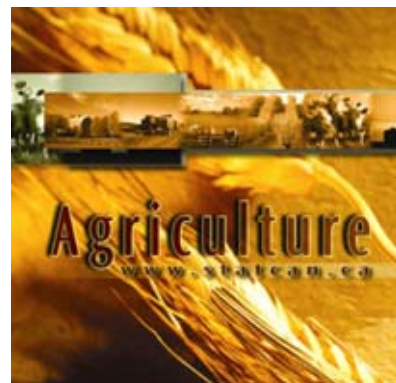


Catalogue no. 21-208-X

# Statistics on Revenues and Expenses of Farms

2007, Preliminary estimates



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Statistics Canada  
Agriculture Division  
Whole Farm Data Projects Section

# Statistics on Revenues and Expenses of Farms

2007, Preliminary estimates

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January 2009

Catalogue no. 21-208-X

ISSN 1712-4794

Frequency: Semi-Annual

Ottawa

La version française de cette publication est disponible sur demande (n° 21-208-X au catalogue).

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#### **Note of appreciation**

*Canada owes the success of its statistical system to a long standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.*

# User information

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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<sup>s</sup> 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.

## Acknowledgements

This publication was prepared by the Agriculture Division of Statistics Canada under the general direction of **Denis Chartrand**, Director and **Martin Beaulieu**, Chief, Whole Farm Data Projects Section. The publication was prepared by Patricia Dow and Lina Di Piéto, also from the Whole Farm Data Projects Section.

Special thanks are extended to Ping Chen, Henri Morin, Véronique Julien, Daniel Michaud, the staff from the Taxation Data Unit, Agriculture Division, Terri Blanchard, from Business Survey Methods Division, and Lucien Simard, the CANSIM and Smart Publishing teams, from Dissemination Division, for their support and contribution to this publication.

Finally, the contribution of Agriculture and Agri-Food Canada to the realization of this publication is also gratefully acknowledged.

# Table of contents

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<b>Notes to users</b>	<b>7</b>
<b>Introduction</b>	<b>9</b>
<b>Revenues and expenses of farms – Annual review, 2007</b>	<b>11</b>
<b>Related products</b>	<b>12</b>
<b>Statistical tables</b>	
1 Selected financial statistics by province	17
1-1 Canada	17
1-2 Newfoundland and Labrador	17
1-3 Prince Edward Island	17
1-4 Nova Scotia	18
1-5 New Brunswick	18
1-6 Quebec	18
1-7 Ontario	19
1-8 Manitoba	19
1-9 Saskatchewan	19
1-10 Alberta	20
1-11 British Columbia	20
2 Selected financial statistics by farm type, Canada	20
2-1 Crop production	20
2-2 Oilseed and grain farming	21
2-3 Potato farming	21
2-4 Other vegetable (except potato) and melon farming	21
2-5 Fruit and tree nut farming	22
2-6 Greenhouse, nursery and floriculture production	22
2-7 Other crop farming	22
2-8 Animal production	23
2-9 Beef cattle ranching and farming, including feedlots	23
2-10 Dairy cattle and milk production	23
2-11 Hog and pig farming	24
2-12 Poultry and egg production	24

**Table of contents – continued**

2-13	Other animal production	24
3	Selected financial statistics by revenue class, Canada	25
3-1	Gross operating revenues from \$10,000 to \$49,999	25
3-2	Gross operating revenues from \$50,000 to \$99,999	25
3-3	Gross operating revenues from \$100,000 to \$249,999	25
3-4	Gross operating revenues from \$250,000 to \$499,999	26
3-5	Gross operating revenues of \$500 000 and over	26
4	Average operating revenues and expenses by province	27
5	Average operating revenues and expenses by farm type, Canada	28
5-1	Crop production	28
5-2	Animal production	29
6	Average operating revenues and expenses by revenue class, Canada	30
7	Average operating revenues and expenses per farm by province and farm type	31
7-1	Canada	31
7-2	Newfoundland and Labrador	31
7-3	Prince Edward Island	32
7-4	Nova Scotia	32
7-5	New Brunswick	33
7-6	Quebec	33
7-7	Ontario	34
7-8	Manitoba	34
7-9	Saskatchewan	35
7-10	Alberta	35
7-11	British Columbia	36
8	Average operating revenues and expenses by revenue class	37
8-1	and province	37
8-2	and farm type, Canada	38
9	Distribution of farms by net operating income, province and farm type	39
9-1	Canada	39
9-2	Newfoundland and Labrador	40
9-3	Prince Edward Island	40
9-4	Nova Scotia	41
9-5	New Brunswick	41
9-6	Quebec	42
9-7	Ontario	42

**Table of contents – continued**

9-8	Manitoba	43
9-9	Saskatchewan	43
9-10	Alberta	44
9-11	British Columbia	44
10	Distribution of farms by net operating income, revenue class and farm type, Canada	45
10-1	Gross operating revenues from \$10,000 to \$49,999	45
10-2	Gross operating revenues from \$50,000 to \$99,999	45
10-3	Gross operating revenues from \$100,000 to \$249,999	46
10-4	Gross operating revenues from \$250,000 to \$499,999	46
10-5	Gross operating revenues of \$500,000 and over	47
11	Average operating revenues and expenses by province (or region) for selected farm types	48
11-1	Oilseed and grain farming	48
11-2	Potato farming	49
11-3	Other vegetable (except potato) and melon farming	50
11-4	Fruit and tree nut farming	51
11-5	Greenhouse, nursery and floriculture production	52
11-6	Beef cattle ranching and farming, including feedlots	53
11-7	Dairy cattle and milk production	54
11-8	Hog and pig farming	55
11-9	Poultry and egg production	56
12	Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada	57
12-1	Oilseed and grain farming	57
12-2	Potato farming	58
12-3	Other vegetable (except potato) and melon farming	59
12-4	Fruit and tree nut farming	60
12-5	Greenhouse, nursery and floriculture production	61
12-6	Beef cattle ranching and farming, including feedlots	62
12-7	Dairy cattle and milk production	63
12-8	Hog and pig farming	64
12-9	Poultry and egg production	65
13	Average net market income by quintile and	66
13-1	province	66
13-2	farm type, Canada	66
13-3	revenue class, Canada	67

## Table of contents – continued

14	Average net market income adjusted for CCA by quintile and	67
14-1	province	67
14-2	farm type, Canada	68
14-3	revenue class, Canada	68
15	Financial performance indicators of farms by province	69
16	Financial performance indicators of farms by farm type, Canada	70
16-1	Crop production	70
16-2	Animal production	71
17	Financial performance indicators of farms by revenue class, Canada	72
18	Financial performance indicators of farms by province and by quartile	72
18-1	First quartile boundary, 25%	72
18-2	Second quartile boundary, 50%	73
18-3	Third quartile boundary, 75%	73
19	Financial performance indicators of farms by farm type and by quartile, Canada	74
19-1	First quartile boundary, 25%	74
19-2	Second quartile boundary, 50%	75
19-3	Third quartile boundary, 75%	76
20	Financial performance indicators of farms by revenue class and by quartile, Canada	76
20-1	First quartile boundary, 25%	76
20-2	Second quartile boundary, 50%	77
20-3	Third quartile boundary, 75%	77

## Data quality, concepts and methodology

Data sources and methodology	78
Concepts and variables measured	83
Data accuracy	88
Comparability of data and related sources	92
Glossary	93

## Appendices

I	List of farm types	101
II	Further notes on data limitations	103
III	Other related products	105



## Notes to users

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

- In the Statistical tables section, the “p” symbol has been added in superscript beside the reference year to make a distinction between preliminary and final estimates.
- **The preliminary estimates for 2007 do not include communal farming organizations. However, they are included in the estimates prior to 2007.**
- Year-to-year percent changes between 2006 and 2007 are biased. Consequently, they do not appear in Tables 7-1 to 7-11.
- The Data quality, concepts and methodology section relates to reference year 2006. This section will be updated to reference year 2007 in the next issue of the publication on final estimates.

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

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

This issue of **Statistics on Revenues and Expenses of Farms** provides preliminary estimates for reference year 2007 and also gives some historical perspective by displaying farm-level data back to 1998.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over. However, as mentioned above, preliminary estimates for 2007 do not include communal farming organizations.

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

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

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

and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

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

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

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

## Introduction

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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.<sup>1</sup>

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).<sup>2</sup>

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.<sup>3</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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

This issue of **Statistics on Revenues and Expenses of Farms** presents preliminary data for the 2007 reference year. It also provides some historical perspective by displaying farm-level data back to 1998.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over. However, preliminary estimates for 2007 do not include communal farming organizations.

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

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

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

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

## Revenues and expenses of farms – Annual review, 2007

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A complete review based on reference year 2007 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2009. The preliminary data presented in this issue do not allow year-to-year comparisons.

## Related products

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### Selected publications from Statistics Canada

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

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

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### **Selected CANSIM tables from Statistics Canada**

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

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



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

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### **Selected surveys from Statistics Canada**

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3447	Canadian Agricultural Income Stabilization and Taxation Data Program
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# Statistical tables

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	230,230 <sup>A</sup>	226,645 <sup>A</sup>	224,630 <sup>A</sup>	224,670 <sup>A</sup>	218,570 <sup>A</sup>	207,585 <sup>A</sup>	200,870 <sup>A</sup>	200,610 <sup>A</sup>	192,190 <sup>A</sup>	182,260 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	153,962 <sup>A</sup>	161,911 <sup>A</sup>	182,747 <sup>A</sup>	193,329 <sup>A</sup>	202,654 <sup>A</sup>	207,689 <sup>A</sup>	210,184 <sup>A</sup>	223,861 <sup>A</sup>	242,928 <sup>A</sup>	262,112 <sup>A</sup>
Total operating expenses	130,384 <sup>A</sup>	139,240 <sup>A</sup>	156,785 <sup>A</sup>	164,331 <sup>A</sup>	172,405 <sup>A</sup>	182,122 <sup>A</sup>	181,400 <sup>A</sup>	193,812 <sup>A</sup>	212,274 <sup>A</sup>	226,142 <sup>A</sup>
<b>Net operating income</b>	<b>23,579</b>	<b>22,671</b>	<b>25,962</b>	<b>28,998</b>	<b>30,250</b>	<b>25,567</b>	<b>28,784</b>	<b>30,050</b>	<b>30,655</b>	<b>35,970</b>
Net program payments	4,335 <sup>A</sup>	5,553 <sup>A</sup>	8,086 <sup>A</sup>	11,878 <sup>A</sup>	12,100 <sup>A</sup>	16,211 <sup>A</sup>	17,388 <sup>A</sup>	20,321 <sup>A</sup>	20,344 <sup>A</sup>	16,488 <sup>A</sup>
Net market income	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,729	10,310	19,202
Adjustment for capital cost allowance (CCA)	15,558 <sup>A</sup>	16,291 <sup>A</sup>	16,941 <sup>A</sup>	17,273 <sup>A</sup>	18,379 <sup>A</sup>	19,329 <sup>A</sup>	19,924 <sup>A</sup>	20,757 <sup>A</sup>	22,408 <sup>A</sup>	22,707 <sup>A</sup>
Net market income adjusted for CCA	3,686	827	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,304
<b>Net operating income adjusted for CCA</b>	<b>8,021</b>	<b>6,380</b>	<b>9,021</b>	<b>11,725</b>	<b>11,871</b>	<b>6,238</b>	<b>8,860</b>	<b>9,293</b>	<b>8,247</b>	<b>13,263</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	270 <sup>A</sup>	250 <sup>A</sup>	255 <sup>A</sup>	235 <sup>A</sup>	225 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	240 <sup>A</sup>	250 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	247,968 <sup>A</sup>	274,053 <sup>A</sup>	266,013 <sup>A</sup>	294,773 <sup>A</sup>	322,771 <sup>A</sup>	342,936 <sup>A</sup>	421,335 <sup>A</sup>	471,209 <sup>A</sup>	519,477 <sup>A</sup>	513,317 <sup>A</sup>
Total operating expenses	231,991 <sup>A</sup>	255,590 <sup>A</sup>	242,250 <sup>A</sup>	273,453 <sup>A</sup>	309,648 <sup>A</sup>	317,597 <sup>A</sup>	387,893 <sup>A</sup>	422,692 <sup>A</sup>	489,647 <sup>A</sup>	476,225 <sup>A</sup>
<b>Net operating income</b>	<b>15,978</b>	<b>18,463</b>	<b>23,762</b>	<b>21,320</b>	<b>13,123</b>	<b>25,340</b>	<b>33,442</b>	<b>48,518</b>	<b>29,830</b>	<b>37,092</b>
Net program payments	5,107 <sup>A</sup>	4,750 <sup>A</sup>	5,381 <sup>B</sup>	5,416 <sup>B</sup>	6,810 <sup>A</sup>	5,956 <sup>A</sup>	7,885 <sup>A</sup>	9,716 <sup>A</sup>	10,759 <sup>B</sup>	9,931 <sup>B</sup>
Net market income	10,870	13,713	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,161
Adjustment for capital cost allowance (CCA)	12,134 <sup>A</sup>	15,851 <sup>A</sup>	17,879 <sup>A</sup>	16,106 <sup>A</sup>	17,558 <sup>A</sup>	20,961 <sup>A</sup>	22,479 <sup>A</sup>	25,623 <sup>A</sup>	33,250 <sup>A</sup>	36,224 <sup>B</sup>
Net market income adjusted for CCA	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-9,063
<b>Net operating income adjusted for CCA</b>	<b>3,843</b>	<b>2,612</b>	<b>5,884</b>	<b>5,214</b>	<b>-4,435</b>	<b>4,379</b>	<b>10,964</b>	<b>22,895</b>	<b>-3,420</b>	<b>868</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	1,600 <sup>A</sup>	1,565 <sup>A</sup>	1,515 <sup>A</sup>	1,495 <sup>A</sup>	1,470 <sup>A</sup>	1,420 <sup>A</sup>	1,400 <sup>A</sup>	1,325 <sup>A</sup>	1,315 <sup>A</sup>	1,235 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	210,394 <sup>A</sup>	238,330 <sup>A</sup>	260,523 <sup>A</sup>	262,990 <sup>A</sup>	275,372 <sup>A</sup>	296,904 <sup>A</sup>	285,619 <sup>A</sup>	307,827 <sup>A</sup>	334,080 <sup>A</sup>	359,231 <sup>A</sup>
Total operating expenses	181,501 <sup>A</sup>	201,440 <sup>A</sup>	223,343 <sup>A</sup>	226,541 <sup>A</sup>	244,288 <sup>A</sup>	260,624 <sup>A</sup>	259,332 <sup>A</sup>	273,147 <sup>A</sup>	296,783 <sup>A</sup>	317,680 <sup>A</sup>
<b>Net operating income</b>	<b>28,893</b>	<b>36,890</b>	<b>37,180</b>	<b>36,450</b>	<b>31,084</b>	<b>36,279</b>	<b>26,287</b>	<b>34,681</b>	<b>37,298</b>	<b>41,551</b>
Net program payments	3,591 <sup>A</sup>	8,099 <sup>A</sup>	9,631 <sup>A</sup>	16,429 <sup>A</sup>	12,451 <sup>A</sup>	13,468 <sup>A</sup>	20,195 <sup>A</sup>	24,754 <sup>A</sup>	16,725 <sup>B</sup>	18,617 <sup>B</sup>
Net market income	25,302	28,791	27,549	20,021	18,633	22,812	6,092	9,927	20,573	22,934
Adjustment for capital cost allowance (CCA)	20,266 <sup>A</sup>	22,607 <sup>A</sup>	24,751 <sup>A</sup>	24,415 <sup>A</sup>	25,686 <sup>A</sup>	25,667 <sup>A</sup>	26,832 <sup>A</sup>	28,297 <sup>A</sup>	28,866 <sup>A</sup>	32,574 <sup>A</sup>
Net market income adjusted for CCA	5,036	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-9,640
<b>Net operating income adjusted for CCA</b>	<b>8,627</b>	<b>14,282</b>	<b>12,429</b>	<b>12,035</b>	<b>5,398</b>	<b>10,612</b>	<b>-544</b>	<b>6,383</b>	<b>8,432</b>	<b>8,977</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	2,310 <sup>A</sup>	2,395 <sup>A</sup>	2,390 <sup>A</sup>	2,245 <sup>A</sup>	2,185 <sup>A</sup>	2,220 <sup>A</sup>	2,275 <sup>A</sup>	2,280 <sup>A</sup>	2,205 <sup>A</sup>	2,050 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	166,791 <sup>A</sup>	180,664 <sup>A</sup>	194,419 <sup>A</sup>	208,134 <sup>A</sup>	219,701 <sup>A</sup>	221,516 <sup>A</sup>	218,847 <sup>A</sup>	226,468 <sup>A</sup>	252,607 <sup>A</sup>	292,817 <sup>A</sup>
Total operating expenses	143,809 <sup>A</sup>	150,775 <sup>A</sup>	163,206 <sup>A</sup>	177,827 <sup>A</sup>	191,251 <sup>A</sup>	193,937 <sup>A</sup>	184,201 <sup>A</sup>	191,813 <sup>A</sup>	214,502 <sup>A</sup>	247,396 <sup>A</sup>
<b>Net operating income</b>	<b>22,982</b>	<b>29,889</b>	<b>31,214</b>	<b>30,307</b>	<b>28,449</b>	<b>27,578</b>	<b>34,646</b>	<b>34,656</b>	<b>38,105</b>	<b>45,420</b>
Net program payments	3,405 <sup>A</sup>	5,308 <sup>A</sup>	6,590 <sup>A</sup>	6,900 <sup>A</sup>	6,487 <sup>A</sup>	8,794 <sup>A</sup>	10,223 <sup>A</sup>	12,586 <sup>A</sup>	9,086 <sup>A</sup>	11,576 <sup>A</sup>
Net market income	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,070	29,019	33,704
Adjustment for capital cost allowance (CCA)	12,527 <sup>A</sup>	13,691 <sup>A</sup>	14,937 <sup>A</sup>	16,068 <sup>A</sup>	16,204 <sup>A</sup>	16,530 <sup>A</sup>	17,092 <sup>A</sup>	17,804 <sup>A</sup>	18,663 <sup>A</sup>	20,631 <sup>A</sup>
Net market income adjusted for CCA	7,050	10,891	9,687	7,339	5,758	2,255	7,331	4,266	10,356	13,081
<b>Net operating income adjusted for CCA</b>	<b>10,455</b>	<b>16,198</b>	<b>16,276</b>	<b>14,239</b>	<b>12,245</b>	<b>11,049</b>	<b>17,554</b>	<b>16,852</b>	<b>19,442</b>	<b>24,790</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	1,865 <sup>A</sup>	1,895 <sup>A</sup>	1,850 <sup>A</sup>	1,790 <sup>A</sup>	1,765 <sup>A</sup>	1,715 <sup>A</sup>	1,715 <sup>A</sup>	1,665 <sup>A</sup>	1,680 <sup>A</sup>	1,570 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	188,595 <sup>A</sup>	208,656 <sup>A</sup>	226,582 <sup>A</sup>	262,399 <sup>A</sup>	280,226 <sup>A</sup>	288,734 <sup>A</sup>	274,304 <sup>A</sup>	303,288 <sup>A</sup>	312,767 <sup>A</sup>	337,971 <sup>A</sup>
Total operating expenses	160,949 <sup>A</sup>	174,216 <sup>A</sup>	195,577 <sup>A</sup>	220,618 <sup>A</sup>	231,847 <sup>A</sup>	244,023 <sup>A</sup>	234,856 <sup>A</sup>	256,048 <sup>A</sup>	265,902 <sup>A</sup>	289,937 <sup>A</sup>
<b>Net operating income</b>	<b>27,646</b>	<b>34,441</b>	<b>31,005</b>	<b>41,781</b>	<b>48,379</b>	<b>44,711</b>	<b>39,448</b>	<b>47,240</b>	<b>46,865</b>	<b>48,034</b>
Net program payments	3,951 <sup>A</sup>	3,691 <sup>A</sup>	4,171 <sup>A</sup>	4,520 <sup>A</sup>	5,828 <sup>A</sup>	7,730 <sup>A</sup>	16,165 <sup>A</sup>	23,064 <sup>A</sup>	21,292 <sup>A</sup>	20,520 <sup>A</sup>
Net market income	23,695	30,750	26,834	37,261	42,551	36,981	23,283	24,175	25,573	26,505
Adjustment for capital cost allowance (CCA)	16,180 <sup>A</sup>	17,731 <sup>A</sup>	20,420 <sup>A</sup>	23,114 <sup>A</sup>	24,133 <sup>A</sup>	25,754 <sup>A</sup>	26,251 <sup>A</sup>	28,094 <sup>A</sup>	28,973 <sup>A</sup>	30,090 <sup>A</sup>
Net market income adjusted for CCA	7,515	13,018	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400	-3,866
<b>Net operating income adjusted for CCA</b>	<b>11,466</b>	<b>16,709</b>	<b>10,585</b>	<b>18,667</b>	<b>24,247</b>	<b>18,957</b>	<b>13,196</b>	<b>19,146</b>	<b>17,892</b>	<b>17,944</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	28,355 <sup>A</sup>	27,640 <sup>A</sup>	27,460 <sup>A</sup>	27,795 <sup>A</sup>	27,730 <sup>A</sup>	27,330 <sup>A</sup>	26,920 <sup>A</sup>	26,625 <sup>A</sup>	26,230 <sup>A</sup>	22,130 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	186,887 <sup>A</sup>	204,388 <sup>A</sup>	236,501 <sup>A</sup>	245,732 <sup>A</sup>	251,368 <sup>A</sup>	264,537 <sup>A</sup>	282,385 <sup>A</sup>	293,611 <sup>A</sup>	301,881 <sup>A</sup>	374,487 <sup>A</sup>
Total operating expenses	154,314 <sup>A</sup>	168,785 <sup>A</sup>	197,646 <sup>A</sup>	206,270 <sup>A</sup>	214,722 <sup>A</sup>	226,546 <sup>A</sup>	239,899 <sup>A</sup>	244,752 <sup>A</sup>	257,303 <sup>A</sup>	319,789 <sup>A</sup>
<b>Net operating income</b>	<b>32,573</b>	<b>35,603</b>	<b>38,856</b>	<b>39,462</b>	<b>36,646</b>	<b>37,991</b>	<b>42,486</b>	<b>48,859</b>	<b>44,577</b>	<b>54,698</b>
Net program payments	11,998 <sup>A</sup>	16,214 <sup>A</sup>	15,484 <sup>A</sup>	15,694 <sup>A</sup>	13,285 <sup>A</sup>	21,512 <sup>A</sup>	25,390 <sup>A</sup>	26,432 <sup>A</sup>	28,193 <sup>A</sup>	31,132 <sup>A</sup>
Net market income	20,575	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,384	19,639
Adjustment for capital cost allowance (CCA)	16,409 <sup>A</sup>	17,589 <sup>A</sup>	19,418 <sup>A</sup>	20,168 <sup>A</sup>	21,593 <sup>A</sup>	22,176 <sup>A</sup>	22,608 <sup>A</sup>	23,620 <sup>A</sup>	24,702 <sup>A</sup>	26,930 <sup>A</sup>
Net market income adjusted for CCA	4,166	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-5,338
<b>Net operating income adjusted for CCA</b>	<b>16,164</b>	<b>18,014</b>	<b>19,438</b>	<b>19,295</b>	<b>15,053</b>	<b>15,814</b>	<b>19,878</b>	<b>25,239</b>	<b>19,876</b>	<b>27,768</b>

**Table 1-7  
Selected financial statistics by province — Ontario**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	49,535 <sup>A</sup>	49,130 <sup>A</sup>	47,840 <sup>A</sup>	47,750 <sup>A</sup>	47,280 <sup>A</sup>	45,485 <sup>A</sup>	43,365 <sup>A</sup>	44,620 <sup>A</sup>	43,285 <sup>A</sup>	44,340 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	167,289 <sup>A</sup>	177,095 <sup>A</sup>	198,539 <sup>A</sup>	208,748 <sup>A</sup>	216,352 <sup>A</sup>	224,922 <sup>A</sup>	229,346 <sup>A</sup>	237,427 <sup>A</sup>	257,646 <sup>A</sup>	264,904 <sup>A</sup>
Total operating expenses	143,550 <sup>A</sup>	153,106 <sup>A</sup>	171,871 <sup>A</sup>	183,156 <sup>A</sup>	188,540 <sup>A</sup>	198,180 <sup>A</sup>	201,810 <sup>A</sup>	205,677 <sup>A</sup>	225,105 <sup>A</sup>	231,949 <sup>A</sup>
<b>Net operating income</b>	<b>23,738</b>	<b>23,989</b>	<b>26,668</b>	<b>25,592</b>	<b>27,812</b>	<b>26,742</b>	<b>27,536</b>	<b>31,750</b>	<b>32,541</b>	<b>32,955</b>
Net program payments	2,748 <sup>A</sup>	4,633 <sup>A</sup>	6,547 <sup>A</sup>	11,892 <sup>A</sup>	10,562 <sup>A</sup>	9,638 <sup>A</sup>	11,995 <sup>A</sup>	14,633 <sup>A</sup>	15,043 <sup>A</sup>	11,857 <sup>A</sup>
Net market income	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,497	21,008
Adjustment for capital cost allowance (CCA)	14,530 <sup>A</sup>	15,716 <sup>A</sup>	16,796 <sup>A</sup>	17,122 <sup>A</sup>	18,091 <sup>A</sup>	19,589 <sup>A</sup>	20,334 <sup>A</sup>	20,710 <sup>A</sup>	22,561 <sup>A</sup>	22,013 <sup>A</sup>
Net market income adjusted for CCA	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-985
<b>Net operating income adjusted for CCA</b>	<b>9,208</b>	<b>8,273</b>	<b>9,873</b>	<b>8,469</b>	<b>9,721</b>	<b>7,153</b>	<b>7,202</b>	<b>11,040</b>	<b>9,980</b>	<b>10,942</b>

**Table 1-8  
Selected financial statistics by province — Manitoba**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	22,110 <sup>A</sup>	21,680 <sup>A</sup>	21,320 <sup>A</sup>	21,140 <sup>A</sup>	20,305 <sup>A</sup>	19,345 <sup>A</sup>	18,685 <sup>A</sup>	18,390 <sup>A</sup>	17,760 <sup>A</sup>	16,575 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	152,531 <sup>A</sup>	157,410 <sup>A</sup>	173,137 <sup>A</sup>	197,469 <sup>A</sup>	212,784 <sup>A</sup>	229,327 <sup>A</sup>	240,278 <sup>A</sup>	235,277 <sup>A</sup>	252,901 <sup>A</sup>	265,571 <sup>A</sup>
Total operating expenses	130,456 <sup>A</sup>	136,143 <sup>A</sup>	149,006 <sup>A</sup>	164,648 <sup>A</sup>	177,113 <sup>A</sup>	197,286 <sup>A</sup>	204,442 <sup>A</sup>	203,949 <sup>A</sup>	228,823 <sup>A</sup>	229,463 <sup>A</sup>
<b>Net operating income</b>	<b>22,075</b>	<b>21,267</b>	<b>24,131</b>	<b>32,820</b>	<b>35,671</b>	<b>32,041</b>	<b>35,836</b>	<b>31,328</b>	<b>24,078</b>	<b>36,108</b>
Net program payments	3,698 <sup>A</sup>	6,004 <sup>A</sup>	7,638 <sup>A</sup>	12,886 <sup>A</sup>	7,588 <sup>A</sup>	9,988 <sup>A</sup>	16,224 <sup>A</sup>	29,749 <sup>A</sup>	31,921 <sup>A</sup>	18,179 <sup>A</sup>
Net market income	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	17,930
Adjustment for capital cost allowance (CCA)	16,421 <sup>A</sup>	17,324 <sup>A</sup>	18,265 <sup>A</sup>	19,121 <sup>A</sup>	21,054 <sup>A</sup>	22,998 <sup>A</sup>	24,464 <sup>A</sup>	24,758 <sup>A</sup>	25,614 <sup>A</sup>	25,049 <sup>A</sup>
Net market income adjusted for CCA	1,955	-2,061	-1,772	813	7,029	-945	-4,852	-23,179	-33,457	-7,119
<b>Net operating income adjusted for CCA</b>	<b>5,654</b>	<b>3,943</b>	<b>5,866</b>	<b>13,699</b>	<b>14,617</b>	<b>9,043</b>	<b>11,372</b>	<b>6,570</b>	<b>-1,536</b>	<b>11,059</b>

**Table 1-9  
Selected financial statistics by province — Saskatchewan**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	59,185 <sup>A</sup>	56,970 <sup>A</sup>	57,215 <sup>A</sup>	57,205 <sup>A</sup>	53,940 <sup>A</sup>	50,525 <sup>A</sup>	48,055 <sup>A</sup>	46,735 <sup>A</sup>	45,075 <sup>A</sup>	43,200 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	104,762 <sup>A</sup>	103,508 <sup>A</sup>	113,530 <sup>A</sup>	123,249 <sup>A</sup>	127,625 <sup>A</sup>	130,878 <sup>A</sup>	130,667 <sup>A</sup>	143,212 <sup>A</sup>	155,844 <sup>A</sup>	175,387 <sup>A</sup>
Total operating expenses	82,794 <sup>A</sup>	86,287 <sup>A</sup>	93,768 <sup>A</sup>	96,881 <sup>A</sup>	101,025 <sup>A</sup>	111,735 <sup>A</sup>	111,773 <sup>A</sup>	123,497 <sup>A</sup>	131,538 <sup>A</sup>	143,288 <sup>A</sup>
<b>Net operating income</b>	<b>21,968</b>	<b>17,222</b>	<b>19,761</b>	<b>26,368</b>	<b>26,600</b>	<b>19,143</b>	<b>18,893</b>	<b>19,716</b>	<b>24,305</b>	<b>32,099</b>
Net program payments	3,134 <sup>A</sup>	3,863 <sup>A</sup>	6,736 <sup>A</sup>	11,632 <sup>A</sup>	12,470 <sup>A</sup>	20,422 <sup>A</sup>	16,945 <sup>A</sup>	20,148 <sup>A</sup>	20,194 <sup>A</sup>	14,008 <sup>A</sup>
Net market income	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-432	4,112	18,092
Adjustment for capital cost allowance (CCA)	13,858 <sup>A</sup>	13,759 <sup>A</sup>	13,704 <sup>A</sup>	13,885 <sup>A</sup>	14,821 <sup>A</sup>	15,331 <sup>A</sup>	15,955 <sup>A</sup>	16,803 <sup>A</sup>	18,035 <sup>A</sup>	18,399 <sup>A</sup>
Net market income adjusted for CCA	4,976	-400	-678	851	-691	-16,611	-14,007	-17,236	-13,923	-308
<b>Net operating income adjusted for CCA</b>	<b>8,110</b>	<b>3,463</b>	<b>6,058</b>	<b>12,483</b>	<b>11,779</b>	<b>3,812</b>	<b>2,938</b>	<b>2,912</b>	<b>6,270</b>	<b>13,700</b>

