off-farm income	\$	43,435 ^A	45,151 ^A	49,955 ^A	49,895 ^A	51,892 ^A
Net operating income	\$'000	26,857	23,871	22,691	21,028	19,610
Average net operating income	\$	20,502	19,566	18,909	18,446	17,509
Total income	\$'000	83,757	78,954	82,636	77,908	77,729
Average total income	\$	63,937	64,717	68,864	68,341	69,401
Off-farm income as a percentage of total income	%	67.9	69.8	72.5	73.0	74.8
Total income adjusted for capital cost allowance	\$'000	66,961	63,164	66,687	63,697	64,267
Average total income adjusted for capital cost allowance	\$	51,115	51,774	55,572	55,874	57,381
Off-farm income as a percentage of total income adjusted for CCA	%	85.0	87.2	89.9	89.3	90.4

Table 1-6

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	18,690 ^A 17,090 ^A	18,180 ^A 16,600 ^A	17,870 ^A 16,320 ^A	17,380 ^A 15,800 ^A	16,660 ^A 14,490 ^A
Off-farm income	\$'000	717,917 ^A	738,185 ^A	772,011 ^A	795,535 ^A	794,455 ^A
Average off-farm income	\$	38,412 ^A	40,604 ^A	43,201 ^A	45,773 ^A	47,686 ^A
Net operating income	\$'000	434,918	448,360	471,322	511,308	413,219
Average net operating income	\$	23,270	24,662	26,375	29,419	24,803
Total income	\$'000	1,152,835	1,186,545	1,243,333	1,306,843	1,207,674
Average total income	\$	61,682	65,267	69,577	75,192	72,489
Off-farm income as a percentage of total income	%	62.3	62.2	62.1	60.9	65.8
Total income adjusted for capital cost allowance	\$'000	905,434	939,235	1,000,431	1,063,884	986,079
Average total income adjusted for capital cost allowance	\$	48,445	51,663	55,984	61,213	59,188
Off-farm income as a percentage of total income adjusted for CCA	%	79.3	78.6	77.2	74.8	80.6

Off-farm income and net operating income of farm families by province, unincorporated sector - Ontario

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	34,050 ^A 33,330 ^A	31,740 ^A 31,370 ^A	30,410 ^A 29,860 ^A	30,790 ^A 29,950 ^A	29,960 ^A 29,070 ^A
Off-farm income	\$'000	2,157,888 ^A	2,082,557 A	2,124,870 A	2,214,948 ^A	2,200,244 A
Average off-farm income	\$	63,374 ^A	65,613 ^A	69,874 ^A	71,937 ^A	73,439 ^A
Net operating income	\$'000	523,669	482,199	449,408	500,255	485,908
Average net operating income	\$	15,379	15,192	14,778	16,247	16,219
Total income	\$'000	2,681,557	2,564,755	2,574,278	2,715,202	2,686,152
Average total income	\$	78,754	80,805	84,652	88,185	89,658
Off-farm income as a percentage of total income	%	80.5	81.2	82.5	81.6	81.9
Total income adjusted for capital cost allowance	\$'000	2,305,365	2,194,179	2,208,031	2,357,504	2,328,408
Average total income adjusted for capital cost allowance	\$	67,705	69,130	72,609	76,567	77,717
Off-farm income as a percentage of total income adjusted for CCA	%	93.6	94.9	96.2	94.0	94.5

Table 1-8

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	13,490 ^A 13,660 ^A	12,610 ^A 12,620 ^A	12,110 ^A 12,110 ^A	11,810 ^A 11,750 ^A	11,250 ^A 11,120 ^A
Off-farm income	\$'000	597,979 A	579,551 ^A	589,369 ^A	598,103 ^A	615,827 ^A
Average off-farm income	\$	44,328 ^A	45,960 ^A	48,668 ^A	50,644 ^A	54,740 ^A
Net operating income	\$'000	322,315	237,592	260,286	211,849	157,490
Average net operating income	\$	23,893	18,842	21,493	17,938	13,999
Total income	\$'000	920,294	817,144	849,655	809,952	773,317
Average total income	\$	68,220	64,801	70,161	68,582	68,739
Off-farm income as a percentage of total income	%	65.0	70.9	69.4	73.8	79.6
Total income adjusted for capital cost allowance	\$'000	719,629	632,206	666,670	645,228	607,647
Average total income adjusted for capital cost allowance	\$	53,345	50,135	55,051	54,634	54,013
Off-farm income as a percentage of total income adjusted for CCA	%	83.1	91.7	88.4	92.7	101.3

Off-farm income and net operating income of farm families by province, unincorporated sector - Saskatchewan

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	31,110 ^A 31,890 ^A	29,250 ^A 30,060 ^A	27,790 ^A 28,440 ^A	27,030 ^A 28,000 ^A	26,710 ^A 27,050 ^A
Off-farm income	\$'000	1,597,874 ^A	1,557,736 ^A	1,578,289 ^A	1,580,543 ^A	1,720,509 A
Average off-farm income	\$	51,362 ^A	53,256 ^A	56,793 ^A	58,474 ^A	64,414 ^A
Net operating income	\$'000	651,241	406,274	360,993	360,909	456,680
Average net operating income	\$	20,933	13,890	12,990	13,352	17,098
Total income	\$'000	2,249,115	1,964,010	1,939,282	1,941,452	2,177,189
Average total income	\$	72,296	67,146	69,783	71,826	81,512
Off-farm income as a percentage of total income	%	71.0	79.3	81.4	81.4	79.0
Total income adjusted for capital cost allowance	\$'000	1,861,653	1,603,721	1,584,268	1,595,288	1,817,043
Average total income adjusted for capital cost allowance	\$	59,841	54,828	57,009	59,019	68,029
Off-farm income as a percentage of total income adjusted for CCA	%	85.8	97.1	99.6	99.1	94.7

Table 1-10

Off-farm income and net operating income of farm families by province, unincorporated sector - Alberta

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	35,160 ^A 35,880 ^A	32,220 ^A 32,910 ^A	31,570 ^A 31,920 ^A	31,850 ^A 32,100 ^A	29,480 ^A 29,400 ^A
Off-farm income	\$'000	2,192,490 A	2,105,855 A	2,281,748 ^A	2,525,938 ^A	2,607,190 A
Average off-farm income	\$	62,358 ^A	65,359 ^A	72,276 ^A	79,307 ^A	88,439 ^A
Net operating income	\$'000	758,650	365,412	487,318	518,879	494,548
Average net operating income	\$	21,577	11,341	15,436	16,291	16,776
Total income	\$'000	2,951,141	2,471,267	2,769,066	3,044,816	3,101,737
Average total income	\$	83,935	76,700	87,712	95,599	105,215
Off-farm income as a percentage of total income	%	74.3	85.2	82.4	83.0	84.1
Total income adjusted for capital cost allowance	\$'000	2,490,964	2,021,719	2,343,733	2,582,584	2,661,129
Average total income adjusted for capital cost allowance	\$	70,847	62,747	74,239	81,086	90,269
Off-farm income as a percentage of total income adjusted for CCA	%	88.0	104.2	97.4	97.8	98.0

Table 1-11

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	7,560 ^A 7,180 ^A	7,330 ^A 6,930 ^A	7,120 ^A 6,760 ^A	7,220 ^A 6,790 ^A	6,760 ^A 6,310 ^A
Off-farm income	\$'000	505,907 A	504,766 ^A	522,888 A	552,082 ^A	570,336 ^A
Average off-farm income	\$	66,919 ^A	68,863 ^A	73,439 ^A	76,466 ^A	84,369 ^A
Net operating income	\$'000	78,085	83,483	73,624	77,546	67,680
Average net operating income	\$	10,329	11,389	10,340	10,740	10,012
Total income	\$'000	583,992	588,249	596,512	629,628	638,016
Average total income	\$	77,248	80,252	83,780	87,206	94,381
Off-farm income as a percentage of total income	%	86.6	85.8	87.7	87.7	89.4
Total income adjusted for capital cost allowance	\$'000	518,196	520,792	530,987	561,409	573,479
Average total income adjusted for capital cost allowance	\$	68,544	71,049	74,577	77,757	84,834
Off-farm income as a percentage of total income adjusted for CCA	%	97.6	96.9	98.5	98.3	99.5

Table 2-1

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	50,480 ^A 50,560 ^A	47,940 ^A 47,980 ^A	47,920 ^A 48,210 ^A	44,060 ^A 44,370 ^A	43,070 ^A 42,790 ^A
Off-farm income	\$'000	2,998,793 A	2,906,658 ^A	3,101,924 ^A	2,996,134 A	3,148,415 ^A
Average off-farm income	\$	59,406 A	60,631 A	64,731 A	68,001 A	73,100 ^A
Net operating income	\$'000	1,219,015	921,928	869,756	757,359	872,297
Average net operating income	\$	24,148	19,231	18,150	17,189	20,253
Total income	\$'000	4,217,809	3,828,586	3,971,680	3,753,493	4,020,712
Average total income	\$	83,554	79,862	82,881	85,190	93,353
Off-farm income as a percentage of total income	%	71.1	75.9	78.1	79.8	78.3
Total income adjusted for capital cost allowance	\$'000	3,530,505	3,153,245	3,265,912	3,098,540	3,346,701
Average total income adjusted for capital cost allowance	\$	69,939	65,775	68,153	70,325	77,704
Off-farm income as a percentage of total income adjusted for CCA	%	84.9	92.2	95.0	96.7	94.1

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	850 ^B 780 ^B	920 ^в 840 ^с	790 ^C 730 ^C	630 ^C 570 ^C	690 ^C 560 ^C
Off-farm income	\$'000	39,865 ^C	50,028 ^C	42,307 ^C	37,174 D	33,854 ^C
Average off-farm income	\$	46,900 ^B	54,378 ^B	53,553 ^B	59,006 ^C	49,063 ^A
Net operating income	\$'000	39,078	28,722	19,142	27,223	25,560
Average net operating income	\$	45,974	31,219	24,230	43,211	37,044
Total income	\$'000	78,943	78,750	61,449	64,397	59,414
Average total income	\$	92,874	85,597	77,784	102,217	86,107
Off-farm income as a percentage of total income	%	50.5	63.5	68.8	57.7	57.0
Total income adjusted for capital cost allowance	\$'000	57,623	57,927	43,382	47,115	44,204
Average total income adjusted for capital cost allowance	\$	67,792	62,964	54,914	74,786	64,064
Off-farm income as a percentage of total income adjusted for CCA	%	69.2	86.4	97.5	78.9	76.6

Table 2-3

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	1,780 в 1,700 в	1,820 ^в 1,750 ^в	1,700 в 1,640 в	1,790 ^в 1,710 ^в	1,540 ^в 1,360 ^в
Off-farm income	\$'000	77,843 B	81,752 B	80,065 B	92,412 C	74,531 ^B
Average off-farm income	\$	43,732 ^B	44,919 ^B	47,097 ^B	51,627 ^B	48,397 A
Net operating income	\$'000	32,262	34,894	29,985	30,128	35,886
Average net operating income	\$	18,125	19,172	17,638	16,831	23,302
Total income	\$'000	110,105	116,645	110,050	122,540	110,417
Average total income	\$	61,857	64,091	64,735	68,458	71,699
Off-farm income as a percentage of total income	%	70.7	70.1	72.8	75.4	67.5
Total income adjusted for capital cost allowance	\$'000	94,175	100,804	95,555	106,207	95,903
Average total income adjusted for capital cost allowance	\$	52,907	55,387	56,209	59,333	62,275
Off-farm income as a percentage of total income adjusted for CCA	%	82.7	81.1	83.8	87.0	77.7

