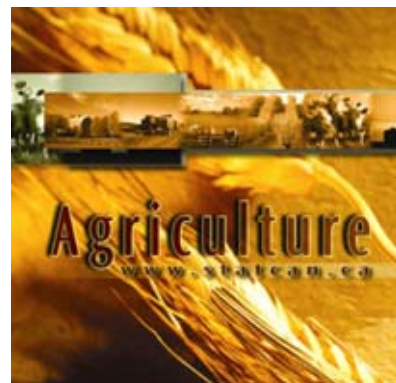


Catalogue no. 21-208-X

# Statistics on Revenues and Expenses of Farms

2007



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Statistics Canada  
Agriculture Division  
Whole Farm Data Projects Section

# Statistics on Revenues and Expenses of Farms

2007

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# 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 quality, concepts and methodology — Data accuracy to obtain information on the signification of the codes.

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

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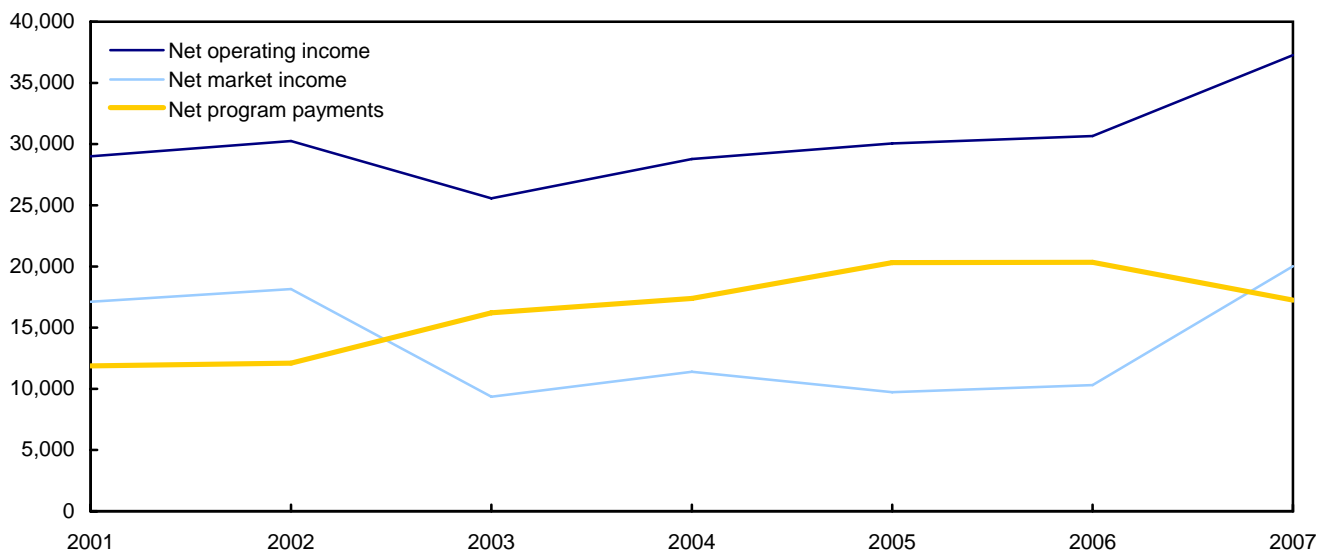
## Highlights

- Average net farm operating income of Canadian farms grew 21.6% from 2006 to \$37,267 in 2007, according to taxation records. Once adjusted for capital cost allowance (CCA), average net farm operating income of these farms increased during this period to \$13,893.
- Average net market income—defined as total operating revenues minus total operating expenses minus net program payments—almost doubled from 2006, up 94.2% to \$20,019 in 2007. The rise in average revenues from grain and oilseed sales was the main factor driving the increase. Average net program payments went down 15.2% to \$17,248. This decline was due in part to improved grain and oilseed prices. For the first time since 2002, average net market income outpaced average net program payments.

**Chart 1**

**Average net operating income and its components, Canada, 2001 to 2007**

dollars



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

- Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and net cash advances also supported the increase in average net market income. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher feed, supplement, straw and bedding expenses, fertilizer and lime expenses, and general expenses, mainly custom work and machine rental, and net interest expenses.
- Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the second year in a row in 2007, up 46.3% from 2006 to \$40,997. Largely fuelled by higher average revenues from all major grains and oilseeds, particularly wheat, canola, grain corn and barley, average net market income of oilseed and grain farms increased from \$2,150 in 2006 to \$24,673 in 2007. Although grain and oilseed prices were the driving force behind the rise in grain and oilseed revenues, deliveries were strong as producers drew down farm stocks to meet demand and capitalize on stronger prices.