**Table 1-10**  
**Selected financial statistics by province — Alberta**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	54,440 <sup>A</sup>	54,340 <sup>A</sup>	54,360 <sup>A</sup>	54,505 <sup>A</sup>	53,235 <sup>A</sup>	48,885 <sup>A</sup>	48,025 <sup>A</sup>	48,435 <sup>A</sup>	44,815 <sup>A</sup>	41,765 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	165,637 <sup>A</sup>	176,090 <sup>A</sup>	204,663 <sup>A</sup>	213,774 <sup>A</sup>	224,003 <sup>A</sup>	215,338 <sup>A</sup>	205,726 <sup>A</sup>	230,103 <sup>A</sup>	258,588 <sup>A</sup>	271,869 <sup>A</sup>
Total operating expenses	143,796 <sup>A</sup>	155,689 <sup>A</sup>	179,608 <sup>A</sup>	184,916 <sup>A</sup>	192,736 <sup>A</sup>	194,775 <sup>A</sup>	176,201 <sup>A</sup>	203,009 <sup>A</sup>	230,472 <sup>A</sup>	238,179 <sup>A</sup>
<b>Net operating income</b>	<b>21,841</b>	<b>20,401</b>	<b>25,055</b>	<b>28,858</b>	<b>31,267</b>	<b>20,564</b>	<b>29,525</b>	<b>27,095</b>	<b>28,116</b>	<b>33,690</b>
Net program payments	3,652 <sup>A</sup>	3,014 <sup>A</sup>	8,340 <sup>A</sup>	11,687 <sup>A</sup>	16,283 <sup>A</sup>	20,713 <sup>A</sup>	20,442 <sup>A</sup>	20,196 <sup>A</sup>	19,196 <sup>A</sup>	15,881 <sup>A</sup>
Net market income	18,188	17,388	16,716	17,171	14,985	-149	9,083	6,899	8,920	17,809
Adjustment for capital cost allowance (CCA)	17,320 <sup>A</sup>	18,079 <sup>A</sup>	17,973 <sup>A</sup>	18,160 <sup>A</sup>	19,168 <sup>A</sup>	19,887 <sup>A</sup>	19,888 <sup>A</sup>	21,163 <sup>A</sup>	23,545 <sup>A</sup>	23,989 <sup>A</sup>
Net market income adjusted for CCA	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-6,179
<b>Net operating income adjusted for CCA</b>	<b>4,520</b>	<b>2,323</b>	<b>7,082</b>	<b>10,697</b>	<b>12,099</b>	<b>677</b>	<b>9,636</b>	<b>5,932</b>	<b>4,571</b>	<b>9,701</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	10,560 <sup>A</sup>	10,775 <sup>A</sup>	10,425 <sup>A</sup>	10,505 <sup>A</sup>	10,430 <sup>A</sup>	10,420 <sup>A</sup>	10,185 <sup>A</sup>	10,285 <sup>A</sup>	9,600 <sup>A</sup>	9,160 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	201,765 <sup>A</sup>	203,877 <sup>A</sup>	230,081 <sup>A</sup>	224,703 <sup>A</sup>	240,747 <sup>A</sup>	248,176 <sup>A</sup>	250,637 <sup>A</sup>	271,068 <sup>A</sup>	298,986 <sup>A</sup>	295,773 <sup>A</sup>
Total operating expenses	183,153 <sup>A</sup>	182,964 <sup>A</sup>	202,504 <sup>A</sup>	203,893 <sup>A</sup>	215,771 <sup>A</sup>	222,762 <sup>A</sup>	225,396 <sup>A</sup>	243,326 <sup>A</sup>	266,474 <sup>A</sup>	267,005 <sup>A</sup>
<b>Net operating income</b>	<b>18,612</b>	<b>20,912</b>	<b>27,577</b>	<b>20,810</b>	<b>24,977</b>	<b>25,414</b>	<b>25,241</b>	<b>27,742</b>	<b>32,512</b>	<b>28,768</b>
Net program payments	3,143 <sup>B</sup>	3,257 <sup>A</sup>	3,541 <sup>A</sup>	3,839 <sup>A</sup>	3,759 <sup>A</sup>	4,606 <sup>A</sup>	10,658 <sup>A</sup>	14,639 <sup>A</sup>	10,607 <sup>A</sup>	10,879 <sup>A</sup>
Net market income	15,469	17,656	24,036	16,971	21,218	20,808	14,583	13,103	21,905	17,889
Adjustment for capital cost allowance (CCA)	16,655 <sup>A</sup>	17,291 <sup>A</sup>	19,437 <sup>A</sup>	18,700 <sup>A</sup>	18,762 <sup>A</sup>	19,321 <sup>A</sup>	20,208 <sup>A</sup>	20,828 <sup>A</sup>	23,301 <sup>A</sup>	23,608 <sup>A</sup>
Net market income adjusted for CCA	-1,186	365	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-5,719
<b>Net operating income adjusted for CCA</b>	<b>1,957</b>	<b>3,622</b>	<b>8,140</b>	<b>2,109</b>	<b>6,215</b>	<b>6,094</b>	<b>5,033</b>	<b>6,914</b>	<b>9,212</b>	<b>5,160</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	123,445 <sup>A</sup>	115,310 <sup>A</sup>	111,895 <sup>A</sup>	113,160 <sup>A</sup>	110,315 <sup>A</sup>	107,165 <sup>A</sup>	106,835 <sup>A</sup>	100,520 <sup>A</sup>	98,515 <sup>A</sup>	95,515 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	125,882 <sup>A</sup>	129,915 <sup>A</sup>	142,116 <sup>A</sup>	146,375 <sup>A</sup>	156,738 <sup>A</sup>	164,399 <sup>A</sup>	166,284 <sup>A</sup>	177,731 <sup>A</sup>	196,835 <sup>A</sup>	221,413 <sup>A</sup>
Total operating expenses	100,497 <sup>A</sup>	106,855 <sup>A</sup>	117,441 <sup>A</sup>	118,814 <sup>A</sup>	124,875 <sup>A</sup>	136,942 <sup>A</sup>	140,386 <sup>A</sup>	152,393 <sup>A</sup>	166,217 <sup>A</sup>	181,884 <sup>A</sup>
<b>Net operating income</b>	<b>25,385</b>	<b>23,061</b>	<b>24,675</b>	<b>27,561</b>	<b>31,863</b>	<b>27,456</b>	<b>25,898</b>	<b>25,339</b>	<b>30,618</b>	<b>39,529</b>
Net program payments	4,184 <sup>A</sup>	5,199 <sup>A</sup>	9,432 <sup>A</sup>	14,929 <sup>A</sup>	14,312 <sup>A</sup>	16,962 <sup>A</sup>	14,589 <sup>A</sup>	21,707 <sup>A</sup>	24,158 <sup>A</sup>	16,449 <sup>A</sup>
Net market income	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,080
Adjustment for capital cost allowance (CCA)	15,739 <sup>A</sup>	16,482 <sup>A</sup>	16,789 <sup>A</sup>	16,523 <sup>A</sup>	17,868 <sup>A</sup>	19,059 <sup>A</sup>	19,713 <sup>A</sup>	20,983 <sup>A</sup>	22,568 <sup>A</sup>	23,800 <sup>A</sup>
Net market income adjusted for CCA	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-720
<b>Net operating income adjusted for CCA</b>	<b>9,646</b>	<b>6,578</b>	<b>7,886</b>	<b>11,038</b>	<b>13,995</b>	<b>8,397</b>	<b>6,185</b>	<b>4,356</b>	<b>8,050</b>	<b>15,729</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	96,015 <sup>A</sup>	88,900 <sup>A</sup>	85,265 <sup>A</sup>	84,595 <sup>A</sup>	80,390 <sup>A</sup>	77,135 <sup>A</sup>	77,485 <sup>A</sup>	71,915 <sup>A</sup>	70,580 <sup>A</sup>	71,125 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	109,444 <sup>A</sup>	108,590 <sup>A</sup>	115,557 <sup>A</sup>	123,614 <sup>A</sup>	131,891 <sup>A</sup>	138,173 <sup>A</sup>	141,396 <sup>A</sup>	149,224 <sup>A</sup>	163,766 <sup>A</sup>	192,334 <sup>A</sup>
Total operating expenses	84,862 <sup>A</sup>	87,647 <sup>A</sup>	93,024 <sup>A</sup>	95,375 <sup>A</sup>	100,338 <sup>A</sup>	111,751 <sup>A</sup>	116,322 <sup>A</sup>	126,157 <sup>A</sup>	135,740 <sup>A</sup>	152,775 <sup>A</sup>
<b>Net operating income</b>	<b>24,583</b>	<b>20,943</b>	<b>22,533</b>	<b>28,239</b>	<b>31,553</b>	<b>26,422</b>	<b>25,074</b>	<b>23,066</b>	<b>28,026</b>	<b>39,560</b>
Net program payments	4,135 <sup>A</sup>	5,256 <sup>A</sup>	10,196 <sup>A</sup>	16,491 <sup>A</sup>	15,828 <sup>A</sup>	19,168 <sup>A</sup>	15,092 <sup>A</sup>	22,223 <sup>A</sup>	25,876 <sup>A</sup>	15,958 <sup>A</sup>
Net market income	20,447	15,688	12,337	11,748	15,726	7,255	9,982	843	2,150	23,602
Adjustment for capital cost allowance (CCA)	15,680 <sup>A</sup>	16,107 <sup>A</sup>	15,953 <sup>A</sup>	15,845 <sup>A</sup>	17,208 <sup>A</sup>	18,278 <sup>A</sup>	19,200 <sup>A</sup>	20,583 <sup>A</sup>	22,061 <sup>A</sup>	23,271 <sup>A</sup>
Net market income adjusted for CCA	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	331
<b>Net operating income adjusted for CCA</b>	<b>8,903</b>	<b>4,836</b>	<b>6,580</b>	<b>12,394</b>	<b>14,345</b>	<b>8,144</b>	<b>5,875</b>	<b>2,483</b>	<b>5,965</b>	<b>16,289</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	1,540 <sup>A</sup>	1,490 <sup>A</sup>	1,520 <sup>B</sup>	1,475 <sup>B</sup>	1,525 <sup>B</sup>	1,670 <sup>B</sup>	1,495 <sup>B</sup>	1,360 <sup>B</sup>	1,325 <sup>B</sup>	1,185 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	449,411 <sup>A</sup>	490,195 <sup>A</sup>	542,328 <sup>B</sup>	542,408 <sup>B</sup>	620,995 <sup>A</sup>	598,228 <sup>B</sup>	619,287 <sup>B</sup>	726,091 <sup>B</sup>	771,448 <sup>A</sup>	887,841 <sup>A</sup>
Total operating expenses	379,558 <sup>A</sup>	410,473 <sup>A</sup>	457,197 <sup>B</sup>	453,513 <sup>B</sup>	501,150 <sup>A</sup>	495,261 <sup>B</sup>	542,695 <sup>B</sup>	606,402 <sup>B</sup>	653,712 <sup>A</sup>	757,414 <sup>A</sup>
<b>Net operating income</b>	<b>69,853</b>	<b>79,722</b>	<b>85,131</b>	<b>88,895</b>	<b>119,845</b>	<b>102,967</b>	<b>76,592</b>	<b>119,688</b>	<b>117,735</b>	<b>130,428</b>
Net program payments	10,659 <sup>B</sup>	13,474 <sup>B</sup>	21,092 <sup>B</sup>	29,307 <sup>B</sup>	26,307 <sup>B</sup>	25,904 <sup>B</sup>	48,143 <sup>B</sup>	94,852 <sup>B</sup>	70,447 <sup>B</sup>	62,648 <sup>B</sup>
Net market income	59,195	66,248	64,039	59,588	93,538	77,063	28,449	24,836	47,289	67,780
Adjustment for capital cost allowance (CCA)	44,588 <sup>A</sup>	49,204 <sup>A</sup>	54,384 <sup>B</sup>	55,690 <sup>B</sup>	61,675 <sup>A</sup>	64,991 <sup>B</sup>	71,956 <sup>B</sup>	80,717 <sup>B</sup>	80,670 <sup>A</sup>	93,762 <sup>A</sup>
Net market income adjusted for CCA	14,607	17,044	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381	-25,982
<b>Net operating income adjusted for CCA</b>	<b>25,266</b>	<b>30,518</b>	<b>30,747</b>	<b>33,205</b>	<b>58,170</b>	<b>37,976</b>	<b>4,636</b>	<b>38,971</b>	<b>37,066</b>	<b>36,665</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	3,060 <sup>B</sup>	2,625 <sup>B</sup>	2,715 <sup>B</sup>	2,705 <sup>A</sup>	2,595 <sup>A</sup>	2,680 <sup>A</sup>	2,565 <sup>A</sup>	2,685 <sup>A</sup>	2,375 <sup>A</sup>	2,480 <sup>B</sup>
	Average per farm (\$)									
Total operating revenues	209,360 <sup>B</sup>	237,857 <sup>B</sup>	258,435 <sup>A</sup>	263,605 <sup>A</sup>	292,599 <sup>A</sup>	285,750 <sup>A</sup>	307,043 <sup>A</sup>	312,344 <sup>A</sup>	375,630 <sup>A</sup>	373,598 <sup>B</sup>
Total operating expenses	173,271 <sup>B</sup>	199,698 <sup>B</sup>	221,064 <sup>A</sup>	223,918 <sup>A</sup>	248,236 <sup>A</sup>	243,854 <sup>A</sup>	269,459 <sup>A</sup>	268,285 <sup>A</sup>	319,075 <sup>A</sup>	319,392 <sup>B</sup>
<b>Net operating income</b>	<b>36,089</b>	<b>38,159</b>	<b>37,370</b>	<b>39,687</b>	<b>44,363</b>	<b>41,896</b>	<b>37,584</b>	<b>44,059</b>	<b>56,555</b>	<b>54,206</b>
Net program payments	4,831 <sup>B</sup>	9,240 <sup>B</sup>	9,719 <sup>B</sup>	13,726 <sup>B</sup>	16,368 <sup>B</sup>	14,702 <sup>B</sup>	17,216 <sup>B</sup>	27,576 <sup>B</sup>	30,870 <sup>B</sup>	25,869 <sup>B</sup>
Net market income	31,258	28,919	27,652	25,961	27,995	27,194	20,369	16,483	25,685	28,337
Adjustment for capital cost allowance (CCA)	16,232 <sup>B</sup>	18,607 <sup>B</sup>	20,103 <sup>B</sup>	19,371 <sup>A</sup>	21,971 <sup>A</sup>	21,485 <sup>A</sup>	22,830 <sup>A</sup>	23,623 <sup>A</sup>	27,006 <sup>B</sup>	25,763 <sup>B</sup>
Net market income adjusted for CCA	15,026	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321	2,574
<b>Net operating income adjusted for CCA</b>	<b>19,857</b>	<b>19,552</b>	<b>17,268</b>	<b>20,316</b>	<b>22,392</b>	<b>20,411</b>	<b>14,755</b>	<b>20,436</b>	<b>29,549</b>	<b>28,443</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	4,870 <sup>A</sup>	4,615 <sup>A</sup>	4,920 <sup>A</sup>	4,685 <sup>A</sup>	4,690 <sup>A</sup>	4,730 <sup>A</sup>	4,850 <sup>A</sup>	4,690 <sup>A</sup>	4,910 <sup>A</sup>	4,680 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	118,885 <sup>A</sup>	132,723 <sup>A</sup>	129,472 <sup>A</sup>	135,017 <sup>A</sup>	142,574 <sup>A</sup>	154,587 <sup>A</sup>	160,337 <sup>A</sup>	168,139 <sup>A</sup>	181,866 <sup>A</sup>	199,408 <sup>A</sup>
Total operating expenses	105,355 <sup>A</sup>	113,358 <sup>A</sup>	115,656 <sup>A</sup>	120,499 <sup>A</sup>	124,016 <sup>A</sup>	132,883 <sup>A</sup>	139,359 <sup>A</sup>	149,322 <sup>A</sup>	153,937 <sup>A</sup>	163,413 <sup>A</sup>
<b>Net operating income</b>	<b>13,530</b>	<b>19,365</b>	<b>13,816</b>	<b>14,518</b>	<b>18,558</b>	<b>21,704</b>	<b>20,978</b>	<b>18,817</b>	<b>27,929</b>	<b>35,995</b>
Net program payments	5,337 <sup>B</sup>	6,153 <sup>B</sup>	5,933 <sup>B</sup>	8,618 <sup>B</sup>	8,897 <sup>B</sup>	8,930 <sup>A</sup>	9,755 <sup>A</sup>	16,687 <sup>B</sup>	14,847 <sup>A</sup>	11,986 <sup>B</sup>
Net market income	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,082	24,009
Adjustment for capital cost allowance (CCA)	8,184 <sup>A</sup>	9,750 <sup>A</sup>	9,739 <sup>A</sup>	10,013 <sup>A</sup>	10,577 <sup>A</sup>	11,260 <sup>A</sup>	12,198 <sup>A</sup>	13,001 <sup>A</sup>	13,152 <sup>A</sup>	14,489 <sup>A</sup>
Net market income adjusted for CCA	8	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	-71	9,521
<b>Net operating income adjusted for CCA</b>	<b>5,345</b>	<b>9,615</b>	<b>4,077</b>	<b>4,505</b>	<b>7,981</b>	<b>10,444</b>	<b>8,780</b>	<b>5,816</b>	<b>14,776</b>	<b>21,507</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	4,210 <sup>A</sup>	4,080 <sup>A</sup>	3,685 <sup>A</sup>	3,895 <sup>A</sup>	3,815 <sup>A</sup>	3,845 <sup>A</sup>	3,875 <sup>A</sup>	3,865 <sup>A</sup>	3,870 <sup>A</sup>	3,760 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	429,802 <sup>A</sup>	515,768 <sup>A</sup>	673,436 <sup>A</sup>	632,348 <sup>A</sup>	683,518 <sup>A</sup>	729,241 <sup>A</sup>	721,390 <sup>A</sup>	784,648 <sup>A</sup>	902,752 <sup>A</sup>	885,929 <sup>A</sup>
Total operating expenses	376,787 <sup>A</sup>	451,658 <sup>A</sup>	594,025 <sup>A</sup>	589,607 <sup>A</sup>	615,728 <sup>A</sup>	661,523 <sup>A</sup>	656,944 <sup>A</sup>	712,740 <sup>A</sup>	812,471 <sup>A</sup>	804,745 <sup>A</sup>
<b>Net operating income</b>	<b>53,015</b>	<b>64,110</b>	<b>79,411</b>	<b>42,740</b>	<b>67,791</b>	<b>67,718</b>	<b>64,446</b>	<b>71,908</b>	<b>90,281</b>	<b>81,183</b>
Net program payments	3,769 <sup>B</sup>	4,240 <sup>B</sup>	8,087 <sup>B</sup>	10,524 <sup>B</sup>	10,092 <sup>A</sup>	13,996 <sup>A</sup>	17,362 <sup>A</sup>	26,942 <sup>A</sup>	35,062 <sup>B</sup>	30,315 <sup>C</sup>
Net market income	49,246	59,870	71,324	32,216	57,698	53,722	47,084	44,966	55,219	50,868
Adjustment for capital cost allowance (CCA)	27,784 <sup>A</sup>	34,297 <sup>A</sup>	43,628 <sup>A</sup>	39,355 <sup>A</sup>	41,364 <sup>A</sup>	46,761 <sup>A</sup>	44,416 <sup>A</sup>	47,612 <sup>A</sup>	56,442 <sup>A</sup>	54,853 <sup>B</sup>
Net market income adjusted for CCA	21,461	25,572	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223	-3,985
<b>Net operating income adjusted for CCA</b>	<b>25,230</b>	<b>29,813</b>	<b>35,784</b>	<b>3,385</b>	<b>26,427</b>	<b>20,957</b>	<b>20,029</b>	<b>24,296</b>	<b>33,840</b>	<b>26,330</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	13,750 <sup>A</sup>	13,600 <sup>A</sup>	13,790 <sup>A</sup>	15,780 <sup>A</sup>	17,310 <sup>A</sup>	17,105 <sup>A</sup>	16,570 <sup>A</sup>	16,000 <sup>A</sup>	15,455 <sup>A</sup>	12,300 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	95,202 <sup>A</sup>	92,474 <sup>A</sup>	101,914 <sup>A</sup>	94,405 <sup>A</sup>	98,543 <sup>A</sup>	97,035 <sup>A</sup>	91,805 <sup>A</sup>	92,792 <sup>A</sup>	99,382 <sup>A</sup>	100,030 <sup>A</sup>
Total operating expenses	75,850 <sup>A</sup>	75,734 <sup>A</sup>	83,900 <sup>A</sup>	78,184 <sup>A</sup>	79,197 <sup>A</sup>	82,016 <sup>A</sup>	76,026 <sup>A</sup>	77,750 <sup>A</sup>	82,438 <sup>A</sup>	83,791 <sup>A</sup>
<b>Net operating income</b>	<b>19,353</b>	<b>16,740</b>	<b>18,014</b>	<b>16,221</b>	<b>19,346</b>	<b>15,020</b>	<b>15,779</b>	<b>15,041</b>	<b>16,943</b>	<b>16,239</b>
Net program payments	3,373 <sup>B</sup>	3,109 <sup>B</sup>	4,976 <sup>A</sup>	8,385 <sup>A</sup>	8,303 <sup>A</sup>	9,384 <sup>A</sup>	9,565 <sup>A</sup>	12,386 <sup>A</sup>	11,548 <sup>A</sup>	10,391 <sup>B</sup>
Net market income	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,656	5,396	5,848
Adjustment for capital cost allowance (CCA)	11,792 <sup>A</sup>	11,890 <sup>A</sup>	12,514 <sup>A</sup>	12,290 <sup>A</sup>	13,246 <sup>A</sup>	13,646 <sup>A</sup>	13,326 <sup>A</sup>	13,159 <sup>A</sup>	13,751 <sup>A</sup>	13,771 <sup>A</sup>
Net market income adjusted for CCA	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-7,922
<b>Net operating income adjusted for CCA</b>	<b>7,561</b>	<b>4,850</b>	<b>5,500</b>	<b>3,931</b>	<b>6,100</b>	<b>1,374</b>	<b>2,453</b>	<b>1,882</b>	<b>3,192</b>	<b>2,468</b>