Table 2-4

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	3,550 ^A 3,390 ^A	3,500 ^A 3,240 ^A	3,500 ^A 3,280 ^A	3,460 ^A 3,200 ^A	3,670 ^A 3,370 ^A
Off-farm income	\$'000	218,141 ^B	241,705 ^B	257,034 ^B	261,193 ^B	280,809 ^B
Average off-farm income	\$	61,448 ^A	69,059 ^B	73,438 ^B	75,489 ^A	76,515 ^A
Net operating income	\$'000	34,184	40,437	42,393	42,793	54,635
Average net operating income	\$	9,629	11,553	12,112	12,368	14,887
Total income	\$'000	252,325	282,142	299,427	303,987	335,444
Average total income	\$	71,077	80,612	85,551	87,857	91,402
Off-farm income as a percentage of total income	%	86.5	85.7	85.8	85.9	83.7
Total income adjusted for capital cost allowance	\$'000	230,602	259,776	274,622	277,545	308,258
Average total income adjusted for capital cost allowance	\$	64,958	74,222	78,464	80,215	83,994
Off-farm income as a percentage of total income adjusted for CCA	%	94.6	93.0	93.6	94.1	91.1

Table 2-5

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	2,160 ^в 2,030 ^в	2,090 в 2,010 ^в	2,140 ^в 2,070 ^в	2,020 ^в 1,950 ^в	1,980 ^в 1,820 ^в
Off-farm income	\$'000	116,895 [₿]	115,042 ℃	126,069 ^B	116,115 ^B	131,755 C
Average off-farm income	\$	54,118 ^B	55,044 ^B	58,911 A	57,483 A	66,543 ^B
Net operating income	\$'000	39,056	37,274	36,092	45,162	36,892
Average net operating income	\$	18,082	17,834	16,865	22,358	18,633
Total income	\$'000	155,951	152,316	162,161	161,277	168,647
Average total income	\$	72,200	72,879	75,776	79,840	85,175
Off-farm income as a percentage of total income	%	75.0	75.5	77.7	72.0	78.1
Total income adjusted for capital cost allowance	\$'000	136,772	129,217	137,843	141,577	149,873
Average total income adjusted for capital cost allowance	\$	63,320	61,826	64,413	70,088	75,693
Off-farm income as a percentage of total income adjusted for CCA	%	85.5	89.0	91.5	82.0	87.9

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	12,390 ^A 12,150 ^A	12,180 ^A 12,120 ^A	11,850 ^A 11,610 ^A	11,210 ^A 11,040 ^A	10,560 ^A 10,260 ^A
Off-farm income	\$'000	724,163 ^A	727,774 A	749,987 ^A	749,006 ^A	783,595 A
Average off-farm income	\$	58,447 ^A	59,752 ^A	63,290 ^A	66,816 ^A	74,204 ^A
Net operating income	\$'000	166,100	98,807	112,993	117,583	115,562
Average net operating income	\$	13,406	8,112	9,535	10,489	10,943
Total income	\$'000	890,264	826,581	862,980	866,589	899,156
Average total income	\$	71,853	67,864	72,825	77,305	85,147
Off-farm income as a percentage of total income	%	81.3	88.0	86.9	86.4	87.1
Total income adjusted for capital cost allowance	\$'000	772,781	706,792	755,412	762,665	796,329
Average total income adjusted for capital cost allowance	\$	62,371	58,029	63,748	68,034	75,410
Off-farm income as a percentage of total income adjusted for CCA	%	93.7	103.0	99.3	98.2	98.4

Table 2-7

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	47,780 A 48,440 A	43,480 A 44,060 A	40,220 A 40,160 A	44,950 A 44,710 A	42,350 A 42,150 A
Off-farm income	\$'000	2,621,113 A	2,476,942 A	2,502,990 A	2,960,373 A	3,011,029 A
Average off-farm income	\$	54,858 A	56,967 A	62,232 A	65,859 ^A	71,099 A
Net operating income	\$'000	561,393	189,631	305,923	435,356	317,080
Average net operating income	\$	11,750	4,361	7,606	9,685	7,487
Total income	\$'000	3,182,506	2,666,573	2,808,913	3,395,729	3,328,109
Average total income	\$	66,607	61,329	69,839	75,545	78,586
Off-farm income as a percentage of total income	%	82.4	92.9	89.1	87.2	90.5
Total income adjusted for capital cost allowance	\$'000	2,707,149	2,232,678	2,428,776	2,947,705	2,899,957
Average total income adjusted for capital cost allowance	\$	56,659	51,350	60,387	65,577	68,476
Off-farm income as a percentage of total income adjusted for CCA	%	96.8	110.9	103.1	100.4	103.8

Table 2-8

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	11,220 ^A 10,020 ^A	10,280 ^A 9,190 ^A	9,930 ^a 8,850 ^a	9,090 ^A 7,950 ^A	8,800 ^A 7,300 ^A
Off-farm income	\$'000	290,441 ^A	277,551 ^A	286,957 A	268,904 ^A	275,876 ^A
Average off-farm income	\$	25,886 ^A	26,999 ^A	28,898 ^A	29,582 ^A	31,350 ^A
Net operating income	\$'000	589,042	588,675	579,978	617,024	559,455
Average net operating income	\$	52,499	57,264	58,407	67,879	63,574
Total income	\$'000	879,483	866,226	866,936	885,927	835,331
Average total income	\$	78,385	84,263	87,305	97,462	94,924
Off-farm income as a percentage of total income	%	33.0	32.0	33.1	30.4	33.0
Total income adjusted for capital cost allowance	\$'000	618,461	611,404	616,988	640,947	604,467
Average total income adjusted for capital cost allowance	\$	55,121	59,475	62,134	70,511	68,689
Off-farm income as a percentage of total income adjusted for CCA	%	47.0	45.4	46.5	42.0	45.6

Table 2-9

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	3,240 A 3,190 A	2,900 A 2,830 A	2,810 A 2,790 A	2,510 A 2,430 A	2,210 ^A 2,110 ^B
Off-farm income	\$'000	134,135 ^B	120,612 ^B	123,531 B	116,665 ^B	103,870 [₿]
Average off-farm income	\$	41,400 A	41,590 A	43,961 A	46,480 ^B	47,000 A
Net operating income	\$'000	90,012	84,807	113,251	97,151	64,948
Average net operating income	\$	27,781	29,244	40,303	38,705	29,388
Total income	\$'000	224,146	205,419	236,783	213,816	168,818
Average total income	\$	69,181	70,834	84,264	85,186	76,388
Off-farm income as a percentage of total income	%	59.8	58.7	52.2	54.6	61.5
Total income adjusted for capital cost allowance	\$'000	155,931	143,897	171,737	156,653	119,321
Average total income adjusted for capital cost allowance	\$	48,127	49,620	61,116	62,412	53,992
Off-farm income as a percentage of total income adjusted for CCA	%	86.0	83.8	71.9	74.5	87.1

Table 2-10

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	1,920 ^A 1,930 ^B	1,800 ^A 1,870 ^A	1,770 ^A 1,720 ^A	1,900 ^в 1,850 ^в	1,740 ^B 1,660 ^B
Off-farm income	\$'000	88,316 ^B	90,243 ^B	92,221 ^B	107,232 ^B	107,913 ^B
Average off-farm income	\$	45,998 ^A	50,135 ^A	52,102 ^A	56,438 ^A	62,019 ^A
Net operating income	\$'000	75,929	74,174	89,553	96,579	76,104
Average net operating income	\$	39,546	41,208	50,595	50,831	43,738
Total income	\$'000	164,245	164,417	181,774	203,812	184,017
Average total income	\$	85,544	91,343	102,697	107,269	105,757
Off-farm income as a percentage of total income	%	53.8	54.9	50.7	52.6	58.6
Total income adjusted for capital cost allowance	\$'000	127,577	126,307	144,906	164,728	149,117
Average total income adjusted for capital cost allowance	\$	66,446	70,171	81,868	86,699	85,699
Off-farm income as a percentage of total income adjusted for CCA	%	69.2	71.4	63.6	65.1	72.4

Table 2-11

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

		2002	2003	2004	2005	2006
Number of farm families Number of farms	number number	8,980 A 8,830 A	8,560 A 8,480 A	8,320 A 8,190 A	8,470 A 8,400 A	7,960 A 7,580 A
Off-farm income	\$'000	657,357 B	678,001 B	712,269 ^B	772,421 B	762,987 ^B
Average off-farm income	\$	73,202 A	79,206 A	85,609 ^в	91,195 ^A	95,853 ^A
Net operating income	\$'000	590	-3,624	-26,185	-10,873	-10,898
Average net operating income	\$	66	-423	-3,147	-1,284	-1,369
Total income	\$'000	657,947	674,377	686,084	761,548	752,089
Average total income	\$	73,268	78,782	82,462	89,911	94,484
Off-farm income as a percentage of total income	%	99.9	100.5	103.8	101.4	101.4
Total income adjusted for capital cost allowance	\$'000	595,633	613,155	625,012	700,285	694,023
Average total income adjusted for capital cost allowance	\$	66,329	71,630	75,122	82,678	87,189
Off-farm income as a percentage of total income adjusted for CCA	%	110.4	110.6	114.0	110.3	109.9

Table 3-1

Off-farm income sources and net operating income of farm families, unincorporated sector by province

			2006			
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families Distribution by province (%) Number of farms Distribution by province (%)	130 ^A 0.1 130 ^A 0.1	940 ^A 0.8 850 ^A 0.7	1,550 ^A 1.2 1,490 ^A 1.2	1,120 A 0.9 1,050 A 0.9	16,660 ^A 13.4 14,490 ^A 12.0	29,960 ^A 24.1 29,070 ^A 24.0
			thousands of	dollars		
Total income	10,768	72,930	116,082	77,729	1,207,674	2,686,152
Off-farm income	7,196 A	52,641 A	87,604 A	58,119 A	794,455 A	2,200,244 A
Off-farm employment income Wages and salaries Net off-farm self-employment income Investment income Pension income Government social transfers Other off-farm income	4,167 A 4,195 A F 285 A 1,730 A 634 A 379 B	35,450 A 33,133 A 2,317 B 2,812 A 7,064 B 4,791 A 2,524 B	53,540 A 49,622 B 3,917 C 7,342 C 17,753 B 5,136 B 3,834 B	36,090 A 34,105 A 1,985 C 3,758 B 11,417 B 4,276 B 2,577 B	533,028 A 497,945 A 35,083 C 59,255 B 94,869 B 81,953 A 25,351 B	1,504,480 A 1,396,714 A 107,766 E 202,293 E 343,786 A 68,624 A 81,060 A
Net operating income	3,572	20,290	28,477	19,610	413,219	485,908
Net program payments Net market income Adjustment for capital cost allowance	807 ^A 2,765	8,865 ^A 11,424	8,763 ^A 19,714	7,374 ^A 12,236	272,796 ^A 140,423	246,192 ^A 239,717
(CCA) Net market income adjusted for CCA	1,747 ^A 1,018	13,078 ^A -1,654	15,357 ^A 4,357	13,462 ^A -1,226	221,595 ^A -81,172	357,744 ^A -118,027
Fotal income adjusted for CCA	9,021	59,852	100,724	64,267	986,079	2,328,408
	Manitoba	Saskatchewan	ŀ	Alberta	British Columbia	Canada
Number of farm families Distribution by province (%) Number of farms Distribution by province (%)	11,250 A 9.0 11,120 A 9.2	26,710 A 21.4 27,050 A 22.4		29,480 A 23.7 29,400 A 24.3	6,760 ^A 5.4 6,310 ^A 5.2	124,560 A 100.0 120,960 A 100.0
		1	thousands of c	lollars		
Total income	773,317	2,177,189	3,10	01,737	638,016	10,861,662
Off-farm income	615,827 A	1,720,509 A	2,60)7,190 A	570,336 A	8,714,244 A
Off-farm employment income Wages and salaries Net off-farm self-employment income Investment income Pension income Government social transfers Other off-farm income	428,656 A 391,635 A 37,021 B 41,054 A 86,642 B 28,687 A 30,787 A	1,197,137 A 1,108,948 A 88,189 A 122,585 A 242,756 A 59,453 A 98,577 B	1,69 16 33 26	64,027 ^A 99,421 ^A 64,605 ^B 32,303 ^B 64,141 ^A 66,087 ^A 30,633 ^A	375,343 ^A 339,864 ^A 35,479 ^B 88,686 ^C 66,172 ^B 17,454 ^B 22,681 ^B	6,032,001 A 5,555,654 A 476,346 A 860,422 A 1,136,321 A 337,099 A 348,401 A
Net operating income	157,490	456,680	49	94,548	67,680	2,147,418
Net program payments Net market income Adjustment for capital cost allowance	239,054 ^A -81,563	432,091 A 24,590		70,012 ^A 24,535	33,972 ^A 33,709	1,619,938 ^A 527,480
(CCA) Net market income adjusted for CCA	165,670 ^A -247,234	360,146 ^A -335,557		40,608 ^A 16,073	64,537 ^A -30,828	1,653,946 ^A -1,126,466
Total income adjusted for CCA	607,647	1,817,043	2,66	61,129	573,479	9,207,716