- Struggled with a strong dollar and increasing feed costs, beef cattle ranching and farming operations experienced a net market income loss for the fifth consecutive year, but the loss shrank from \$5,526 on average in 2006 to \$3,563 in 2007. As a result, average net farm operating income of these farms rose 20.1% from 2006 to \$11,106.
- Average net farm operating income of farms primarily engaged in hog and pig farming increased in 2007, up 18.7% to \$71,111. Hit by falling prices and increased production costs, in particular feed costs, hog and pig farms saw their average net market income decline to a deficit of \$35,178 in 2007. Average net program payments to hog and pig farms were up 81.2% from 2006 to \$106,289 in 2007, offsetting the loss in average net market income.
- Farms in both poultry and egg sector and dairy sector fared better as prices in supply-managed commodities increased to help cover mounting production costs. Farms involved in poultry and egg production saw their average net farm operating income increase 5.7% from 2006 to \$110,075 in 2007. Average net farm operating income of farms involved in dairy cattle and milk production continued its 11-year ascent. It was up 7.3% to \$102,842.
- After rising two years in a row, average net farm operating income of farms primarily engaged in greenhouse, nursery and floriculture production declined 18.5% in 2007, as both average net market income and average net program payments went down. Greenhouse area expansion ended in 2007 after a long period of continuous growth that started in 1990.
- Average net farm operating income of potato farms increased 9.2% from 2006 to \$128,535 in 2007. Average net operating income went up as the increase in average net market income outpaced the decrease in average net program payments. Average net market income increased 39.0% from 2006 to \$65,716 in 2007, as the rise in revenues from potato sales outstripped increased production costs.
- Average net farm operating income increased in all provinces in 2007, except in British Columbia (-14.5%), New Brunswick (-4.2%) and Ontario (-3.0%). Quebec's farms earned the highest average net farm operating income, followed by farms in New Brunswick.
- In 2007, the average operating profit margin for all farms in Canada was 13.94%, up 1.3 percentage points from 2006. The average operating profit margin adjusted for CCA was 5.20%.
- All provinces reported an increase in their average operating profit margin in 2007, except British Columbia, New Brunswick, Ontario and Prince Edward Island. Operating profit margins increased the most on average in the three Prairie provinces, largely the result of rising grain and oilseed prices. Manitoba posted the largest rise (+4.24 percentage points), followed by Saskatchewan (+2.91 percentage points) and Alberta (+2.55 percentage points). Saskatchewan reported the highest rate of return (18.50%) and Newfoundland and Labrador, the lowest (7.71%).

## Notes to users

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In 2007, a new suite of business risk management programs (including AgriStability and AgriInvest) replaced the former Canadian Agricultural Income Stabilization (CAIS) program. Therefore, the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) is now referred to as the Taxation Data Program (TDP).

**Statistics on Revenues and Expenses of Farms** is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Taxation Data Program. 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).

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

This issue of **Statistics on Revenues and Expenses of Farms** provides final estimates for reference year 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.

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 TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Poultry hatcheries and aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the TDP estimates include poultry hatcheries within poultry and egg farms. Aquaculture farms are not included in the TDP estimates.

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.

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.

## Introduction

---

Since the mid-1920s, the Agriculture Division of Statistics Canada (StatCan) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.<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 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 TDP constitutes a major source of financial data for the Whole Farm Data Project.<sup>2</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 final 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.

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.

- 
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. 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.

# Revenues and expenses of farms – Annual review, 2007

## Average net farm operating income advanced 21.6% in 2007

Average net farm operating income of Canadian farms grew 21.6% from 2006 to \$37,267 in 2007, according to taxation records. When taking into account capital cost allowance (CCA)<sup>1</sup>, average net farm operating income of these farms increased during this period to \$13,893 (Text table 1).

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

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

Average net market income almost doubled from 2006, up 94.2% to \$20,019 in 2007 as average revenues from grain and oilseed sales recorded large gains. Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and net cash advances (including any Canadian Wheat Board payments reported on statement) also supported the increase. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher feed, supplement, straw and bedding expenses, fertilizer and lime expenses, and general expenses, mainly custom work and machine rental, and net interest expenses.

### Text table 1

#### Average net operating income and its components, all farm types, 2006 and 2007

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	30,655	37,267	21.6
Average net market income	10,310	20,019	94.2
Average net program payments	20,344	17,248	-15.2

Grain and oilseed revenues rose as prices benefited from rising food demand in emerging nations, an expanding bio-fuel sector and a string of poor crops in some major exporting countries. Drought in several large grain-producing areas such as Australia and Ukraine drove grain inventories to record lows. In Canada, dry and hot growing conditions also reduced crop production.<sup>2</sup> Wheat yields in part of the United States were also affected by frost, followed by excessive rainfall.