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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	106,735 <sup>A</sup>	110,965 <sup>A</sup>	112,730 <sup>A</sup>	111,505 <sup>A</sup>	108,255 <sup>A</sup>	100,420 <sup>A</sup>	94,040 <sup>A</sup>	100,085 <sup>A</sup>	93,675 <sup>A</sup>	86,745 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	186,491 <sup>A</sup>	195,615 <sup>A</sup>	223,080 <sup>A</sup>	240,977 <sup>A</sup>	249,445 <sup>A</sup>	253,888 <sup>A</sup>	260,062 <sup>A</sup>	270,194 <sup>A</sup>	291,404 <sup>A</sup>	306,925 <sup>A</sup>
Total operating expenses	164,991 <sup>A</sup>	173,275 <sup>A</sup>	195,840 <sup>A</sup>	210,520 <sup>A</sup>	220,840 <sup>A</sup>	230,337 <sup>A</sup>	227,998 <sup>A</sup>	235,412 <sup>A</sup>	260,712 <sup>A</sup>	274,873 <sup>A</sup>
<b>Net operating income</b>	<b>21,500</b>	<b>22,340</b>	<b>27,239</b>	<b>30,457</b>	<b>28,606</b>	<b>23,551</b>	<b>32,064</b>	<b>34,781</b>	<b>30,693</b>	<b>32,051</b>
Net program payments	4,509 <sup>A</sup>	5,927 <sup>A</sup>	6,750 <sup>A</sup>	8,782 <sup>A</sup>	9,846 <sup>A</sup>	15,410 <sup>A</sup>	20,567 <sup>A</sup>	18,928 <sup>A</sup>	16,334 <sup>A</sup>	16,887 <sup>A</sup>
Net market income	16,991	16,413	20,490	21,675	18,760	8,140	11,497	15,853	14,359	15,165
Adjustment for capital cost allowance (CCA)	15,351 <sup>A</sup>	16,143 <sup>A</sup>	17,091 <sup>A</sup>	18,034 <sup>A</sup>	18,899 <sup>A</sup>	19,617 <sup>A</sup>	20,165 <sup>A</sup>	20,530 <sup>A</sup>	22,239 <sup>A</sup>	21,503 <sup>A</sup>
Net market income adjusted for CCA	1,640	270	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,338
<b>Net operating income adjusted for CCA</b>	<b>6,149</b>	<b>6,198</b>	<b>10,148</b>	<b>12,422</b>	<b>9,707</b>	<b>3,933</b>	<b>11,899</b>	<b>14,251</b>	<b>8,453</b>	<b>10,549</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	64,150 <sup>A</sup>	69,645 <sup>A</sup>	71,050 <sup>A</sup>	70,495 <sup>A</sup>	68,070 <sup>A</sup>	61,815 <sup>A</sup>	56,640 <sup>A</sup>	63,360 <sup>A</sup>	58,990 <sup>A</sup>	53,770 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	134,407 <sup>A</sup>	144,042 <sup>A</sup>	165,843 <sup>A</sup>	173,753 <sup>A</sup>	181,816 <sup>A</sup>	170,433 <sup>A</sup>	155,729 <sup>A</sup>	170,083 <sup>A</sup>	190,486 <sup>A</sup>	205,723 <sup>A</sup>
Total operating expenses	125,460 <sup>A</sup>	134,452 <sup>A</sup>	154,575 <sup>A</sup>	158,825 <sup>A</sup>	166,989 <sup>A</sup>	163,731 <sup>A</sup>	143,445 <sup>A</sup>	158,616 <sup>A</sup>	181,242 <sup>A</sup>	195,349 <sup>A</sup>
<b>Net operating income</b>	<b>8,947</b>	<b>9,589</b>	<b>11,268</b>	<b>14,928</b>	<b>14,827</b>	<b>6,702</b>	<b>12,284</b>	<b>11,468</b>	<b>9,245</b>	<b>10,374</b>
Net program payments	3,048 <sup>A</sup>	3,040 <sup>A</sup>	4,468 <sup>A</sup>	7,052 <sup>A</sup>	8,818 <sup>A</sup>	15,051 <sup>A</sup>	22,203 <sup>A</sup>	18,868 <sup>A</sup>	14,771 <sup>A</sup>	14,282 <sup>A</sup>
Net market income	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,908
Adjustment for capital cost allowance (CCA)	9,592 <sup>A</sup>	10,270 <sup>A</sup>	10,672 <sup>A</sup>	11,233 <sup>A</sup>	11,774 <sup>A</sup>	11,885 <sup>A</sup>	11,622 <sup>A</sup>	12,121 <sup>A</sup>	13,063 <sup>A</sup>	12,905 <sup>A</sup>
Net market income adjusted for CCA	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,813
<b>Net operating income adjusted for CCA</b>	<b>-645</b>	<b>-681</b>	<b>595</b>	<b>3,694</b>	<b>3,053</b>	<b>-5,183</b>	<b>662</b>	<b>-653</b>	<b>-3,818</b>	<b>-2,531</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	20,275 <sup>A</sup>	18,995 <sup>A</sup>	18,520 <sup>A</sup>	18,040 <sup>A</sup>	17,065 <sup>A</sup>	16,170 <sup>A</sup>	15,595 <sup>A</sup>	14,950 <sup>A</sup>	14,295 <sup>A</sup>	13,665 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	225,277 <sup>A</sup>	246,728 <sup>A</sup>	264,850 <sup>A</sup>	286,049 <sup>A</sup>	299,244 <sup>A</sup>	322,523 <sup>A</sup>	340,336 <sup>A</sup>	375,817 <sup>A</sup>	403,114 <sup>A</sup>	439,538 <sup>A</sup>
Total operating expenses	169,305 <sup>A</sup>	183,394 <sup>A</sup>	197,518 <sup>A</sup>	216,758 <sup>A</sup>	229,245 <sup>A</sup>	248,738 <sup>A</sup>	262,184 <sup>A</sup>	281,933 <sup>A</sup>	307,232 <sup>A</sup>	334,992 <sup>A</sup>
<b>Net operating income</b>	<b>55,972</b>	<b>63,334</b>	<b>67,332</b>	<b>69,291</b>	<b>69,999</b>	<b>73,786</b>	<b>78,152</b>	<b>93,885</b>	<b>95,881</b>	<b>104,547</b>
Net program payments	5,170 <sup>A</sup>	6,969 <sup>A</sup>	8,620 <sup>A</sup>	10,822 <sup>A</sup>	7,769 <sup>A</sup>	8,698 <sup>A</sup>	15,174 <sup>A</sup>	16,343 <sup>A</sup>	12,990 <sup>A</sup>	10,695 <sup>A</sup>
Net market income	50,802	56,365	58,713	58,469	62,231	65,088	62,977	77,541	82,892	93,852
Adjustment for capital cost allowance (CCA)	25,995 <sup>A</sup>	28,354 <sup>A</sup>	30,875 <sup>A</sup>	32,658 <sup>A</sup>	34,569 <sup>A</sup>	36,715 <sup>A</sup>	38,021 <sup>A</sup>	41,406 <sup>A</sup>	44,602 <sup>A</sup>	45,939 <sup>A</sup>
Net market income adjusted for CCA	24,807	28,011	27,838	25,811	27,662	28,373	24,956	36,135	38,290	47,913
<b>Net operating income adjusted for CCA</b>	<b>29,977</b>	<b>34,980</b>	<b>36,457</b>	<b>36,633</b>	<b>35,431</b>	<b>37,071</b>	<b>40,130</b>	<b>52,478</b>	<b>51,279</b>	<b>58,608</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	7,235 <sup>A</sup>	6,625 <sup>A</sup>	6,740 <sup>A</sup>	6,655 <sup>A</sup>	6,165 <sup>A</sup>	5,730 <sup>A</sup>	5,700 <sup>A</sup>	5,345 <sup>A</sup>	4,910 <sup>A</sup>	4,215 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	409,120 <sup>A</sup>	451,837 <sup>A</sup>	628,590 <sup>A</sup>	718,761 <sup>A</sup>	720,330 <sup>A</sup>	793,886 <sup>A</sup>	898,544 <sup>A</sup>	943,310 <sup>A</sup>	958,250 <sup>A</sup>	1,066,571 <sup>A</sup>
Total operating expenses	390,354 <sup>A</sup>	426,141 <sup>A</sup>	552,150 <sup>A</sup>	622,608 <sup>A</sup>	666,444 <sup>A</sup>	754,752 <sup>A</sup>	817,137 <sup>A</sup>	834,111 <sup>A</sup>	898,357 <sup>A</sup>	1,002,124 <sup>A</sup>
<b>Net operating income</b>	<b>18,766</b>	<b>25,696</b>	<b>76,441</b>	<b>96,153</b>	<b>53,886</b>	<b>39,134</b>	<b>81,407</b>	<b>109,199</b>	<b>59,893</b>	<b>64,447</b>
Net program payments	18,634 <sup>A</sup>	37,608 <sup>A</sup>	27,533 <sup>A</sup>	24,628 <sup>A</sup>	29,257 <sup>A</sup>	53,398 <sup>A</sup>	41,930 <sup>A</sup>	41,994 <sup>A</sup>	58,665 <sup>A</sup>	100,162 <sup>B</sup>
Net market income	132	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,715
Adjustment for capital cost allowance (CCA)	28,919 <sup>A</sup>	33,522 <sup>A</sup>	40,461 <sup>A</sup>	46,173 <sup>A</sup>	48,080 <sup>A</sup>	51,831 <sup>A</sup>	54,516 <sup>A</sup>	56,895 <sup>A</sup>	59,444 <sup>A</sup>	55,701 <sup>A</sup>
Net market income adjusted for CCA	-28,787	-45,434	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-91,416
<b>Net operating income adjusted for CCA</b>	<b>-10,153</b>	<b>-7,826</b>	<b>35,979</b>	<b>49,980</b>	<b>5,806</b>	<b>-12,697</b>	<b>26,891</b>	<b>52,305</b>	<b>449</b>	<b>8,746</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	4,215 <sup>A</sup>	4,110 <sup>A</sup>	4,275 <sup>A</sup>	4,205 <sup>A</sup>	4,465 <sup>A</sup>	4,470 <sup>A</sup>	4,250 <sup>A</sup>	4,405 <sup>A</sup>	4,385 <sup>A</sup>	4,295 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	540,457 <sup>A</sup>	577,010 <sup>A</sup>	610,370 <sup>A</sup>	733,133 <sup>A</sup>	722,630 <sup>A</sup>	743,932 <sup>A</sup>	804,466 <sup>A</sup>	830,282 <sup>A</sup>	835,889 <sup>A</sup>	892,002 <sup>A</sup>
Total operating expenses	471,494 <sup>A</sup>	503,912 <sup>A</sup>	535,723 <sup>A</sup>	652,817 <sup>A</sup>	641,468 <sup>A</sup>	663,735 <sup>A</sup>	701,859 <sup>A</sup>	707,893 <sup>A</sup>	731,708 <sup>A</sup>	778,048 <sup>A</sup>
<b>Net operating income</b>	<b>68,964</b>	<b>73,098</b>	<b>74,647</b>	<b>80,316</b>	<b>81,163</b>	<b>80,197</b>	<b>102,608</b>	<b>122,389</b>	<b>104,182</b>	<b>113,954</b>
Net program payments	3,598 <sup>C</sup>	4,326 <sup>A</sup>	5,449 <sup>B</sup>	7,527 <sup>A</sup>	6,275 <sup>A</sup>	6,907 <sup>B</sup>	14,887 <sup>A</sup>	15,276 <sup>A</sup>	11,953 <sup>B</sup>	9,453 <sup>B</sup>
Net market income	65,366	68,771	69,198	72,789	74,887	73,291	87,721	107,113	92,228	104,500
Adjustment for capital cost allowance (CCA)	30,452 <sup>A</sup>	32,459 <sup>A</sup>	35,758 <sup>A</sup>	39,791 <sup>A</sup>	38,693 <sup>A</sup>	39,425 <sup>A</sup>	41,086 <sup>A</sup>	42,923 <sup>A</sup>	45,757 <sup>A</sup>	45,345 <sup>A</sup>
Net market income adjusted for CCA	34,914	36,312	33,440	32,998	36,194	33,866	46,635	64,189	46,471	59,155
<b>Net operating income adjusted for CCA</b>	<b>38,512</b>	<b>40,639</b>	<b>38,889</b>	<b>40,525</b>	<b>42,469</b>	<b>40,772</b>	<b>61,522</b>	<b>79,466</b>	<b>58,424</b>	<b>68,609</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	10,860 <sup>A</sup>	11,590 <sup>A</sup>	12,145 <sup>A</sup>	12,120 <sup>A</sup>	12,485 <sup>A</sup>	12,235 <sup>A</sup>	11,840 <sup>A</sup>	12,015 <sup>A</sup>	11,090 <sup>A</sup>	10,805 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	135,838 <sup>A</sup>	139,850 <sup>A</sup>	133,023 <sup>A</sup>	131,673 <sup>A</sup>	148,217 <sup>A</sup>	152,869 <sup>A</sup>	150,469 <sup>A</sup>	161,693 <sup>A</sup>	173,482 <sup>A</sup>	114,154 <sup>A</sup>
Total operating expenses	121,174 <sup>A</sup>	127,998 <sup>A</sup>	117,452 <sup>A</sup>	122,067 <sup>A</sup>	132,354 <sup>A</sup>	138,572 <sup>A</sup>	133,596 <sup>A</sup>	142,761 <sup>A</sup>	154,748 <sup>A</sup>	111,077 <sup>A</sup>
<b>Net operating income</b>	<b>14,664</b>	<b>11,853</b>	<b>15,571</b>	<b>9,605</b>	<b>15,863</b>	<b>14,297</b>	<b>16,873</b>	<b>18,932</b>	<b>18,734</b>	<b>3,077</b>
Net program payments	2,848 <sup>B</sup>	4,016 <sup>B</sup>	6,178 <sup>A</sup>	7,539 <sup>A</sup>	9,978 <sup>A</sup>	11,409 <sup>A</sup>	11,596 <sup>A</sup>	13,533 <sup>A</sup>	11,943 <sup>B</sup>	8,161 <sup>B</sup>
Net market income	11,815	7,837	9,393	2,066	5,885	2,889	5,278	5,400	6,792	-5,085
Adjustment for capital cost allowance (CCA)	14,588 <sup>A</sup>	15,688 <sup>A</sup>	14,093 <sup>A</sup>	12,826 <sup>A</sup>	14,834 <sup>A</sup>	13,764 <sup>A</sup>	13,453 <sup>A</sup>	14,500 <sup>A</sup>	16,441 <sup>A</sup>	10,581 <sup>A</sup>
Net market income adjusted for CCA	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-15,665
<b>Net operating income adjusted for CCA</b>	<b>76</b>	<b>-3,835</b>	<b>1,478</b>	<b>-3,221</b>	<b>1,029</b>	<b>534</b>	<b>3,420</b>	<b>4,432</b>	<b>2,294</b>	<b>-7,504</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	101,475 <sup>A</sup>	101,050 <sup>A</sup>	98,290 <sup>A</sup>	97,220 <sup>A</sup>	93,775 <sup>A</sup>	89,950 <sup>A</sup>	87,260 <sup>A</sup>	85,185 <sup>A</sup>	78,720 <sup>A</sup>	74,420 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	25,142 <sup>A</sup>	25,191 <sup>A</sup>	25,271 <sup>A</sup>	25,322 <sup>A</sup>	25,091 <sup>A</sup>	25,039 <sup>A</sup>	24,936 <sup>A</sup>	25,233 <sup>A</sup>	25,119 <sup>A</sup>	25,125 <sup>A</sup>
Total operating expenses	23,411 <sup>A</sup>	23,639 <sup>A</sup>	23,624 <sup>A</sup>	23,025 <sup>A</sup>	23,667 <sup>A</sup>	25,983 <sup>A</sup>	25,843 <sup>A</sup>	25,322 <sup>A</sup>	26,435 <sup>A</sup>	26,794 <sup>A</sup>
<b>Net operating income</b>	<b>1,731</b>	<b>1,552</b>	<b>1,646</b>	<b>2,297</b>	<b>1,424</b>	<b>-944</b>	<b>-908</b>	<b>-89</b>	<b>-1,316</b>	<b>-1,669</b>
Net program payments	1,208 <sup>A</sup>	1,158 <sup>A</sup>	1,704 <sup>A</sup>	2,441 <sup>A</sup>	2,096 <sup>A</sup>	2,556 <sup>A</sup>	3,257 <sup>A</sup>	3,386 <sup>A</sup>	2,873 <sup>A</sup>	2,148 <sup>A</sup>
Net market income	522	394	-58	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,817
Adjustment for capital cost allowance (CCA)	3,742 <sup>A</sup>	3,801 <sup>A</sup>	3,685 <sup>A</sup>	3,734 <sup>A</sup>	3,890 <sup>A</sup>	3,983 <sup>A</sup>	4,025 <sup>A</sup>	4,049 <sup>A</sup>	4,303 <sup>A</sup>	4,219 <sup>A</sup>
Net market income adjusted for CCA	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,036
<b>Net operating income adjusted for CCA</b>	<b>-2,011</b>	<b>-2,249</b>	<b>-2,039</b>	<b>-1,438</b>	<b>-2,466</b>	<b>-4,927</b>	<b>-4,933</b>	<b>-4,138</b>	<b>-5,619</b>	<b>-5,888</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	45,140 <sup>A</sup>	43,995 <sup>A</sup>	41,760 <sup>A</sup>	40,010 <sup>A</sup>	39,035 <sup>A</sup>	36,570 <sup>A</sup>	35,530 <sup>A</sup>	34,760 <sup>A</sup>	33,230 <sup>A</sup>	31,605 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	71,982 <sup>A</sup>	72,361 <sup>A</sup>	71,919 <sup>A</sup>	72,167 <sup>A</sup>	71,858 <sup>A</sup>	71,484 <sup>A</sup>	71,773 <sup>A</sup>	71,893 <sup>A</sup>	71,489 <sup>A</sup>	71,974 <sup>A</sup>
Total operating expenses	57,841 <sup>A</sup>	60,819 <sup>A</sup>	58,729 <sup>A</sup>	58,124 <sup>A</sup>	58,186 <sup>A</sup>	63,838 <sup>A</sup>	62,356 <sup>A</sup>	61,724 <sup>A</sup>	61,885 <sup>A</sup>	63,412 <sup>A</sup>
<b>Net operating income</b>	<b>14,142</b>	<b>11,541</b>	<b>13,190</b>	<b>14,043</b>	<b>13,672</b>	<b>7,646</b>	<b>9,416</b>	<b>10,169</b>	<b>9,603</b>	<b>8,562</b>
Net program payments	2,906 <sup>A</sup>	3,390 <sup>A</sup>	5,147 <sup>A</sup>	7,564 <sup>A</sup>	7,166 <sup>A</sup>	9,214 <sup>A</sup>	10,382 <sup>A</sup>	11,935 <sup>A</sup>	10,797 <sup>A</sup>	7,428 <sup>A</sup>
Net market income	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,134
Adjustment for capital cost allowance (CCA)	9,268 <sup>A</sup>	9,835 <sup>A</sup>	9,157 <sup>A</sup>	8,946 <sup>A</sup>	9,093 <sup>A</sup>	9,400 <sup>A</sup>	9,512 <sup>A</sup>	9,514 <sup>A</sup>	9,888 <sup>A</sup>	9,407 <sup>A</sup>
Net market income adjusted for CCA	1,968	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,274
<b>Net operating income adjusted for CCA</b>	<b>4,874</b>	<b>1,706</b>	<b>4,033</b>	<b>5,097</b>	<b>4,579</b>	<b>-1,754</b>	<b>-96</b>	<b>655</b>	<b>-284</b>	<b>-845</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	52,645 <sup>A</sup>	49,995 <sup>A</sup>	49,705 <sup>A</sup>	49,590 <sup>A</sup>	47,340 <sup>A</sup>	43,130 <sup>A</sup>	40,960 <sup>A</sup>	41,310 <sup>A</sup>	39,880 <sup>A</sup>	36,665 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	159,942 <sup>A</sup>	159,403 <sup>A</sup>	160,091 <sup>A</sup>	160,633 <sup>A</sup>	161,875 <sup>A</sup>	161,414 <sup>A</sup>	161,977 <sup>A</sup>	161,359 <sup>A</sup>	162,163 <sup>A</sup>	162,373 <sup>A</sup>
Total operating expenses	126,038 <sup>A</sup>	127,527 <sup>A</sup>	127,341 <sup>A</sup>	125,921 <sup>A</sup>	127,591 <sup>A</sup>	133,482 <sup>A</sup>	132,727 <sup>A</sup>	133,204 <sup>A</sup>	133,479 <sup>A</sup>	132,524 <sup>A</sup>
<b>Net operating income</b>	<b>33,904</b>	<b>31,876</b>	<b>32,749</b>	<b>34,713</b>	<b>34,284</b>	<b>27,932</b>	<b>29,249</b>	<b>28,155</b>	<b>28,683</b>	<b>29,849</b>
Net program payments	5,349 <sup>A</sup>	6,119 <sup>A</sup>	9,834 <sup>A</sup>	14,423 <sup>A</sup>	14,260 <sup>A</sup>	18,943 <sup>A</sup>	19,319 <sup>A</sup>	23,718 <sup>A</sup>	21,493 <sup>A</sup>	15,171 <sup>A</sup>
Net market income	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,678
Adjustment for capital cost allowance (CCA)	19,046 <sup>A</sup>	19,692 <sup>A</sup>	19,035 <sup>A</sup>	18,431 <sup>A</sup>	18,942 <sup>A</sup>	19,771 <sup>A</sup>	20,024 <sup>A</sup>	19,516 <sup>A</sup>	19,264 <sup>A</sup>	18,453 <sup>A</sup>
Net market income adjusted for CCA	9,509	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-3,775
<b>Net operating income adjusted for CCA</b>	<b>14,858</b>	<b>12,184</b>	<b>13,715</b>	<b>16,282</b>	<b>15,343</b>	<b>8,161</b>	<b>9,225</b>	<b>8,639</b>	<b>9,420</b>	<b>11,396</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	20,305 <sup>A</sup>	20,295 <sup>A</sup>	21,620 <sup>A</sup>	23,310 <sup>A</sup>	22,900 <sup>A</sup>	22,370 <sup>A</sup>	21,375 <sup>A</sup>	22,555 <sup>A</sup>	22,255 <sup>A</sup>	22,675 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	342,207 <sup>A</sup>	342,063 <sup>A</sup>	343,028 <sup>A</sup>	344,071 <sup>A</sup>	345,434 <sup>A</sup>	346,909 <sup>A</sup>	347,501 <sup>A</sup>	348,972 <sup>A</sup>	350,188 <sup>A</sup>	352,610 <sup>A</sup>
Total operating expenses	276,650 <sup>A</sup>	280,508 <sup>A</sup>	279,734 <sup>A</sup>	275,527 <sup>A</sup>	276,155 <sup>A</sup>	284,319 <sup>A</sup>	283,223 <sup>A</sup>	284,566 <sup>A</sup>	286,600 <sup>A</sup>	283,224 <sup>A</sup>
<b>Net operating income</b>	<b>65,557</b>	<b>61,554</b>	<b>63,294</b>	<b>68,544</b>	<b>69,279</b>	<b>62,590</b>	<b>64,278</b>	<b>64,406</b>	<b>63,588</b>	<b>69,386</b>
Net program payments	10,653 <sup>A</sup>	13,880 <sup>A</sup>	17,894 <sup>A</sup>	26,316 <sup>A</sup>	25,454 <sup>A</sup>	32,601 <sup>A</sup>	30,957 <sup>A</sup>	38,665 <sup>A</sup>	36,851 <sup>A</sup>	24,842 <sup>A</sup>
Net market income	54,904	47,675	45,400	42,228	43,825	29,989	33,321	25,741	26,737	44,544
Adjustment for capital cost allowance (CCA)	39,087 <sup>A</sup>	38,356 <sup>A</sup>	37,276 <sup>A</sup>	36,712 <sup>A</sup>	37,861 <sup>A</sup>	38,499 <sup>A</sup>	39,508 <sup>A</sup>	39,402 <sup>A</sup>	38,674 <sup>A</sup>	36,118 <sup>A</sup>
Net market income adjusted for CCA	15,817	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938	8,427
<b>Net operating income adjusted for CCA</b>	<b>26,470</b>	<b>23,199</b>	<b>26,018</b>	<b>31,832</b>	<b>31,417</b>	<b>24,091</b>	<b>24,770</b>	<b>25,004</b>	<b>24,914</b>	<b>33,269</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 <sup>P</sup>
Number of farms	10,660 <sup>A</sup>	11,310 <sup>A</sup>	13,245 <sup>A</sup>	14,545 <sup>A</sup>	15,515 <sup>A</sup>	15,565 <sup>A</sup>	15,750 <sup>A</sup>	16,805 <sup>A</sup>	18,105 <sup>A</sup>	19,785 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	1,339,327 <sup>A</sup>	1,420,164 <sup>A</sup>	1,524,177 <sup>A</sup>	1,519,559 <sup>A</sup>	1,518,850 <sup>A</sup>	1,511,196 <sup>A</sup>	1,487,822 <sup>A</sup>	1,530,906 <sup>A</sup>	1,550,523 <sup>A</sup>	1,508,702 <sup>A</sup>
Total operating expenses	1,198,772 <sup>A</sup>	1,275,930 <sup>A</sup>	1,363,911 <sup>A</sup>	1,353,808 <sup>A</sup>	1,342,550 <sup>A</sup>	1,350,105 <sup>A</sup>	1,300,217 <sup>A</sup>	1,348,397 <sup>A</sup>	1,378,380 <sup>A</sup>	1,316,943 <sup>A</sup>
<b>Net operating income</b>	<b>140,555</b>	<b>144,233</b>	<b>160,266</b>	<b>165,751</b>	<b>176,300</b>	<b>161,090</b>	<b>187,605</b>	<b>182,509</b>	<b>172,143</b>	<b>191,758</b>
Net program payments	23,098 <sup>A</sup>	35,790 <sup>A</sup>	42,141 <sup>A</sup>	55,006 <sup>A</sup>	58,692 <sup>A</sup>	80,432 <sup>A</sup>	88,042 <sup>A</sup>	90,550 <sup>A</sup>	91,000 <sup>A</sup>	77,768 <sup>A</sup>
Net market income	117,457	108,443	118,125	110,745	117,608	80,659	99,563	91,959	81,144	113,990
Adjustment for capital cost allowance (CCA)	92,628 <sup>A</sup>	98,407 <sup>A</sup>	98,799 <sup>A</sup>	95,575 <sup>A</sup>	98,853 <sup>A</sup>	102,553 <sup>A</sup>	104,667 <sup>A</sup>	106,744 <sup>A</sup>	111,031 <sup>A</sup>	104,126 <sup>A</sup>
Net market income adjusted for CCA	24,829	10,036	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887	9,864
<b>Net operating income adjusted for CCA</b>	<b>47,927</b>	<b>45,826</b>	<b>61,467</b>	<b>70,177</b>	<b>77,447</b>	<b>58,537</b>	<b>82,938</b>	<b>75,765</b>	<b>61,113</b>	<b>87,633</b>











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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>95,515<sup>A</sup></b>	<b>221,413<sup>A</sup></b>	...	<b>181,884<sup>A</sup></b>	...	<b>39,529</b>	...	<b>15,729</b>
Oilseed and grain farming	71,125 <sup>A</sup>	192,334 <sup>A</sup>	...	152,775 <sup>A</sup>	...	39,560	...	16,289
Potato farming	1,185 <sup>A</sup>	887,841 <sup>A</sup>	...	757,414 <sup>A</sup>	...	130,428	...	36,665
Other vegetable (except potato) and melon farming	2,480 <sup>B</sup>	373,598 <sup>B</sup>	...	319,392 <sup>B</sup>	...	54,206	...	28,443
Fruit and tree nut farming	4,680 <sup>A</sup>	199,408 <sup>A</sup>	...	163,413 <sup>A</sup>	...	35,995	...	21,507
Greenhouse, nursery and floriculture production	3,760 <sup>A</sup>	885,929 <sup>A</sup>	...	804,745 <sup>A</sup>	...	81,183	...	26,330
Other crop farming	12,300 <sup>A</sup>	100,030 <sup>A</sup>	...	83,791 <sup>A</sup>	...	16,239	...	2,468
<b>Animal production</b>	<b>86,745<sup>A</sup></b>	<b>306,925<sup>A</sup></b>	...	<b>274,873<sup>A</sup></b>	...	<b>32,051</b>	...	<b>10,549</b>
Beef cattle ranching and farming, including feedlots	53,770 <sup>A</sup>	205,723 <sup>A</sup>	...	195,349 <sup>A</sup>	...	10,374	...	-2,531
Dairy cattle and milk production	13,665 <sup>A</sup>	439,538 <sup>A</sup>	...	334,992 <sup>A</sup>	...	104,547	...	58,608
Hog and pig farming	4,215 <sup>A</sup>	1,066,571 <sup>A</sup>	...	1,002,124 <sup>A</sup>	...	64,447	...	8,746
Poultry and egg production	4,295 <sup>A</sup>	892,002 <sup>A</sup>	...	778,048 <sup>A</sup>	...	113,954	...	68,609
Other animal production	10,805 <sup>A</sup>	114,154 <sup>A</sup>	...	111,077 <sup>A</sup>	...	3,077	...	-7,504
<b>Total</b>	<b>182,260<sup>A</sup></b>	<b>262,112<sup>A</sup></b>	...	<b>226,142<sup>A</sup></b>	...	<b>35,970</b>	...	<b>13,263</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>135<sup>A</sup></b>	<b>139,194<sup>B</sup></b>	...	<b>127,011<sup>B</sup></b>	...	<b>12,182</b>	...	<b>-3,321</b>
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	50 <sup>A</sup>	104,003 <sup>C</sup>	...	90,566 <sup>C</sup>	...	13,437	...	-3,577
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	45 <sup>B</sup>	256,926 <sup>B</sup>	...	238,047 <sup>B</sup>	...	18,880	...	-1,542
Other crop farming	x	x	...	x	...	x	...	x
<b>Animal production</b>	<b>110<sup>A</sup></b>	<b>957,589<sup>A</sup></b>	...	<b>890,916<sup>A</sup></b>	...	<b>66,673</b>	...	<b>5,844</b>
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	35 <sup>B</sup>	1,274,930 <sup>A</sup>	...	1,094,437 <sup>A</sup>	...	180,493	...	100,073
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	30 <sup>B</sup>	169,398 <sup>D</sup>	...	221,492 <sup>D</sup>	...	-52,093	...	-90,557
<b>Total</b>	<b>250<sup>A</sup></b>	<b>513,317<sup>A</sup></b>	...	<b>476,225<sup>A</sup></b>	...	<b>37,092</b>	...	<b>868</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>545<sup>A</sup></b>	<b>482,020<sup>A</sup></b>	...	<b>436,333<sup>A</sup></b>	...	<b>45,687</b>	...	<b>493</b>
Oilseed and grain farming	75 <sup>B</sup>	120,173 <sup>B</sup>	...	110,746 <sup>B</sup>	...	9,427	...	-2,823
Potato farming	290 <sup>A</sup>	794,094 <sup>A</sup>	...	720,965 <sup>A</sup>	...	73,130	...	-2,347
Other vegetable (except potato) and melon farming	X	X	...	X	...	X	...	X
Fruit and tree nut farming	75 <sup>B</sup>	106,862 <sup>D</sup>	...	86,479 <sup>D</sup>	...	20,383	...	11,227
Greenhouse, nursery and floriculture production	X	X	...	X	...	X	...	X
Other crop farming	60 <sup>C</sup>	44,233 <sup>B</sup>	...	46,820 <sup>B</sup>	...	-2,587	...	-7,301
<b>Animal production</b>	<b>685<sup>A</sup></b>	<b>260,929<sup>A</sup></b>	...	<b>222,689<sup>A</sup></b>	...	<b>38,240</b>	...	<b>15,769</b>
Beef cattle ranching and farming, including feedlots	295 <sup>A</sup>	133,905 <sup>B</sup>	...	129,721 <sup>B</sup>	...	4,184	...	-5,047
Dairy cattle and milk production	195 <sup>A</sup>	388,088 <sup>A</sup>	...	299,179 <sup>A</sup>	...	88,910	...	50,670
Hog and pig farming	70 <sup>B</sup>	562,515 <sup>C</sup>	...	501,925 <sup>C</sup>	...	60,590	...	13,946
Poultry and egg production	30 <sup>B</sup>	439,044 <sup>D</sup>	...	354,523 <sup>D</sup>	...	84,521	...	55,146
Other animal production	90 <sup>B</sup>	118,747 <sup>D</sup>	...	110,631 <sup>D</sup>	...	8,117	...	-3,029
<b>Total</b>	<b>1,235<sup>A</sup></b>	<b>359,231<sup>A</sup></b>	...	<b>317,680<sup>A</sup></b>	...	<b>41,551</b>	...	<b>8,977</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>965<sup>A</sup></b>	<b>194,112<sup>B</sup></b>	...	<b>161,812<sup>B</sup></b>	...	<b>32,300</b>	...	<b>18,018</b>
Oilseed and grain farming	X	X	...	X	...	X	...	X
Potato farming	X	X	...	X	...	X	...	X
Other vegetable (except potato) and melon farming	75 <sup>C</sup>	229,683 <sup>C</sup>	...	193,944 <sup>C</sup>	...	35,739	...	18,490
Fruit and tree nut farming	485 <sup>A</sup>	183,983 <sup>B</sup>	...	139,569 <sup>B</sup>	...	44,414	...	31,366
Greenhouse, nursery and floriculture production	245 <sup>C</sup>	224,232 <sup>C</sup>	...	211,589 <sup>C</sup>	...	12,642	...	-2,038
Other crop farming	110 <sup>D</sup>	137,273 <sup>E</sup>	...	117,662 <sup>E</sup>	...	19,610 <sup>E</sup>	...	8,817 <sup>E</sup>
<b>Animal production</b>	<b>1,090<sup>A</sup></b>	<b>380,696<sup>A</sup></b>	...	<b>323,594<sup>A</sup></b>	...	<b>57,102</b>	...	<b>30,819</b>
Beef cattle ranching and farming, including feedlots	405 <sup>B</sup>	73,462 <sup>B</sup>	...	67,847 <sup>B</sup>	...	5,615	...	-2,349
Dairy cattle and milk production	255 <sup>A</sup>	511,445 <sup>A</sup>	...	396,828 <sup>A</sup>	...	114,617	...	67,799
Hog and pig farming	55 <sup>D</sup>	465,672 <sup>D</sup>	...	480,558 <sup>D</sup>	...	-14,886	...	-44,962
Poultry and egg production	140 <sup>B</sup>	993,900 <sup>B</sup>	...	845,412 <sup>B</sup>	...	148,488	...	107,392
Other animal production	225 <sup>C</sup>	387,118 <sup>C</sup>	...	342,261 <sup>C</sup>	...	44,856	...	19,272
<b>Total</b>	<b>2,050<sup>A</sup></b>	<b>292,817<sup>A</sup></b>	...	<b>247,396<sup>A</sup></b>	...	<b>45,420</b>	...	<b>24,790</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>760<sup>A</sup></b>	<b>361,503<sup>B</sup></b>	...	<b>312,112<sup>B</sup></b>	...	<b>49,391</b>	...	<b>12,133</b>
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	250 <sup>A</sup>	717,625 <sup>A</sup>	...	616,194 <sup>A</sup>	...	101,431	...	21,897
Other vegetable (except potato) and melon farming	45 <sup>C</sup>	160,761 <sup>C</sup>	...	133,832 <sup>C</sup>	...	26,929	...	14,957
Fruit and tree nut farming	235 <sup>B</sup>	120,562 <sup>B</sup>	...	84,563 <sup>B</sup>	...	35,999	...	24,322
Greenhouse, nursery and floriculture production	120 <sup>C</sup>	407,464 <sup>D</sup>	...	397,563 <sup>E</sup>	...	9,902 <sup>E</sup>	...	-20,172 <sup>E</sup>
Other crop farming	80 <sup>C</sup>	53,293 <sup>B</sup>	...	44,573 <sup>B</sup>	...	8,720	...	-1,058
<b>Animal production</b>	<b>805<sup>A</sup></b>	<b>316,038<sup>A</sup></b>	...	<b>269,268<sup>A</sup></b>	...	<b>46,769</b>	...	<b>23,360</b>
Beef cattle ranching and farming, including feedlots	400 <sup>B</sup>	53,019 <sup>A</sup>	...	52,149 <sup>A</sup>	...	870	...	-7,286
Dairy cattle and milk production	230 <sup>A</sup>	456,027 <sup>A</sup>	...	346,904 <sup>A</sup>	...	109,124	...	63,197
Hog and pig farming	40 <sup>A</sup>	1,124,767 <sup>B</sup>	...	1,061,327 <sup>C</sup>	...	63,439	...	8,527
Poultry and egg production	45 <sup>B</sup>	1,718,933 <sup>B</sup>	...	1,518,838 <sup>B</sup>	...	200,095	...	144,493
Other animal production	100 <sup>C</sup>	68,257 <sup>C</sup>	...	60,624 <sup>C</sup>	...	7,633	...	1,094
<b>Total</b>	<b>1,570<sup>A</sup></b>	<b>337,971<sup>A</sup></b>	...	<b>289,937<sup>A</sup></b>	...	<b>48,034</b>	...	<b>17,944</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>7,610<sup>A</sup></b>	<b>245,377<sup>A</sup></b>	...	<b>208,120<sup>A</sup></b>	...	<b>37,257</b>	...	<b>14,117</b>
Oilseed and grain farming	3,735 <sup>A</sup>	195,823 <sup>A</sup>	...	168,179 <sup>A</sup>	...	27,644	...	2,965
Potato farming	190 <sup>B</sup>	638,833 <sup>B</sup>	...	531,315 <sup>B</sup>	...	107,518	...	46,115
Other vegetable (except potato) and melon farming	790 <sup>B</sup>	450,381 <sup>B</sup>	...	380,841 <sup>B</sup>	...	69,540	...	41,015
Fruit and tree nut farming	910 <sup>B</sup>	210,902 <sup>B</sup>	...	149,924 <sup>B</sup>	...	60,978	...	44,188
Greenhouse, nursery and floriculture production	700 <sup>B</sup>	557,152 <sup>B</sup>	...	499,362 <sup>B</sup>	...	57,790	...	26,428
Other crop farming	1,285 <sup>C</sup>	60,918 <sup>C</sup>	...	53,916 <sup>C</sup>	...	7,002	...	-2,698
<b>Animal production</b>	<b>14,520<sup>A</sup></b>	<b>442,194<sup>A</sup></b>	...	<b>378,350<sup>A</sup></b>	...	<b>63,844</b>	...	<b>34,925</b>
Beef cattle ranching and farming, including feedlots	4,195 <sup>A</sup>	223,436 <sup>A</sup>	...	208,667 <sup>A</sup>	...	14,769	...	3,224
Dairy cattle and milk production	6,460 <sup>A</sup>	372,130 <sup>A</sup>	...	277,706 <sup>A</sup>	...	94,424	...	57,909
Hog and pig farming	1,600 <sup>B</sup>	1,142,263 <sup>B</sup>	...	1,082,344 <sup>B</sup>	...	59,920	...	13,021
Poultry and egg production	900 <sup>B</sup>	1,186,265 <sup>B</sup>	...	1,024,512 <sup>B</sup>	...	161,753	...	112,791
Other animal production	1,360 <sup>B</sup>	134,177 <sup>B</sup>	...	124,173 <sup>B</sup>	...	10,004	...	-2,093
<b>Total</b>	<b>22,130<sup>A</sup></b>	<b>374,487<sup>A</sup></b>	...	<b>319,789<sup>A</sup></b>	...	<b>54,698</b>	...	<b>27,768</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,880<sup>A</sup></b>	<b>235,742<sup>A</sup></b>	...	<b>205,774<sup>A</sup></b>	...	<b>29,968</b>	...	<b>8,720</b>
Oilseed and grain farming	14,960 <sup>A</sup>	136,275 <sup>A</sup>	...	113,434 <sup>A</sup>	...	22,841	...	6,971
Potato farming	160 <sup>D</sup>	766,076 <sup>D</sup>	...	671,110 <sup>D</sup>	...	94,965	...	27,121
Other vegetable (except potato) and melon farming	1,090 <sup>C</sup>	358,038 <sup>C</sup>	...	308,523 <sup>C</sup>	...	49,514	...	24,643
Fruit and tree nut farming	1,185 <sup>B</sup>	235,179 <sup>C</sup>	...	223,080 <sup>C</sup>	...	12,099	...	-4,831
Greenhouse, nursery and floriculture production	1,475 <sup>B</sup>	1,276,431 <sup>B</sup>	...	1,163,869 <sup>B</sup>	...	112,562	...	32,538
Other crop farming	3,005 <sup>B</sup>	147,329 <sup>B</sup>	...	125,975 <sup>B</sup>	...	21,354	...	4,295
<b>Animal production</b>	<b>22,460<sup>A</sup></b>	<b>293,306<sup>A</sup></b>	...	<b>257,442<sup>A</sup></b>	...	<b>35,864</b>	...	<b>13,108</b>
Beef cattle ranching and farming, including feedlots	10,020 <sup>A</sup>	153,035 <sup>A</sup>	...	151,124 <sup>A</sup>	...	1,910	...	-6,757
Dairy cattle and milk production	4,890 <sup>A</sup>	421,366 <sup>A</sup>	...	317,625 <sup>A</sup>	...	103,741	...	56,947
Hog and pig farming	1,475 <sup>B</sup>	738,380 <sup>A</sup>	...	676,905 <sup>A</sup>	...	61,475	...	11,289
Poultry and egg production	1,740 <sup>B</sup>	833,621 <sup>B</sup>	...	720,053 <sup>B</sup>	...	113,568	...	64,697
Other animal production	4,330 <sup>B</sup>	104,337 <sup>B</sup>	...	106,546 <sup>B</sup>	...	-2,209	...	-10,566
<b>Total</b>	<b>44,340<sup>A</sup></b>	<b>264,904<sup>A</sup></b>	...	<b>231,949<sup>A</sup></b>	...	<b>32,955</b>	...	<b>10,942</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>9,015<sup>A</sup></b>	<b>265,859<sup>A</sup></b>	...	<b>218,705<sup>A</sup></b>	...	<b>47,154</b>	...	<b>16,985</b>
Oilseed and grain farming	7,690 <sup>A</sup>	264,508 <sup>A</sup>	...	216,479 <sup>A</sup>	...	48,029	...	17,279
Potato farming	100 <sup>B</sup>	1,980,077 <sup>B</sup>	...	1,689,367 <sup>B</sup>	...	290,711	...	101,396
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	80 <sup>B</sup>	828,043 <sup>D</sup>	...	744,403 <sup>D</sup>	...	83,639	...	39,839
Other crop farming	1,100 <sup>C</sup>	71,502 <sup>C</sup>	...	58,048 <sup>C</sup>	...	13,454	...	3,529
<b>Animal production</b>	<b>7,560<sup>A</sup></b>	<b>265,228<sup>A</sup></b>	...	<b>242,291<sup>A</sup></b>	...	<b>22,937</b>	...	<b>3,994</b>
Beef cattle ranching and farming, including feedlots	5,860 <sup>A</sup>	123,307 <sup>A</sup>	...	116,986 <sup>A</sup>	...	6,320	...	-4,108
Dairy cattle and milk production	355 <sup>A</sup>	587,551 <sup>A</sup>	...	464,963 <sup>A</sup>	...	122,588	...	52,615
Hog and pig farming	455 <sup>A</sup>	1,808,113 <sup>A</sup>	...	1,676,562 <sup>A</sup>	...	131,551	...	44,387
Poultry and egg production	290 <sup>C</sup>	595,309 <sup>C</sup>	...	504,772 <sup>C</sup>	...	90,537	...	60,172
Other animal production	605 <sup>C</sup>	128,125 <sup>C</sup>	...	116,880 <sup>C</sup>	...	11,245	...	-3,171
<b>Total</b>	<b>16,575<sup>A</sup></b>	<b>265,571<sup>A</sup></b>	...	<b>229,463<sup>A</sup></b>	...	<b>36,108</b>	...	<b>11,059</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>31,230<sup>A</sup></b>	<b>181,591<sup>A</sup></b>	...	<b>142,503<sup>A</sup></b>	...	<b>39,088</b>	...	<b>18,613</b>
Oilseed and grain farming	29,490 <sup>A</sup>	186,515 <sup>A</sup>	...	145,971 <sup>A</sup>	...	40,544	...	19,542
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	130 <sup>E</sup>	217,237 <sup>D</sup>	...	198,131 <sup>E</sup>	...	19,106 <sup>E</sup>	...	3,163 <sup>E</sup>
Other crop farming	1,550 <sup>B</sup>	79,614 <sup>B</sup>	...	66,936 <sup>B</sup>	...	12,679	...	2,330
<b>Animal production</b>	<b>11,970<sup>A</sup></b>	<b>159,190<sup>A</sup></b>	...	<b>145,326<sup>A</sup></b>	...	<b>13,864</b>	...	<b>880</b>
Beef cattle ranching and farming, including feedlots	10,880 <sup>A</sup>	127,589 <sup>A</sup>	...	116,446 <sup>A</sup>	...	11,143	...	622
Dairy cattle and milk production	175 <sup>B</sup>	562,038 <sup>B</sup>	...	439,366 <sup>B</sup>	...	122,672	...	59,915
Hog and pig farming	95 <sup>C</sup>	2,898,062 <sup>C</sup>	...	2,850,031 <sup>B</sup>	...	48,031	...	-113,298
Poultry and egg production	F	F	...	F	...	F	...	F
Other animal production	705 <sup>C</sup>	108,410 <sup>C</sup>	...	92,190 <sup>C</sup>	...	16,220	...	2,622
<b>Total</b>	<b>43,200<sup>A</sup></b>	<b>175,387<sup>A</sup></b>	...	<b>143,288<sup>A</sup></b>	...	<b>32,099</b>	...	<b>13,700</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>19,430<sup>A</sup></b>	<b>209,430<sup>A</sup></b>	...	<b>160,683<sup>A</sup></b>	...	<b>48,747</b>	...	<b>19,946</b>
Oilseed and grain farming	14,820 <sup>A</sup>	222,864 <sup>A</sup>	...	169,354 <sup>A</sup>	...	53,510	...	22,637
Potato farming	110 <sup>D</sup>	1,420,335 <sup>C</sup>	...	1,080,850 <sup>D</sup>	...	339,485	...	122,733
Other vegetable (except potato) and melon farming	40 <sup>B</sup>	857,952 <sup>D</sup>	...	774,881 <sup>D</sup>	...	83,072	...	14,869
Fruit and tree nut farming	50 <sup>D</sup>	49,925 <sup>D</sup>	...	48,164 <sup>C</sup>	...	1,761	...	-4,621
Greenhouse, nursery and floriculture production	330 <sup>C</sup>	554,010 <sup>C</sup>	...	472,504 <sup>C</sup>	...	81,506	...	44,525
Other crop farming	4,090 <sup>B</sup>	97,260 <sup>B</sup>	...	75,676 <sup>B</sup>	...	21,584	...	5,912
<b>Animal production</b>	<b>22,330<sup>A</sup></b>	<b>326,201<sup>A</sup></b>	...	<b>305,612<sup>A</sup></b>	...	<b>20,588</b>	...	<b>787</b>
Beef cattle ranching and farming, including feedlots	18,900 <sup>A</sup>	321,811 <sup>A</sup>	...	305,063 <sup>A</sup>	...	16,748	...	-1,030
Dairy cattle and milk production	520 <sup>B</sup>	790,025 <sup>B</sup>	...	617,854 <sup>B</sup>	...	172,172	...	78,723
Hog and pig farming	365 <sup>C</sup>	870,897 <sup>C</sup>	...	824,208 <sup>C</sup>	...	46,690	...	-9,506
Poultry and egg production	255 <sup>B</sup>	936,507 <sup>B</sup>	...	811,802 <sup>B</sup>	...	124,705	...	80,226
Other animal production	2,300 <sup>B</sup>	102,155 <sup>C</sup>	...	100,153 <sup>C</sup>	...	2,001	...	-9,250
<b>Total</b>	<b>41,765<sup>A</sup></b>	<b>271,869<sup>A</sup></b>	...	<b>238,179<sup>A</sup></b>	...	<b>33,690</b>	...	<b>9,701</b>