Table 3-2

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

			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
Number of form formilies	40.070	600 C	4 540 5	0.070 /	4 000 5	40.500
Number of farm families Distribution by farm type (%)	43,070 A 34.6	690 C 0.6	1,540 ^B 1.2	3,670 A 2.9	1,980 В 1.6	10,560 A 8.5
Number of farms	42,790 ^A	560 ^C	1,360 B	3,370 A	1,820 B	10,260 A
Distribution by farm type (%)	35.4	0.5	1.1	2.8	1.5	8.5
			thousands of d	ollars		
Total income	4,020,712	59,414	110,417	335,444	168,647	899,156
Off-farm income	3,148,415 ^A	33,854 ^C	74,531 ^B	280,809 ^B	131,755 ^C	783,595 A
Off-farm employment income	2,083,826 A	18,526 ^B	44,849 ^B	182,286 ^B	84,514 ^C	519,801 ^B
Wages and salaries	1,917,137 A	17,537 ^B	40,885 ^B	167,618 ^B	78,440 C	483,584 B
Net off-farm self-employment income Investment income	166,690 ^B 324,089 ^A	989 A 3.391 E	3,963 D 8,394 D	14,668 ^B 33,315 ^B	6,074 ^C 11,829 ^C	36,217 ^C 107,891 ^D
Pension income	486,384 A	7,693 E	10,539¢C	38,890 B	23,437 D	107,8918 101,433B
Government social transfers	86,889 A	2,096 B	5,701 B	13,019B	6,334 C	27,805 B
Other off-farm income	167,226 A	2,146 ^B	5,049 D	13,299 ^B	5,642 C	26,664 ^B
Net operating income	872,297	25,560	35,886	54,635	36,892	115,562
Net program payments	831,012 ^A	13,050 ^A	14,594 ^B	30,667 ^B	9,507 ^B	78,132 A
Net market income Adjustment for capital cost allowance	41,286	12,510	21,292	23,968	27,385	37,430
(CCA)	674,012 ^A	15,210 A	14,513 ^B	27,186 A	18,774 ^B	102,828 A
Net market income adjusted for CCA	-632,726	-2,700	6,779	-3,218	8,611	-65,398
Total income adjusted for CCA	3,346,701	44,204	95,903	308,258	149,873	796,329
	Beef	Dairy	Hog	Poultry	Other	Total
	cattle ranching	cattle and milk	and pig	and egg	animal	
	and farming,	production	farming	production	production	
	including		0		•	
	feedlots					
Number of farm families	42,350 A	8,800 A	2,210 A	1,740 [₿]	7,960 A	124,560 A
Distribution by farm type (%)	34.0	7.1	1.8	1.4	6.4	100.0
Number of farms	42,150 A	7,300 A	2,110 ^B	1,660 ^B	7,580 A	120,960 A
Distribution by farm type (%)	34.8	6.0	1.7	1.4	6.3	100.0
			thousands of d	ollars		
Total income	3,328,109	835,331	168,818	184,017	752,089	10,861,662
Off-farm income	3,011,029 A	275,876 A	103,870 ^B	107,913 ^B	762,987 ^B	8,714,244 A
Off-farm employment income	2,206,736 A	179,962 A	73,152 ^B	73,090 ^B	565,439 ^B	6,032,001 A
Wages and salaries	2,030,811 A	169,812 A	66,172 ^B	63,024 ^B	520,817 ^B	5,555,654 A
Net off-farm self-employment income	175,925 ^B	10,150 ^B	6,980 D	10,066 ^C	44,622 ^D	476,346 ^A
Investment income	241,977 ^B	17,550 ^A	8,009 ^D	13,576 ^B	90,440 ^D	860,422 ^A
Pension income	352,345 A	26,479 ^B	F	11,703 E	68,627 ^C	1,136,321 A
Government social transfers Other off-farm income	120,957 ^A 89,015 ^A	38,615 ^A 13,271 ^B	9,858 ^B 3,968 ^A	5,571 ^B 3,973 ^C	20,294 ^B 18,186 ^C	337,099 ^A 348,401 ^A
Net operating income	317,080	559,455	64,948	76,104	-10,898	2,147,418
		70,661 A	58,738 A	9,184 ^B	43,255 ^B	1,619,938A
	461.179A		,			
Net program payments Net market income	461,179 A -144,099	488,794	6,210	66,920	-54,152	527,480
Net program payments Net market income Adjustment for capital cost allowance	-144,099	488,794			,	
Net program payments Net market income			6,210 49,497 ^A -43,287	66,920 34,900 ^A 32,020	-54,152 58,065 ^в -112,218	1,653,946 A -1,126,466

Table 3-3

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

				2006	5			
-		Business-focu	sed farms		Non-busi	ness-focused	farms	Total
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families Distribution by farm typology group (%) Number of farms Distribution by farm typology group (%)	16,770 ^A 13.5 16,550 ^A 13.7	15,990 A 12.8 15,660 A 12.9	12,120 A 9.7 10,870 A 9.0	5,450 A 4.4 4,160 A 3.4	33,820 A 27.2 34,000 A 28.1	26,130 A 21.0 25,780 A 21.3	14,310 A 11.5 13,940 A 11.5	124,560 A 100.0 120,960 A 100.0
				thousands o	f dollars			
Total income	1,366,181	1,643,792	1,338,011	870,276	2,314,309	2,929,180	402,083	10,861,662
Off-farm income	1,227,743 ^A	1,106,878 ^A	615,450 ^A	360,789 ^B	2,018,974 A	3,063,493 A	322,963 ^A	8,714,244 A
Off-farm employment income Wages and salaries Net off-farm self-employment income Investment income Pension income Government social transfers Other off-farm income	1,008,200 A 934,809 A 73,391 B 99,368 B 39,453 B 50,277 A 30,445 A	902,854 A 826,454 A 76,400 B 87,710 B 23,158 B 47,641 A 45,515 A	418,972 A 380,429 A 38,543 B 68,911 A 42,189 A 42,604 A 42,774 A	247,197 ^B 230,551 ^B 16,646 ^B 53,281 ^B 17,014 ^A 20,808 ^A 22,489 ^A	569,330 ^B 507,019 ^B 62,311 ^C 357,320 ^B 936,345 ^A 26,522 ^B 129,457 ^B	2,692,387A 2,511,187A 181,201B 174,074B 66,554B 70,116A 60,361B	27,985 ^B 19,891 ^B 11,728 ^B	6,032,001 A 5,555,654 A 476,346 A 860,422 A 1,136,321 A 337,099 A 348,401 A
Net operating income	138,438	536,914	722,561	509,487	295,335	-134,313	79,120	2,147,418
Net program payments Net market income Adjustment for capital cost allowance	142,250 ^A -3,812	310,861 ^A 226,053	371,712 ^A 350,849	281,385 ^A 228,102	278,986 ^A 16,349	64,295 ^A -198,608	170,518 ^A -91,397	1,619,938 ^A 527,480
(CCA) Net market income adjusted for CCA	133,971 ^A -137,784	285,641 ^A -59,588	396,304 ^A -45,455	302,726 ^A -74,624	246,561 ^A -230,212	128,913 ^A -327,521	159,916 ^A -251,313	1,653,946 ^A -1,126,466
Total income adjusted for CCA	1,232,209	1,358,151	941,707	567,550	2,067,747	2,800,267	242,167	9,207,716
				perce	nt			
Families with positive family income and: Loss from farming Gain from farming less than 25% Gain from farming between 25% and 49% Gain from farming between 50% and 74% Gain from farming equal to or more than 75%	27.3 41.4 22.1 5.3 2.6	12.1 22.3 29.4 22.5 12.3	6.8 8.6 19.6 30.1 31.1	6.1 5.5 11.2 24.6 45.5	31.3 38.2 18.7 8.2 2.1	58.2 40.6 0.9 0.0 0.0	27.7 14.0 15.4 16.9 15.9	30.0 30.0 16.2 11.8 9.3
Families with negative total income Total	1.3 100.0	1.5 100.0	3.9 100.0	7.3 100.0	1.4 100.0	0.3 100.0	10.0 100.0	2.6 100.0