This increase in grain and oilseed prices was a relief for crop producers but a serious challenge for livestock producers, notably those in the beef cattle and hog sectors, who faced rises in feed costs. Declines in hog and

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

2. In much of the Prairie provinces, the 2007 planting season started off with adequate-to-good soil moisture conditions. Northern regions in the three Prairie provinces reported excess moisture conditions. Planting conditions varied in the spring, with mainly abundant-to-excessive levels of moisture reported, delaying in some areas the seeding of some field crops near the end of the spring planting season. By mid-summer, dry and hot weather reduced production expectations for the crop year, especially in southern Saskatchewan and Alberta. As the harvest got underway, many central and northern regions experienced cool and wet conditions, slowing harvest operations and reducing crop quality. While the quality was generally considered lower than in 2006, it remained above average. In Eastern Canada, early favourable conditions deteriorated as hot weather and uneven distribution of precipitation lowered production expectations. Nevertheless, both Quebec and Ontario registered record grain corn production due to strong yield and large harvest area. Source: Statistics Canada's *The Daily*, Production of principal field crops, December 6, 2007.

cattle prices<sup>3</sup> in the second half of 2007, largely due to the appreciation of the Canadian dollar, added to the though going faced by these producers, who were then squeezed by the combination of the rising loonie and increased production costs.

On the other hand, the supply management system produced price increases for dairy products, poultry, and eggs to help cover rising input costs.

Feed grain prices rose by about 41%<sup>4</sup> in 2007. Fertilizer expenses rose as fertilizer prices went up 22.7%, partly due to the increased production of ethanol in the United States and higher oil prices. Gains in interest rates and debt contributed to push up interest expenses.

The Canadian dollar<sup>5</sup> continued, throughout 2007, an ascent that started in late 2002 to reach parity with the American dollar at the end of September. It peaked in early November before settling back near to parity in December. Based on the Bank of Canada's monthly noon spot rate<sup>6</sup>, the Canadian dollar appreciated by about 17% during 2007. The appreciation of the Canadian dollar affected Canadian farmers, particularly those who exported their products to the United States and that were paid in prices fixed in US dollars. The relative weakness of the US dollar in relation to the Canadian dollar had the effect of deflating their Canadian dollar equivalent prices and consequently, reducing their revenues.

The effect of the key issues that affected the Canadian agricultural sector in 2007 can be well illustrated by comparing the shares of farms that experienced negative net market income in 2006 and 2007. The largest increase in the share of farms with loss in net market income was registered in the hog sector and the largest decrease, in the oilseed and grain sector (Text table 2).

#### Text table 2

#### Share of farms with negative net market income by type of farm, 2006 and 2007

	Share		Variation
	2006	2007	percentage points
Oilseed and grain farming	45.5	32.9	-12.6
Potato farming	38.1	36.7	-1.4
Other vegetable (except potato) and melon farming	30.9	32.2	1.3
Fruit and tree nut farming	38.4	37.6	-0.8
Greenhouse, nursery and floriculture production	31.1	32.8	1.7
Other crop farming	42.5	38.9	-3.6
Beef cattle ranching and farming, including feedlots	56.0	57.8	1.8
Dairy cattle and milk production	8.1	8.2	0.1
Hog and pig farming	46.6	56.4	9.8
Poultry and egg production	19.7	19.8	0.1
Other animal production	58.2	59.6	1.4
<b>Total</b>	<b>45.2</b>	<b>40.7</b>	<b>-4.5</b>

The average net market income for farms that registered loss in the hog sector stood at -\$152,258 in 2007 compared to -\$128,436 in 2006. In the oilseed and grain sector, it improved from -\$34,014 in 2006 to -\$28,416 in 2007.

Average net program payments to all farm types were down 15.2% in 2007 to \$17,248. The phasing-out of the Grains and Oilseeds Payment Program, which was implemented in 2006, largely contributed to the decrease. Lower payments under the Canadian Agricultural Income Stabilization (CAIS) and CAIS-related programs also contributed

3. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sales of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered to be sold on the domestic or the international market. Data on prices and marketings are as of May 25, 2009.

4. Source: Statistics Canada, Farm Input Price Index (FIPI), annual (index, 1992=100), CANSIM table 328-0014.

5. The value of the Canadian dollar in terms of the US dollar rose 5.6% on average in 2007. Canadian Economic Observer, Statistics Canada's catalogue no. 11-010-X, Interest rates and exchange rates (Table 34), December 2008.

6. Source: Statistics Canada, Foreign exchange rates in Canadian dollars, daily, CANSIM table 176-0067.

to the decrease. Cushioning the decrease were payments made under the Cost of Production Payment. Provincial stabilization and crop insurance payments both increased. Stabilization payments rose largely due to higher payouts made to hog producers in Quebec.

In 2007, average net farm operating income ranged from a deficit of \$1,768 for farms earning between \$10,000 and \$49,999 in revenues to a profit of \$201,882 for farms earning \$500,000 and over.