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

	2007 P							
	Number of farms	Total operating revenues	Change 2007/2006	Total operating expenses	Change 2007/2006	Net operating income	Change 2007/2006	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>3,945<sup>A</sup></b>	<b>314,684<sup>A</sup></b>	...	<b>277,154<sup>A</sup></b>	...	<b>37,530</b>	...	<b>14,118</b>
Oilseed and grain farming	300 <sup>B</sup>	173,677 <sup>B</sup>	...	148,256 <sup>B</sup>	...	25,421	...	-7,082
Potato farming	45 <sup>C</sup>	764,159 <sup>D</sup>	...	619,190 <sup>D</sup>	...	144,969	...	71,286
Other vegetable (except potato) and melon farming	310 <sup>B</sup>	251,851 <sup>B</sup>	...	220,631 <sup>B</sup>	...	31,220	...	14,102
Fruit and tree nut farming	1,675 <sup>A</sup>	196,561 <sup>A</sup>	...	157,044 <sup>A</sup>	...	39,517	...	26,446
Greenhouse, nursery and floriculture production	625 <sup>B</sup>	1,064,326 <sup>B</sup>	...	972,192 <sup>B</sup>	...	92,134	...	27,617
Other crop farming	1,000 <sup>B</sup>	86,536 <sup>C</sup>	...	85,605 <sup>C</sup>	...	931	...	-11,215
<b>Animal production</b>	<b>5,215<sup>A</sup></b>	<b>281,478<sup>A</sup></b>	...	<b>259,333<sup>A</sup></b>	...	<b>22,145</b>	...	<b>-1,612</b>
Beef cattle ranching and farming, including feedlots	2,795 <sup>A</sup>	109,639 <sup>A</sup>	...	110,382 <sup>A</sup>	...	-744	...	-14,224
Dairy cattle and milk production	545 <sup>A</sup>	847,845 <sup>A</sup>	...	704,794 <sup>B</sup>	...	143,051	...	59,608
Hog and pig farming	65 <sup>A</sup>	930,112 <sup>A</sup>	...	960,976 <sup>A</sup>	...	-30,864	...	-85,146
Poultry and egg production	755 <sup>B</sup>	712,307 <sup>B</sup>	...	652,051 <sup>B</sup>	...	60,256	...	22,694
Other animal production	1,055 <sup>B</sup>	94,019 <sup>C</sup>	...	97,607 <sup>B</sup>	...	-3,588	...	-11,924
<b>Total</b>	<b>9,160<sup>A</sup></b>	<b>295,773<sup>A</sup></b>	...	<b>267,005<sup>A</sup></b>	...	<b>28,768</b>	...	<b>5,160</b>

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

	2007 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Canada</b>	<b>74,420<sup>A</sup></b>	<b>31,605<sup>A</sup></b>	<b>36,665<sup>A</sup></b>	<b>22,675<sup>A</sup></b>	<b>19,785<sup>A</sup></b>	<b>182,260<sup>A</sup></b>
Newfoundland and Labrador	100 <sup>A</sup>	30 <sup>B</sup>	40 <sup>B</sup>	25 <sup>B</sup>	50 <sup>B</sup>	250 <sup>A</sup>
Prince Edward Island	440 <sup>A</sup>	145 <sup>A</sup>	200 <sup>A</sup>	175 <sup>A</sup>	275 <sup>A</sup>	1,235 <sup>A</sup>
Nova Scotia	1,035 <sup>A</sup>	255 <sup>B</sup>	255 <sup>A</sup>	200 <sup>A</sup>	310 <sup>A</sup>	2,050 <sup>A</sup>
New Brunswick	725 <sup>A</sup>	195 <sup>A</sup>	225 <sup>A</sup>	200 <sup>A</sup>	270 <sup>A</sup>	1,570 <sup>A</sup>
Quebec	7,790 <sup>A</sup>	3,720 <sup>A</sup>	5,070 <sup>A</sup>	4,510 <sup>A</sup>	3,780 <sup>A</sup>	22,130 <sup>A</sup>
Ontario	19,655 <sup>A</sup>	6,955 <sup>A</sup>	7,470 <sup>A</sup>	5,185 <sup>A</sup>	5,150 <sup>A</sup>	44,340 <sup>A</sup>
Manitoba	6,085 <sup>A</sup>	2,815 <sup>A</sup>	3,550 <sup>A</sup>	2,215 <sup>A</sup>	1,900 <sup>A</sup>	16,575 <sup>A</sup>
Saskatchewan	16,740 <sup>A</sup>	8,525 <sup>A</sup>	10,005 <sup>A</sup>	4,975 <sup>A</sup>	2,950 <sup>A</sup>	43,200 <sup>A</sup>
Alberta	17,385 <sup>A</sup>	7,540 <sup>A</sup>	8,615 <sup>A</sup>	4,365 <sup>A</sup>	3,860 <sup>A</sup>	41,765 <sup>A</sup>
British Columbia	4,460 <sup>A</sup>	1,415 <sup>A</sup>	1,230 <sup>A</sup>	805 <sup>A</sup>	1,245 <sup>A</sup>	9,160 <sup>A</sup>
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Canada</b>	<b>25,125<sup>A</sup></b>	<b>71,974<sup>A</sup></b>	<b>162,373<sup>A</sup></b>	<b>352,610<sup>A</sup></b>	<b>1,508,702<sup>A</sup></b>	<b>262,112<sup>A</sup></b>
Newfoundland and Labrador	23,748 <sup>A</sup>	72,630 <sup>A</sup>	167,335 <sup>A</sup>	362,269 <sup>A</sup>	2,143,894 <sup>A</sup>	513,317 <sup>A</sup>
Prince Edward Island	23,784 <sup>A</sup>	69,903 <sup>A</sup>	163,261 <sup>A</sup>	358,968 <sup>A</sup>	1,181,929 <sup>A</sup>	359,231 <sup>A</sup>
Nova Scotia	23,886 <sup>A</sup>	70,240 <sup>A</sup>	163,242 <sup>A</sup>	359,165 <sup>A</sup>	1,454,932 <sup>A</sup>	292,817 <sup>A</sup>
New Brunswick	23,560 <sup>A</sup>	69,614 <sup>A</sup>	162,699 <sup>A</sup>	364,095 <sup>A</sup>	1,477,036 <sup>A</sup>	337,971 <sup>A</sup>
Quebec	25,902 <sup>A</sup>	73,284 <sup>A</sup>	167,192 <sup>A</sup>	356,256 <sup>A</sup>	1,457,586 <sup>A</sup>	374,487 <sup>A</sup>
Ontario	24,259 <sup>A</sup>	70,741 <sup>A</sup>	162,725 <sup>A</sup>	355,291 <sup>A</sup>	1,499,904 <sup>A</sup>	264,904 <sup>A</sup>
Manitoba	25,924 <sup>A</sup>	72,554 <sup>A</sup>	163,313 <sup>A</sup>	349,795 <sup>A</sup>	1,412,285 <sup>A</sup>	265,571 <sup>A</sup>
Saskatchewan	26,173 <sup>A</sup>	72,383 <sup>A</sup>	161,163 <sup>A</sup>	344,980 <sup>A</sup>	1,082,297 <sup>A</sup>	175,387 <sup>A</sup>
Alberta	25,255 <sup>A</sup>	72,133 <sup>A</sup>	160,763 <sup>A</sup>	353,813 <sup>A</sup>	1,928,699 <sup>A</sup>	271,869 <sup>A</sup>
British Columbia	22,758 <sup>A</sup>	71,006 <sup>A</sup>	158,207 <sup>A</sup>	357,954 <sup>A</sup>	1,623,715 <sup>A</sup>	295,773 <sup>A</sup>
<b>Total operating expenses</b>						
<b>Canada</b>	<b>26,794<sup>A</sup></b>	<b>63,412<sup>A</sup></b>	<b>132,524<sup>A</sup></b>	<b>283,224<sup>A</sup></b>	<b>1,316,943<sup>A</sup></b>	<b>226,142<sup>A</sup></b>
Newfoundland and Labrador	22,297 <sup>A</sup>	70,462 <sup>A</sup>	168,178 <sup>A</sup>	351,372 <sup>B</sup>	1,967,740 <sup>A</sup>	476,225 <sup>A</sup>
Prince Edward Island	25,373 <sup>A</sup>	64,837 <sup>A</sup>	141,580 <sup>A</sup>	304,476 <sup>A</sup>	1,047,120 <sup>A</sup>	317,680 <sup>A</sup>
Nova Scotia	22,882 <sup>A</sup>	55,465 <sup>A</sup>	131,811 <sup>A</sup>	301,240 <sup>A</sup>	1,229,792 <sup>A</sup>	247,396 <sup>A</sup>
New Brunswick	23,732 <sup>A</sup>	58,856 <sup>A</sup>	136,480 <sup>A</sup>	299,377 <sup>A</sup>	1,271,900 <sup>A</sup>	289,937 <sup>A</sup>
Quebec	24,960 <sup>A</sup>	64,429 <sup>A</sup>	130,223 <sup>A</sup>	278,522 <sup>A</sup>	1,276,595 <sup>A</sup>	319,789 <sup>A</sup>
Ontario	26,627 <sup>A</sup>	65,610 <sup>A</sup>	136,918 <sup>A</sup>	291,873 <sup>A</sup>	1,315,637 <sup>A</sup>	231,949 <sup>A</sup>
Manitoba	27,206 <sup>A</sup>	64,135 <sup>A</sup>	139,629 <sup>A</sup>	285,683 <sup>A</sup>	1,224,761 <sup>A</sup>	229,463 <sup>A</sup>
Saskatchewan	24,905 <sup>A</sup>	59,356 <sup>A</sup>	129,670 <sup>A</sup>	273,454 <sup>A</sup>	884,521 <sup>A</sup>	143,288 <sup>A</sup>
Alberta	29,202 <sup>A</sup>	65,469 <sup>A</sup>	129,464 <sup>A</sup>	282,261 <sup>A</sup>	1,710,139 <sup>A</sup>	238,179 <sup>A</sup>
British Columbia	29,521 <sup>A</sup>	63,799 <sup>A</sup>	136,218 <sup>A</sup>	297,963 <sup>A</sup>	1,456,857 <sup>A</sup>	267,005 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>-1,669</b>	<b>8,562</b>	<b>29,849</b>	<b>69,386</b>	<b>191,758</b>	<b>35,970</b>
Newfoundland and Labrador	1,451	2,168	-843	10,898	176,154	37,092
Prince Edward Island	-1,589	5,065	21,681	54,492	134,810	41,551
Nova Scotia	1,004	14,775	31,431	57,924	225,140	45,420
New Brunswick	-172	10,757	26,219	64,718	205,136	48,034
Quebec	942	8,856	36,968	77,733	180,990	54,698
Ontario	-2,368	5,131	25,808	63,418	184,266	32,955
Manitoba	-1,283	8,419	23,684	64,112	187,524	36,108
Saskatchewan	1,268	13,026	31,493	71,527	197,776	32,099
Alberta	-3,948	6,664	31,299	71,552	218,560	33,690
British Columbia	-6,764	7,207	21,988	59,991	166,859	28,768
<b>Net operating income adjusted for CCA</b>						
<b>Canada</b>	<b>-5,888</b>	<b>-845</b>	<b>11,396</b>	<b>33,269</b>	<b>87,633</b>	<b>13,263</b>
Newfoundland and Labrador	-3,926	-6,590	-20,579	-29,047	48,833	868
Prince Edward Island	-5,533	-3,168	7,576	21,710	31,090	8,977
Nova Scotia	-3,246	7,013	15,674	30,250	138,485	24,790
New Brunswick	-4,451	-181	7,131	27,289	85,989	17,944
Quebec	-2,855	-653	18,440	44,924	97,865	27,768
Ontario	-6,289	-3,097	9,154	31,043	77,414	10,942
Manitoba	-5,105	-849	4,535	26,664	74,504	11,059
Saskatchewan	-2,190	4,698	13,645	33,643	96,454	13,700
Alberta	-9,304	-5,265	11,009	28,595	100,268	9,701
British Columbia	-11,975	-1,319	1,731	30,384	60,830	5,160

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

	2007 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Crop production</b>	<b>35,780</b> A	<b>17,380</b> A	<b>21,285</b> A	<b>11,895</b> A	<b>9,175</b> A	<b>95,515</b> A
Oilseed and grain farming	23,910 A	13,610 A	17,465 A	9,875 A	6,255 A	71,125 A
Potato farming	175 D	80 B	125 A	190 B	615 A	1,185 A
Other vegetable (except potato) and melon farming	885 C	465 C	445 B	245 C	430 B	2,480 B
Fruit and tree nut farming	1,995 B	985 B	880 B	435 B	375 B	4,680 A
Greenhouse, nursery and floriculture production	1,170 C	475 C	645 B	390 C	1,080 A	3,760 A
Other crop farming	7,645 A	1,770 B	1,715 B	755 B	415 C	12,300 A
<b>Animal production</b>	<b>36,765</b> A	<b>13,620</b> A	<b>15,070</b> A	<b>10,705</b> A	<b>10,595</b> A	<b>86,745</b> A
Beef cattle ranching and farming, including feedlots	28,600 A	10,455 A	8,865 A	3,185 A	2,665 A	53,770 A
Dairy cattle and milk production	435 D	830 C	3,690 A	5,125 A	3,585 A	13,665 A
Hog and pig farming	505 D	255 C	640 B	925 B	1,900 A	4,215 A
Poultry and egg production	665 C	265 D	425 C	910 B	2,030 A	4,295 A
Other animal production	6,555 A	1,815 B	1,460 B	560 C	415 B	10,805 A
<b>Total</b>	<b>74,420</b> A	<b>31,605</b> A	<b>36,665</b> A	<b>22,675</b> A	<b>19,785</b> A	<b>182,260</b> A
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Crop production</b>	<b>26,097</b> A	<b>72,398</b> A	<b>162,285</b> A	<b>350,126</b> A	<b>1,235,740</b> A	<b>221,413</b> A
Oilseed and grain farming	27,309 A	72,693 A	162,593 A	349,629 A	917,898 A	192,334 A
Potato farming	30,217 B	73,076 A	172,431 A	349,538 A	1,549,680 A	887,841 A
Other vegetable (except potato) and melon farming	27,672 B	71,966 A	160,726 A	354,416 A	1,643,510 A	373,598 B
Fruit and tree nut farming	25,178 A	73,296 A	157,924 A	354,974 A	1,375,342 A	199,408 A
Greenhouse, nursery and floriculture production	24,691 B	70,483 A	174,679 A	354,280 A	2,785,748 A	885,929 A
Other crop farming	22,490 A	70,260 A	156,315 A	350,417 A	970,712 A	100,030 A
<b>Animal production</b>	<b>24,271</b> A	<b>71,414</b> A	<b>162,640</b> A	<b>355,650</b> A	<b>1,746,341</b> A	<b>306,925</b> A
Beef cattle ranching and farming, including feedlots	24,608 A	71,314 A	155,149 A	345,135 A	2,673,654 A	205,723 A
Dairy cattle and milk production	27,965 B	74,321 A	184,072 A	356,905 A	955,194 A	439,538 A
Hog and pig farming	26,419 B	74,056 A	164,734 A	376,350 A	2,115,016 A	1,066,571 A
Poultry and egg production	22,045 B	75,328 A	174,020 A	368,152 A	1,667,447 A	892,002 A
Other animal production	22,608 A	69,722 A	149,795 A	349,355 A	1,314,306 B	114,154 A
<b>Total</b>	<b>25,125</b> A	<b>71,974</b> A	<b>162,373</b> A	<b>352,610</b> A	<b>1,508,702</b> A	<b>262,112</b> A
<b>Total operating expenses</b>						
<b>Crop production</b>	<b>24,136</b> A	<b>60,327</b> A	<b>131,174</b> A	<b>278,083</b> A	<b>1,020,308</b> A	<b>181,884</b> A
Oilseed and grain farming	24,488 A	60,250 A	130,609 A	275,562 A	712,292 A	152,775 A
Potato farming	33,423 D	60,305 B	157,975 A	312,237 A	1,313,545 A	757,414 A
Other vegetable (except potato) and melon farming	25,236 B	57,541 A	130,776 A	296,385 A	1,416,785 A	319,392 B
Fruit and tree nut farming	25,363 A	60,899 A	132,059 A	284,447 A	1,101,004 A	163,413 A
Greenhouse, nursery and floriculture production	23,906 B	60,441 A	153,380 A	310,006 A	2,537,847 A	804,745 A
Other crop farming	22,414 A	61,338 A	126,218 A	276,296 A	787,406 B	83,791 A
<b>Animal production</b>	<b>29,815</b> A	<b>67,955</b> A	<b>135,224</b> A	<b>289,457</b> A	<b>1,575,005</b> A	<b>274,873</b> A
Beef cattle ranching and farming, including feedlots	30,003 A	67,026 A	133,952 A	298,545 A	2,549,659 A	195,349 A
Dairy cattle and milk production	18,869 D	58,739 B	137,117 A	265,682 A	740,129 A	334,992 A
Hog and pig farming	29,467 B	67,144 C	142,836 A	339,170 A	1,997,376 A	1,002,124 A
Poultry and egg production	21,092 B	67,419 B	149,210 A	314,329 A	1,457,179 A	778,048 A
Other animal production	30,636 A	77,710 B	130,806 A	332,623 A	1,161,435 B	111,077 A
<b>Total</b>	<b>26,794</b> A	<b>63,412</b> A	<b>132,524</b> A	<b>283,224</b> A	<b>1,316,943</b> A	<b>226,142</b> A
<b>Net operating income</b>						
<b>Crop production</b>	<b>1,961</b>	<b>12,071</b>	<b>31,111</b>	<b>72,043</b>	<b>215,432</b>	<b>39,529</b>
Oilseed and grain farming	2,821	12,444	31,984	74,067	205,606	39,560
Potato farming	-3,206	12,771	14,456	37,301	236,135	130,428
Other vegetable (except potato) and melon farming	2,436	14,425	29,949	58,031	226,725	54,206
Fruit and tree nut farming	-185	12,397	25,865	70,527	274,338	35,995
Greenhouse, nursery and floriculture production	785	10,042	21,300	44,273	247,902	81,183
Other crop farming	77	8,923	30,098	74,121	183,305	16,239
<b>Animal production</b>	<b>-5,544</b>	<b>3,458</b>	<b>27,415</b>	<b>66,193</b>	<b>171,335</b>	<b>32,051</b>
Beef cattle ranching and farming, including feedlots	-5,394	4,288	21,198	46,591	123,995	10,374
Dairy cattle and milk production	9,096	15,582	46,955	91,222	215,064	104,547
Hog and pig farming	-3,048	6,912	21,897	37,180	117,641	64,447
Poultry and egg production	953	7,909	24,811	53,823	210,268	113,954
Other animal production	-8,028	-7,988	18,989	16,732	152,871	3,077
<b>Total</b>	<b>-1,669</b>	<b>8,562</b>	<b>29,849</b>	<b>69,386</b>	<b>191,758</b>	<b>35,970</b>



Table 8-2 – continued

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

	2007 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
<b>Net operating income adjusted for CCA</b>						
<b>Crop production</b>	<b>-1,934</b>	<b>2,855</b>	<b>12,168</b>	<b>31,941</b>	<b>96,239</b>	<b>15,729</b>
Oilseed and grain farming	-698	3,277	12,629	32,032	94,870	16,289
Potato farming	-7,496	6,439	-2,753	986	72,229	36,665
Other vegetable (except potato) and melon farming	-458	9,369	16,355	30,376	119,971	28,443
Fruit and tree nut farming	-4,664	5,320	12,003	44,242	199,372	21,507
Greenhouse, nursery and floriculture production	-2,512	3,136	6,538	24,944	79,848	26,330
Other crop farming	-5,040	-3,706	9,641	35,548	77,630	2,468
<b>Animal production</b>	<b>-10,074</b>	<b>-6,048</b>	<b>9,802</b>	<b>34,566</b>	<b>80,223</b>	<b>10,549</b>
Beef cattle ranching and farming, including feedlots	-10,101	-5,803	3,216	17,076	48,911	-2,531
Dairy cattle and milk production	5,048	8,538	28,284	56,100	111,500	58,608
Hog and pig farming	-8,521	-4,471	4,973	10,089	15,702	8,746
Poultry and egg production	-2,510 <sup>E</sup>	2,148	14,378	28,958	129,610	68,609
Other animal production	-11,856	-15,539	3,905	-13,415	64,452	-7,504
<b>Total</b>	<b>-5,888</b>	<b>-845</b>	<b>11,396</b>	<b>33,269</b>	<b>87,633</b>	<b>13,263</b>