Table 4-1

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

			2006			
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	130 ^A	940 A	1,550 A	1,120 ^A	16,660 ^A	29,960 ⁴
Distribution by province (%)	0.1	0.8	1.2	0.9	13.4	24.1
Number of farms	130 A 0.1	850 A 0.7	1,490 A	1,050 A 0.9	14,490 A	29,070 24.0
Distribution by province (%)	0.1		1.2		12.0	24.0
Total income	82,833	77,585	Average per fai 74,892	69,401	72,489	89,658
Off-farm income	62,633 55,355 A	56,001 A	74,892 56,519 A	51,892 A	72,489 47,686 A	89,658 73,439∦
	,					
Off-farm employment income	32,057 A	37,713 ^A 35.248 ^A	34,542 ^A 32.014 ^A	32,223 ^A 30.451 ^A	31,994 ^A 29.889 ^A	50,216 ^A 46.619 ^A
Wages and salaries Net off-farm self-employment income	32,273 A F	35,248 A 2,465 B	2.527C	30,451 A 1,772 C	29,889 A 2.106 C	46,6197 3.597 E
Investment income	2.190 A	2,992 A	4,737 C	3,356 B	3,557 B	6,752
Pension income	13,311 A	7,514B	11,454 B	10,194 B	5,694 B	11,475
Government social transfers	4.878 A	5.097 A	3.314 B	3.818 ^B	4.919 A	2.291
Other off-farm income	2,919 ^B	2,685 ^B	2,474 B	2,301 ^B	1,522 B	2,706
Net operating income	27,478	21,585	18,373	17,509	24,803	16,219
Net program payments	6,209	9,431	5,654	6,584	16,374	8,217
Net market income Adjustment for capital cost allowance	21,269	12,153	12,719	10,925	8,429	8,001
(CCA)	13,438	13,913	9,908	12,019	13,301	11,941
Net market income adjusted for CCA	7,831	-1,760	2,811	-1,095	-4,872	-3,939
otal income adjusted for CCA	69,395	63,672	64,984	57,381	59,188	77,717
	Manitoba	Saskatchewan	Ą	lberta	British Columbia	Canada
Number of farm families	11,250 A	26,710 A	2	9.480 A	6,760 A	124,560 A
Distribution by province (%)	9.0	21.4	-	23.7	5.4	100.0
Number of farms	11,120 A	27,050 A	2	9.400 A	6,310 A	120,960
Distribution by province (%)	9.2	22.4	-	24.3	5.2	100.0
		A	verage per fan	nily (\$)		
Total income	68,739	81,512	10	5,215	94,381	87,200
Off-farm income	54,740 A	64,414 A	8	8,439 A	84,369 A	69,960 A
Off-farm employment income	38,103 ^A	44,820 A	6	3.230 ^A	55,524 ^A	48,426 ^A
Wages and salaries	34,812 A	41,518 A	5	7,647 ^A	50,276 A	44,602 A
Net off-farm self-employment income	3,291 ^B	3,302 A		5,584 ^B	5,248 ^B	3,824 A
Investment income	3,649 ^A	4,589 ^A		1,272 ^B	13,119 ^C	6,908 ^A
Pension income	7,702 ^B	9,089 A		8,960 ^A	9,789 ^B	9,123 ^A
Government social transfers	2,550 A	2,226 A		2,242 A	2,582 ^B	2,706 A
Other off-farm income	2,737 ^A	3,691 ^B		2,735 ^A	3,355 ^B	2,797 A
Net operating income	13,999	17,098		6,776	10,012	17,240
Net program payments	21,249	16,177	1	2,551	5,025	13,005
Net market income Adjustment for capital cost allowance	-7,250	921		4,224	4,987	4,235
(CCA)	14,726	13,484		4,946	9,547	13,278
Net market income adjusted for CCA	-21,976	-12,563		0,722	-4,560	-9,044
Total income adjusted for CCA	54,013	68,029	0	0,269	84,834	73,922

Table 4-2

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

			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
Number of farm families	43,070 ^A	690 C	1.540 ^B	3,670 ^A	1, 980 ^B	10,560 ^A
Distribution by farm type (%) Number of farms Distribution by farm type (%)	34.6 42,790 A 35.4	0.6 560 C 0.5	1.2 1,360 ^B 1.1	2.9 3,370 A 2.8	1.6 1, 820 в 1.5	8.5 10,260 A 8.5
			Average per fam	nily (\$)		
Total income	93,353	86,107	71,699	91,402	85,175	85,147
Off-farm income	73,100 ^A	49,063 ^A	48,397 ^A	76,515 ^A	66,543 ^B	74,204 A
Off-farm employment income Wages and salaries Net off-farm self-employment income	48,382 A 44,512 A 3,870 ^B	26,849 ^c 25,416 ^c 1,433 ^c	29,122 ^в 26,549 ^в 2,574 ^р	49,669 ^в 45,673 ^в 3,997 ^в	42,684 ^C 39,616 ^C 3,068 ^C	49,224 A 45,794 A 3,430 C
Investment income Pension income	7,525 A 11,293 A 2,047 A	4,915 E 11,150 D	5,450 D 6,844 C 2,702 B	9,078 ^B 10,597 ^B	5,974B 11,837D 2,400C	10,217 ¤ 9,605 ¤
Government social transfers Other off-farm income	2,017A 3,883A	3,038 C 3,111 C	3,702B 3,278D	3,547 B 3,624 B	2,849 C	2,633 ^B 2,525 ^B
Net operating income	20,253	37,044	23,302	14,887	18,633	10,943
Net program payments Net market income Adjustment for capital cost allowance	19,294 959	18,913 18,131	9,476 13,826	8,356 6,531	4,802 13,831	7,399 3,544
(CCA) Net market income adjusted for CCA	15,649 -14,691	22,043 -3,912	9,424 4,402	7,408 -877	9,482 4,349	9,737 -6,193
Total income adjusted for CCA	it social transfers 2,017 A 3,038 C 3,702 B 3,547 B 3,199 C rm income 3,883 A 3,111 C 3,278 D 3,624 B 2,849 C ing income 20,253 37,044 23,302 14,887 18,633 n payments 19,294 18,913 9,476 8,356 4,802 income 959 18,131 13,826 6,531 13,831 ent for capital cost allowance 15,649 22,043 9,424 7,408 9,482 rket income adjusted for CCA -14,691 -3,912 4,402 -877 4,349	75,410				
	cattle ranching and farming, including	cattle and milk	and pig	and egg	animal	Total
Number of farm families Distribution by farm type (%) Number of farms Distribution by farm type (%)	42,350 A 34.0 42,150 A 34.8	8,800 A 7.1 7,300 A 6.0	2,210 ^A 1.8 2,110 ^B 1.7	1,740 ^B 1.4 1,660 ^B 1.4	7,960 A 6.4 7,580 A 6.3	124,560 A 100.0 120,960 A 100.0
			Average per fan	nily (\$)		
Total income	78,586	94,924	76,388	105,757	94,484	87,200
Off-farm income	71,099 A	31,350 A	47,000 A	62,019 A	95,853 A	69,960 A
Off-farm employment income Wages and salaries Net off-farm self-employment income Investment income Pension income Government social transfers Other off-farm income	52,107A 47,953A 4,154B 5,714B 8,320A 2,856A 2,102A	20,450 ^A 19,297 ^A 1,153 ^B 1,994 ^A 3,009 ^B 4,388 ^A 1,508 ^B	33,100 A 29,942 A 3,158 D 3,624 D F 4,460 B 1,796 B	42,006 A 36,221 A 5,785 C 7,802 B 6,726 D 3,202 B 2,283 C	71,035 ^B 65,429 ^B 5,606 ^D 11,362 ^D 8,622 ^C 2,549 ^B 2,285 ^C	48,426 A 44,602 A 6,908 A 9,123 A 2,706 A 2,797 A
Net operating income	7,487	63,574	29,388	43,738	-1,369	17,240
Net program payments Net market income Adjustment for capital cost allowance	10,890 -3,403	8,030 55,545	26,578 2,810	5,278 38,460	5,434 -6,803	13,005 4,235
(CCA) Net market income adjusted for CCA	10,110 -13,512	26,235 29,310	22,397 -19,587	20,057 18,403	7,295 -14,098	13,278 -9,044
Total income adjusted for CCA	68,476	68,689	53,992	85,699	87,189	73,922

Table 4-3

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

				2006				
-	I	Business-focus	ed farms		Non-busir	ess-focused	farms	Total
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families Distribution by farm typology group (%) Number of farms Distribution by farm typology group (%)	16,770 A 13.5 16,550 A 13.7	15,990 ^A 12.8 15,660 ^A 12.9	12,120 ^A 9.7 10,870 ^A 9.0	5,450 ^A 4.4 4,160 ^A 3.4	33,820 A 27.2 34,000 A 28.1	26,130 A 21.0 25,780 A 21.3	14,310 A 11.5 13,940 A 11.5	124,560 ^A 100.0 120,960 ^A 100.0
				Average per fa	amily (\$)			
Total income	81,466	102,801	110,397	159,684	68,430	112,100	28,098	87,200
Off-farm income	73,211 ^A	69,223 A	50,780 A	66,200 ^B	59,698 A	117,240 A	22,569 ^A	69,960 ^A
Off-farm employment income Wages and salaries Net off-farm self-employment income Investment income Pension income Government social transfers Other off-farm income	60,119 ^A 55,743 ^A 4,376 ^B 5,925 ^B 2,353 ^B 2,998 ^A 1,815 ^A	56,464 ^A 51,686 ^A 4,778 ^B 5,485 ^B 1,448 ^B 2,979 ^A 2,846 ^A	34,569 ^A 31,389 ^A 3,180 ^B 5,686 ^A 3,481 ^A 3,515 ^A 3,529 ^A	45,357 ^B 42,303 ^B 3,054 ^B 9,776 ^B 3,122 ^A 3,818 ^A 4,126 ^A	16,834 ^B 14,992 ^B 1,842 ^C 10,565 ^B 27,686 ^A 784 ^B 3,828 ^B	103,038 ^A 96,104 ^A 6,935 ^B 6,662 ^B 2,547 ^B 2,683 ^A 2,310 ^B	13,605 ^A 11,650 ^A 1,956 ^B 1,390 ^B 820 ^B 5,537 ^A 1,217 ^C	48,426 ^A 44,602 ^A 3,824 ^A 6,908 ^A 9,123 ^A 2,706 ^A 2,797 ^A
Net operating income	8,255	33,578	59,617	93,484	8,733	-5,140	5,529	17,240
Net program payments Net market income Adjustment for capital cost allowance (CCA) Net market income adjusted for CCA	8,482 -227 7,989 -8,216	19,441 14,137 17,864 -3,727	30,669 28,948 32,698 -3,750	51,630 41,854 55,546 -13,692	8,249 483 7,290 -6,807	2,461 -7,601 4,934 -12,534	11,916 -6,387 11,175 -17,562	13,005 4,235 13,278 -9,044
Total income adjusted for CCA	73,477	84,938	77,699	104,138	61,140	107,167	16,923	73,922
		- ,	,	percen	,	,		
				i				
Gain from farming Gain from farming less than 25% Gain from farming between 25% and 49% Gain from farming between 50% and 74% Gain from farming equal to or more than 75%	27.3 41.4 22.1 5.3 2.6	12.1 22.3 29.4 22.5 12.3	6.8 8.6 19.6 30.1 31.1	6.1 5.5 11.2 24.6 45.5	31.3 38.2 18.7 8.2 2.1	58.2 40.6 0.9 0.0	27.7 14.0 15.4 16.9 15.9	30.0 30.0 16.2 11.8 9.3
Families with negative total income Total	1.3 100.0	1.5 100.0	3.9 100.0	7.3 100.0	1.4 100.0	0.3 100.0	10.0 100.0	2.6 100.0

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

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	61,500 A	-2.6	72,402 ^A	7.6	18,549	14.9	90,951	9.0	77,089
Oilseed and grain farming Potato farming Other vegetable (except potato) and	43,070 A 690 C	-2.2 9.5	73,100 ^A 49,063 ^A	7.5 -16.9	20,253 37,044	17.8 -14.3	93,353 86,107	9.6 -15.8	77,704 64,064
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	1,540 ^B 3,670 ^A	-14.0 6.1	48,397 ^A 76,515 ^A	-6.3 1.4	23,302 14,887	38.4 20.4	71,699 91,402	4.7 4.0	62,275 83,994
production Other crop farming	1,980 ^B 10,560 ^A	-2.0 -5.8	66,543 ^B 74,204 ^A	15.8 11.1	18,633 10,943	-16.7 4.3	85,175 85,147	6.7 10.1	75,693 75,410
Animal production	63,060 ^A	-5.8	67,579 A	7.0	15,964	-13.5	83,543	2.4	70,833
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	42,350 A 8,800 A 2,210 A 1,740 B 7,960 A	-5.8 -3.2 -12.0 -8.4 -6.0	71,099 A 31,350 A 47,000 A 62,019 A 95,853 A	8.0 6.0 1.1 9.9 5.1	7,487 63,574 29,388 43,738 -1,369	-22.7 -6.3 -24.1 -14.0 -6.6	78,586 94,924 76,388 105,757 94,484	4.0 -2.6 -10.3 -1.4 5.1	68,476 68,689 53,992 85,699 87,189
Total	124,560 A	-4.3	69,960 A	7.4	17,240	-0.5	87,200	5.7	73,922

Table 5-2

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

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	70 A	-12.5	59,698 ^A	4.5	8,926	-10.4	68,623	2.3	62,558
Oilseed and grain farming Potato farming Other vegetable (except potato) and	x x	x x	x x	x x	x x	x x	x x	x x	x x
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	x x	x x	x x	x x	x x	x x	x x	x x	x x
production Other crop farming	x x	x x	x x	x x	x x	x x	x x	x x	x x
Animal production	60 A	0.0	48,669 ^A	0.5	44,193	51.7	92,862	19.7	73,201
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x
Other animal production Total	× 130 A	× -7.1	× 55,355 A	× 4.1	× 27,478	× 62.1	× 82,833	× 18.1	× 69,395

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

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	360 A	0.0	61,463 ^A	2.5	26,893	21.1	88,357	7.5	71,639
Oilseed and grain farming Potato farming Other vegetable (except potato) and	40° 190 ^A	0.0 11.8	74,370 ^B 55,925 ^A	-15.8 6.4	-2,180 40,173	 26.7	72,190 96,098	-27.3 14.0	65,671 72,869
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	30 A 60 C	-25.0 -14.3	47,252 ^A 81,359 ^B	-1.2 13.0	x 2,805	x -48.7	x 84,164	x 8.6	x 81,383
production Other crop farming	x 40°	x -20.0	х 52,616 ^в	x 1.5	x 6,979	x -40.9	x 59,595	x -6.4	x 51,975
Animal production	580 A	-9.4	52,720 A	2.3	18,824	13.7	71,543	5.0	59,042
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	300 A 170 A 40 B x 50 C	-9.1 -5.6 -20.0 x -16.7	58,649 A 39,453 A 49,837 B X 60,918 B	1.8 8.6 -5.0 x -0.6	3,280 46,631 17,987 x 13,714	1.7 4.1 -3.1 x	61,929 86,083 67,824 x 74,632	1.8 6.1 -4.5 x 21.1	53,332 66,171 47,708 x 65,734
Total	940 A	-6.0	56,001 A	2.5	21,585	16.1	77,585	6.0	63,672

Table 5-4

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

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	670 A	-8.2	58,567 ^A	11.5	14,784	12.6	73,351	11.7	66,556
Oilseed and grain farming Potato farming Other vegetable (except potato) and	x x	x x	x x	x x	x x	x x	x x	x x	x x
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	40 D 370 B	-33.3 12.1	46,857 ^B 63,523 ^A	31.5 13.5	14,247 18,144	 19.6	61,104 81,667	48.6 14.8	51,831 74,981
production Other crop farming	150 ^C 90 ^D	-31.8 -25.0	56,139 ^B 48,765 ^B	8.6 -5.5	14,665 2,265	-6.7 -49.7	70,804 51,030	5.1 -9.1	62,928 46,876
Animal production	890 A	-11.9	54,980 ^A	2.7	21,120	-4.0	76,100	0.7	63,818
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production	470 B 200 A 30 C 50 C 150 C	-13.0 0.0 0.0 0.0	58,242 A 37,870 A 35,838 B 53,402 A 71,231 D	1.4 8.0 -9.6 12.7	3,116 62,843 17,320 16,733 26,511	-58.4 -0.8 -55.9 -59.6	61,359 100,713 53,158 70,135	-5.5 2.3 -32.7 -21.1 22.0	54,682 73,805 29,875 57,212
Other animal production Total	1,550 A	-11.8 -10.4	71,331 ^D 56,519 ^A	6.9 6.4	26,511 18,373	 0.0	97,842 74,892	23.0 4.8	88,973 64,984

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

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	440 A	2.3	57,273 A	-3.7	18,597	-3.1	75,870	-3.6	63,256
Oilseed and grain farming Potato farming Other vegetable (except potato) and	x 90 A	x 0.0	x 48,406 ^A	x 5.4	x 47,787	x 6.2	x 96,193	x 5.8	x 62,650
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	40 D 140 B	0.0 16.7	55,182 ^C 62,754 ^B	6.0 -7.4	14,169 9,371	-20.2 -8.2	69,351 72,125	-0.7 -7.5	63,473 66,984
production Other crop farming	70 D 90 C	16.7 -10.0	68,791 ^B 49,281 ^A	-15.9 -3.4	12,439 11,799	-49.5 8.9	81,230 61,080	-23.7 -1.3	73,932 51,122
Animal production	690 A	-2.8	48,433 ^A	9.9	16,285	-9.5	64,718	4.3	53,442
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	400 A 140 A 40 C x 70 D	-7.0 0.0 33.3 x -12.5	51,372 A 34,919 A 45,723 B x 61,079 C	6.6 8.0 5.4 x 41.0	1,580 73,603 14,984 x 4,786	-66.1 18.3 -51.6 x 39.8	52,952 108,522 60,707 x 65,865	0.2 14.8 -18.3 x 40.9	46,080 78,515 50,029 x 57,600
Total	1,120 ^A	-1.8	51,892 A	4.0	17,509	-5.1	69,401	1.6	57,381

Table 5-6

Average total income of farm families by farm type and province, unincorporated sector - Quebec

Farm					2006				
type				Avera	ge family incom	e			
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA
_	number	%	\$	%	\$	%	\$	%	\$
Crop production	6,720 ^A	-3.7	55,372 A	5.5	13,875	-16.5	69,247	0.2	58,993
Oilseed and grain farming Potato farming Other vegetable (except potato) and	2,320 B 100 D	-0.4 11.1	59,062 ^A 39,662 ^B	9.2 -7.7	14,865 28,007	-31.0 -41.3	73,927 67,669	-2.2 -25.4	59,938 56,983
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	570° 670°	-1.7 21.8	42,439 ^C 59,555 ^B	6.8 -5.9	18,460 19,303	19.6 4.5	60,900 78,858	10.4 -3.6	52,883 70,122
production Other crop farming	450 ^D 2,620 ^B	-4.3 -10.9	52,273 ^B 54,965 ^B	24.3 2.4	13,781 10,011	-41.3 -6.0	66,053 64,975	0.8 1.0	59,438 56,626
Animal production	9,940 A	-4.5	42,484 ^A	2.9	32,186	-15.3	74,671	-5.8	59,311
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	3,580 B 4,360 A 670 B 260 D 1,080 C	-8.0 -3.5 0.0 0.0 0.0	52,172 B 29,117 A 42,507 B 56,160 D 61,088 B	4.6 5.1 12.5 2.9 -7.5	10,734 54,578 39,025 38,937 6,441	-27.2 -14.6 -12.9 -19.7 10.9	62,906 83,695 81,532 95,098 ^E 67,529	-2.7 -8.7 -1.3 -7.7 -6.0	53,829 62,405 56,530 80,689 61,337
Total	16,660 A	-4.1	47,686 A	4.2	24,803	-15.7	72,489	-3.6	59,188

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

Farm					2006						
type	Average family income										
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA		
_	number	%	\$	%	\$	%	\$	%	\$		
Crop production	14,400 A	1.0	78,524 A	3.3	13,935	10.3	92,459	4.3	81,836		
Oilseed and grain farming Potato farming Other vegetable (except potato) and	10,020 ^A F	1.9 F	81,668 ^A F	4.5 F	13,023 F	15.6 F	94,691 F	5.9 F	83,785 F		
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	500 C 810 C	-24.2 -3.6	58,369 ^B 71,269 ^B	-14.8 -17.5	28,633 15,167	66.3 4.3	87,002 86,437	1.5 -14.3	76,697 76,888		
production Other crop farming	690 ^{.С} 2,170 ^{.В}	16.9 0.0	72,112 ^D 76,977 ^B	22.8 11.1	18,363 12,129	-23.9 -3.6	90,475 89,107	9.2 8.8	79,363 79,668		
Animal production	15,560 A	-5.9	68,733 A	0.5	18,332	-5.3	87,065	-0.8	73,905		
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	8,300 ^A 3,020 ^A 810 ^B 730 ^B 2,700 ^B	-3.9 -3.2 -21.4 -15.1 -5.9	72,865 ^A 32,773 ^A 47,241 ^B 64,242 ^A 103,898 ^B	-2.0 3.9 -12.0 17.9 4.1	750 74,473 27,402 53,735 -2,607	-66.0 3.1 -25.4 -7.3 38.6	73,615 107,246 74,643 117,977 101,291	-3.9 3.4 -17.5 4.9 6.0	66,270 76,890 52,587 95,057 94,711		
Total	29,960 A	-2.7	73,439 A	2.1	16,219	-0.2	89,658	1.7	77,717		

Table 5-8

Average total income of farm families by farm type and province, unincorporated sector - Manitoba

Farm					2006					
type	Average family income									
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA	
_	number	%	\$	%	\$	%	\$	%	\$	
Crop production	5,260 A	-6.6	57,713 ^A	7.5	17,835	-15.3	75,548	1.1	57,440	
Oilseed and grain farming Potato farming Other vegetable (except potato) and	4,480 A 30 D	-6.1 x	56,926 ^A 53,676 ^A	6.3 x	19,008 x	-15.2 x	75,933 x	0.0 x	56,278 x	
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	x x	x x	x x	x x	x x	x x	x x	x x	x x	
production Other crop farming	F 680 ^C	F -6.8	F 62,509 ^B	F 12.8	F 9,007	F -23.0	F 71,517	F 6.5	F 63,094	
Animal production	5,980 A	-3.4	52,133 A	8.9	10,648	-29.5	62,781	-0.3	51,005	
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	4,840 A 250 B 260 B 120 B 520 C	-2.4 4.2 -23.5 9.1 -7.1	53,957 B 26,205 B 43,082 B 37,717 A 55,152 C	9.4 12.5 9.3 -9.8 6.1	6,951 51,883 28,984 47,778 7,344	-32.7 -19.5 -25.2 -36.7 -33.7	60,907 78,088 72,065 85,495 62,496	2.1 -11.0 -7.8 -27.1 -0.9	51,166 38,896 50,491 66,295 51,542	
Total	11,250 A	-4.7	54,740 A	8.1	13,999	-22.0	68,739	0.2	54,013	

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

Farm					2006						
type	Average family income										
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA		
_	number	%	\$	%	\$	%	\$	%	\$		
Crop production	17,820 ^A	0.6	64,981 ^A	10.2	21,179	49.9	86,160	17.8	70,711		
Oilseed and grain farming Potato farming Other vegetable (except potato) and	16,760 ^A x	1.5 x	65,168 ^A x	10.5 x	21,987 x	49.3 x	87,155 x	18.2 x	71,199 x		
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	x x	x x	x x	x x	x x	x x	x x	x x	x x		
production Other crop farming	40 D 970 C	-20.0 -10.2	67,258 ^A 62,231 ^B	7.2 5.9	F 8,484	F 33.4	F 70,714	F 8.6	F 63,523		
Animal production	8,890 A	-4.6	63,272 ^A	10.0	8,920	-24.9	72,192	4.0	62,648		
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	7,880 ^A 170 ^C F 670 ^D	-5.9 30.8 F F 9.8	64,249 ^B 33,336 ^D F F 63,748 ^B	10.8 24.1 F F 8.8	7,931 46,043 F F 6,028	-30.6 -16.8 F F 78.1	72,180 79,379 F F 69,776	4.0 -3.4 F F 12.6	62,626 60,970 F F 62,887		
Total	26,710 A	-1.2	64,414 ^A	10.2	17,098	28.1	81,512	13.5	68,029		