Table 9-1

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>22,935<sup>A</sup></b>	<b>36,235<sup>A</sup></b>	<b>14,310<sup>A</sup></b>	<b>11,365<sup>A</sup></b>	<b>10,670<sup>A</sup></b>	<b>95,515<sup>A</sup></b>	<b>39,529</b>	<b>24.0</b>
Oilseed and grain farming	15,885 <sup>A</sup>	26,265 <sup>A</sup>	11,480 <sup>A</sup>	9,310 <sup>A</sup>	8,180 <sup>A</sup>	71,125 <sup>A</sup>	39,560	22.3
Potato farming	265 <sup>B</sup>	195 <sup>D</sup>	120 <sup>B</sup>	175 <sup>B</sup>	425 <sup>B</sup>	1,185 <sup>A</sup>	130,428	22.4
Other vegetable (except potato) and melon farming	530 <sup>D</sup>	1,040 <sup>C</sup>	345 <sup>C</sup>	210 <sup>B</sup>	345 <sup>B</sup>	2,480 <sup>B</sup>	54,206	21.4
Fruit and tree nut farming	1,275 <sup>B</sup>	1,910 <sup>B</sup>	650 <sup>B</sup>	420 <sup>B</sup>	420 <sup>B</sup>	4,680 <sup>A</sup>	35,995	27.2
Greenhouse, nursery and floriculture production	965 <sup>B</sup>	1,240 <sup>B</sup>	520 <sup>C</sup>	380 <sup>B</sup>	650 <sup>B</sup>	3,760 <sup>A</sup>	81,183	25.7
Other crop farming	4,010 <sup>B</sup>	5,580 <sup>B</sup>	1,200 <sup>B</sup>	865 <sup>B</sup>	640 <sup>C</sup>	12,300 <sup>A</sup>	16,239	32.6
<b>Animal production</b>	<b>32,740<sup>A</sup></b>	<b>25,135<sup>A</sup></b>	<b>8,975<sup>A</sup></b>	<b>9,575<sup>A</sup></b>	<b>10,320<sup>A</sup></b>	<b>86,745<sup>A</sup></b>	<b>32,051</b>	<b>37.7</b>
Beef cattle ranching and farming, including feedlots	24,280 <sup>A</sup>	18,780 <sup>A</sup>	5,195 <sup>A</sup>	3,310 <sup>A</sup>	2,205 <sup>A</sup>	53,770 <sup>A</sup>	10,374	45.2
Dairy cattle and milk production	790 <sup>C</sup>	1,515 <sup>B</sup>	1,975 <sup>B</sup>	4,190 <sup>A</sup>	5,195 <sup>A</sup>	13,665 <sup>A</sup>	104,547	5.8
Hog and pig farming	1,205 <sup>B</sup>	705 <sup>B</sup>	580 <sup>B</sup>	750 <sup>B</sup>	980 <sup>B</sup>	4,215 <sup>A</sup>	64,447	28.6
Poultry and egg production	730 <sup>B</sup>	745 <sup>C</sup>	560 <sup>C</sup>	705 <sup>B</sup>	1,545 <sup>A</sup>	4,295 <sup>A</sup>	113,954	17.0
Other animal production	5,740 <sup>B</sup>	3,375 <sup>B</sup>	660 <sup>C</sup>	630 <sup>C</sup>	395 <sup>C</sup>	10,805 <sup>A</sup>	3,077	53.1
<b>Total</b>	<b>56,210<sup>A</sup></b>	<b>62,950<sup>A</sup></b>	<b>23,770<sup>A</sup></b>	<b>21,125<sup>A</sup></b>	<b>21,090<sup>A</sup></b>	<b>182,260<sup>A</sup></b>	<b>35,970</b>	<b>30.8</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>35<sup>B</sup></b>	<b>70<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>135<sup>A</sup></b>	<b>12,182</b>	<b>25.9</b>
Oilseed and grain farming	0	x	0	0	0	x	x	x
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 <sup>B</sup>	x	x	x	50 <sup>A</sup>	13,437	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	45 <sup>B</sup>	18,880	x
Other crop farming	x	x	0	x	0	x	x	x
<b>Animal production</b>	<b>40<sup>B</sup></b>	<b>25<sup>B</sup></b>	<b>x</b>	<b>x</b>	<b>30<sup>B</sup></b>	<b>110<sup>A</sup></b>	<b>66,673</b>	<b>36.4</b>
Beef cattle ranching and farming, including feedlots	x	x	x	0	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	35 <sup>B</sup>	180,493	x
Hog and pig farming	x	0	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	0	x	30 <sup>B</sup>	-52,093	x
<b>Total</b>	<b>70<sup>A</sup></b>	<b>85<sup>A</sup></b>	<b>30<sup>B</sup></b>	<b>x</b>	<b>35<sup>B</sup></b>	<b>250<sup>A</sup></b>	<b>37,092</b>	<b>28.0</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>170<sup>B</sup></b>	<b>160<sup>B</sup></b>	<b>65<sup>B</sup></b>	<b>60<sup>B</sup></b>	<b>100<sup>B</sup></b>	<b>545<sup>A</sup></b>	<b>45,687</b>	<b>31.2</b>
Oilseed and grain farming	35 <sup>C</sup>	25 <sup>C</sup>	x	0	x	75 <sup>B</sup>	9,427	46.7
Potato farming	80 <sup>B</sup>	45 <sup>B</sup>	35 <sup>B</sup>	55 <sup>B</sup>	80 <sup>B</sup>	290 <sup>A</sup>	73,130	27.6
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	40 <sup>C</sup>	x	x	x	75 <sup>B</sup>	20,383	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 <sup>D</sup>	x	0	0	60 <sup>C</sup>	-2,587	x
<b>Animal production</b>	<b>225<sup>A</sup></b>	<b>190<sup>A</sup></b>	<b>100<sup>B</sup></b>	<b>80<sup>A</sup></b>	<b>95<sup>A</sup></b>	<b>685<sup>A</sup></b>	<b>38,240</b>	<b>32.8</b>
Beef cattle ranching and farming, including feedlots	145 <sup>A</sup>	105 <sup>B</sup>	25 <sup>B</sup>	x	x	295 <sup>A</sup>	4,184	49.2
Dairy cattle and milk production	x	25 <sup>C</sup>	50 <sup>B</sup>	60 <sup>B</sup>	70 <sup>B</sup>	195 <sup>A</sup>	88,910	x
Hog and pig farming	x	x	x	x	x	70 <sup>B</sup>	60,590	x
Poultry and egg production	x	x	x	x	x	30 <sup>B</sup>	84,521	x
Other animal production	50 <sup>C</sup>	30 <sup>C</sup>	x	x	x	90 <sup>B</sup>	8,117	55.6
<b>Total</b>	<b>400<sup>A</sup></b>	<b>350<sup>A</sup></b>	<b>160<sup>A</sup></b>	<b>140<sup>A</sup></b>	<b>190<sup>A</sup></b>	<b>1,235<sup>A</sup></b>	<b>41,551</b>	<b>32.4</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number					\$	%		
<b>Crop production</b>	<b>215 C</b>	<b>500 B</b>	<b>110 B</b>	<b>70 B</b>	<b>75 B</b>	<b>965 A</b>	<b>32,300</b>	<b>22.3</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	40 D	x	x	x	75 C	35,739	x
Fruit and tree nut farming	75 C	260 B	55 C	45 B	45 B	485 A	44,414	15.5
Greenhouse, nursery and floriculture production	55 E	135 D	x	x	x	245 C	12,642	22.4
Other crop farming	45 E	50 D	x	x	x	110 D	19,610 E	40.9
<b>Animal production</b>	<b>355 B</b>	<b>295 B</b>	<b>95 B</b>	<b>140 B</b>	<b>190 A</b>	<b>1,090 A</b>	<b>57,102</b>	<b>32.6</b>
Beef cattle ranching and farming, including feedlots	185 B	180 B	x	x	x	405 B	5,615	45.7
Dairy cattle and milk production	x	25 C	35 B	75 B	100 A	255 A	114,617	x
Hog and pig farming	25 E	x	x	x	x	55 D	-14,886	45.5
Poultry and egg production	x	x	x	30 B	50 B	140 B	148,488	x
Other animal production	100 D	55 D	x	x	40 B	225 C	44,856	44.4
<b>Total</b>	<b>580 B</b>	<b>800 A</b>	<b>205 B</b>	<b>210 A</b>	<b>265 A</b>	<b>2,050 A</b>	<b>45,420</b>	<b>28.3</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number					\$	%		
<b>Crop production</b>	<b>175 B</b>	<b>305 B</b>	<b>90 B</b>	<b>55 B</b>	<b>130 A</b>	<b>760 A</b>	<b>49,391</b>	<b>23.0</b>
Oilseed and grain farming	x	x	0	x	x	x	x	x
Potato farming	70 B	30 D	25 B	35 B	90 A	250 A	101,431	28.0
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 C	26,929	x
Fruit and tree nut farming	35 C	140 C	x	x	25 B	235 B	35,999	14.9
Greenhouse, nursery and floriculture production	x	70 D	x	x	x	120 C	9,902 E	x
Other crop farming	x	45 D	x	x	0	80 C	8,720	x
<b>Animal production</b>	<b>270 B</b>	<b>260 B</b>	<b>75 B</b>	<b>90 A</b>	<b>120 A</b>	<b>805 A</b>	<b>46,769</b>	<b>33.5</b>
Beef cattle ranching and farming, including feedlots	195 B	175 B	x	x	x	400 B	870	48.8
Dairy cattle and milk production	x	x	40 A	70 A	85 A	230 A	109,124	x
Hog and pig farming	x	x	x	x	x	40 A	63,439	x
Poultry and egg production	x	x	x	x	x	45 B	200,095	x
Other animal production	50 D	45 D	x	x	x	100 C	7,633	50.0
<b>Total</b>	<b>460 A</b>	<b>575 A</b>	<b>180 B</b>	<b>150 A</b>	<b>245 A</b>	<b>1,570 A</b>	<b>48,034</b>	<b>29.3</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,995 B</b>	<b>3,025 B</b>	<b>1,025 B</b>	<b>835 B</b>	<b>735 B</b>	<b>7,610 A</b>	<b>37,257</b>	<b>26.2</b>
Oilseed and grain farming	1,005 B	1,370 B	480 C	520 C	370 C	3,735 A	27,644	26.9
Potato farming	30 D	35 D	x	45 E	60 D	190 B	107,518	15.8
Other vegetable (except potato) and melon farming	135 D	310 D	145 D	80 D	115 C	790 B	69,540	17.1
Fruit and tree nut farming	220 D	390 D	160 D	60 D	80 D	910 B	60,978	24.2
Greenhouse, nursery and floriculture production	120 D	260 D	145 D	85 D	85 C	700 B	57,790	17.1
Other crop farming	480 D	660 D	75 D	40 E	30 E	1,285 C	7,002	37.4
<b>Animal production</b>	<b>3,025 B</b>	<b>3,320 B</b>	<b>1,760 B</b>	<b>3,055 A</b>	<b>3,350 A</b>	<b>14,520 A</b>	<b>63,844</b>	<b>20.8</b>
Beef cattle ranching and farming, including feedlots	1,410 B	1,870 B	390 C	320 C	215 C	4,195 A	14,769	33.6
Dairy cattle and milk production	330 D	620 C	905 B	2,245 B	2,355 A	6,460 A	94,424	5.1
Hog and pig farming	450 D	255 D	225 D	320 C	350 B	1,600 B	59,920	28.1
Poultry and egg production	125 E	175 E	135 D	95 D	370 B	900 B	161,753	13.9
Other animal production	720 C	400 D	110 D	80 E	60 D	1,360 B	10,004	52.9
<b>Total</b>	<b>5,465 A</b>	<b>7,895 A</b>	<b>3,260 A</b>	<b>4,065 A</b>	<b>4,185 A</b>	<b>22,130 A</b>	<b>54,698</b>	<b>24.7</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>6,605 A</b>	<b>9,100 A</b>	<b>2,640 B</b>	<b>1,720 B</b>	<b>1,815 A</b>	<b>21,880 A</b>	<b>29,968</b>	<b>30.2</b>
Oilseed and grain farming	4,405 A	6,405 A	2,065 B	1,120 B	975 B	14,960 A	22,841	29.4
Potato farming	25 B	F	x	x	60 B	160 D	94,965	15.6
Other vegetable (except potato) and melon farming	270 E	480 D	105 E	70 C	165 D	1,090 C	49,514	24.8
Fruit and tree nut farming	390 C	495 D	110 D	100 D	85 D	1,185 B	12,099	32.9
Greenhouse, nursery and floriculture production	485 C	400 D	135 D	130 D	315 C	1,475 B	112,562	32.9
Other crop farming	1,040 B	1,265 C	210 C	290 D	220 D	3,005 B	21,354	34.6
<b>Animal production</b>	<b>8,400 A</b>	<b>6,090 A</b>	<b>2,115 B</b>	<b>2,785 A</b>	<b>3,065 A</b>	<b>22,460 A</b>	<b>35,864</b>	<b>37.4</b>
Beef cattle ranching and farming, including feedlots	5,275 A	3,430 B	665 C	460 C	185 B	10,020 A	1,910	52.6
Dairy cattle and milk production	280 D	680 D	770 C	1,450 B	1,715 A	4,890 A	103,741	5.7
Hog and pig farming	345 B	275 D	220 D	280 C	345 C	1,475 B	61,475	23.4
Poultry and egg production	260 D	240 D	180 D	345 D	710 B	1,740 B	113,568	14.9
Other animal production	2,235 B	1,470 C	280 D	245 D	105 D	4,330 B	-2,209	51.6
<b>Total</b>	<b>15,075 A</b>	<b>15,195 A</b>	<b>4,760 A</b>	<b>4,505 A</b>	<b>4,885 A</b>	<b>44,340 A</b>	<b>32,955</b>	<b>34.0</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,880</b> A	<b>3,235</b> A	<b>1,345</b> A	<b>1,295</b> A	<b>1,255</b> A	<b>9,015</b> A	<b>47,154</b>	<b>20.9</b>
Oilseed and grain farming	1,575 A	2,505 A	1,225 A	1,225 A	1,160 A	7,690 A	48,029	20.5
Potato farming	x	x	x	x	55 B	100 B	290,711	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	25 D	x	x	x	80 B	83,639	x
Other crop farming	255 C	675 D	100 C	55 D	x	1,100 C	13,454	23.2
<b>Animal production</b>	<b>3,030</b> A	<b>2,595</b> A	<b>840</b> B	<b>555</b> A	<b>535</b> A	<b>7,560</b> A	<b>22,937</b>	<b>40.1</b>
Beef cattle ranching and farming, including feedlots	2,550 A	2,235 A	640 B	295 B	140 B	5,860 A	6,320	43.5
Dairy cattle and milk production	30 B	50 D	40 C	85 B	145 B	355 A	122,588	8.5
Hog and pig farming	125 B	70 D	55 B	65 B	145 B	455 A	131,551	27.5
Poultry and egg production	40 E	45 E	F	55 D	75 B	290 C	90,537	13.8
Other animal production	290 D	200 D	35 B	60 D	35 E	605 C	11,245	47.9
<b>Total</b>	<b>4,910</b> A	<b>5,825</b> A	<b>2,190</b> A	<b>1,855</b> A	<b>1,795</b> A	<b>16,575</b> A	<b>36,108</b>	<b>29.6</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>6,360</b> A	<b>11,890</b> A	<b>5,545</b> A	<b>4,070</b> A	<b>3,370</b> A	<b>31,230</b> A	<b>39,088</b>	<b>20.4</b>
Oilseed and grain farming	5,745 A	11,190 A	5,290 A	3,965 A	3,295 A	29,490 A	40,544	19.5
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	0	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	F	F	x	x	130 E	19,106 E	x
Other crop farming	580 D	635 D	185 D	85 D	60 E	1,550 B	12,679	37.4
<b>Animal production</b>	<b>4,790</b> A	<b>4,355</b> A	<b>1,470</b> B	<b>795</b> B	<b>555</b> B	<b>11,970</b> A	<b>13,864</b>	<b>40.0</b>
Beef cattle ranching and farming, including feedlots	4,375 A	4,055 A	1,350 B	715 B	385 C	10,880 A	11,143	40.2
Dairy cattle and milk production	x	F	25 D	x	85 C	175 B	122,672	x
Hog and pig farming	50 D	x	x	x	x	95 C	48,031	52.6
Poultry and egg production	x	x	F	x	35 C	F	F	x
Other animal production	330 D	250 D	40 A	55 E	35 E	705 C	16,220	46.8
<b>Total</b>	<b>11,150</b> A	<b>16,245</b> A	<b>7,015</b> A	<b>4,865</b> A	<b>3,930</b> A	<b>43,200</b> A	<b>32,099</b>	<b>25.8</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>4,370</b> A	<b>6,525</b> A	<b>2,940</b> A	<b>2,850</b> A	<b>2,755</b> A	<b>19,430</b> A	<b>48,747</b>	<b>22.5</b>
Oilseed and grain farming	3,045	4,625	2,355	2,455	2,345	14,820	53,510	20.5
Potato farming	x	x	x	x	70	110	339,485	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	40	83,072	x
Fruit and tree nut farming	F	x	x	x	x	50	1,761	F
Greenhouse, nursery and floriculture production	F	120	50	25	65	330	81,506	F
Other crop farming	1,210	1,760	515	345	270	4,090	21,584	29.6
<b>Animal production</b>	<b>10,220</b> A	<b>6,555</b> A	<b>2,065</b> A	<b>1,720</b> B	<b>1,780</b> A	<b>22,330</b> A	<b>20,588</b>	<b>45.8</b>
Beef cattle ranching and farming, including feedlots	8,725	5,770	1,860	1,365	1,170	18,900	16,748	46.2
Dairy cattle and milk production	F	x	45	90	330	520	172,172	F
Hog and pig farming	130	60	35	55	90	365	46,690	35.6
Poultry and egg production	50	40	x	65	90	255	124,705	19.6
Other animal production	1,275	665	110	150	100	2,300	2,001	55.4
<b>Total</b>	<b>14,585</b> A	<b>13,085</b> A	<b>5,000</b> A	<b>4,565</b> A	<b>4,530</b> A	<b>41,765</b> A	<b>33,690</b>	<b>34.9</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,135</b> B	<b>1,425</b> B	<b>540</b> B	<b>405</b> B	<b>425</b> B	<b>3,945</b> A	<b>37,530</b>	<b>28.8</b>
Oilseed and grain farming	65	130	50	x	35	300	25,421	21.7
Potato farming	x	x	x	x	x	45	144,969	x
Other vegetable (except potato) and melon farming	65	140	35	40	35	310	31,220	21.0
Fruit and tree nut farming	475	535	285	200	175	1,675	39,517	28.4
Greenhouse, nursery and floriculture production	170	165	65	85	135	625	92,134	27.2
Other crop farming	360	455	95	50	35	1,000	931	36.0
<b>Animal production</b>	<b>2,380</b> B	<b>1,455</b> B	<b>430</b> B	<b>340</b> B	<b>600</b> B	<b>5,215</b> A	<b>22,145</b>	<b>45.6</b>
Beef cattle ranching and farming, including feedlots	1,410	960	210	125	90	2,795	-744	50.4
Dairy cattle and milk production	55	40	70	90	290	545	143,051	10.1
Hog and pig farming	40	x	x	x	x	65	-30,864	61.5
Poultry and egg production	195	195	80	90	195	755	60,256	25.8
Other animal production	685	260	60	30	x	1,055	-3,588	64.9
<b>Total</b>	<b>3,515</b> A	<b>2,885</b> A	<b>975</b> B	<b>750</b> A	<b>1,030</b> A	<b>9,160</b> A	<b>28,768</b>	<b>38.4</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>13,070</b> A	<b>21,395</b> A	<b>1,315</b> C	...	...	<b>35,780</b> A	<b>1,961</b>	<b>36.5</b>
Oilseed and grain farming	8,475 A	14,430 A	995 C	...	...	23,910 A	2,821	35.4
Potato farming	65 D	100 E	x	...	...	175 D	-3,206	37.1
Other vegetable (except potato) and melon farming	310 E	570 C	x	...	...	885 C	2,436	35.0
Fruit and tree nut farming	720 B	1,185 B	90 E	...	...	1,995 B	-185	36.1
Greenhouse, nursery and floriculture production	435 C	705 C	x	...	...	1,170 C	785	37.2
Other crop farming	3,055 B	4,400 B	185 E	...	...	7,645 A	77	40.0
<b>Animal production</b>	<b>22,150</b> A	<b>14,100</b> A	<b>515</b> D	...	...	<b>36,765</b> A	<b>-5,544</b>	<b>60.2</b>
Beef cattle ranching and farming, including feedlots	17,125 A	11,105 A	370 D	...	...	28,600 A	-5,394	59.9
Dairy cattle and milk production	F	285 E	x	...	...	435 D	9,096	F
Hog and pig farming	310 D	185 D	x	...	...	505 D	-3,048	61.4
Poultry and egg production	300 C	310 D	x	...	...	665 C	953	45.1
Other animal production	4,280 B	2,205 B	F	...	...	6,555 A	-8,028	65.3
<b>Total</b>	<b>35,660</b> A	<b>36,860</b> A	<b>1,900</b> B	...	...	<b>74,420</b> A	<b>-1,669</b>	<b>47.9</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>4,295</b> A	<b>8,120</b> A	<b>4,190</b> A	<b>780</b> C	...	<b>17,380</b> A	<b>12,071</b>	<b>24.7</b>
Oilseed and grain farming	3,350 A	6,430 A	3,185 A	645 C	...	13,610 A	12,444	24.6
Potato farming	x	25 C	x	x	...	80 B	12,771	x
Other vegetable (except potato) and melon farming	80 D	265 D	120 E	x	...	465 C	14,425	17.2
Fruit and tree nut farming	230 B	460 C	250 C	50 D	...	985 B	12,397	23.4
Greenhouse, nursery and floriculture production	140 E	190 D	140 E	x	...	475 C	10,042	29.5
Other crop farming	490 C	745 B	475 C	55 E	...	1,770 B	8,923	27.7
<b>Animal production</b>	<b>4,700</b> A	<b>5,920</b> A	<b>2,550</b> B	<b>450</b> D	...	<b>13,620</b> A	<b>3,458</b>	<b>34.5</b>
Beef cattle ranching and farming, including feedlots	3,545 A	4,695 A	1,905 B	300 D	...	10,455 A	4,288	33.9
Dairy cattle and milk production	155 E	315 D	325 D	F	...	830 C	15,582	18.7
Hog and pig farming	110 D	75 C	F	x	...	255 C	6,912	43.1
Poultry and egg production	F	115 E	F	x	...	265 D	7,909	F
Other animal production	795 C	715 C	210 D	F	...	1,815 B	-7,988	43.8
<b>Total</b>	<b>9,070</b> A	<b>14,215</b> A	<b>7,065</b> A	<b>1,260</b> B	...	<b>31,605</b> A	<b>8,562</b>	<b>28.7</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>3,310 A</b>	<b>5,355 A</b>	<b>6,455 A</b>	<b>5,315 A</b>	<b>835 B</b>	<b>21,285 A</b>	<b>31,111</b>	<b>15.6</b>
Oilseed and grain farming	2,590 A	4,410 A	5,460 A	4,355 A	655 B	17,465 A	31,984	14.8
Potato farming	35 B	35 B	25 A	x	x	125 A	14,456	28.0
Other vegetable (except potato) and melon farming	80 D	140 D	130 D	75 C	F	445 B	29,949	18.0
Fruit and tree nut farming	185 C	190 D	225 B	225 B	50 E	880 B	25,865	21.0
Greenhouse, nursery and floriculture production	115 D	215 D	200 D	110 D	x	645 B	21,300	17.8
Other crop farming	300 C	370 C	420 B	535 C	95 E	1,715 B	30,098	17.5
<b>Animal production</b>	<b>3,070 A</b>	<b>3,690 A</b>	<b>3,815 A</b>	<b>3,895 A</b>	<b>595 B</b>	<b>15,070 A</b>	<b>27,415</b>	<b>20.4</b>
Beef cattle ranching and farming, including feedlots	2,225 A	2,375 A	2,200 A	1,725 A	335 C	8,865 A	21,198	25.1
Dairy cattle and milk production	195 D	640 C	1,085 B	1,585 B	170 D	3,690 A	46,955	5.3
Hog and pig farming	125 C	190 D	180 D	140 D	x	640 B	21,897	19.5
Poultry and egg production	95 D	120 D	105 D	F	x	425 C	24,811	22.4
Other animal production	425 D	365 D	240 D	345 D	75 E	1,460 B	18,989	29.1
<b>Total</b>	<b>6,405 A</b>	<b>9,060 A</b>	<b>10,360 A</b>	<b>9,355 A</b>	<b>1,490 B</b>	<b>36,665 A</b>	<b>29,849</b>	<b>17.5</b>

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

	2007 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>1,275 B</b>	<b>1,070 B</b>	<b>1,875 A</b>	<b>4,075 A</b>	<b>3,585 A</b>	<b>11,895 A</b>	<b>72,043</b>	<b>10.7</b>
Oilseed and grain farming	935 B	835 B	1,540 A	3,500 A	3,060 A	9,875 A	74,067	9.5
Potato farming	40 C	x	40 D	65 D	30 D	190 B	37,301	21.1
Other vegetable (except potato) and melon farming	F	35 E	60 D	80 D	50 E	245 C	58,031	F
Fruit and tree nut farming	65 D	60 E	50 D	105 C	160 C	435 B	70,527	14.9
Greenhouse, nursery and floriculture production	F	55 E	90 D	120 D	45 D	390 C	44,273	F
Other crop farming	135 D	55 E	105 C	210 D	250 D	755 B	74,121	17.9
<b>Animal production</b>	<b>1,310 B</b>	<b>985 B</b>	<b>1,460 B</b>	<b>3,785 A</b>	<b>3,175 A</b>	<b>10,705 A</b>	<b>66,193</b>	<b>12.2</b>
Beef cattle ranching and farming, including feedlots	675 B	415 B	515 B	895 B	685 B	3,185 A	46,591	21.2
Dairy cattle and milk production	170 D	220 D	460 C	2,220 B	2,060 B	5,125 A	91,222	3.3
Hog and pig farming	190 D	150 D	165 C	280 C	145 D	925 B	37,180	20.5
Poultry and egg production	110 D	125 D	210 C	285 C	180 D	910 B	53,823	12.1
Other animal production	160 D	F	110 E	115 D	105 D	560 C	16,732	28.6
<b>Total</b>	<b>2,585 A</b>	<b>2,075 A</b>	<b>3,345 A</b>	<b>7,870 A</b>	<b>6,800 A</b>	<b>22,675 A</b>	<b>69,386</b>	<b>11.4</b>



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

	2007 P						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>980 B</b>	<b>295 B</b>	<b>480 B</b>	<b>1,190 A</b>	<b>6,235 A</b>	<b>9,175 A</b>	<b>215,432</b>	<b>10.7</b>
Oilseed and grain farming	535 B	155 B	290 C	810 B	4,465 A	6,255 A	205,606	8.6
Potato farming	100 B	x	25 D	80 B	400 B	615 A	236,135	16.3
Other vegetable (except potato) and melon farming	45 D	25 E	30 E	60 C	275 B	430 B	226,725	10.5
Fruit and tree nut farming	80 D	x	F	40 D	220 B	375 B	274,338	21.3
Greenhouse, nursery and floriculture production	195 D	85 D	75 D	135 D	590 B	1,080 A	247,902	18.1
Other crop farming	30 C	x	x	65 E	295 C	415 C	183,305	7.2
<b>Animal production</b>	<b>1,510 A</b>	<b>440 B</b>	<b>640 B</b>	<b>1,450 A</b>	<b>6,545 A</b>	<b>10,595 A</b>	<b>171,335</b>	<b>14.3</b>
Beef cattle ranching and farming, including feedlots	710 B	185 B	195 C	385 B	1,190 A	2,665 A	123,995	26.6
Dairy cattle and milk production	125 D	55 E	90 D	355 C	2,965 A	3,585 A	215,064	3.5
Hog and pig farming	470 B	110 D	180 C	305 C	825 B	1,900 A	117,641	24.7
Poultry and egg production	140 C	75 D	130 D	330 B	1,355 A	2,030 A	210,268	6.9
Other animal production	75 C	x	F	75 D	215 C	415 B	152,871	18.1
<b>Total</b>	<b>2,485 A</b>	<b>740 B</b>	<b>1,115 B</b>	<b>2,635 A</b>	<b>12,800 A</b>	<b>19,785 A</b>	<b>191,758</b>	<b>12.6</b>





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

	2007 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>195<sup>B</sup></b>	<b>790<sup>B</sup></b>	<b>1,090<sup>C</sup></b>	<b>85<sup>C</sup></b>	<b>310<sup>B</sup></b>	<b>2,480<sup>B</sup></b>
<b>Distribution by province (%)</b>	<b>7.9</b>	<b>31.9</b>	<b>44.0</b>	<b>3.4</b>	<b>12.5</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>197,595<sup>B</sup></b>	<b>450,381<sup>B</sup></b>	<b>358,038<sup>C</sup></b>	<b>697,874<sup>D</sup></b>	<b>251,851<sup>B</sup></b>	<b>373,598<sup>B</sup></b>
<b>Total crop revenues</b>	<b>174,497<sup>B</sup></b>	<b>390,798<sup>B</sup></b>	<b>314,532<sup>C</sup></b>	<b>634,938<sup>D</sup></b>	<b>233,772<sup>B</sup></b>	<b>329,081<sup>B</sup></b>
Total grains and oilseeds	2,602 <sup>C</sup>	11,241 <sup>D</sup>	27,498 <sup>D</sup>	59,683 <sup>E</sup>	x	18,150 <sup>C</sup>
Total other crops	171,895 <sup>B</sup>	379,557 <sup>B</sup>	287,034 <sup>C</sup>	575,255 <sup>D</sup>	x	310,932 <sup>B</sup>
Potatoes	6,541 <sup>B</sup>	1,489 <sup>D</sup>	7,538 <sup>D</sup>	F	7,223 <sup>E</sup>	5,480 <sup>D</sup>
Fruits	2,300 <sup>D</sup>	2,703 <sup>E</sup>	1,911 <sup>D</sup>	x	x	3,041 <sup>C</sup>
Vegetables	155,593 <sup>B</sup>	371,879 <sup>B</sup>	267,184 <sup>C</sup>	559,723 <sup>D</sup>	213,105 <sup>B</sup>	295,373 <sup>B</sup>
Tobacco	x	x	F	0	0	F
Greenhouse, nursery and floriculture products	3,979 <sup>C</sup>	2,114 <sup>E</sup>	F	x	F	4,869 <sup>E</sup>
Forage crops (including seeds)	3,478 <sup>E</sup>	F	195 <sup>C</sup>	F	219 <sup>B</sup>	779 <sup>E</sup>
Other crops	x	x	792 <sup>D</sup>	0	x	526 <sup>D</sup>
<b>Total livestock and product revenues</b>	<b>2,150<sup>B</sup></b>	<b>1,842<sup>B</sup></b>	<b>2,560<sup>E</sup></b>	<b>x</b>	<b>831<sup>D</sup></b>	<b>2,038<sup>D</sup></b>
Cattle	1,529 <sup>B</sup>	144 <sup>B</sup>	F	x	x	659 <sup>E</sup>
Hogs	x	x	x	0	x	x
Poultry and eggs	x	x	F	x	301 <sup>E</sup>	F
Dairy products and subsidies	x	x	x	0	x	x
Other livestock and products	162 <sup>B</sup>	F	F	0	375 <sup>E</sup>	F
<b>Program payments and insurance proceeds</b>	<b>13,686<sup>B</sup></b>	<b>38,754<sup>B</sup></b>	<b>26,726<sup>C</sup></b>	<b>x</b>	<b>11,693<sup>D</sup></b>	<b>28,064<sup>B</sup></b>
<b>Total other revenues</b>	<b>7,263<sup>B</sup></b>	<b>18,986<sup>C</sup></b>	<b>14,219<sup>D</sup></b>	<b>22,957<sup>D</sup></b>	<b>5,554<sup>D</sup></b>	<b>14,414<sup>B</sup></b>
Custom work and machine rental	4,418 <sup>C</sup>	12,250 <sup>D</sup>	8,552 <sup>D</sup>	12,090 <sup>D</sup>	3,426 <sup>E</sup>	8,886 <sup>C</sup>
Rental income	532 <sup>E</sup>	2,920 <sup>E</sup>	2,786 <sup>D</sup>	7,287 <sup>D</sup>	676 <sup>D</sup>	2,548 <sup>C</sup>
Miscellaneous revenues	2,313 <sup>B</sup>	3,816 <sup>D</sup>	F	3,581 <sup>D</sup>	1,452 <sup>C</sup>	2,980 <sup>D</sup>
<b>Total operating expenses</b>	<b>168,234<sup>B</sup></b>	<b>380,841<sup>B</sup></b>	<b>308,523<sup>C</sup></b>	<b>587,121<sup>D</sup></b>	<b>220,631<sup>B</sup></b>	<b>319,392<sup>B</sup></b>
<b>Total crop expenses</b>	<b>40,942<sup>B</sup></b>	<b>107,809<sup>B</sup></b>	<b>89,302<sup>C</sup></b>	<b>123,012<sup>C</sup></b>	<b>59,441<sup>B</sup></b>	<b>88,797<sup>B</sup></b>
Fertilizer and lime	10,691 <sup>B</sup>	24,536 <sup>B</sup>	23,178 <sup>C</sup>	27,652 <sup>C</sup>	15,965 <sup>C</sup>	21,868 <sup>B</sup>
Pesticides	8,283 <sup>B</sup>	18,498 <sup>B</sup>	19,464 <sup>C</sup>	25,217 <sup>C</sup>	8,914 <sup>C</sup>	17,152 <sup>B</sup>
Seed and plants	10,387 <sup>B</sup>	24,479 <sup>B</sup>	25,862 <sup>C</sup>	35,726 <sup>C</sup>	16,267 <sup>C</sup>	23,339 <sup>B</sup>
Other crop expenses	11,582 <sup>C</sup>	40,297 <sup>B</sup>	20,797 <sup>D</sup>	34,416 <sup>D</sup>	18,295 <sup>C</sup>	26,438 <sup>B</sup>
<b>Total livestock expenses</b>	<b>815<sup>B</sup></b>	<b>1,423<sup>B</sup></b>	<b>F</b>	<b>x</b>	<b>1,378<sup>E</sup></b>	<b>2,002<sup>E</sup></b>
Cattle purchases	149 <sup>B</sup>	x	F	x	F	F
Hog purchases	x	x	x	0	x	x
Poultry and egg purchases	12 <sup>C</sup>	9 <sup>D</sup>	F	x	F	F
Other livestock purchases	x	67 <sup>B</sup>	F	x	124 <sup>E</sup>	F
Feed, supplements, straw and bedding	509 <sup>B</sup>	1,145 <sup>B</sup>	F	1,061 <sup>C</sup>	1,131 <sup>E</sup>	1,298 <sup>D</sup>
Veterinary fees, medicine and breeding fees	x	138 <sup>C</sup>	71 <sup>E</sup>	x	48 <sup>D</sup>	90 <sup>C</sup>
Other livestock expenses	0	x	x	0	0	x
<b>Total machinery expenses</b>	<b>23,258<sup>B</sup></b>	<b>39,223<sup>B</sup></b>	<b>33,736<sup>C</sup></b>	<b>x</b>	<b>21,257<sup>B</sup></b>	<b>34,269<sup>B</sup></b>
Small tools	424 <sup>B</sup>	191 <sup>C</sup>	570 <sup>C</sup>	x	413 <sup>C</sup>	422 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	10,153 <sup>A</sup>	14,662 <sup>B</sup>	16,181 <sup>C</sup>	28,434 <sup>C</sup>	8,866 <sup>B</sup>	14,747 <sup>B</sup>
Repairs, licenses and insurance	12,680 <sup>B</sup>	24,370 <sup>B</sup>	16,985 <sup>C</sup>	37,262 <sup>D</sup>	11,978 <sup>B</sup>	19,100 <sup>B</sup>
<b>Total general expenses</b>	<b>103,218<sup>B</sup></b>	<b>232,386<sup>B</sup></b>	<b>182,744<sup>C</sup></b>	<b>394,860<sup>D</sup></b>	<b>138,556<sup>B</sup></b>	<b>194,323<sup>B</sup></b>
Salaries (including CPP, QPP, EI)	52,201 <sup>B</sup>	122,377 <sup>B</sup>	85,759 <sup>C</sup>	195,788 <sup>C</sup>	76,606 <sup>B</sup>	97,554 <sup>B</sup>
Rent	3,171 <sup>C</sup>	9,743 <sup>C</sup>	18,007 <sup>C</sup>	18,030 <sup>D</sup>	9,894 <sup>C</sup>	13,174 <sup>B</sup>
Insurance	3,449 <sup>B</sup>	8,029 <sup>B</sup>	5,316 <sup>C</sup>	8,776 <sup>C</sup>	2,901 <sup>C</sup>	5,853 <sup>B</sup>
Utilities	4,834 <sup>B</sup>	10,745 <sup>B</sup>	9,970 <sup>C</sup>	22,036 <sup>D</sup>	6,973 <sup>C</sup>	9,868 <sup>B</sup>
Custom work and machine rental	10,921 <sup>D</sup>	19,734 <sup>B</sup>	16,586 <sup>C</sup>	50,019 <sup>D</sup>	11,490 <sup>C</sup>	17,711 <sup>B</sup>
Net interest expenses	7,978 <sup>B</sup>	14,685 <sup>B</sup>	12,188 <sup>C</sup>	13,197 <sup>D</sup>	8,191 <sup>C</sup>	12,182 <sup>B</sup>
Net property taxes	1,075 <sup>B</sup>	3,321 <sup>C</sup>	2,303 <sup>E</sup>	4,313 <sup>D</sup>	1,663 <sup>C</sup>	2,521 <sup>C</sup>
Building and fence repairs	3,297 <sup>B</sup>	7,539 <sup>B</sup>	5,494 <sup>D</sup>	13,331 <sup>D</sup>	4,239 <sup>B</sup>	6,095 <sup>B</sup>
Marketing expenses	7,854 <sup>D</sup>	12,783 <sup>D</sup>	12,414 <sup>D</sup>	46,409 <sup>E</sup>	5,362 <sup>D</sup>	12,521 <sup>C</sup>
Miscellaneous expenses	8,439 <sup>B</sup>	23,430 <sup>B</sup>	14,706 <sup>C</sup>	22,960 <sup>D</sup>	11,238 <sup>B</sup>	16,843 <sup>B</sup>
<b>Net operating income</b>	<b>29,362</b>	<b>69,540</b>	<b>49,514</b>	<b>110,753</b>	<b>31,220</b>	<b>54,206</b>
Adjustment for capital cost allowance (CCA)	17,367 <sup>B</sup>	28,525 <sup>B</sup>	24,871 <sup>C</sup>	60,656 <sup>D</sup>	17,118 <sup>B</sup>	25,763 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	<b>11,995</b>	<b>41,015</b>	<b>24,643</b>	<b>50,097</b>	<b>14,102</b>	<b>28,443</b>
	Operating margins per dollar of revenue					
Operating margin	0.15	0.15	0.14	0.16	0.12	0.15
Operating margin adjusted for CCA	0.06	0.09	0.07	0.07	0.06	0.08

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

	2007 P					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>810<sup>A</sup></b>	<b>910<sup>B</sup></b>	<b>1,185<sup>B</sup></b>	<b>95<sup>C</sup></b>	<b>1,675<sup>A</sup></b>	<b>4,680<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>17.3</b>	<b>19.4</b>	<b>25.3</b>	<b>2.0</b>	<b>35.8</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>156,688<sup>B</sup></b>	<b>210,902<sup>B</sup></b>	<b>235,179<sup>C</sup></b>	<b>58,694<sup>D</sup></b>	<b>196,561<sup>A</sup></b>	<b>199,408<sup>A</sup></b>
<b>Total crop revenues</b>	<b>133,733<sup>B</sup></b>	<b>182,846<sup>B</sup></b>	<b>199,306<sup>C</sup></b>	<b>49,374<sup>D</sup></b>	<b>175,837<sup>A</sup></b>	<b>173,269<sup>A</sup></b>
Total grains and oilseeds	146 <sup>D</sup>	1,145 <sup>E</sup>	3,108 <sup>D</sup>	x	x	1,059 <sup>C</sup>
Total other crops	133,587 <sup>B</sup>	181,701 <sup>B</sup>	196,197 <sup>C</sup>	x	x	172,210 <sup>A</sup>
Potatoes	x	x	75 <sup>C</sup>	811 <sup>E</sup>	x	F
Fruits	127,054 <sup>B</sup>	174,493 <sup>B</sup>	186,378 <sup>C</sup>	45,968 <sup>D</sup>	173,753 <sup>A</sup>	166,397 <sup>A</sup>
Vegetables	5,612 <sup>C</sup>	3,157 <sup>E</sup>	6,086 <sup>D</sup>	553 <sup>E</sup>	1,104 <sup>D</sup>	3,533 <sup>B</sup>
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	444 <sup>E</sup>	F	2,032 <sup>E</sup>	x	911 <sup>A</sup>	1,152 <sup>D</sup>
Forage crops (including seeds)	247 <sup>C</sup>	161 <sup>B</sup>	x	x	49 <sup>D</sup>	121 <sup>B</sup>
Other crops	129 <sup>D</sup>	2,173 <sup>E</sup>	F	0	x	x
<b>Total livestock and product revenues</b>	<b>1,716<sup>D</sup></b>	<b>F</b>	<b>351<sup>C</sup></b>	<b>x</b>	<b>340<sup>D</sup></b>	<b>753<sup>D</sup></b>
Cattle	614 <sup>C</sup>	x	x	x	x	273 <sup>B</sup>
Hogs	x	x	x	0	0	x
Poultry and eggs	14 <sup>A</sup>	x	F	x	F	47 <sup>E</sup>
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	348 <sup>D</sup>	F	36 <sup>B</sup>	x	F	F
<b>Program payments and insurance proceeds</b>	<b>7,248<sup>B</sup></b>	<b>15,322<sup>C</sup></b>	<b>20,298<sup>C</sup></b>	<b>x</b>	<b>12,200<sup>B</sup></b>	<b>13,801<sup>A</sup></b>
<b>Total other revenues</b>	<b>13,991<sup>B</sup></b>	<b>11,544<sup>D</sup></b>	<b>15,225<sup>C</sup></b>	<b>6,261<sup>C</sup></b>	<b>8,184<sup>C</sup></b>	<b>11,585<sup>B</sup></b>
Custom work and machine rental	9,781 <sup>B</sup>	7,476 <sup>D</sup>	9,605 <sup>D</sup>	x	3,769 <sup>D</sup>	6,991 <sup>B</sup>
Rental income	642 <sup>D</sup>	1,248 <sup>E</sup>	2,160 <sup>D</sup>	x	2,328 <sup>E</sup>	1,763 <sup>D</sup>
Miscellaneous revenues	3,568 <sup>C</sup>	2,821 <sup>D</sup>	3,459 <sup>D</sup>	1,986 <sup>C</sup>	2,087 <sup>D</sup>	2,831 <sup>B</sup>
<b>Total operating expenses</b>	<b>117,646<sup>B</sup></b>	<b>149,924<sup>B</sup></b>	<b>223,080<sup>C</sup></b>	<b>52,687<sup>C</sup></b>	<b>157,044<sup>A</sup></b>	<b>163,413<sup>A</sup></b>
<b>Total crop expenses</b>	<b>24,001<sup>B</sup></b>	<b>30,793<sup>B</sup></b>	<b>44,259<sup>C</sup></b>	<b>10,551<sup>D</sup></b>	<b>25,686<sup>B</sup></b>	<b>30,780<sup>A</sup></b>
Fertilizer and lime	5,254 <sup>B</sup>	6,962 <sup>C</sup>	9,327 <sup>D</sup>	3,301 <sup>E</sup>	7,685 <sup>B</sup>	7,449 <sup>B</sup>
Pesticides	10,322 <sup>B</sup>	8,511 <sup>B</sup>	13,540 <sup>C</sup>	2,148 <sup>B</sup>	5,803 <sup>B</sup>	8,995 <sup>A</sup>
Seed and plants	3,850 <sup>C</sup>	4,799 <sup>C</sup>	9,070 <sup>D</sup>	3,170 <sup>D</sup>	4,312 <sup>B</sup>	5,508 <sup>B</sup>
Other crop expenses	4,576 <sup>B</sup>	10,521 <sup>C</sup>	12,323 <sup>C</sup>	F	7,887 <sup>C</sup>	8,829 <sup>B</sup>
<b>Total livestock expenses</b>	<b>819<sup>C</sup></b>	<b>630<sup>C</sup></b>	<b>513<sup>C</sup></b>	<b>879<sup>C</sup></b>	<b>294<sup>C</sup></b>	<b>518<sup>B</sup></b>
Cattle purchases	140 <sup>C</sup>	x	x	x	x	78 <sup>B</sup>
Hog purchases	0	x	x	0	0	x
Poultry and egg purchases	x	x	x	x	F	F
Other livestock purchases	115 <sup>C</sup>	F	x	x	7 <sup>C</sup>	55 <sup>D</sup>
Feed, supplements, straw and bedding	416 <sup>C</sup>	471 <sup>C</sup>	280 <sup>D</sup>	581 <sup>C</sup>	152 <sup>C</sup>	301 <sup>B</sup>
Veterinary fees, medicine and breeding fees	113 <sup>B</sup>	26 <sup>E</sup>	65 <sup>D</sup>	83 <sup>C</sup>	67 <sup>D</sup>	67 <sup>B</sup>
Other livestock expenses	x	0	0	0	x	x
<b>Total machinery expenses</b>	<b>14,152<sup>A</sup></b>	<b>16,956<sup>B</sup></b>	<b>18,896<sup>B</sup></b>	<b>9,194<sup>B</sup></b>	<b>12,838<sup>A</sup></b>	<b>15,327<sup>A</sup></b>
Small tools	285 <sup>B</sup>	275 <sup>D</sup>	591 <sup>C</sup>	783 <sup>D</sup>	344 <sup>A</sup>	392 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	5,788 <sup>A</sup>	6,300 <sup>B</sup>	8,018 <sup>B</sup>	3,658 <sup>B</sup>	4,938 <sup>A</sup>	6,104 <sup>A</sup>
Repairs, licenses and insurance	8,079 <sup>A</sup>	10,381 <sup>B</sup>	10,287 <sup>C</sup>	4,754 <sup>C</sup>	7,556 <sup>A</sup>	8,831 <sup>A</sup>
<b>Total general expenses</b>	<b>78,673<sup>B</sup></b>	<b>101,545<sup>B</sup></b>	<b>159,412<sup>C</sup></b>	<b>32,063<sup>D</sup></b>	<b>118,226<sup>A</sup></b>	<b>116,789<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	34,563 <sup>B</sup>	44,065 <sup>C</sup>	83,018 <sup>C</sup>	F	52,369 <sup>B</sup>	54,535 <sup>A</sup>
Rent	1,269 <sup>B</sup>	3,267 <sup>D</sup>	3,851 <sup>D</sup>	557 <sup>E</sup>	7,867 <sup>C</sup>	4,663 <sup>B</sup>
Insurance	2,004 <sup>B</sup>	3,132 <sup>B</sup>	4,831 <sup>C</sup>	976 <sup>C</sup>	2,382 <sup>A</sup>	3,054 <sup>B</sup>
Utilities	2,702 <sup>B</sup>	3,507 <sup>B</sup>	6,319 <sup>C</sup>	1,977 <sup>C</sup>	2,998 <sup>A</sup>	3,866 <sup>A</sup>
Custom work and machine rental	14,680 <sup>B</sup>	16,649 <sup>C</sup>	19,678 <sup>C</sup>	4,135 <sup>E</sup>	16,600 <sup>B</sup>	16,801 <sup>B</sup>
Net interest expenses	8,467 <sup>B</sup>	8,528 <sup>C</sup>	8,915 <sup>C</sup>	5,537 <sup>D</sup>	14,411 <sup>B</sup>	10,663 <sup>A</sup>
Net property taxes	943 <sup>B</sup>	1,580 <sup>C</sup>	1,918 <sup>D</sup>	1,276 <sup>A</sup>	2,251 <sup>A</sup>	1,790 <sup>B</sup>
Building and fence repairs	1,913 <sup>C</sup>	3,601 <sup>C</sup>	4,173 <sup>C</sup>	x	2,555 <sup>B</sup>	3,039 <sup>B</sup>
Marketing expenses	5,026 <sup>C</sup>	3,765 <sup>C</sup>	9,868 <sup>D</sup>	x	7,267 <sup>B</sup>	6,737 <sup>B</sup>
Miscellaneous expenses	7,105 <sup>A</sup>	13,450 <sup>B</sup>	16,842 <sup>C</sup>	5,545 <sup>C</sup>	9,528 <sup>A</sup>	11,643 <sup>A</sup>
<b>Net operating income</b>	<b>39,042</b>	<b>60,978</b>	<b>12,099</b>	<b>6,007</b>	<b>39,517</b>	<b>35,995</b>
Adjustment for capital cost allowance (CCA)	12,138 <sup>B</sup>	16,790 <sup>B</sup>	16,930 <sup>C</sup>	7,075 <sup>D</sup>	13,071 <sup>B</sup>	14,489 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>26,905</b>	<b>44,188</b>	<b>-4,831</b>	<b>-1,068</b>	<b>26,446</b>	<b>21,507</b>
	Operating margins per dollar of revenue					
Operating margin	0.25	0.29	0.05	0.10	0.20	0.18
Operating margin adjusted for CCA	0.17	0.21	-0.02	-0.02	0.13	0.11

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

	2007 P					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>430<sup>B</sup></b>	<b>700<sup>B</sup></b>	<b>1,475<sup>B</sup></b>	<b>530<sup>C</sup></b>	<b>625<sup>B</sup></b>	<b>3,760<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>11.4</b>	<b>18.6</b>	<b>39.2</b>	<b>14.1</b>	<b>16.6</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>279,693<sup>C</sup></b>	<b>557,152<sup>B</sup></b>	<b>1,276,431<sup>B</sup></b>	<b>513,284<sup>C</sup></b>	<b>1,064,326<sup>B</sup></b>	<b>885,929<sup>A</sup></b>
<b>Total crop revenues</b>	<b>243,432<sup>C</sup></b>	<b>534,937<sup>B</sup></b>	<b>1,191,634<sup>B</sup></b>	<b>490,817<sup>C</sup></b>	<b>1,006,234<sup>B</sup></b>	<b>831,511<sup>A</sup></b>
Total grains and oilseeds	198 <sup>D</sup>	2,636 <sup>E</sup>	F	4,121 <sup>D</sup>	x	1,895 <sup>D</sup>
Total other crops	243,235 <sup>C</sup>	532,301 <sup>B</sup>	1,189,603 <sup>B</sup>	486,696 <sup>C</sup>	x	829,615 <sup>A</sup>
Potatoes	x	x	x	x	x	F
Fruits	2,338 <sup>D</sup>	F	F	x	F	1,876 <sup>D</sup>
Vegetables	2,031 <sup>E</sup>	F	4,427 <sup>D</sup>	F	F	3,812 <sup>D</sup>
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	238,271 <sup>C</sup>	526,835 <sup>B</sup>	1,182,067 <sup>B</sup>	481,766 <sup>C</sup>	1,000,544 <sup>B</sup>	823,437 <sup>A</sup>
Forage crops (including seeds)	F	F	F	132 <sup>C</sup>	221 <sup>E</sup>	184 <sup>D</sup>
Other crops	x	x	x	0	x	x
<b>Total livestock and product revenues</b>	<b>4,721<sup>E</sup></b>	<b>392<sup>D</sup></b>	<b>F</b>	<b>2,493<sup>E</sup></b>	<b>318<sup>C</sup></b>	<b>1,664<sup>E</sup></b>
Cattle	F	307 <sup>D</sup>	F	2,119 <sup>D</sup>	x	637 <sup>D</sup>
Hogs	x	0	0	x	0	x
Poultry and eggs	F	x	F	F	x	F
Dairy products and subsidies	x	0	0	0	0	x
Other livestock and products	F	x	F	x	x	F
<b>Program payments and insurance proceeds</b>	<b>13,477<sup>D</sup></b>	<b>14,479<sup>D</sup></b>	<b>47,746<sup>D</sup></b>	<b>9,965<sup>D</sup></b>	<b>37,700<sup>C</sup></b>	<b>30,657<sup>C</sup></b>
<b>Total other revenues</b>	<b>18,063<sup>B</sup></b>	<b>7,345<sup>B</sup></b>	<b>35,411<sup>C</sup></b>	<b>10,009<sup>D</sup></b>	<b>20,074<sup>C</sup></b>	<b>22,097<sup>B</sup></b>
Custom work and machine rental	11,909 <sup>C</sup>	2,341 <sup>D</sup>	20,304 <sup>D</sup>	5,341 <sup>E</sup>	14,129 <sup>D</sup>	12,881 <sup>C</sup>
Rental income	554 <sup>E</sup>	1,505 <sup>D</sup>	F	1,738 <sup>E</sup>	3,856 <sup>D</sup>	3,722 <sup>E</sup>
Miscellaneous revenues	5,600 <sup>C</sup>	3,498 <sup>C</sup>	8,760 <sup>E</sup>	2,930 <sup>D</sup>	2,089 <sup>D</sup>	5,494 <sup>D</sup>
<b>Total operating expenses</b>	<b>266,586<sup>C</sup></b>	<b>499,362<sup>B</sup></b>	<b>1,163,869<sup>B</sup></b>	<b>446,220<sup>C</sup></b>	<b>972,192<sup>B</sup></b>	<b>804,745<sup>A</sup></b>
<b>Total crop expenses</b>	<b>82,733<sup>C</sup></b>	<b>172,540<sup>B</sup></b>	<b>382,431<sup>B</sup></b>	<b>158,321<sup>C</sup></b>	<b>345,959<sup>B</sup></b>	<b>271,480<sup>B</sup></b>
Fertilizer and lime	11,677 <sup>B</sup>	24,888 <sup>B</sup>	44,405 <sup>C</sup>	28,294 <sup>C</sup>	65,886 <sup>B</sup>	38,321 <sup>B</sup>
Pesticides	6,473 <sup>D</sup>	5,294 <sup>B</sup>	20,141 <sup>C</sup>	7,873 <sup>C</sup>	11,041 <sup>B</sup>	12,582 <sup>B</sup>
Seed and plants	52,848 <sup>D</sup>	112,134 <sup>B</sup>	210,665 <sup>C</sup>	92,580 <sup>C</sup>	194,972 <sup>B</sup>	155,033 <sup>B</sup>
Other crop expenses	11,734 <sup>C</sup>	30,224 <sup>B</sup>	107,220 <sup>B</sup>	29,575 <sup>C</sup>	74,060 <sup>B</sup>	65,544 <sup>B</sup>
<b>Total livestock expenses</b>	<b>2,994<sup>E</sup></b>	<b>389<sup>D</sup></b>	<b>F</b>	<b>568<sup>C</sup></b>	<b>342<sup>C</sup></b>	<b>F</b>
Cattle purchases	292 <sup>E</sup>	x	F	145 <sup>C</sup>	x	99 <sup>D</sup>
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	F	0	F	x	x	F
Other livestock purchases	F	x	x	x	x	20 <sup>C</sup>
Feed, supplements, straw and bedding	1,667 <sup>E</sup>	163 <sup>E</sup>	F	299 <sup>D</sup>	242 <sup>D</sup>	F
Veterinary fees, medicine and breeding fees	171 <sup>D</sup>	x	F	91 <sup>C</sup>	20 <sup>D</sup>	86 <sup>D</sup>
Other livestock expenses	x	0	x	0	0	x
<b>Total machinery expenses</b>	<b>16,092<sup>B</sup></b>	<b>25,319<sup>B</sup></b>	<b>47,757<sup>C</sup></b>	<b>24,307<sup>B</sup></b>	<b>34,101<sup>B</sup></b>	<b>34,392<sup>B</sup></b>
Small tools	339 <sup>D</sup>	206 <sup>D</sup>	501 <sup>C</sup>	542 <sup>E</sup>	307 <sup>D</sup>	402 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	6,112 <sup>B</sup>	9,403 <sup>B</sup>	15,899 <sup>C</sup>	9,411 <sup>B</sup>	12,186 <sup>B</sup>	12,041 <sup>B</sup>
Repairs, licenses and insurance	9,640 <sup>B</sup>	15,710 <sup>B</sup>	31,357 <sup>B</sup>	14,354 <sup>C</sup>	21,607 <sup>B</sup>	21,950 <sup>B</sup>
<b>Total general expenses</b>	<b>164,768<sup>C</sup></b>	<b>301,114<sup>B</sup></b>	<b>731,830<sup>B</sup></b>	<b>263,024<sup>C</sup></b>	<b>591,790<sup>B</sup></b>	<b>497,592<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	83,743 <sup>C</sup>	157,700 <sup>B</sup>	344,982 <sup>B</sup>	139,071 <sup>C</sup>	285,286 <sup>B</sup>	241,352 <sup>B</sup>
Rent	1,602 <sup>D</sup>	2,997 <sup>C</sup>	16,084 <sup>D</sup>	4,857 <sup>D</sup>	23,694 <sup>C</sup>	11,676 <sup>C</sup>
Insurance	3,579 <sup>C</sup>	6,957 <sup>B</sup>	15,057 <sup>B</sup>	7,035 <sup>C</sup>	11,276 <sup>B</sup>	10,480 <sup>B</sup>
Utilities	16,224 <sup>C</sup>	38,632 <sup>C</sup>	148,952 <sup>C</sup>	32,969 <sup>C</sup>	71,696 <sup>B</sup>	84,106 <sup>B</sup>
Custom work and machine rental	7,112 <sup>B</sup>	16,764 <sup>C</sup>	27,738 <sup>C</sup>	17,809 <sup>C</sup>	39,880 <sup>C</sup>	23,950 <sup>B</sup>
Net interest expenses	13,263 <sup>C</sup>	16,633 <sup>B</sup>	42,160 <sup>C</sup>	12,997 <sup>C</sup>	42,518 <sup>B</sup>	30,062 <sup>B</sup>
Net property taxes	1,395 <sup>C</sup>	3,333 <sup>B</sup>	4,652 <sup>B</sup>	2,773 <sup>B</sup>	3,610 <sup>B</sup>	3,596 <sup>A</sup>
Building and fence repairs	4,067 <sup>C</sup>	9,786 <sup>B</sup>	22,951 <sup>C</sup>	9,837 <sup>C</sup>	15,731 <sup>C</sup>	15,297 <sup>B</sup>
Marketing expenses	17,700 <sup>D</sup>	16,641 <sup>C</sup>	51,239 <sup>C</sup>	9,820 <sup>C</sup>	49,515 <sup>C</sup>	34,856 <sup>B</sup>
Miscellaneous expenses	16,082 <sup>C</sup>	31,671 <sup>B</sup>	58,013 <sup>B</sup>	25,856 <sup>C</sup>	48,582 <sup>B</sup>	42,219 <sup>B</sup>
<b>Net operating income</b>	<b>13,107</b>	<b>57,790</b>	<b>112,562</b>	<b>67,064</b>	<b>92,134</b>	<b>81,183</b>
Adjustment for capital cost allowance (CCA)	19,497 <sup>C</sup>	31,362 <sup>B</sup>	80,024 <sup>B</sup>	32,977 <sup>C</sup>	64,517 <sup>B</sup>	54,853 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	<b>-6,390</b>	<b>26,428</b>	<b>32,538</b>	<b>34,087</b>	<b>27,617</b>	<b>26,330</b>
	Operating margins per dollar of revenue					
Operating margin	0.05	0.10	0.09	0.13	0.09	0.09
Operating margin adjusted for CCA	-0.02	0.05	0.03	0.07	0.03	0.03











Table 12-1

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Oilseed and grain farming**

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	2,705 <sup>B</sup>	1,960 <sup>B</sup>	1,690 <sup>B</sup>	17,550 <sup>A</sup>	23,910 <sup>A</sup>
Average total agricultural sales (\$)	22,846 <sup>A</sup>	20,634 <sup>A</sup>	24,147 <sup>A</sup>	19,147 <sup>A</sup>	20,042 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,944 <sup>B</sup>	2,782 <sup>B</sup>	2,691 <sup>B</sup>	2,937 <sup>A</sup>	2,907 <sup>A</sup>
Average total operating revenues (\$)	29,990 <sup>A</sup>	28,195 <sup>A</sup>	30,515 <sup>A</sup>	26,486 <sup>A</sup>	27,309 <sup>A</sup>
Average net operating income (\$)	-2,070	-1,559	1,811	4,163	2,821
Average agricultural sales from primary activity (\$)	14,331 <sup>A</sup>	17,152 <sup>A</sup>	23,033 <sup>A</sup>	19,147 <sup>A</sup>	18,713 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.7	83.1	95.4	100.0	93.4
Secondary commodity (% of total agricultural sales)	20.9	8.0	2.8	...	3.5
<b>\$50,000 to \$99,999</b>					
Number of farms	2,190 <sup>A</sup>	1,565 <sup>A</sup>	2,005 <sup>B</sup>	7,850 <sup>A</sup>	13,610 <sup>A</sup>
Average total agricultural sales (\$)	52,571 <sup>A</sup>	56,003 <sup>A</sup>	55,174 <sup>A</sup>	50,216 <sup>A</sup>	51,988 <sup>A</sup>
Average program payments and insurance proceeds (\$)	10,257 <sup>B</sup>	8,780 <sup>A</sup>	8,930 <sup>B</sup>	8,861 <sup>A</sup>	9,086 <sup>A</sup>
Average total operating revenues (\$)	73,181 <sup>A</sup>	74,181 <sup>A</sup>	74,220 <sup>A</sup>	71,879 <sup>A</sup>	72,693 <sup>A</sup>
Average net operating income (\$)	8,942	8,884	9,705	14,832	12,444
Average agricultural sales from primary activity (\$)	32,868 <sup>A</sup>	46,127 <sup>A</sup>	52,903 <sup>A</sup>	50,216 <sup>A</sup>	47,349 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.5	82.4	95.9	100.0	91.1
Secondary commodity (% of total agricultural sales)	26.8	10.5	2.4	...	5.9
<b>\$100,000 to \$249,999</b>					
Number of farms	3,355 <sup>A</sup>	2,715 <sup>A</sup>	3,325 <sup>A</sup>	8,070 <sup>A</sup>	17,465 <sup>A</sup>
Average total agricultural sales (\$)	119,448 <sup>A</sup>	122,474 <sup>A</sup>	124,683 <sup>A</sup>	115,371 <sup>A</sup>	119,032 <sup>A</sup>
Average program payments and insurance proceeds (\$)	20,110 <sup>A</sup>	19,004 <sup>A</sup>	17,528 <sup>A</sup>	20,243 <sup>A</sup>	19,508 <sup>A</sup>
Average total operating revenues (\$)	160,877 <sup>A</sup>	165,506 <sup>A</sup>	166,112 <sup>A</sup>	160,876 <sup>A</sup>	162,593 <sup>A</sup>
Average net operating income (\$)	26,093	31,217	32,618	34,430	31,984
Average agricultural sales from primary activity (\$)	75,258 <sup>A</sup>	101,604 <sup>A</sup>	119,684 <sup>A</sup>	115,371 <sup>A</sup>	106,344 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.0	83.0	96.0	100.0	89.3
Secondary commodity (% of total agricultural sales)	28.1	11.7	1.9	...	7.7
<b>\$250,000 to \$499,999</b>					
Number of farms	1,585 <sup>A</sup>	1,735 <sup>A</sup>	2,460 <sup>A</sup>	4,090 <sup>A</sup>	9,875 <sup>A</sup>
Average total agricultural sales (\$)	261,079 <sup>A</sup>	262,139 <sup>A</sup>	275,276 <sup>A</sup>	256,730 <sup>A</sup>	263,004 <sup>A</sup>
Average program payments and insurance proceeds (\$)	39,072 <sup>B</sup>	39,099 <sup>A</sup>	35,669 <sup>B</sup>	39,043 <sup>A</sup>	38,217 <sup>A</sup>
Average total operating revenues (\$)	343,496 <sup>A</sup>	347,234 <sup>A</sup>	355,334 <sup>A</sup>	349,595 <sup>A</sup>	349,629 <sup>A</sup>
Average net operating income (\$)	67,797	67,931	72,703	79,931	74,067
Average agricultural sales from primary activity (\$)	162,818 <sup>A</sup>	217,960 <sup>A</sup>	264,978 <sup>A</sup>	256,730 <sup>A</sup>	236,853 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.4	83.1	96.3	100.0	90.1
Secondary commodity (% of total agricultural sales)	25.2	11.5	2.2	...	6.6
<b>\$500,000 and over</b>					
Number of farms	900 <sup>B</sup>	880 <sup>B</sup>	2,010 <sup>A</sup>	2,470 <sup>A</sup>	6,255 <sup>A</sup>
Average total agricultural sales (\$)	722,594 <sup>A</sup>	668,455 <sup>A</sup>	721,054 <sup>A</sup>	707,389 <sup>A</sup>	708,363 <sup>A</sup>
Average program payments and insurance proceeds (\$)	88,649 <sup>A</sup>	94,596 <sup>B</sup>	97,159 <sup>A</sup>	100,458 <sup>A</sup>	96,866 <sup>A</sup>
Average total operating revenues (\$)	914,250 <sup>A</sup>	864,088 <sup>A</sup>	935,066 <sup>A</sup>	924,805 <sup>A</sup>	917,898 <sup>A</sup>
Average net operating income (\$)	180,802	199,902	205,666	216,672	205,606
Average agricultural sales from primary activity (\$)	447,061 <sup>A</sup>	558,441 <sup>A</sup>	698,103 <sup>A</sup>	707,389 <sup>A</sup>	646,080 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.9	83.5	96.8	100.0	91.2
Secondary commodity (% of total agricultural sales)	18.3	9.7	1.5	...	4.4
<b>Total</b>					
Number of farms	10,740 <sup>A</sup>	8,860 <sup>A</sup>	11,495 <sup>A</sup>	40,025 <sup>A</sup>	71,125 <sup>A</sup>
Average total agricultural sales (\$)	152,664 <sup>A</sup>	169,811 <sup>A</sup>	234,404 <sup>A</sup>	111,354 <sup>A</sup>	144,766 <sup>A</sup>
Average program payments and insurance proceeds (\$)	22,288 <sup>A</sup>	25,056 <sup>A</sup>	31,669 <sup>A</sup>	17,290 <sup>A</sup>	21,337 <sup>A</sup>
Average total operating revenues (\$)	199,783 <sup>A</sup>	224,005 <sup>A</sup>	305,252 <sup>A</sup>	150,890 <sup>A</sup>	192,334 <sup>A</sup>
Average net operating income (\$)	34,556	43,973	62,963	33,203	39,560
Average agricultural sales from primary activity (\$)	95,186 <sup>A</sup>	141,306 <sup>A</sup>	226,175 <sup>A</sup>	111,354 <sup>A</sup>	131,204 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.4	83.2	96.5	100.0	90.6
Secondary commodity (% of total agricultural sales)	23.2	10.7	1.7	...	5.7

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

**Table 12-2**  
**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Potato farming**

	2007 P				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	x	x	x	130 E	175 D
Average total agricultural sales (\$)	x	x	x	22,871 D	24,292 C
Average program payments and insurance proceeds (\$)	x	x	x	3,927 D	3,357 D
Average total operating revenues (\$)	x	x	x	29,073 C	30,217 B
Average net operating income (\$)	x	x	x	132	-3,206
Average agricultural sales from primary activity (\$)	x	x	x	22,871 D	22,542 C
Primary commodity (% of total agricultural sales)	x	x	x	100.0	92.8
Secondary commodity (% of total agricultural sales)	x	x	x	...	1.7
<b>\$50,000 to \$99,999</b>					
Number of farms	x	x	x	35 D	80 B
Average total agricultural sales (\$)	x	x	x	67,142 A	60,851 A
Average program payments and insurance proceeds (\$)	x	x	x	6,024 C	8,624 B
Average total operating revenues (\$)	x	x	x	77,214 A	73,076 A
Average net operating income (\$)	x	x	x	9,359	12,771
Average agricultural sales from primary activity (\$)	x	x	x	67,142 A	56,381 A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	92.7
Secondary commodity (% of total agricultural sales)	x	x	x	...	2.7
<b>\$100,000 to \$249,999</b>					
Number of farms	x	40 A	x	45 B	125 A
Average total agricultural sales (\$)	x	150,177 A	x	139,644 A	139,664 A
Average program payments and insurance proceeds (\$)	x	22,820 B	x	14,165 A	22,771 A
Average total operating revenues (\$)	x	183,881 A	x	162,140 A	172,431 A
Average net operating income (\$)	x	20,802	x	11,658	14,456
Average agricultural sales from primary activity (\$)	x	124,682 A	x	139,644 A	123,777 A
Primary commodity (% of total agricultural sales)	x	83.0	x	100.0	88.6
Secondary commodity (% of total agricultural sales)	x	8.0	x	...	5.0
<b>\$250,000 to \$499,999</b>					
Number of farms	40 D	25 D	50 E	65 C	190 B
Average total agricultural sales (\$)	285,507 A	277,836 B	293,410 B	284,567 A	284,449 A
Average program payments and insurance proceeds (\$)	41,859 C	51,660 C	52,772 B	53,495 B	50,186 B
Average total operating revenues (\$)	337,317 A	350,721 A	354,354 B	358,055 A	349,538 A
Average net operating income (\$)	62,171	54,043	35,848	16,732	37,301
Average agricultural sales from primary activity (\$)	183,529 A	234,342 B	277,107 B	284,567 A	251,096 A
Primary commodity (% of total agricultural sales)	64.3	84.3	94.4	100.0	88.3
Secondary commodity (% of total agricultural sales)	11.5	8.1	2.9	...	3.5
<b>\$500,000 and over</b>					
Number of farms	105 B	130 B	225 A	160 C	615 A
Average total agricultural sales (\$)	1,730,286 B	1,512,257 A	1,353,613 A	1,002,805 B	1,359,864 A
Average program payments and insurance proceeds (\$)	147,457 B	126,708 B	101,616 A	117,490 D	118,446 A
Average total operating revenues (\$)	1,971,675 B	1,704,937 A	1,521,453 A	1,189,194 B	1,549,680 A
Average net operating income (\$)	221,997	287,715	202,933	251,871	236,135
Average agricultural sales from primary activity (\$)	1,149,585 A	1,264,225 A	1,289,107 A	1,002,805 B	1,186,353 A
Primary commodity (% of total agricultural sales)	66.4	83.6	95.2	100.0	87.2
Secondary commodity (% of total agricultural sales)	18.7	11.5	4.0	...	8.2
<b>Total</b>					
Number of farms	195 B	225 B	325 A	435 B	1,185 A
Average total agricultural sales (\$)	983,504 B	926,511 B	993,090 A	431,509 B	773,742 A
Average program payments and insurance proceeds (\$)	90,304 B	83,140 B	80,847 A	53,807 C	72,997 A
Average total operating revenues (\$)	1,127,500 B	1,051,996 B	1,121,611 A	515,067 B	887,841 A
Average net operating income (\$)	131,338	172,342	147,484	94,868	130,428
Average agricultural sales from primary activity (\$)	651,693 B	774,630 B	945,423 A	431,509 B	676,112 A
Primary commodity (% of total agricultural sales)	66.3	83.6	95.2	100.0	87.4
Secondary commodity (% of total agricultural sales)	17.8	11.3	3.9	...	7.8

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

Table 12-3

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming**

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	230 E	135 E	45 B	490 C	885 C
Average total agricultural sales (\$)	19,385 B	30,111 D	20,971 A	23,577 B	23,401 B
Average program payments and insurance proceeds (\$)	1,279 E	780 E	1,630 C	1,142 D	1,147 D
Average total operating revenues (\$)	23,833 B	32,993 C	26,094 A	28,065 A	27,672 B
Average net operating income (\$)	-3,562	573	2,745	5,700	2,436
Average agricultural sales from primary activity (\$)	11,139 B	24,523 D	19,822 A	23,577 B	20,406 B
Primary commodity (% of total agricultural sales)	57.5	81.4	94.5	100.0	87.2
Secondary commodity (% of total agricultural sales)	F	F	1.4	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	70 E	F	F	255 D	465 C
Average total agricultural sales (\$)	67,785 A	F	F	55,393 B	58,448 B
Average program payments and insurance proceeds (\$)	5,449 B	F	F	F	F
Average total operating revenues (\$)	77,094 A	F	F	68,764 A	71,966 A
Average net operating income (\$)	6,253	F	F	14,114	14,425
Average agricultural sales from primary activity (\$)	39,629 A	F	F	55,393 B	52,237 B
Primary commodity (% of total agricultural sales)	58.5	F	F	100.0	89.4
Secondary commodity (% of total agricultural sales)	11.6	F	F	...	2.3
<b>\$100,000 to \$249,999</b>					
Number of farms	115 D	70 D	50 E	225 C	445 B
Average total agricultural sales (\$)	132,565 B	129,207 A	160,565 B	133,682 B	135,683 A
Average program payments and insurance proceeds (\$)	19,241 D	8,430 D	10,648 D	14,242 D	14,267 C
Average total operating revenues (\$)	166,101 B	143,418 B	179,196 A	158,988 A	160,726 A
Average net operating income (\$)	38,394	31,070	16,796	28,234	29,949
Average agricultural sales from primary activity (\$)	83,830 B	107,012 B	155,794 B	133,682 B	119,719 A
Primary commodity (% of total agricultural sales)	63.2	82.8	97.0	100.0	88.2
Secondary commodity (% of total agricultural sales)	19.8	4.9	1.6	...	5.7
<b>\$250,000 to \$499,999</b>					
Number of farms	45 B	45 E	F	110 D	245 C
Average total agricultural sales (\$)	287,996 A	307,594 A	F	320,140 A	311,187 A
Average program payments and insurance proceeds (\$)	35,260 C	31,125 C	F	27,965 E	30,033 C
Average total operating revenues (\$)	351,038 A	348,150 A	F	355,427 A	354,416 A
Average net operating income (\$)	51,099	66,174	F	43,190	58,031
Average agricultural sales from primary activity (\$)	171,976 A	250,480 A	F	320,140 A	277,650 A
Primary commodity (% of total agricultural sales)	59.7	81.4	F	100.0	89.2
Secondary commodity (% of total agricultural sales)	13.8	12.8	F	...	5.3
<b>\$500,000 and over</b>					
Number of farms	110 D	55 D	80 C	175 C	430 B
Average total agricultural sales (\$)	1,073,963 B	1,391,688 C	1,780,151 B	1,611,835 B	1,473,439 A
Average program payments and insurance proceeds (\$)	79,429 C	136,357 D	149,021 D	123,895 C	118,855 B
Average total operating revenues (\$)	1,208,050 B	1,566,039 C	1,966,857 B	1,795,518 B	1,643,510 A
Average net operating income (\$)	191,473	114,288	259,809	271,818	226,725
Average agricultural sales from primary activity (\$)	661,587 B	1,142,508 C	1,701,213 B	1,611,835 B	1,316,572 A
Primary commodity (% of total agricultural sales)	61.6	82.1	95.6	100.0	89.4
Secondary commodity (% of total agricultural sales)	22.1	6.9	2.6	...	5.7
<b>Total</b>					
Number of farms	560 D	365 C	305 C	1,250 B	2,480 B
Average total agricultural sales (\$)	280,314 D	312,520 D	573,481 C	300,780 B	331,120 B
Average program payments and insurance proceeds (\$)	23,707 D	28,608 D	48,405 D	24,947 C	28,064 B
Average total operating revenues (\$)	321,755 D	351,128 D	640,730 C	338,885 B	373,598 B
Average net operating income (\$)	49,437	35,215	93,384	52,415	54,206
Average agricultural sales from primary activity (\$)	172,128 D	256,247 D	547,977 C	300,780 B	295,373 B
Primary commodity (% of total agricultural sales)	61.4	82.0	95.6	100.0	89.2
Secondary commodity (% of total agricultural sales)	20.5	7.5	2.5	...	5.5