Table 5-10

Average total income of farm families by farm type and province, unincorporated sector - Alberta

Farm					2006						
type	Average family income										
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA		
_	number	%	\$	%	\$	%	\$	%	\$		
Crop production	12,570 ^A	-8.2	89,868 A	10.5	24,092	15.0	113,960	11.4	96,578		
Oilseed and grain farming Potato farming Other vegetable (except potato) and	9,250 ^A x	-9.4 x	88,993 ^A x	8.1 x	26,860 x	14.5 x	115,853 x	9.6 x	97,045 x		
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	40 D x	33.3 x	54,959 ^D x	22.7 x	44,500 x	90.5 x	99,459 x	45.9 x	73,508 ^E x		
production Other crop farming	180 ^E 3,080 ^B	-14.3 -3.4	75,550 ^{.C} 93,919 ^{.B}	17.8 17.5	42,239 13,055	85.8 17.4	F 106,974	F 17.5	F 94,381		
Animal production	16,910 A	-6.9	87,377 A	12.3	11,345	-11.2	98,722	9.0	85,579		
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	14,380 A 240 B 180 B 240 D 1,880 B	-6.6 -14.3 -10.0 14.3 -8.7	84,420 A 32,104 B 42,796 A 44,813 C 126,398 ^B	12.8 20.0 -9.9 6.1 11.5	11,778 101,877 28,977 38,380 -9,015	-3.6 2.1 -45.5 -20.9 	96,198 133,981 71,773 83,193 117,383	10.5 5.9 -28.7 -8.3 5.9	83,543 83,530 38,448 64,763 108,106		
Total	29,480 A	-7.4	88,439 A	11.5	16,776	3.0	105,215	10.1	90,269		

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

Farm					2006						
type	Average family income										
	Number of farm families	Change 2006/2005	Off-farm income	Change 2006/2005	Net operating income	Change 2006/2005	Total income	Change 2006/2005	Total income adjusted for CCA		
_	number	%	\$	%	\$	%	\$	%	\$		
Crop production	3,190 A	-4.2	83,994 A	10.7	14,009	12.2	98,003	10.9	90,109		
Oilseed and grain farming Potato farming Other vegetable (except potato) and	210 ^C x	-36.4 x	98,704 C x	21.5 x	22,102 x	23.1 x	120,807 x	21.8 x	111,003 x		
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	260 ^{.C} 1,560 ^{.A}	-13.3 4.0	41,273 ^B 90,590 ^B	-0.4 14.7	24,430 13,262	15.3 46.2	65,704 103,853	4.9 17.9	56,007 97,461		
production Other crop farming	310 ^B 810 ^B	-11.4 -1.2	72,501 ^B 85,220 ^B	1.7 3.8	20,793 8,210	-19.4 16.7	93,294 93,430	-3.9 4.8	82,749 84,616		
Animal production	3,580 A	-8.0	84,727 ^B	10.1	6,417	-30.9	91,144	5.7	80,153		
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	2,200 A 250 B F 250 B 810 C	-7.2 -7.4 F -3.8 -14.7	78,525 A 43,580 A F 96,856 B 107,706 D	10.2 16.3 F 17.5 7.2	1,680 76,894 F 23,150 -8,355	-76.5 -4.3 F -24.0 25.6	80,205 120,474 F 120,006 99,351	2.3 2.2 F 6.3 11.3	70,329 88,728 F 99,444 94,957		
Total	6,760 A	-6.4	84,369 A	10.3	10,012	-6.8	94,381	8.2	84,834		

Table 6

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

Family				2006				
total income	Number			Average fam	nily income by s	ource		
group 1	of farm - families	Off-farm ² employment income	Investment income	Pension income	Other ³ off-farm income	Off-farm income	Net operating income	Total income
	number				dollars			
All families								
Under \$10,000 4 \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$49,999 \$100,000 and over	5,400 A 4,590 B 7,920 A 10,610 A 11,360 A 47,870 A 36,790 A	13,644 ^B 9,023 ^B 11,418 ^A 13,720 ^A 20,808 ^A 37,710 ^A 98,912 ^A	2,391 ^B 2,501 ^E 2,067 ^B 2,849 ^B 3,052 ^B 4,646 ^A 14,469 ^A	3,885 ^B 6,005 ^B 9,687 ^A 11,440 ^A 9,518 ^A 9,852 ^A 8,421 ^A	4,738 ^B 4,301 ^B 4,082 ^B 4,215 ^A 4,424 ^A 4,997 ^A 7,436 ^A	24,658 A 21,830 A 27,254 A 32,224 A 37,802 A 57,204 A 129,238 A	-48,357 -6,228 -1,967 2,940 7,249 15,619 43,247	-23,700 15,602 25,287 35,164 45,051 72,823 172,485
Total	124,560 A	48,426 A	6,908 ^A	9,123 ^A	5,503 A	69,960 ^A	17,240	87,200
Families whose farm had operating revenues of less than \$50,000 in 2006								
Under \$10,000 ⁴ \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$49,999 \$100,000 and over	1,690 ^B 2,670 ^B 4,990 ^B 6,100 ^A 6,180 ^A 22,200 ^A 13,400 ^A	13,182 ^C 7,913 ^C 10,108 ^B 14,330 ^B 24,533 ^A 47,725 ^A 136,308 ^A	2,083 D F 2,331 C 3,065 B 3,837 B 5,451 B 17,850 B	5,410 ^C 7,731 ^B 12,434 ^B 15,157 ^A 12,424 ^B 13,915 ^A 12,220 ^B	3,897 D 4,194 C 3,835 B 3,768 B 3,728 B 4,425 A 6,767 B	24,572 ^B 22,963 ^B 28,708 ^A 36,320 ^A 44,522 ^A 71,514 ^A 173,144 ^A	-29,300 -8,021 -3,086 -1,207 181 185 -1,806	-4,728 14,942 25,622 35,113 44,703 71,699 171,338
Total	57,240 ^A	56,245 ^A	7,445 ^B	12,820 A	4,750 A	81,261 ^A	-1,964	79,297
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2006								
Under \$10,000 4 \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$49,999 \$100,000 and over	1,230 ^B 890 ^B 1,470 ^B 2,330 ^B 2,420 ^A 9,160 ^A 5,230 ^A	11,484 ^B 8,336 ^B 13,019 ^B 11,801 ^B 17,544 ^B 37,067 ^A 116,673 ^B	1,491 ^B 1,920 ^D 1,643 ^B 3,002 ^C 2,318 ^B 5,438 ^C 17,859 ^C	4,290 C 4,631 C 6,369 B 8,166 B 7,933 B 9,543 B 9,614 B	4,610 ^B 3,910 ^C 4,247 ^C 4,392 ^C 4,866 ^B 4,983 ^A 7,062 ^A	21,874 ^A 18,796 ^A 25,277 ^A 27,362 ^A 32,660 ^A 57,032 ^A 151,208 ^B	-35,517 -3,154 149 7,949 12,716 16,057 14,154	-13,643 15,642 25,426 35,310 45,376 73,089 165,362
Total	22,730 A	46,660 A	7,119 B	8,565 A	5,279 A	67,622 A	9,862	77,484
Families whose farm had operating revenues of \$100,000 and more in 2006								
Under \$10,000 4 \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over	2,470 A 1,040 B 1,450 A 2,190 A 2,770 A 16,510 A 18,160 A	15,039 ^B 12,452 ^B 14,293 ^B 14,068 ^A 15,350 ^A 24,602 ^A 66,181 ^A	3,051 ^B 1,399 ^B 1,591 ^A 2,080 ^B 1,940 ^B 3,123 ^A 10,995 ^A	2,637 ^B 2,754 ^C 3,615 ^C 4,538 ^C 4,425 ^B 4,561 ^A 5,271 ^A	5,379 A 4,909 B 4,766 A 5,279 A 5,590 A 5,773 A 8,038 A	26,105 A 21,514 A 24,264 A 25,965 A 27,305 A 38,060 A 90,485 A	-68,133 -4,145 -265 9,128 18,224 36,119 84,887	-42,027 17,369 23,999 35,093 45,529 74,178 175,372
Total	44,590 A	39,290 A	6,110 A	4,661 A	6,585 A	56,645 A	45,651	102,296

Based on family income from all sources: farm (net operating income) and off-farm income.
 Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".
 Other off-farm income includes "government social transfers and RRSP".

4. Includes losses.

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

Province				2006				
_		Business-focuse	d farms		Non-busin	ess-focused fa	arms	Total
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
_				Number of farm	families			
Canada	16,770 A	15,990 ^A	12,120 A	5,450 ^A	33,820 A	26,130 ^A	14,310 ^A	124,560 ^A
Newfoundland and Labrador	х	х	х	х	30 A	30 A	х	130 A
Prince Edward Island	140 ^B	110 ^B	150 A	80 A	200 A	150 ^B	100 ^B	940 A
Nova Scotia	230 C	120 ^B	160 A	70 A	480 ^B	300 B	200 B	1,550 A
New Brunswick	180 ^B	90 B	110 A	60 A	280 ^B	230 ^B	170 ^B	1,120 A
Quebec	2,650 ^B	2,770 A	2,420 A	1,230 A	2,720 ^B	2,690 ^B	2,180 ^B	16,660 A
Ontario	3,500 B	2,990 A	2,900 A	1,530 A	8,680 A	7,380 A	2,970 ^B	29,960 A
Manitoba	1,460 A	1,450 A	1,120 A	430 A	2,960 A	1,930 B	1,890 A	11,250 A
Saskatchewan	3,960 A	3,710 A	2,270 A	680 A	8,050 A	4,740 A	3,300 A	26,710 ^A
Alberta	3,780 A	4,110 A	2,550 A	1,150 A	8,570 A	6,790 A	2,530 B	29,480 A
British Columbia	880 ^B	620 A	420 A	210 A	1,840 ^B	1,860 ^B	940 ^B	6,760 A
			1	Average total in	come (\$)			
Canada	81,466	102,801	110,397	159,684	68,430	112,100	28,098	87,200
Newfoundland and Labrador	х	х	х	х	52,070	89.001	х	82,833
Prince Edward Island	71,844	83,250	98,832	143,933	55,918	88,183	27,506	77,585
Nova Scotia	72,428	87,732	108,224	133,777	57,589	96,274	27,415	74,892
New Brunswick	63,657	91,582	97,757	134,127	57,138	80,151	26,728	69,401
Quebec	58,539	81,765	92,029	112,466	54,269	91,331	32,628	72,489
Ontario	83,927	105,409	112,240	171,388	68,094	110,362	27,578	89,658
Manitoba	68,870	87,141	90,560	135,794	54,762	89,418	27,189	68,739
Saskatchewan	75,563	102,232	113,142	186,801	66,578	101,372	29,819	81,512
Alberta	108,969	119,490	127,551	183,975	78,282	135,842	27,243	105,215
British Columbia	77,326	122,689	147,547	181,159	81,500	122,129	17,947	94,381