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

Table 12-4

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Fruit and tree nut farming**

	2007 <sup>p</sup>				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	95 <sup>D</sup>	F	70 <sup>C</sup>	1,730 <sup>B</sup>	1,995 <sup>B</sup>
Average total agricultural sales (\$)	24,836 <sup>C</sup>	F	25,737 <sup>A</sup>	20,168 <sup>A</sup>	20,359 <sup>A</sup>
Average program payments and insurance proceeds (\$)	1,729 <sup>E</sup>	F	1,914 <sup>D</sup>	1,826 <sup>C</sup>	1,849 <sup>C</sup>
Average total operating revenues (\$)	30,732 <sup>B</sup>	F	29,835 <sup>A</sup>	24,949 <sup>A</sup>	25,178 <sup>A</sup>
Average net operating income (\$)	2,019	F	4,584	-358	-185
Average agricultural sales from primary activity (\$)	14,772 <sup>C</sup>	F	24,441 <sup>A</sup>	20,168 <sup>A</sup>	19,670 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.5	F	95.0	100.0	96.6
Secondary commodity (% of total agricultural sales)	F	F	1.3	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	65 <sup>E</sup>	F	45 <sup>A</sup>	755 <sup>B</sup>	985 <sup>B</sup>
Average total agricultural sales (\$)	64,654 <sup>B</sup>	F	60,471 <sup>A</sup>	60,298 <sup>A</sup>	60,493 <sup>A</sup>
Average program payments and insurance proceeds (\$)	6,431 <sup>E</sup>	F	9,437 <sup>A</sup>	7,348 <sup>B</sup>	7,621 <sup>B</sup>
Average total operating revenues (\$)	78,109 <sup>A</sup>	F	73,968 <sup>A</sup>	73,182 <sup>A</sup>	73,296 <sup>A</sup>
Average net operating income (\$)	11,408	F	10,812	12,978	12,397
Average agricultural sales from primary activity (\$)	40,898 <sup>B</sup>	F	58,173 <sup>A</sup>	60,298 <sup>A</sup>	57,551 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.3	F	96.2	100.0	95.1
Secondary commodity (% of total agricultural sales)	10.8	F	1.2	...	1.4
<b>\$100,000 to \$249,999</b>					
Number of farms	85 <sup>E</sup>	45 <sup>D</sup>	75 <sup>C</sup>	680 <sup>B</sup>	880 <sup>B</sup>
Average total agricultural sales (\$)	141,530 <sup>B</sup>	131,959 <sup>C</sup>	129,567 <sup>A</sup>	133,531 <sup>A</sup>	133,879 <sup>A</sup>
Average program payments and insurance proceeds (\$)	16,072 <sup>D</sup>	21,614 <sup>D</sup>	15,307 <sup>C</sup>	13,874 <sup>B</sup>	14,607 <sup>B</sup>
Average total operating revenues (\$)	171,799 <sup>A</sup>	162,286 <sup>B</sup>	152,489 <sup>A</sup>	156,502 <sup>A</sup>	157,924 <sup>A</sup>
Average net operating income (\$)	42,279	9,443	35,198	23,927	25,865
Average agricultural sales from primary activity (\$)	87,525 <sup>B</sup>	107,816 <sup>C</sup>	124,354 <sup>A</sup>	133,531 <sup>A</sup>	127,039 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.8	81.7	96.0	100.0	94.9
Secondary commodity (% of total agricultural sales)	20.5	F	1.4	...	2.5
<b>\$250,000 to \$499,999</b>					
Number of farms	F	30 <sup>D</sup>	55 <sup>E</sup>	325 <sup>B</sup>	435 <sup>B</sup>
Average total agricultural sales (\$)	F	315,323 <sup>A</sup>	320,712 <sup>A</sup>	294,243 <sup>A</sup>	299,880 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	18,537 <sup>D</sup>	35,638 <sup>D</sup>	31,970 <sup>C</sup>	30,544 <sup>C</sup>
Average total operating revenues (\$)	F	353,867 <sup>A</sup>	385,967 <sup>A</sup>	350,309 <sup>A</sup>	354,974 <sup>A</sup>
Average net operating income (\$)	F	52,275	33,411	81,396	70,527
Average agricultural sales from primary activity (\$)	F	267,143 <sup>A</sup>	313,170 <sup>A</sup>	294,243 <sup>A</sup>	288,397 <sup>A</sup>
Primary commodity (% of total agricultural sales)	F	84.7	97.6	100.0	96.2
Secondary commodity (% of total agricultural sales)	F	F	0.9	...	1.3
<b>\$500,000 and over</b>					
Number of farms	x	35 <sup>E</sup>	60 <sup>D</sup>	260 <sup>B</sup>	375 <sup>B</sup>
Average total agricultural sales (\$)	x	1,404,184 <sup>D</sup>	1,390,726 <sup>C</sup>	1,216,656 <sup>B</sup>	1,238,937 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	105,048 <sup>C</sup>	53,293 <sup>D</sup>	72,594 <sup>B</sup>	72,213 <sup>B</sup>
Average total operating revenues (\$)	x	1,658,658 <sup>C</sup>	1,498,433 <sup>C</sup>	1,347,241 <sup>B</sup>	1,375,342 <sup>A</sup>
Average net operating income (\$)	x	247,200	288,302	289,903	274,338
Average agricultural sales from primary activity (\$)	x	1,160,096 <sup>D</sup>	1,341,826 <sup>C</sup>	1,216,656 <sup>B</sup>	1,184,682 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	82.6	96.5	100.0	95.6
Secondary commodity (% of total agricultural sales)	x	12.4	1.9	...	2.2
<b>Total</b>					
Number of farms	295 <sup>C</sup>	330 <sup>D</sup>	300 <sup>B</sup>	3,750 <sup>A</sup>	4,680 <sup>A</sup>
Average total agricultural sales (\$)	163,061 <sup>C</sup>	211,800 <sup>D</sup>	382,330 <sup>B</sup>	154,940 <sup>A</sup>	174,022 <sup>A</sup>
Average program payments and insurance proceeds (\$)	13,739 <sup>C</sup>	19,129 <sup>D</sup>	22,860 <sup>C</sup>	12,611 <sup>B</sup>	13,801 <sup>A</sup>
Average total operating revenues (\$)	189,121 <sup>B</sup>	250,396 <sup>D</sup>	424,496 <sup>B</sup>	177,763 <sup>A</sup>	199,408 <sup>A</sup>
Average net operating income (\$)	27,701	33,233	74,695	33,811	35,995
Average agricultural sales from primary activity (\$)	97,010 <sup>B</sup>	175,200 <sup>D</sup>	369,315 <sup>B</sup>	154,940 <sup>A</sup>	166,397 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.5	82.7	96.6	100.0	95.6
Secondary commodity (% of total agricultural sales)	15.5	10.1	1.7	...	2.0

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

Table 12-5

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production**

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	120 <sup>E</sup>	F	F	850 <sup>B</sup>	1,170 <sup>C</sup>
Average total agricultural sales (\$)	19,129 <sup>D</sup>	F	F	22,333 <sup>A</sup>	21,004 <sup>B</sup>
Average program payments and insurance proceeds (\$)	855 <sup>D</sup>	F	F	887 <sup>E</sup>	782 <sup>D</sup>
Average total operating revenues (\$)	22,760 <sup>C</sup>	F	F	26,311 <sup>A</sup>	24,691 <sup>B</sup>
Average net operating income (\$)	-5,983	F	F	1,094	785
Average agricultural sales from primary activity (\$)	12,189 <sup>D</sup>	F	F	22,333 <sup>A</sup>	19,974 <sup>B</sup>
Primary commodity (% of total agricultural sales)	63.7	F	F	100.0	95.1
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	F	35 <sup>E</sup>	x	335 <sup>C</sup>	475 <sup>C</sup>
Average total agricultural sales (\$)	F	50,312 <sup>B</sup>	x	62,172 <sup>A</sup>	62,062 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	1,471 <sup>E</sup>	x	1,484 <sup>E</sup>	1,426 <sup>D</sup>
Average total operating revenues (\$)	F	58,629 <sup>A</sup>	x	71,616 <sup>A</sup>	70,483 <sup>A</sup>
Average net operating income (\$)	F	10,159	x	7,853	10,042
Average agricultural sales from primary activity (\$)	F	41,540 <sup>B</sup>	x	62,172 <sup>A</sup>	55,976 <sup>A</sup>
Primary commodity (% of total agricultural sales)	F	82.6	x	100.0	90.2
Secondary commodity (% of total agricultural sales)	F	7.9	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	x	30 <sup>D</sup>	35 <sup>E</sup>	560 <sup>C</sup>	645 <sup>B</sup>
Average total agricultural sales (\$)	x	148,338 <sup>B</sup>	140,673 <sup>A</sup>	153,972 <sup>A</sup>	152,428 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	8,033 <sup>C</sup>	F	9,113 <sup>E</sup>	9,544 <sup>E</sup>
Average total operating revenues (\$)	x	172,419 <sup>A</sup>	178,664 <sup>B</sup>	174,891 <sup>A</sup>	174,679 <sup>A</sup>
Average net operating income (\$)	x	35,912	1,352	21,530	21,300
Average agricultural sales from primary activity (\$)	x	125,464 <sup>B</sup>	135,092 <sup>A</sup>	153,972 <sup>A</sup>	149,544 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	84.6	96.0	100.0	98.1
Secondary commodity (% of total agricultural sales)	x	F	F	...	0.6
<b>\$250,000 to \$499,999</b>					
Number of farms	x	x	x	350 <sup>C</sup>	390 <sup>C</sup>
Average total agricultural sales (\$)	x	x	x	331,149 <sup>A</sup>	331,097 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	x	x	9,110 <sup>D</sup>	9,862 <sup>D</sup>
Average total operating revenues (\$)	x	x	x	349,375 <sup>A</sup>	354,280 <sup>A</sup>
Average net operating income (\$)	x	x	x	42,753	44,273
Average agricultural sales from primary activity (\$)	x	x	x	331,149 <sup>A</sup>	324,854 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	x	x	100.0	98.1
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
<b>\$500,000 and over</b>					
Number of farms	25 <sup>E</sup>	F	85 <sup>D</sup>	940 <sup>A</sup>	1,080 <sup>A</sup>
Average total agricultural sales (\$)	1,367,639 <sup>D</sup>	F	2,868,225 <sup>C</sup>	2,699,560 <sup>A</sup>	2,631,907 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	F	161,557 <sup>D</sup>	91,623 <sup>C</sup>	95,699 <sup>C</sup>
Average total operating revenues (\$)	1,538,501 <sup>D</sup>	F	3,101,071 <sup>C</sup>	2,849,110 <sup>A</sup>	2,785,748 <sup>A</sup>
Average net operating income (\$)	200,430	F	318,078	244,755	247,902
Average agricultural sales from primary activity (\$)	863,802 <sup>D</sup>	F	2,775,670 <sup>C</sup>	2,699,560 <sup>A</sup>	2,605,851 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.2	F	96.8	100.0	99.0
Secondary commodity (% of total agricultural sales)	15.6	F	1.2	...	0.4
<b>Total</b>					
Number of farms	275 <sup>D</sup>	240 <sup>E</sup>	220 <sup>D</sup>	3,025 <sup>A</sup>	3,760 <sup>A</sup>
Average total agricultural sales (\$)	195,010 <sup>D</sup>	F	1,179,652 <sup>D</sup>	913,502 <sup>A</sup>	833,175 <sup>A</sup>
Average program payments and insurance proceeds (\$)	12,182 <sup>E</sup>	F	67,002 <sup>D</sup>	31,444 <sup>C</sup>	30,657 <sup>C</sup>
Average total operating revenues (\$)	220,203 <sup>D</sup>	F	1,285,184 <sup>D</sup>	967,815 <sup>A</sup>	885,929 <sup>A</sup>
Average net operating income (\$)	28,726	F	128,631	85,666	81,183
Average agricultural sales from primary activity (\$)	122,047 <sup>D</sup>	F	1,141,439 <sup>D</sup>	913,502 <sup>A</sup>	823,437 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.6	F	96.8	100.0	98.8
Secondary commodity (% of total agricultural sales)	13.3	F	1.2	...	0.5

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

Table 12-6

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots**

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	4,225 <sup>B</sup>	3,340 <sup>B</sup>	2,770 <sup>B</sup>	18,270 <sup>A</sup>	28,600 <sup>A</sup>
Average total agricultural sales (\$)	20,395 <sup>A</sup>	18,664 <sup>A</sup>	20,799 <sup>A</sup>	16,478 <sup>A</sup>	17,731 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,534 <sup>B</sup>	2,812 <sup>C</sup>	2,577 <sup>C</sup>	2,579 <sup>A</sup>	2,599 <sup>A</sup>
Average total operating revenues (\$)	27,310 <sup>A</sup>	25,501 <sup>A</sup>	26,809 <sup>A</sup>	23,486 <sup>A</sup>	24,608 <sup>A</sup>
Average net operating income (\$)	-7,248	-6,415	-6,707	-4,580	-5,394
Average agricultural sales from primary activity (\$)	12,871 <sup>A</sup>	15,475 <sup>A</sup>	19,776 <sup>A</sup>	16,478 <sup>A</sup>	16,148 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.1	82.9	95.1	100.0	91.1
Secondary commodity (% of total agricultural sales)	17.7	7.3	2.6	...	3.9
<b>\$50,000 to \$99,999</b>					
Number of farms	2,170 <sup>A</sup>	1,625 <sup>B</sup>	1,825 <sup>B</sup>	4,825 <sup>A</sup>	10,455 <sup>A</sup>
Average total agricultural sales (\$)	53,423 <sup>A</sup>	52,701 <sup>A</sup>	50,409 <sup>A</sup>	47,523 <sup>A</sup>	50,059 <sup>A</sup>
Average program payments and insurance proceeds (\$)	8,737 <sup>A</sup>	9,693 <sup>B</sup>	9,447 <sup>B</sup>	9,584 <sup>A</sup>	9,401 <sup>A</sup>
Average total operating revenues (\$)	72,240 <sup>A</sup>	73,046 <sup>A</sup>	71,600 <sup>A</sup>	70,205 <sup>A</sup>	71,314 <sup>A</sup>
Average net operating income (\$)	8,665	6,239	3,899	1,807	4,288
Average agricultural sales from primary activity (\$)	33,726 <sup>A</sup>	43,399 <sup>A</sup>	48,172 <sup>A</sup>	47,523 <sup>A</sup>	44,129 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.1	82.3	95.6	100.0	88.2
Secondary commodity (% of total agricultural sales)	25.1	9.0	2.4	...	7.2
<b>\$100,000 to \$249,999</b>					
Number of farms	2,270 <sup>A</sup>	1,580 <sup>A</sup>	1,765 <sup>A</sup>	3,250 <sup>A</sup>	8,865 <sup>A</sup>
Average total agricultural sales (\$)	115,467 <sup>A</sup>	110,375 <sup>A</sup>	121,075 <sup>A</sup>	106,966 <sup>A</sup>	112,564 <sup>A</sup>
Average program payments and insurance proceeds (\$)	22,842 <sup>A</sup>	21,975 <sup>B</sup>	18,684 <sup>A</sup>	21,756 <sup>B</sup>	21,461 <sup>A</sup>
Average total operating revenues (\$)	158,816 <sup>A</sup>	151,334 <sup>A</sup>	161,623 <sup>A</sup>	150,918 <sup>A</sup>	155,149 <sup>A</sup>
Average net operating income (\$)	23,573	19,557	18,047	22,048	21,198
Average agricultural sales from primary activity (\$)	72,464 <sup>A</sup>	91,781 <sup>A</sup>	115,991 <sup>A</sup>	106,966 <sup>A</sup>	97,223 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.8	83.2	95.8	100.0	86.4
Secondary commodity (% of total agricultural sales)	28.4	10.5	1.8	...	9.7
<b>\$250,000 to \$499,999</b>					
Number of farms	935 <sup>B</sup>	505 <sup>B</sup>	785 <sup>B</sup>	960 <sup>B</sup>	3,185 <sup>A</sup>
Average total agricultural sales (\$)	269,685 <sup>A</sup>	268,450 <sup>A</sup>	264,970 <sup>A</sup>	260,833 <sup>A</sup>	265,654 <sup>A</sup>
Average program payments and insurance proceeds (\$)	41,094 <sup>C</sup>	34,402 <sup>B</sup>	38,100 <sup>B</sup>	37,165 <sup>B</sup>	38,110 <sup>A</sup>
Average total operating revenues (\$)	351,225 <sup>A</sup>	349,059 <sup>A</sup>	335,406 <sup>A</sup>	345,122 <sup>A</sup>	345,135 <sup>A</sup>
Average net operating income (\$)	56,826	70,388	37,046	31,979	46,591
Average agricultural sales from primary activity (\$)	168,178 <sup>A</sup>	224,357 <sup>A</sup>	255,641 <sup>A</sup>	260,833 <sup>A</sup>	226,627 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.4	83.6	96.5	100.0	85.3
Secondary commodity (% of total agricultural sales)	27.3	10.4	1.8	...	10.2
<b>\$500,000 and over</b>					
Number of farms	470 <sup>B</sup>	340 <sup>A</sup>	955 <sup>A</sup>	895 <sup>A</sup>	2,665 <sup>A</sup>
Average total agricultural sales (\$)	880,337 <sup>A</sup>	1,400,203 <sup>B</sup>	2,883,897 <sup>B</sup>	2,608,170 <sup>B</sup>	2,247,472 <sup>A</sup>
Average program payments and insurance proceeds (\$)	79,868 <sup>B</sup>	122,699 <sup>B</sup>	172,454 <sup>B</sup>	126,978 <sup>B</sup>	134,420 <sup>A</sup>
Average total operating revenues (\$)	1,052,996 <sup>A</sup>	1,732,078 <sup>B</sup>	3,479,429 <sup>B</sup>	3,022,788 <sup>B</sup>	2,673,654 <sup>A</sup>
Average net operating income (\$)	137,604	134,328	148,086	87,330	123,995
Average agricultural sales from primary activity (\$)	569,421 <sup>A</sup>	1,179,613 <sup>B</sup>	2,813,025 <sup>B</sup>	2,608,170 <sup>B</sup>	2,138,968 <sup>A</sup>
Primary commodity (% of total agricultural sales)	64.7	84.2	97.5	100.0	95.2
Secondary commodity (% of total agricultural sales)	23.9	10.0	1.2	...	3.0
<b>Total</b>					
Number of farms	10,075 <sup>A</sup>	7,390 <sup>A</sup>	8,110 <sup>A</sup>	28,205 <sup>A</sup>	53,770 <sup>A</sup>
Average total agricultural sales (\$)	112,253 <sup>A</sup>	126,781 <sup>A</sup>	410,894 <sup>A</sup>	123,231 <sup>A</sup>	165,045 <sup>A</sup>
Average program payments and insurance proceeds (\$)	15,638 <sup>A</sup>	16,130 <sup>A</sup>	31,129 <sup>B</sup>	11,133 <sup>A</sup>	15,679 <sup>A</sup>
Average total operating revenues (\$)	144,611 <sup>A</sup>	163,970 <sup>A</sup>	503,674 <sup>A</sup>	152,814 <sup>A</sup>	205,723 <sup>A</sup>
Average net operating income (\$)	15,839	13,680	23,590	3,757	10,374
Average agricultural sales from primary activity (\$)	71,213 <sup>A</sup>	106,095 <sup>A</sup>	399,663 <sup>A</sup>	123,231 <sup>A</sup>	152,822 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.4	83.7	97.3	100.0	92.6
Secondary commodity (% of total agricultural sales)	25.3	9.8	1.2	...	4.7

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



Table 12-7

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Dairy cattle and milk production**

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	50 <sup>E</sup>	F	25 <sup>A</sup>	320 <sup>E</sup>	435 <sup>D</sup>
Average total agricultural sales (\$)	29,306 <sup>B</sup>	F	29,377 <sup>A</sup>	23,390 <sup>B</sup>	25,550 <sup>B</sup>
Average program payments and insurance proceeds (\$)	1,290 <sup>E</sup>	F	586 <sup>A</sup>	F	F
Average total operating revenues (\$)	32,794 <sup>B</sup>	F	33,465 <sup>A</sup>	25,236 <sup>B</sup>	27,965 <sup>B</sup>
Average net operating income (\$)	7,082	F	3,086	9,464 <sup>E</sup>	9,096
Average agricultural sales from primary activity (\$)	17,764 <sup>B</sup>	F	25,753 <sup>A</sup>	23,042 <sup>B</sup>	22,717 <sup>B</sup>
Primary commodity (% of total agricultural sales)	60.6	F	87.7	98.5	88.9
Secondary commodity (% of total agricultural sales)	27.9	F	9.4	F	8.3
<b>\$50,000 to \$99,999</b>					
Number of farms	185 <sup>E</sup>	80 <sup>E</sup>	190 <sup>D</sup>	370 <sup>D</sup>	830 <sup>C</sup>
Average total agricultural sales (\$)	64,978 <sup>A</sup>	74,858 <sup>B</sup>	68,993 <sup>A</sup>	68,436 <sup>A</sup>	68,405 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,264 <sup>E</sup>	3,326 <sup>D</sup>	2,382 <sup>C</sup>	2,604 <sup>E</sup>	2,547 <sup>C</sup>
Average total operating revenues (\$)	72,076 <sup>B</sup>	81,551 <sup>A</sup>	74,943 <sup>A</sup>	73,553 <sup>A</sup>	74,321 <sup>A</sup>
Average net operating income (\$)	10,339	-11,919	18,826	22,760	15,582
Average agricultural sales from primary activity (\$)	35,915 <sup>A</sup>	57,378 <sup>B</sup>	61,505 <sup>A</sup>	66,108 <sup>A</sup>	57,270 <sup>A</sup>
Primary commodity (% of total agricultural sales)	55.3	76.6	89.1	96.6	83.7
Secondary commodity (% of total agricultural sales)	19.3	18.7	7.5	3.4	9.5
<b>\$100,000 to \$249,999</b>					
Number of farms	210 <sup>D</sup>	475 <sup>C</sup>	1,670 <sup>B</sup>	1,330 <sup>B</sup>	3,690 <sup>A</sup>
Average total agricultural sales (\$)	154,555 <sup>A</sup>	171,923 <sup>A</sup>	172,385 <sup>A</sup>	170,352 <sup>A</sup>	170,581 <sup>A</sup>
Average program payments and insurance proceeds (\$)	11,301 <sup>E</sup>	7,791 <sup>C</sup>	6,544 <sup>B</sup>	4,628 <sup>B</sup>	6,285 <sup>B</sup>
Average total operating revenues (\$)	175,578 <sup>A</sup>	186,631 <sup>A</sup>	187,105 <sup>A</sup>	180,672 <sup>A</sup>	184,072 <sup>A</sup>
Average net operating income (\$)	34,509	53,386	45,295	48,693	46,955
Average agricultural sales from primary activity (\$)	90,397 <sup>A</sup>	134,905 <sup>A</sup>	159,903 <sup>A</sup>	164,183 <sup>A</sup>	154,267 <sup>A</sup>
Primary commodity (% of total agricultural sales)	58.5	78.5	92.8	96.4	90.4
Secondary commodity (% of total agricultural sales)	19.0	9.2	4.3	3.6	5.4
<b>\$250,000 to \$499,999</b>					
Number of farms	345 <sup>C</sup>	980 <sup>B</sup>	2,685 <sup>A</sup>	1,120 <sup>B</sup>	5,125 <sup>A</sup>
Average total agricultural sales (\$)	329,310 <sup>A</sup>	317,366 <sup>A</sup>	338,119 <sup>A</sup>	328,237 <sup>A</sup>	331,356 <sup>A</sup>
Average program payments and insurance proceeds (\$)	16,159 <sup>C</sup>	15,343 <sup>C</sup>	10,859 <sup>B</sup>	6,264 <sup>B</sup>	11,066 <sup>A</sup>
Average total operating revenues (\$)	361,031 <sup>A</sup>	348,651 <sup>A</sup>	363,865 <sup>A</sup>	346,419 <sup>A</sup>	356,905 <sup>A</sup>
Average net operating income (\$)	75,866	90,006	96,173	85,238	91,222
Average agricultural sales from primary activity (\$)	203,581 <sup>A</sup>	253,624 <sup>A</sup>	313,369 <sup>A</sup>	316,757 <sup>A</sup>	295,255 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.8	79.9	92.7	96.5	89.1
Secondary commodity (% of total agricultural sales)	17.8	10.4	3.9	3.5	4.6
<b>\$500,000 and over</b>					
Number of farms	550 <sup>B</sup>	605 <sup>B</sup>	1,655 <sup>A</sup>	775 <sup>B</sup>	3,585 <sup>A</sup>
Average total agricultural sales (\$)	947,436 <sup>B</sup>	828,801 <sup>A</sup>	828,436 <sup>A</sup>	1,037,111 <sup>A</sup>	891,833 <sup>A</sup>
Average program payments and insurance proceeds (\$)	55,515 <sup>B</sup>	32,906 <sup>B</sup>	20,225 <sup>C</sup>	12,452 <sup>B</sup>	26,128 <sup>B</sup>
Average total operating revenues (\$)	1,049,973 <sup>B</sup>	908,305 <sup>A</sup>	884,485 <sup>A</sup>	1,075,476 <sup>A</sup>	955,194 <sup>A</sup>
Average net operating income (\$)	209,418	208,508	206,795	241,919	215,064
Average agricultural sales from primary activity (\$)	553,076 <sup>B</sup>	650,869 <sup>A</sup>	771,108 <sup>A</sup>	1,006,339 <sup>A</sup>	767,931 <sup>A</sup>
Primary commodity (% of total agricultural sales)	58.4	78.5	93.1	97.0	86.1
Secondary commodity (% of total agricultural sales)	16.2	11.3	3.9	3.0	6.1
<b>Total</b>					
Number of farms	1,350 <sup>B</sup>	2,185 <sup>B</sup>	6,225 <sup>A</sup>	3,905 <sup>A</sup>	13,665 <sup>A</sup>
Average total agricultural sales (\$)	505,868 <sup>B</sup>	412,705 <sup>A</sup>	414,425 <sup>A</sup>	365,652 <sup>A</sup>	409,256 <sup>A</sup>
Average program payments and insurance proceeds (\$)	28,950 <sup>B</sup>	17,866 <sup>B</sup>	11,889 <sup>B</sup>	6,166 <sup>B</sup>	12,896 <sup>A</sup>
Average total operating revenues (\$)	560,295 <sup>B</sup>	452,281 <sup>A</sup>	444,570 <sup>A</sup>	382,599 <sup>A</sup>	439,538 <sup>A</sup>
Average net operating income (\$)	112,116	109,498	109,168	91,790	104,547
Average agricultural sales from primary activity (\$)	297,987 <sup>B</sup>	325,934 <sup>A</sup>	384,926 <sup>A</sup>	353,925 <sup>A</sup>	358,042 <sup>A</sup>
Primary commodity (% of total agricultural sales)	58.9	79.0	92.9	96.8	87.5
Secondary commodity (% of total agricultural sales)	16.4	10.6	4.0	3.2	5.6

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

Table 12-8

 Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Hog and pig farming

	2007 <sup>p</sup>				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	85 <sup>D</sup>	F	x	355 <sup>D</sup>	505 <sup>D</sup>
Average total agricultural sales (\$)	16,073 <sup>B</sup>	F	x	14,484 <sup>B</sup>	16,671 <sup>C</sup>
Average program payments and insurance proceeds (\$)	2,036 <sup>D</sup>	F	x	F	F
Average total operating revenues (\$)	23,909 <sup>B</sup>	F	x	25,741 <sup>B</sup>	26,419 <sup>B</sup>
Average net operating income (\$)	-6,265	F	x	-3,028	-3,048
Average agricultural sales from primary activity (\$)	9,811 <sup>B</sup>	F	x	14,484 <sup>B</sup>	14,982 <sup>B</sup>
Primary commodity (% of total agricultural sales)	61.0	F	x	100.0	89.9
Secondary commodity (% of total agricultural sales)	13.8	F	x	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	75 <sup>D</sup>	35 <sup>E</sup>	30 <sup>A</sup>	110 <sup>E</sup>	255 <sup>C</sup>
Average total agricultural sales (\$)	55,814 <sup>B</sup>	63,999 <sup>B</sup>	62,842 <sup>A</sup>	38,767 <sup>C</sup>	50,210 <sup>B</sup>
Average program payments and insurance proceeds (\$)	16,638 <sup>D</sup>	11,547 <sup>C</sup>	5,350 <sup>A</sup>	F	10,381 <sup>D</sup>
Average total operating revenues (\$)	77,378 <sup>A</sup>	81,145 <sup>B</sup>	75,527 <sup>A</sup>	69,126 <sup>B</sup>	74,056 <sup>A</sup>
Average net operating income (\$)	-2,162	-4,635	3,325	17,759	6,912
Average agricultural sales from primary activity (\$)	34,213 <sup>B</sup>	53,491 <sup>B</sup>	59,508 <sup>A</sup>	38,767 <sup>C</sup>	41,772 <sup>B</sup>
Primary commodity (% of total agricultural sales)	61.3	83.6	94.7	100.0	83.2
Secondary commodity (% of total agricultural sales)	18.0	F	2.3	...	7.1
<b>\$100,000 to \$249,999</b>					
Number of farms	130 <sup>B</sup>	85 <sup>C</sup>	160 <sup>D</sup>	265 <sup>D</sup>	640 <sup>B</sup>
Average total agricultural sales (\$)	143,339 <sup>A</sup>	136,253 <sup>B</sup>	140,046 <sup>B</sup>	105,603 <sup>B</sup>	125,801 <sup>A</sup>
Average program payments and insurance proceeds (\$)	15,659 <sup>A</sup>	18,922 <sup>B</sup>	21,445 <sup>D</sup>	14,883 <sup>E</sup>	17,173 <sup>C</sup>
Average total operating revenues (\$)	171,022 <sup>A</sup>	173,932 <sup>A</sup>	173,647 <sup>B</sup>	153,573 <sup>A</sup>	164,734 <sup>A</sup>
Average net operating income (\$)	22,794	25,587	11,660	26,270	21,897
Average agricultural sales from primary activity (\$)	89,369 <sup>A</sup>	111,896 <sup>B</sup>	132,846 <sup>B</sup>	105,603 <sup>B</sup>	109,726 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.3	82.1	94.9	100.0	87.2
Secondary commodity (% of total agricultural sales)	25.1	11.5	3.6	...	8.5
<b>\$250,000 to \$499,999</b>					
Number of farms	195 <sup>C</sup>	240 <sup>D</sup>	160 <sup>C</sup>	335 <sup>C</sup>	925 <sup>B</sup>
Average total agricultural sales (\$)	306,650 <sup>A</sup>	304,470 <sup>A</sup>	283,268 <sup>A</sup>	287,324 <sup>A</sup>	295,098 <sup>A</sup>
Average program payments and insurance proceeds (\$)	38,004 <sup>B</sup>	54,063 <sup>C</sup>	67,672 <sup>B</sup>	66,536 <sup>B</sup>	57,543 <sup>B</sup>
Average total operating revenues (\$)	364,746 <sup>A</sup>	380,679 <sup>A</sup>	371,426 <sup>A</sup>	382,285 <sup>A</sup>	376,350 <sup>A</sup>
Average net operating income (\$)	47,795	49,977	28,019	26,256	37,180
Average agricultural sales from primary activity (\$)	200,560 <sup>A</sup>	254,366 <sup>A</sup>	271,836 <sup>A</sup>	287,324 <sup>A</sup>	258,029 <sup>A</sup>
Primary commodity (% of total agricultural sales)	65.4	83.5	96.0	100.0	87.4
Secondary commodity (% of total agricultural sales)	26.8	13.0	2.2	...	9.6
<b>\$500,000 and over</b>					
Number of farms	230 <sup>C</sup>	330 <sup>C</sup>	470 <sup>B</sup>	880 <sup>B</sup>	1,900 <sup>A</sup>
Average total agricultural sales (\$)	1,188,249 <sup>B</sup>	1,767,324 <sup>D</sup>	2,130,062 <sup>C</sup>	1,896,251 <sup>A</sup>	1,847,699 <sup>A</sup>
Average program payments and insurance proceeds (\$)	131,465 <sup>C</sup>	140,422 <sup>B</sup>	283,571 <sup>E</sup>	205,328 <sup>B</sup>	204,741 <sup>B</sup>
Average total operating revenues (\$)	1,382,760 <sup>B</sup>	1,973,749 <sup>C</sup>	2,470,011 <sup>D</sup>	2,166,003 <sup>A</sup>	2,115,016 <sup>A</sup>
Average net operating income (\$)	165,017	97,184	155,432	92,546	117,641
Average agricultural sales from primary activity (\$)	763,882 <sup>B</sup>	1,490,844 <sup>D</sup>	2,048,057 <sup>C</sup>	1,896,251 <sup>A</sup>	1,728,971 <sup>A</sup>
Primary commodity (% of total agricultural sales)	64.3	84.4	96.2	100.0	93.6
Secondary commodity (% of total agricultural sales)	19.4	7.0	1.8	...	3.1
<b>Total</b>					
Number of farms	715 <sup>B</sup>	730 <sup>B</sup>	825 <sup>B</sup>	1,940 <sup>B</sup>	4,215 <sup>A</sup>
Average total agricultural sales (\$)	496,969 <sup>B</sup>	909,656 <sup>C</sup>	1,283,791 <sup>C</sup>	923,908 <sup>B</sup>	919,990 <sup>A</sup>
Average program payments and insurance proceeds (\$)	57,213 <sup>B</sup>	83,257 <sup>B</sup>	177,008 <sup>D</sup>	107,201 <sup>B</sup>	108,344 <sup>B</sup>
Average total operating revenues (\$)	583,194 <sup>B</sup>	1,032,184 <sup>C</sup>	1,499,100 <sup>C</sup>	1,072,323 <sup>B</sup>	1,066,571 <sup>A</sup>
Average net operating income (\$)	68,893	62,758	95,096	50,339	64,447
Average agricultural sales from primary activity (\$)	319,663 <sup>B</sup>	766,067 <sup>C</sup>	1,233,893 <sup>C</sup>	923,908 <sup>B</sup>	855,299 <sup>A</sup>
Primary commodity (% of total agricultural sales)	64.3	84.2	96.1	100.0	93.0
Secondary commodity (% of total agricultural sales)	20.9	7.4	1.9	...	3.7