Table 7-2

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

Farm				2006				
type		Business-focuse	ed farms		Non-busin	ess-focused fa	arms	Total
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
				Number of farm	families			
Crop production	8,570 ^A	8,600 A	5,550 A	1,910 ^A	19,270 A	11,760 ^A	5,830 ^A	61,500 ^A
Oilseed and grain farming Potato farming Other vegetable (except	5,870 ^A F	6,870 ^A 80 ^D	4,380 ^A 120 ^C	1,370 ^A 100 ^A	13,760 ^A F	7,300 ^A 50 ^D	3,540 ^A F	43,070 ^A 690 ^C
potato) and melon farming Fruit and tree nut farming Greenhouse, nursery and	160 ^С 600 ^в	260 ^D 460 ^B	190 ^{.С} 270 ^{.В}	100 ^C 70 ^C	330 ^D 970 ^в	230 ^D 890 ^B	250 ^C 400 ^D	1,540 ^B 3,670 ^A
floriculture production Other crop farming	280 D 1,570 ^B	240 D 710 B	170 ^C 410 ^B	130 ^C 140 ^C	590 ^D 3,460 ^B	320С 2,970В	270 ^C 1,290 ^C	1,980 ^B 10,560 ^A
Animal production	8,200 A	7,380 A	6,560 A	3,550 A	14,540 A	14,360 ^A	8,480 A	63,060 A
Beef cattle ranching and farming, including feedlots Dairy cattle and milk	6,190 ^A	4,010 ^A	2,110 ^A	1,240 ^A	12,000 ^A	11,020 ^A	5,800 ^A	42,350 ^A
production Hog and pig farming Poultry and egg production Other animal production	480 D 240 E 150 E 1,140 C	2,190 A 340 B 230 D 620 C	3,190 A 500 A 440 B 320 C	1,330 A 510 B 360 A 100 C	550 ^C 220 ^E 240 ^E 1,550 ^C	30 C 140 D 160 A 3,010 B	1,030 ^B 270 ^B 180 ^E 1,210 ^C	8,800 A 2,210 A 1,740 B 7,960 A
Total	16.770 A	15.990 A	320€ 12.120 A	5.450 A	33.820 A	26.130 A	14.310 ^A	124,560 A
	-, -	- ,	, -	Average total ind	come (\$)	.,	,	,
Crop production	82,632	106,403	119,544	175,635	73,604	117,679	28,968	90,951
Oilseed and grain farming Potato farming Other vegetable (except	87,091 F	107,906 77,068	120,521 94,616	170,443 180,486	74,027 F	120,575 105,810 ⊑	31,188 F	93,353 86,107
potato) and melon farming Fruit and tree nut farming Greenhouse, nursery and	69,003 75,749	86,937 114,513	85,378 147,201	143,190 180,386	58,378 78,453	88,519 113,215	21,224 19,567	71,699 91,402
floriculture production Other crop farming	81,506 71,817	86,610 103,108	89,431 129,984	141,607 273,792	73,759 72,272	136,663 112,347	25,681 28,178	85,175 85,147
Animal production	80,249	98,647	102,746	150,844	61,583	107,530	27,503	83,543
Beef cattle ranching and farming, including feedlots Dairy cattle and milk	82,099	103,950	94,264	145,770	58,756	106,523	25,154	78,586
production Hog and pig farming Poultry and egg production Other animal production	56,537 64,611 70,126 84,917	86,555 87,673 96,201 114,617	107,432 74,015 118,237 138,218	147,014 95,428 166,851 F	59,694 F F 80,871	74,927 93,011 112,934 111,880	44,523 34,526 26,494 [⊑] 22,798	94,924 76,388 105,757 94,484
Total	81,466	102,801	130,210 110,397	159,684	68,430	112,100	22,798 28,098	94,484 87,200

Table 8

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

Family		2	006		
total income group ¹	All		Family size	9	
	families	2	3	4	5 or more
		nu	mber		
Canada Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over	5,400 A 4,590 B 7,920 A 10,610 A 11,360 A 47,870 A 36,790 A	2,720 B 2,910 B 5,150 A 7,000 A 6,540 A 21,820 A 11,050 A	840 B 620 C 1,050 B 1,450 B 1,570 B 9,080 A 7,910 A	930 B 550 C 890 C 1,200 B 1,820 B 9,240 A 9,070 A	920 B 500 D 850 C 970 B 1,440 B 7,750 A 8,780 A
Total	124,560 ^A	57,190 A	22,490 A	23,710 A	21,180 A
		do	ollars		
Average income Median income	87,200 70,645	73,178 56,683	97,952 81,241	96,038 84,871	103,750 88,170
		nu	mber		
Atlantic provinces Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over	140 ^B 160 ^B 330 ^B 350 ^B 430 ^B 1,540 ^A 820 ^A	90 B 100 B 230 B 220 B 220 B 640 A 200 B	30 C 40 D 50 D 60 B 80 D 330 B 170 B	х х 50 D 60 C 320 B 230 B	x x 30 A 60 D 240 B 220 A
Total	3,740 A	1,700 A	750 A	710 A	580 A
		do	ollars		
Average income Median income	74,153 63,369	58,679 49,647	73,970 66,480	93,200 77,584	96,300 84,275
		nu	mber		
Quebec Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over Total	600 C 710 C 1,080 C 1,630 B 1,930 B 6,800 A 3,920 A 16,660 A	250 D 460 D 720 D 850 C 790 D 2,360 B 670 B 6,100 A	110 D 80 E 160 E 380 D 320 D 1,780 B 940 C 3,770 B	110 D 110 E 70 D 240 D 460 D 1,470 B 1,150 B 3,610 A	130 E F 110 E 160 D 370 E 1,200 B 1,160 B 3,180 A
i Utai	10,000 A		3,770 B	3,010 ^	3,100 ^
Average income Median income	72,489 65,898	58,115 49,695	73,974 72,131	82,187 76,912	87,190 81,503

See notes at the end of the table.

Table 8 - continued

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

Family		2	006		
total income group ¹	All		Family size	9	
group ·	families	2	3	4	5 or more
		nu	mber		
Ontario Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over	1,160 ^B 970 ^C 1,780 ^B 2,510 ^B 2,320 ^B 11,480 ^A 9,750 ^A	610 C 490 C 990 B 1,880 C 1,450 B 5,410 A 2,720 B	180 D 210 E 260 D 230 C 390 D 2,110 B 2,000 B	200 D F 300 E 180 C 230 C 2,080 B 2,330 B	170 C 100 D 220 E 210 C 250 B 1,890 B 2,700 B
Total	29,960 ^A	13,560 A	5,370 A	2,000 - 5,480 A	5,560 A
		do	ollars		
Average income Median income	89,658 73,906	72,989 57,499	98,537 84,026	98,594 90,766	112,886 98,655
		nu	mber		
Manitoba Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$49,999 \$100,000 and over	720 A 540 C 930 B 1,150 B 1,160 B 4,420 A 2,310 A	350 B 310 B 530 B 670 B 570 B 1,930 B 710 B	120 В 80 D 130 С 180 С 210 С 860 В 470 В	130 B 60 C 100 B 150 C 190 B 890 B 610 B	130 ^B F 170 ^E 150 ^C 190 ^D 750 ^B 530 ^A
Total	11,250 ^A	5,060 A	2,020 A	2,140 A	2,010 A
		do	ollars		
Average income Median income	68,739 59,461	58,061 51,644	80,253 65,553	78,145 72,770	74,141 66,869
		nu	mber		
Saskatchewan Under \$10,000 ² \$10,000 to \$19,999 \$20,000 to \$29,999 \$30,000 to \$39,999 \$40,000 to \$49,999 \$50,000 to \$99,999 \$100,000 and over	1,180 B 1,010 C 1,820 B 2,440 B 2,510 B 10,860 A 6,900 A	580 C 720 C 1,280 B 1,720 B 1,510 B 5,330 A 2,320 B	210 D 110 D 210 D 310 D 290 B 1,800 A 1,350 A	190 C 110 E 180 D 230 B 430 D 2,140 B 1,780 B	190 D 60 A 150 E 180 B 270 C 1,590 B 1,450 B
Total	26,710 ^A	13,470 A	4,300 A	5,050 A	3,900 A
		do	ollars		
Average income Median income	81,512 68,084	70,530 56,097	92,008 77,346	90,966 83,084	95,646 84,719

See notes at the end of the table.

Table 8 - continued

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

Family		2	2006		
total income	All		Family siz	е	
group ¹	families	2	3	4	5 or more
		ทเ	umber		
Alberta					
Under \$10,000 ²	1,240 ^B	640 ^C	150 A	230 C	230 D
\$10,000 to \$19,999 \$20,000 to \$29,999	840 ^C 1,600 ^B	600 ^D 1,130 ^C	80 A F	60 ^B 160 ^D	100 D 140 E
\$20,000 to \$29,999 \$30,000 to \$39,999	1,900 B	1,130 C	220 D	240 D	140 E 170 B
\$40,000 to \$49,999	2,420 B	1,670 ^B	210 ^D	240 ^c	230 D
\$50,000 to \$99,999	10,400 A	5,080 A	1,710 B	1,860 B	1,740 ^B
\$100,000 and over	11,100 A	3,640 ^B	2,590 B	2,550 ^B	2,330 B
Total	29,480 ^A	14,020 A	5,130 ^A	5,390 A	4,950 A
		d	ollars		
Average income Median income	105,215 80,578	87,159 61,772	129,863 100,901	114,197 97,369	121,004 94,873
		ทเ	umber		
British Columbia					
Under \$10,000 ²	370 ^B	210 ^C	60 C	60 C	50 C
\$10,000 to \$19,999	370 D	220 D	40 D	F	F
\$20,000 to \$29,999	410 B	270 ^C	x	60 C	X
\$30,000 to \$39,999	630 ^C 610 ^B	390 C 330 C	70 C 60 D	100 ^D 150 ^D	70 E 60 D
\$40,000 to \$49,999 \$50,000 to \$99,999	2,370 A	330 С 1.080 В	490 D	470 C	330 B
\$100,000 and over	2,010 A	790 B	390 B	430 B	410 ^B
Total	6,760 A	3,280 A	1,160 ^B	1,320 ^B	1,020 [₿]
		d	ollars		
Average income Median income	94,381 68,701	83,924 58,824	100,162 77,137	99,587 79,607	114,901 82,224

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

2. Includes losses.

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

Province	2006 Quintiles							
		dollars						
Canada	15,259	47,584	70,714	99,604	202,853	87,200		
Newfoundland and Labrador	13,653	х	64,132	95,485	х	82,833		
Prince Edward Island	15,982	47,689	68,734	92,316	163,644	77,585		
Nova Scotia	18,753	42,538	62,289	85,487	165,794	74,892		
New Brunswick	16,982	41,575	58,338	81,802	150,069	69,401		
Quebec	18,155	45,102	65,476	88,530	145,141	72,489		
Ontario	18,158	50,327	74,363	106,634	198,756	89,658		
Manitoba	8,240	39,673	59,903	80,924	154,902	68,739		
Saskatchewan	16,332	46,705	68,644	93,425	182,438	81,512		
Alberta	14,572	53,408	80,942	114,278	262,741	105,215		
British Columbia	7,395	44,041	67,915	99,963	251,363	94,381		

Table 9-2

Average total income of farm families by quintile, unincorporated sector by farm type, Canada

Farm	2006 Quintiles							
type								
	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%	Total		
	dollars							
Crop production	20,034	50,872	74,796	104,076	204,947	90,951		
Oilseed and grain farming Potato farming Other vegetable (except potato) and	21,269 14,743	53,969 F	78,527 F	107,444 91,266	205,482 207,334	93,353 86,107		
melon farming Fruit and tree nut farming Greenhouse, nursery and floriculture	13,990 21,769	40,570 48,678	58,131 72,346	86,665 100,669	163,082 213,418	71,699 91,402		
production Other crop farming	14,856 17,850	45,476 43,244	69,308 65,085	97,534 93,934	197,949 204,819	85,175 85,147		
Animal production	10,896	44,558	66,969	95,009	200,280	83,543		
Beef cattle ranching and farming, including feedlots Dairy cattle and milk production Hog and pig farming Poultry and egg production Other animal production	8,016 30,515 359 19,920 11,979	41,614 60,737 46,400 60,402 40,470	62,759 84,128 68,399 89,379 65,487	89,842 109,500 96,993 127,656 95,529	190,688 189,191 170,150 228,144 257,893	78,586 94,924 76,388 105,757 94,484		
Total	15,259	47,584	70,714	99.604	202,853	87,200		

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 sales must come from agricultural activities. The sampling frame does not include taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust—Income Tax and Information Return.