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

Table 12-9

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Poultry and egg production**

	2007 <sup>p</sup>				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	185 <sup>D</sup>	F	F	345 <sup>D</sup>	665 <sup>C</sup>
Average total agricultural sales (\$)	13,081 <sup>C</sup>	F	F	13,490 <sup>C</sup>	14,226 <sup>B</sup>
Average program payments and insurance proceeds (\$)	710 <sup>D</sup>	F	F	F	898 <sup>E</sup>
Average total operating revenues (\$)	18,804 <sup>B</sup>	F	F	23,216 <sup>B</sup>	22,045 <sup>B</sup>
Average net operating income (\$)	-4,533	F	F	5,434	953
Average agricultural sales from primary activity (\$)	7,871 <sup>C</sup>	F	F	13,490 <sup>C</sup>	12,387 <sup>C</sup>
Primary commodity (% of total agricultural sales)	60.2	F	F	100.0	87.1
Secondary commodity (% of total agricultural sales)	13.8	F	F	...	4.0
<b>\$50,000 to \$99,999</b>					
Number of farms	x	x	x	210 <sup>E</sup>	265 <sup>D</sup>
Average total agricultural sales (\$)	x	x	x	65,670 <sup>B</sup>	63,945 <sup>B</sup>
Average program payments and insurance proceeds (\$)	x	x	x	F	F
Average total operating revenues (\$)	x	x	x	76,298 <sup>A</sup>	75,328 <sup>A</sup>
Average net operating income (\$)	x	x	x	9,848	7,909
Average agricultural sales from primary activity (\$)	x	x	x	65,670 <sup>B</sup>	61,669 <sup>B</sup>
Primary commodity (% of total agricultural sales)	x	x	x	100.0	96.4
Secondary commodity (% of total agricultural sales)	x	x	x	...	1.4
<b>\$100,000 to \$249,999</b>					
Number of farms	40 <sup>D</sup>	50 <sup>E</sup>	F	240 <sup>C</sup>	425 <sup>C</sup>
Average total agricultural sales (\$)	155,981 <sup>A</sup>	124,818 <sup>C</sup>	F	148,772 <sup>A</sup>	155,351 <sup>B</sup>
Average program payments and insurance proceeds (\$)	12,365 <sup>D</sup>	7,756 <sup>E</sup>	F	2,405 <sup>E</sup>	4,237 <sup>D</sup>
Average total operating revenues (\$)	183,306 <sup>A</sup>	151,526 <sup>B</sup>	F	165,786 <sup>A</sup>	174,020 <sup>A</sup>
Average net operating income (\$)	25,866	19,864	F	18,239	24,811
Average agricultural sales from primary activity (\$)	97,171 <sup>A</sup>	103,592 <sup>C</sup>	F	148,772 <sup>A</sup>	144,881 <sup>B</sup>
Primary commodity (% of total agricultural sales)	62.3	83.0	F	100.0	93.3
Secondary commodity (% of total agricultural sales)	21.8	11.6	F	...	4.4
<b>\$250,000 to \$499,999</b>					
Number of farms	75 <sup>D</sup>	115 <sup>D</sup>	190 <sup>D</sup>	535 <sup>B</sup>	910 <sup>B</sup>
Average total agricultural sales (\$)	342,355 <sup>A</sup>	350,044 <sup>A</sup>	344,330 <sup>A</sup>	354,054 <sup>A</sup>	350,225 <sup>A</sup>
Average program payments and insurance proceeds (\$)	17,976 <sup>D</sup>	8,922 <sup>D</sup>	3,723 <sup>C</sup>	3,263 <sup>E</sup>	5,275 <sup>C</sup>
Average total operating revenues (\$)	369,209 <sup>A</sup>	371,176 <sup>A</sup>	360,027 <sup>A</sup>	370,847 <sup>A</sup>	368,152 <sup>A</sup>
Average net operating income (\$)	56,993	68,741	48,660	52,004	53,823
Average agricultural sales from primary activity (\$)	203,985 <sup>B</sup>	293,974 <sup>A</sup>	334,413 <sup>A</sup>	354,054 <sup>A</sup>	329,770 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.6	84.0	97.1	100.0	94.2
Secondary commodity (% of total agricultural sales)	29.6	11.1	1.6	...	4.1
<b>\$500,000 and over</b>					
Number of farms	220 <sup>C</sup>	235 <sup>C</sup>	385 <sup>B</sup>	1,190 <sup>A</sup>	2,030 <sup>A</sup>
Average total agricultural sales (\$)	1,274,338 <sup>B</sup>	1,279,461 <sup>C</sup>	1,428,726 <sup>A</sup>	1,780,770 <sup>A</sup>	1,600,504 <sup>A</sup>
Average program payments and insurance proceeds (\$)	50,003 <sup>D</sup>	23,070 <sup>C</sup>	22,007 <sup>D</sup>	9,364 <sup>C</sup>	17,782 <sup>B</sup>
Average total operating revenues (\$)	1,393,780 <sup>B</sup>	1,356,625 <sup>C</sup>	1,512,173 <sup>A</sup>	1,830,554 <sup>A</sup>	1,667,447 <sup>A</sup>
Average net operating income (\$)	201,402	168,169	207,690	221,118	210,268
Average agricultural sales from primary activity (\$)	788,599 <sup>B</sup>	1,056,673 <sup>C</sup>	1,384,689 <sup>A</sup>	1,780,770 <sup>A</sup>	1,513,392 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.9	82.6	96.9	100.0	94.6
Secondary commodity (% of total agricultural sales)	16.9	9.2	2.1	...	2.7
<b>Total</b>					
Number of farms	535 <sup>B</sup>	495 <sup>B</sup>	745 <sup>B</sup>	2,520 <sup>A</sup>	4,295 <sup>A</sup>
Average total agricultural sales (\$)	590,281 <sup>B</sup>	710,803 <sup>C</sup>	855,061 <sup>B</sup>	935,744 <sup>B</sup>	852,783 <sup>A</sup>
Average program payments and insurance proceeds (\$)	24,315 <sup>D</sup>	14,082 <sup>C</sup>	13,087 <sup>D</sup>	6,057 <sup>C</sup>	10,476 <sup>B</sup>
Average total operating revenues (\$)	647,724 <sup>B</sup>	756,931 <sup>C</sup>	904,864 <sup>B</sup>	966,616 <sup>B</sup>	892,002 <sup>A</sup>
Average net operating income (\$)	91,401	97,448	125,667	118,531	113,954
Average agricultural sales from primary activity (\$)	364,112 <sup>B</sup>	588,266 <sup>C</sup>	828,070 <sup>B</sup>	935,744 <sup>B</sup>	805,783 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.7	82.8	96.8	100.0	94.5
Secondary commodity (% of total agricultural sales)	17.9	9.4	2.1	...	2.8

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

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

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Canada</b>	<b>-67,164</b>	<b>-6,399</b>	<b>5,133</b>	<b>23,670</b>	<b>140,743</b>	<b>19,202</b>
Newfoundland and Labrador	-89,973	-3,795	5,436	23,379	200,757	27,161
Prince Edward Island	-83,891	-8,110	5,135	30,651	170,824	22,934
Nova Scotia	-58,644	-2,641	7,000	25,525	196,888	33,704
New Brunswick	-81,171	-4,141	5,866	26,134	185,676	26,505
Quebec	-104,728	-6,988	6,971	37,361	165,511	19,639
Ontario	-58,093	-6,350	4,265	21,856	143,249	21,008
Manitoba	-65,217	-7,094	4,912	20,847	136,126	17,930
Saskatchewan	-45,329	-4,247	6,796	23,104	109,935	18,092
Alberta	-73,250	-8,017	4,038	22,284	143,998	17,809
British Columbia	-82,158	-9,146	2,656	19,324	158,593	17,889

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

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Crop production</b>	<b>-49,536</b>	<b>-2,797</b>	<b>8,031</b>	<b>25,613</b>	<b>134,059</b>	<b>23,080</b>
Oilseed and grain farming	-42,552	-2,096	9,467	28,229	124,955	23,602
Potato farming	-185,148	-12,134	21,725	90,959	421,586	67,780
Other vegetable (except potato) and melon farming	-68,758	-1,699	9,526	24,762	177,746	28,337
Fruit and tree nut farming	-63,797	-4,831	5,842	20,567	162,082	24,009
Greenhouse, nursery and floriculture production	-118,935	-1,605 <sup>E</sup>	10,953	35,297	327,704	50,868
Other crop farming	-45,899	-5,319	2,537	10,853	67,052	5,848
<b>Animal production</b>	<b>-87,035</b>	<b>-10,617</b>	<b>1,339</b>	<b>21,300</b>	<b>150,757</b>	<b>15,165</b>
Beef cattle ranching and farming, including feedlots	-80,198	-13,536	-3,082	6,489	70,786	-3,908
Dairy cattle and milk production	-10,918	39,983	69,294	110,238	260,110	93,852
Hog and pig farming	-365,568	-53,597	-6,444	28,452	216,500	-35,715
Poultry and egg production	-56,580	14,248	50,846 <sup>E</sup>	114,057	399,252	104,500
Other animal production	-75,412	-15,830	-4,287	6,351	63,223	-5,085
<b>Total</b>	<b>-67,164</b>	<b>-6,399</b>	<b>5,133</b>	<b>23,670</b>	<b>140,743</b>	<b>19,202</b>

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

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-29,210	-8,507	-1,395	4,437	15,536	-3,817
\$50,000 to \$99,999	-44,765	-8,580	4,933	17,047	36,986	1,134
\$100,000 to \$249,999	-55,403	-1,390	18,539	37,695	73,872	14,678
\$250,000 to \$499,999	-71,185	16,131	50,495	82,286	144,784	44,544
\$500,000 and over	-261,501	25,827	104,411	188,400	512,686	113,990
<b>Total</b>	<b>-67,164</b>	<b>-6,399</b>	<b>5,133</b>	<b>23,670</b>	<b>140,743</b>	<b>19,202</b>

**Table 14-1**  
**Average net market income adjusted for CCA<sup>1</sup> by quintile and province**

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Canada</b>	<b>-99,114</b>	<b>-16,054</b>	<b>-2,430</b>	<b>10,666</b>	<b>90,406</b>	<b>-3,304</b>
Newfoundland and Labrador	-153,585	-17,042	-2,749	8,440	119,101	-9,063
Prince Edward Island	-129,802	-21,208	-3,818	10,489	96,164	-9,640
Nova Scotia	-79,729	-9,186	1,057	14,017	138,864	13,081
New Brunswick	-134,625	-13,358	-1,639	11,232	119,118	-3,866
Quebec	-140,641	-16,669	-1,303	17,464	114,351	-5,338
Ontario	-86,342	-14,430	-1,938	10,037	87,556	-985
Manitoba	-102,464	-18,978	-3,732	8,284	81,275	-7,119
Saskatchewan	-70,736	-13,279	-712	11,542	71,606	-308
Alberta	-108,623	-19,589	-4,834	8,638	93,486	-6,179
British Columbia	-120,090	-18,542	-4,076	9,015	105,157	-5,719

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

**Table 14-2**  
**Average net market income adjusted for CCA<sup>1</sup> by quintile and farm type, Canada**

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Crop production</b>	<b>-84,496</b>	<b>-13,040</b>	<b>-223</b>	<b>12,021</b>	<b>82,036</b>	<b>-720</b>
Oilseed and grain farming	-75,618	-12,873	209	13,212	76,651	331
Potato farming	-299,987	-64,271	-9,594	20,377	220,365	-25,982
Other vegetable (except potato) and melon farming	-117,024	-10,964 <sup>E</sup>	3,320	13,925	117,616	2,574
Fruit and tree nut farming	-84,942	-11,868	-56	12,269	131,505	9,521
Greenhouse, nursery and floriculture production	-200,826	-11,489	2,639 <sup>E</sup>	17,202	170,830	-3,985
Other crop farming	-69,194	-13,790	-3,192	4,766	41,240	-7,922
<b>Animal production</b>	<b>-116,905</b>	<b>-19,600</b>	<b>-5,402</b>	<b>8,841</b>	<b>101,374</b>	<b>-6,338</b>
Beef cattle ranching and farming, including feedlots	-104,309	-22,055	-9,293	353	51,208	-16,813
Dairy cattle and milk production	-50,487	14,090	37,668	67,450	170,376	47,913
Hog and pig farming	-471,273	-91,836	-25,837	3,765	126,975	-91,416
Poultry and egg production	-99,456	-946 <sup>E</sup>	25,040	72,906	295,870	59,155
Other animal production	-94,200	-22,102	-9,128	1,664	44,942	-15,665
<b>Total</b>	<b>-99,114</b>	<b>-16,054</b>	<b>-2,430</b>	<b>10,666</b>	<b>90,406</b>	<b>-3,304</b>

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

**Table 14-3**  
**Average net market income adjusted for CCA<sup>1</sup> by quintile and revenue class, Canada**

	2007 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-36,563	-13,168	-4,873	1,592	12,832	-8,036
\$50,000 to \$99,999	-58,526	-18,159	-3,643	8,596	30,268	-8,274
\$100,000 to \$249,999	-79,584	-18,930	2,159	20,362	57,100	-3,775
\$250,000 to \$499,999	-111,706	-18,581	16,177	47,280	108,839	8,427
\$500,000 and over	-382,985	-51,805	25,467	100,099	358,093	9,864
<b>Total</b>	<b>-99,114</b>	<b>-16,054</b>	<b>-2,430</b>	<b>10,666</b>	<b>90,406</b>	<b>-3,304</b>

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

**Table 15**  
**Financial performance indicators of farms by province**

	2005										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	10.30	11.27	15.30	15.58	16.64	13.37	13.32	13.77	11.77	10.23	13.42
Operating profit margin adjusted for CCA (%)	4.86	2.07	7.44	6.31	8.60	4.65	2.79	2.03	2.58	2.55	4.15
Operating profit margin (excluding interest expenses) (%)	13.33	18.18	20.34	20.87	22.35	18.46	18.05	19.01	15.96	15.51	18.41
<b>Solvency ratio</b>											
Interest coverage	4.39	2.63	4.04	3.94	3.92	3.63	3.81	3.62	3.81	2.94	3.69
	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	5.74	11.16	15.08	14.98	14.77	12.63	9.52	15.60	10.87	10.87	12.62
Operating profit margin adjusted for CCA (%)	-0.66	2.52	7.70	5.72	6.58	3.87	-0.61	4.02	1.77	3.08	3.39
Operating profit margin (excluding interest expenses) (%)	10.75	18.47	20.80	21.00	21.12	18.22	14.82	21.27	15.39	16.58	18.09
<b>Solvency ratio</b>											
Interest coverage	2.15	2.53	3.64	3.49	3.33	3.26	2.80	3.75	3.40	2.90	3.31
	2007 <sup>p</sup>										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	7.23	11.57	15.52	14.14	14.96	12.42	13.60	18.30	12.39	9.73	13.78
Operating profit margin adjusted for CCA (%)	0.17	2.50	8.45	5.01	7.60	4.11	4.16	7.81	3.57	1.74	5.09
Operating profit margin (excluding interest expenses) (%)	12.77	19.38	21.08	20.53	21.25	18.19	18.85	23.55	16.89	16.06	19.27
<b>Solvency ratio</b>											
Interest coverage	2.30	2.48	3.79	3.21	3.38	3.15	3.59	4.49	3.75	2.53	3.51

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

	2005						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	15.46	16.48	14.11	11.19	9.16	16.21	14.26
Operating profit margin adjusted for CCA (%)	1.66	5.37	6.54	3.46	3.10	2.03	2.45
Operating profit margin (excluding interest expenses) (%)	20.96	21.95	17.37	17.06	12.49	22.39	19.36
<b>Solvency ratio</b>							
Interest coverage	3.81	4.01	5.33	2.91	3.76	3.62	3.80
	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	17.11	15.26	15.06	15.36	10.00	17.05	15.56
Operating profit margin adjusted for CCA (%)	3.64	4.80	7.87	8.12	3.75	3.21	4.09
Operating profit margin (excluding interest expenses) (%)	22.99	20.98	18.47	21.01	13.54	23.85	20.95
<b>Solvency ratio</b>							
Interest coverage	3.91	3.67	5.40	3.72	3.82	3.51	3.88
	2007 P						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	20.57	14.69	14.51	18.05	9.16	16.23	17.85
Operating profit margin adjusted for CCA (%)	8.47	4.13	7.61	10.79	2.97	2.47	7.10
Operating profit margin (excluding interest expenses) (%)	25.89	20.67	17.77	23.40	12.56	22.87	22.89
<b>Solvency ratio</b>							
Interest coverage	4.87	3.45	5.45	4.38	3.70	3.45	4.54



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

	2005					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	6.74	24.98	11.58	14.74	11.71	12.87
Operating profit margin adjusted for CCA (%)	-0.38	13.96	5.54	9.57	2.74	5.27
Operating profit margin (excluding interest expenses) (%)	10.80	33.69	15.52	18.31	15.40	17.78
<b>Solvency ratio</b>						
Interest coverage	2.66	3.87	3.93	5.14	4.17	3.62
	2006					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	4.85	23.79	6.25	12.46	10.80	10.53
Operating profit margin adjusted for CCA (%)	-2.00	12.72	0.05	6.99	1.32	2.90
Operating profit margin (excluding interest expenses) (%)	9.27	33.60	10.77	16.61	14.93	16.05
<b>Solvency ratio</b>						
Interest coverage	2.10	3.42	2.38	4.00	3.62	2.91
	2007 <sup>P</sup>					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	5.04	23.79	6.04	12.78	2.70	10.44
Operating profit margin adjusted for CCA (%)	-1.23	13.33	0.82	7.69	-6.57	3.44
Operating profit margin (excluding interest expenses) (%)	9.40	34.32	10.45	17.24	8.11	16.27
<b>Solvency ratio</b>						
Interest coverage	2.16	3.26	2.37	3.86	1.50	2.79

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

	2005					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-0.35	14.14	17.45	18.46	11.92	13.42
Operating profit margin adjusted for CCA (%)	-16.40	0.91	5.35	7.17	4.95	4.15
Operating profit margin (excluding interest expenses) (%)	6.77	20.53	23.68	24.50	15.95	18.41
<b>Solvency ratio</b>						
Interest coverage	0.95	3.21	3.80	4.05	3.96	3.69
	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-5.24	13.43	17.69	18.16	11.10	12.62
Operating profit margin adjusted for CCA (%)	-22.37	-0.40	5.81	7.11	3.94	3.39
Operating profit margin (excluding interest expenses) (%)	3.04	20.45	24.37	24.65	15.68	18.09
<b>Solvency ratio</b>						
Interest coverage	0.37	2.92	3.65	3.80	3.43	3.31
	2007 <sup>p</sup>					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-6.64	11.90	18.38	19.68	12.71	13.78
Operating profit margin adjusted for CCA (%)	-23.43	-1.17	7.02	9.44	5.81	5.09
Operating profit margin (excluding interest expenses) (%)	1.85	19.24	24.64	26.03	17.48	19.27
<b>Solvency ratio</b>						
Interest coverage	0.22	2.62	3.94	4.10	3.67	3.51

**Table 18-1**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — First quartile boundary, 25%**

	2007 <sup>p</sup>										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	-4.25	-8.49	-4.79	-4.80	2.77	-12.60	-5.18	-0.92	-13.12	-24.57	-6.67
Operating profit margin adjusted for CCA (%)	-24.95	-18.86	-16.36	-20.83	-7.48	-27.46	-18.98	-13.93	-32.98	-44.27	-21.52
Operating profit margin (excluding interest expenses) (%)	0.41	0.02	2.69	2.42	9.46	-4.83	1.92	5.72	-4.51	-13.65	0.26
<b>Solvency ratio</b>											
Interest coverage	0.22	0.15	0.35	0.34	1.40	-0.19	0.27	0.80	-0.31	-0.72	0.32

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

**Table 18-2**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Second quartile boundary, 50%**

	2007 <sup>p</sup>										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	11.78	11.72	17.04	16.34	19.06	12.42	14.91	18.41	14.19	9.00	15.35
Operating profit margin adjusted for CCA (%)	-0.14	1.66	6.79	4.10	8.34	2.70	3.76	7.12	0.65	-1.43	4.26
Operating profit margin (excluding interest expenses) (%)	16.77	19.10	23.31	20.93	26.16	18.16	20.92	23.94	20.36	14.68	21.64
<b>Solvency ratio</b>											
Interest coverage	3.13	2.33	3.39	3.37	3.42	2.54	3.12	3.72	2.84	2.23	3.09

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

**Table 18-3**  
**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Third quartile boundary, 75%**

	2007 <sup>p</sup>										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	27.06	26.87	38.33	33.20	32.85	29.58	30.63	35.72	33.08	29.22	32.43
Operating profit margin adjusted for CCA (%)	13.00	15.89	24.29	21.02	21.66	18.94	18.94	25.46	20.95	18.36	21.29
Operating profit margin (excluding interest expenses) (%)	32.12	34.42	43.25	38.77	39.86	35.68	35.59	40.50	38.51	36.84	38.40
<b>Solvency ratio</b>											
Interest coverage	7.51	6.07	11.34	11.52	8.34	8.84	9.49	11.69	11.06	11.74	10.12

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

**Table 19-1**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

Crop production	2007 p						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
<b>Profitability ratios</b>							
Operating profit margin (%)	2.51	2.09	3.11	-2.64	-0.22	-9.97	0.80
Operating profit margin adjusted for CCA (%)	-10.42	-7.28	-5.77	-16.84	-8.81	-32.24	-12.69
Operating profit margin (excluding interest expenses) (%)	8.45	9.29	6.85	2.41	3.70	-0.82	6.88
<b>Solvency ratio</b>							
Interest coverage	1.26	1.19	1.61	0.38	0.89	-0.35	1.02
Animal production	2007 p					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	-28.60	16.78	-1.57	5.00	-54.69	-18.54	
Operating profit margin adjusted for CCA (%)	-46.84	6.41	-8.05	-0.59	-73.95	-35.16	
Operating profit margin (excluding interest expenses) (%)	-18.67	26.23	3.67	10.63	-40.90	-9.44	
<b>Solvency ratio</b>							
Interest coverage	-1.74	2.38	0.87	1.84	-3.96	-0.54	

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

**Table 19-2**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%**

Crop production	2007 <sup>p</sup>						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	19.52	15.14	17.82	17.21	10.98	16.12	18.67
Operating profit margin adjusted for CCA (%)	7.66	4.81	9.11	7.93	4.42	0.35	6.91
Operating profit margin (excluding interest expenses) (%)	24.97	21.41	21.96	23.08	15.07	25.22	24.34
<b>Solvency ratio</b>							
Interest coverage	4.30	3.73	4.65	3.43	3.90	2.37	4.02
Crop production	2007 <sup>p</sup>						
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
<b>Profitability ratios</b>							
Operating profit margin (%)	4.26	26.03	9.25	14.58	-3.78	10.52	
Operating profit margin adjusted for CCA (%)	-7.52	15.58	1.99	8.45	-15.78	0.49	
Operating profit margin (excluding interest expenses) (%)	10.48	35.43	15.98	19.42	2.02	16.86	
<b>Solvency ratio</b>							
Interest coverage	1.45	3.85	2.46	3.87	0.40	2.36	

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

**Table 19-3**  
**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

Crop production	2007 <sup>p</sup>						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	35.36	28.65	33.49	38.65	27.08	37.82	35.35
Operating profit margin adjusted for CCA (%)	24.74	18.23	24.54	28.33	17.97	24.10	24.50
Operating profit margin (excluding interest expenses) (%)	39.97	34.98	36.63	44.07	30.37	44.43	40.18
<b>Solvency ratio</b>							
Interest coverage	14.87	10.08	20.31	15.78	12.99	11.73	14.58

Crop production	2007 <sup>p</sup>					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	25.54	34.60	19.97	23.05	25.21	28.24
Operating profit margin adjusted for CCA (%)	13.85	24.89	11.56	17.19	15.02	17.41
Operating profit margin (excluding interest expenses) (%)	31.87	43.84	26.51	28.75	30.15	35.42
<b>Solvency ratio</b>						
Interest coverage	6.12	8.63	5.11	13.27	5.13	6.67

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

**Table 20-1**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

	2007 <sup>p</sup>					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-39.32	-3.89	6.60	9.93	6.83	-6.67
Operating profit margin adjusted for CCA (%)	-60.33	-18.79	-4.35	0.03	-0.63	-21.52
Operating profit margin (excluding interest expenses) (%)	-28.79	4.07	12.52	15.90	11.88	0.26
<b>Solvency ratio</b>						
Interest coverage	-3.29	0.18	1.70	2.31	2.07	0.32

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

**Table 20-2**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%**

	2007 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	2.23	17.24	20.26	20.81	16.86	15.35
Operating profit margin adjusted for CCA (%)	-12.53	5.00	9.44	10.48	7.61	4.26
Operating profit margin (excluding interest expenses) (%)	8.65	23.09	26.30	27.18	22.72	21.64
<b>Solvency ratio</b>						
Interest coverage	0.37	2.87	4.46	4.42	4.14	3.09

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

**Table 20-3**  
**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

	2007 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	32.40	35.64	33.30	31.60	27.62	32.43
Operating profit margin adjusted for CCA (%)	20.22	24.56	22.42	21.42	17.23	21.29
Operating profit margin (excluding interest expenses) (%)	38.15	41.39	39.20	38.06	35.03	38.40
<b>Solvency ratio</b>						
Interest coverage	4.71	11.26	13.74	12.32	10.83	10.12

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

## Data sources and methodology

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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—T1<sup>1</sup> and the Statistical Universe File—T2<sup>2</sup> of Canada Revenue Agency (CRA) contain the CAIS/TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File—T3, also from CRA, contains the universe for the communal farming organizations.

#### Target population

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

#### Sampling frame

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

#### Sources of data

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

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

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

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



For the unincorporated sector, these returns comprise the following:

- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form<sup>4</sup> T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the Canadian Agricultural Income Stabilization program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used the form T1163 for one operation and a separate form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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

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

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

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

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

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

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

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

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

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

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

### **NAICS code assignment**

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types<sup>7</sup> created for the purpose of statistical tabulations in this publication.

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

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

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

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

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

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

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

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

A census is performed for communal farming organizations.

### **Sample selection of unincorporated and incorporated farms**

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

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

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

### **Data processing**

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

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

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

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

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

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

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

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

## Estimation

### Farm revenues and expenses

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

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

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

### Data confidentiality

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

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

### Reference period

The series on farm operations contained in this data product are based on the 2007 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2007 data were collected in 2008.

### Revisions

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

# Concepts and variables measured

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## Characteristics

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

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

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

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

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

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

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

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

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

## Other concepts

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

## Coverage

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

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

**Text table 1**

**Comparison of CAIS/TDP<sup>1</sup> and census<sup>2</sup> results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005**

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

1. The Canadian Agricultural Income Stabilization and Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over which are based on the 2005 calendar year and were collected in 2006.
3. The coefficients of variation of all CAIS/TDP estimates presented in this table were assigned the letter "A", meaning "Excellent".
4. Census sales of forest products have been added into census receipts as forest receipts are included in CAIS/TDP.
5. Operating expenses excluding depreciation or capital cost allowance.

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

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

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

**Text table 2**  
**AES series<sup>1,2</sup>– Farm cash receipts and operating expenses excluding depreciation, by province, 2005**

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

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

## Conceptual differences

### Inter-farm transfers

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

### Accrual reporting

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

### Fiscal year basis

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

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

## Differences at the item level

### Deferred sales

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

### Rent

The AES publishes estimates for both cash and share rent expenses. The CAIS/TDP and the census<sup>5</sup> produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the CAIS/TDP estimates. The CAIS/TDP also includes quota rental expenses in its estimates while the AES specifically excludes it. The census does not include quota rental in its rental expense question. The FFS does not provide a separate rental expense item.<sup>6</sup>

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

### Custom work and machine rental

This item is reported on a net basis in the AES series while the CAIS/TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with the 2006 FFS.<sup>8</sup> However, it was possible to report custom work expenses in both the census and FFS<sup>9</sup> questionnaires.

### Rebates

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

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

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

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

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

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



## Program payments

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

## Industrial classification

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

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

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

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

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

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

## Data accuracy

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

### Sampling errors

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

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

### Non-sampling errors

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

### Sampling error measures

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

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

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

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

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

**Text table 1**  
**Coefficients of variation rating system**

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

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

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

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

## Non-sampling error measures

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

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

## Data limitations

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

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

Consider the following examples:

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

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

Consider the following examples:

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

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

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

## Comparability of data and related sources

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

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

### Changes over time

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar, or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.<sup>1</sup>
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
  - provincial stabilization programs
  - federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program<sup>2</sup>
  - 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Appendix I

## List of farm types

Text table 1

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

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

See footnotes at the end of the table.

Text table 1 – continued

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

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

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



## Appendix II

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### Further notes on data limitations

#### Impact on farm type classification

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

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

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

### Impact at the item level

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

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

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

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

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

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

## Appendix III

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### Other related products

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

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

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

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

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

To access the database **Extraction System of Agricultural Statistics**, visit our website at [www.statcan.gc.ca](http://www.statcan.gc.ca). From the Publications module, choose Free Internet publications, then Agriculture.

- **Customized requests**

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

- Those interested in learning more about the Whole Farm Database (WFDB) should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. This product, Catalogue no. 21F0005G, is also available for free in electronic format on our website. From the Publications module, under Free Internet publications choose Agriculture.

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

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

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