Sources of data

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

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

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

^{3.} An evaluation of data quality is presented in the section on Data quality, concepts and methodology — Data accuracy.

For the unincorporated sector, these returns comprise the following:

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

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.⁵

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 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.

^{4.} It could be a printed form or an electronic form.

^{5.} Sethi's algorithm is designed to find the optimal stratification boundaries for estimating the population means.

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.

Sample selection of unincorporated 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 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. 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.⁶ The same SIN 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 about 190,000 returns of individuals operating unincorporated farms. Of the 160,800 returns classified as farms according to the NAICS, 153,500 were single unincorporated 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.

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

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

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

^{6.} For example, using a sampling rate of 20% all units with hash numbers between 000 and 199 would be selected in the sample.

the proportion of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the "recipient" into its component parts.

Estimation: Total income of farm family

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

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

Identification of farm families

Farm families are identified by linking two source files. One contains the Canadian Agricultural Income Stabilization and Taxation Data Program's (CAIS/TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed by Small Area and Administrative Data Division (SAADD). Records are linked (and farm families⁷ are identified) through the Social Insurance Number (SIN).

SAADD's Family Formation Process⁸ is as follows: Family units are formed by linking personal income tax records. Various fields on a tax return are used in the linkage process. Among these fields, the most often used are SINs (of the taxfiler and of the taxfiler's spouse), Address, Marital Status, Gender, Age, and Surname. The initial population used to develop the family unit comprises all taxfilers for the reference year.

Exclusions

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

- 1. "Persons not in census families⁹" since they do not constitute a family.
- 2. Families in which members derived all of their farm revenues from non-agricultural sources. (See the definition of "non-farmer" in Data quality, concepts and methodology Glossary.)
- 3. Families in which members are involved in more than one farming operation. These families are excluded in order to produce statistics by various farm characteristics such as farm type and farm typology group (consult Appendix I for definition).
- 4. Families operating a farm reporting a gross operating revenue of less than \$10,000.

Estimation

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

Farm revenues and expenses

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population of taxfilers, each entity is assigned an initial weight, which reflects the proportion of the population actually observed in the CAIS/TDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The initial weight (WGT_I) of the sampled members in the CAIS/TDP is calculated as follows:

^{7.} Families refer to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.

^{8.} For more information on concepts and methodology, an unpublished paper, **Overview of the Taxation Family File (T1FF) Processing** may be obtained by contacting Small Area and Administrative Data Division, (613) 951-9720.

^{9.} Persons not in census families (previously non-family persons) are household members who do not belong to a couple family or a lone-parent family.

$WGT_I = (N_h/n_h) * Partnership share$

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

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

 $WGT_F = sum of WGT_I for all sampled members within each family.$

The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a farm typology group or a combination of these variables.

Off-farm income

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

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

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

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

where n_h is the sample size for stratum h,

N_h is the population size for stratum h, and

 PN_{ij} is the probability of non-selection for member j in family i.

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

 $PN_{ij} = 1.$

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

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

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

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

 $FWGT_i = 1 / (1 - PNF_i)$

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

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

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

Data for the three territories are excluded. Data 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 and farm families is rounded to the base "10" and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm families contained in this data product are based on the 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.

Characteristics

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

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

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

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

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

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

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

Industrial classification

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

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

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

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

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

Data accuracy

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

variation range Symb	ol Meaning
6	A Excellent
6	B Very good
99%	C Good
99%	D Acceptable
99%	E Use with caution
ore	F Too unreliable to be published

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

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

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

Variables for which a c.v. cannot be calculated have been handled in a similar manner.¹

Non-sampling error measures

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

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

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

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

Data limitations

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

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

Consider the following examples:

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

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

iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.

v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.

vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

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

Changes over time

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

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

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

^{1.} The CAIS program was actually implemented in 2004.

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Farm typology group: The classification of farm families based on characteristics of the farm and the family. Farms and farm families are sorted into seven categories based on age of operator, dependence on off-farm income, total family income and revenue class:

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

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

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

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

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

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

and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

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

- wages and salaries: the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- net off-farm self-employment income: business income, professional income, commission income and fishing
 income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the
 gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.
- government social transfers (excluding pension amounts): Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit, Universal Child Care Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The Universal Child Care Benefit (UCCB) program for children under 6 years of age was introduced in July 2006. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec Child Assistance Payment which, in 2005, replaced the Quebec Family Allowance (which was in place from 1994 to 2004), the Ontario Child Care Supplement for Working Families (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), and the British Columbia Earned Income Benefit (beginning in 1998).
- other off-farm income: taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA) (see box below), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

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

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

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

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

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

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

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

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

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

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

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

Withdrawals from Fund 2 by unincorporated producers are included in off-farm income.

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

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

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

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

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

Appendix I

Farm typology

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology¹, which categorizes farms into more homogeneous groups than classification based on size, contribution to total agricultural production, or national net farm operating income. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups. The classification of farms into more homogeneous groups allows a better understanding of the diversity in the farm sector.

The farm typology developed by AAFC is similar in many respects to the typology developed by the Economic Research Service (ERS)² of the United States Department of Agriculture, to monitor the diverse needs of small farm businesses in the United States.

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

- · age of the oldest operator (pension farms)
- dependence on off-farm income (lifestyle farms)
- · total family income (low-income farms)
- revenue class
- farm organizational structure (non-family farms)

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

The definitions have evolved over the past few years. Starting with reference year 2006, there have been two major changes to Canada's typology definitions. First, the pension group now includes only families with small farms (\$10,000 to \$99,999 in gross farm revenues) and medium-size farms (\$100,000 to \$249,999 in gross farm revenues). And secondly, the low-income group is now defined using Statistics Canada's low-income measures (LIMs) and includes only families with small- and medium-size farms. Changes to size categories have also been made.

Historical data from 2000 to 2005 have been revised using the new farm typology definitions.

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

^{1.} For more information on the AAFC farm typology, consult the brochure *Characteristics of Canada's Diverse Farm Sector*, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.

For more information on the Economic Research Service/USDA's farm typology, see bulletins: America's Diverse Family Farms—Assorted Sizes, Types and Situations, ERS Agriculture Information Bulletin No. 769, May 2001; and Income, Wealth, and the Economic Well-Being of Farm Households, ERS Agriculture Information Bulletin No. 812, July 2002.

^{3.} The main differences between the two data sources are the following: a) The CAIS/TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (Hutterite colonies and other communal operations, non-family corporations and co-operatives) while the CAIS/TDP does not include them. c) The low-income measure (LIM—see note 5) defining "low-income farms" also varies between data sources. While both the CAIS/TDP and the FFS now define low-income farms using Statistics Canada's before-tax LIM, which varies depending upon the number of adults and children in the family, the FFS adds an adjustment for capital cost allowance (CCA) to the LIM to determine the LIM before CCA. d) The FFS "pension farms" group excludes multi-generational farms, where both the parents and children are involved in the day-to-day operation of the farm. The CAIS/TDP "pension farms" group does not distinguish whether children are involved.

Typology definitions

Farms and farm families are sorted into seven mutually exclusive groups based on: age of operator, dependence on off-farm income, total family income and revenue class. They are sorted in the order provided below. The following describes in detail the characteristics of each type.

Non-business-focused farms

Pension (family) farms are farms with gross farm revenues between \$10,000 and \$249,999 in which the oldest operator is 65 years of age or older or is aged 60 to 64 and receiving pension income. This group represents farmers, approaching or in retirement, who may be downsizing or will be in the process of selling off or transferring their farm operation in the next few years. It is expected that these farmers would not readily adopt new technology at this stage in their life cycle. Therefore, by segmenting these farmers, it is easier to determine the impact of policies encouraging the adoption of new technologies or the acquisition of new skills on other farm operators. These policies would not appeal to farm operators in the pension group.

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

Low-income (family) farms are farms with gross farm revenues between \$10,000 and \$249,999 that are operated by families with a total family income⁴ below Statistics Canada's low-income measures (LIMs).⁵ This group represents farms or farm families that are struggling financially. Like the previous group, these families rely almost exclusively on off-farm income for their main source of livelihood, although this source is inadequate.

The other (family) farms fall into the business-focused group. They are further separated based on the revenue class.

Business-focused farms

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

Medium (family) farms are those farms with gross farm revenues between \$100,000 and \$249,999 that do not fall into any of the previous categories. They rely on both farm and off-farm income to support the farm family.

Large (family) farms are defined as farms with gross farm revenues between \$250,000 and \$499,999. Farm families operating these farms generally receive more than 50% of their total family income from the farm.

Very large (family) farms are those farms with gross farm revenues of \$500,000 or more.

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

^{5.} Low income measures (LIMs) are relative measures of low income, set at 50% of adjusted median family income where "adjusted" indicates that family needs are taken into account. These measures are categorized according to the number of adults and children present in families, reflecting the economies of scale inherent in family size and composition. For a detailed description of the method used to calculate LIMs, consult Statistics Canada's publication *Low Income Cut-offs for 2008 and Low Income Measures for 2007*, Income Research Paper Series, (Catalogue no. 75F0002M – No. 002). In 2006, the low income measure before tax for a family of 2 adults and 2 children was \$34,874.

Appendix II

List of farm types

Text table 1

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

Description	NAICS	Codes available
Crop production	111 ¹	yes
Dilseed and grain farming	1111 ²	yes
Soybean farming	111110	ves
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
egetable and melon farming	1112	yes
Potato farming	111211 ²	ves
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	ves
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	ves
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	ves
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	ves
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
log 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 notes at the end of the table.

Text table 1 - continued

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

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

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

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

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

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

5. Not included in CAIS/TDP estimates.

Appendix III

Further notes on data limitations

Impact on farm type classification

In the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP), some farms cannot be assigned 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 to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming, respectively. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified to 111940, Hay farming and 111999, All other miscellaneous crop farming, respectively. 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.)
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, 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, coupled with the fact that the sale of 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 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 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. NAICS Canada classifies these farms to 111219, Other vegetable (except potato) and melon farming, and to 111419, Other food crops grown under cover, respectively. 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 an 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 emu and ostrich, which also includes other animals, such as horses, ponies and dogs. 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 their proper NAICS industry or national industry code. This has no impact on the farm types presented in this publication however, since these farms are included within 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 the 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 upon the industry group 1111, Oilseed and grain farming. 2) Most 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 classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the CAIS/TDP, farms in these three types of production are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact upon the industry group 1114, Greenhouse, nursery and floriculture production.

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

Appendix IV

Other related product

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

• Extraction System of Agricultural Statistics (ESAS)

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;
- · 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.

The publication **Extraction System of Agricultural Statistics** (ESAS) (21F0001X, free) is available from the *Publications* module of our website (www.statcan.gc.ca).

Customized requests

For specialized needs, users may request customized tables on a cost-recovery basis. Customized tables are available on paper, 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 from the *Publications* module of our website.

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

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