In 2007, the average operating margin<sup>7</sup> for all Canadian farms was 13.9 cents per dollar of revenue, up from 12.6 cents in 2006. By revenue class, operating margins ranged from a deficit of 7.0 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 19.4 cents for farms with revenues between \$250,000 and \$499,999.

### Average net farm operating income of oilseed and grain farms rose for the second consecutive year in 2007

Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the second year in a row in 2007, up 46.3% from 2006 to \$40,997 (Text table 3). Adjusted for CCA, average net operating income of these farms rose to \$16,998 in 2007.

#### Text table 3

#### Average net operating income and its components, oilseed and grain farming, 2006 and 2007

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	28,026	40,997	46.3
Average net market income	2,150	24,673	1,047.6
Average net program payments	25,876	16,324	-36.9

Largely fuelled by higher average revenues from all major grains and oilseeds, particularly wheat, canola, grain corn and barley, average net market income of oilseed and grain farms increased from \$2,150 in 2006 to \$24,673 in 2007. Higher average revenues from net cash advances also contributed to push average net market income up. Increased crop expenses, namely fertilizer and lime, accounted largely for the rise in average operating expenses.

Although grain and oilseed prices were the driving force behind the rise in grain and oilseed revenues, deliveries were strong as producers drew on their inventories to meet demand and benefit from the high prices. Grain and oilseed prices gained strength since the fall of 2006, supported by the rising food demand in large and emerging countries of Asia such as India and China, and the expansion of the bio-fuel industry, which translated into increased demand for corn and soybeans. Since that time, weather-related production issues in many of the world's major grain exporting nations resulted in tight worldwide supplies, pushing prices to levels not seen in recent years.

Due to supply concerns, some countries initiated export restrictions on grains in crop-year 2007-2008. In November 2007, Russia imposed an export tax on wheat and in December, China and Argentina joined the list of countries that imposed export restrictions on some grains.

Grain prices<sup>8</sup> received by producers in 2007 were 58.0% above the 2006 levels. In 2007, grain prices continued the upward trend in monthly year-over-year price changes that began in the summer of 2006. Oilseed prices received by producers in 2007 were 35.0% above the 2006 levels. They trended up since the third quarter of 2006, which marked the end of a string of monthly year-over-year decreases for oilseed prices that had begun in October 2004.

Average net program payments to oilseed and grain farms decreased to \$16,324, down 36.9% from 2006.

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

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

In 2007, average net farm operating income for oilseed and grain farms ranged from \$2,718 for farms earning between \$10,000 and \$49,999 in revenues to \$213,461 for farms earning \$500,000 and over.

In 2007, the average operating margin for oilseed and grain farms reached 20.5 cents per dollar of revenue, up from 17.1 cents in 2006. The smallest farms reported lower operating margins compared to larger farms, reflecting the relative efficiencies of large farm operations. In 2007, 22.2 cents of every dollar of revenue earned by farms with revenues of \$500,000 and over went to the farm compared to 10.0 cents for farms with revenues between \$10,000 and \$49,999.

**Struggled with a strong dollar and increasing feed costs, beef cattle ranching and farming operations registered another average net market income loss**

After two consecutive declines, average net farm operating income of beef cattle farms increased in 2007. It stood at \$11,106, up 20.1% from 2006. These farms experienced a net market income loss for the fifth consecutive year, but the loss shrank from \$5,526 on average in 2006 to \$3,563 in 2007 (Text table 4). Once adjusted for CCA, average net operating income was a deficit of \$1,984 in 2007.

**Text table 4**  
**Average net operating income and its components, beef cattle ranching and farming, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	9,245	11,106	20.1
Average net market income	-5,526	-3,563	35.5
Average net program payments	14,771	14,669	-0.7

Higher average revenue from cattle and calf sales, which offset the increase in feed expenses, was the main contributor to the improvement in average net market income of beef cattle farms. Average revenues from cattle and calf sales increased 7.2% but this trend does not reflect the trend observed for total revenues from cattle and calf sales registered by farms in the cattle sector, which went down 0.4%. This can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-3,990 farms or -7.6%) than in the number of farms with revenues of \$250,000 and over (-175 farms or -2.8%).

Revenues from exports of live animals rose but lower revenues from domestic slaughter and interprovincial trade pulled down total cattle and calf revenues.

Revenues from slaughter cattle and calves went down largely due to lower marketings while revenues from interprovincial trade declined as both prices and marketings fell.

Overall, cattle and calf prices paid to producers in 2007 went down 3.2% from 2006. Prices increased in the first months of 2007, but in mid-2007 Canadian cattle prices started to slide due partly to the increase of the Canadian dollar relative to the US dollar. When the Canadian dollar gained parity with the US dollar in the fall, they were at their lowest level since the end of 2004.

In the second half of 2007, prices for slaughter cattle and calves were respectively 5.1% and 10.3% below the comparable period in 2006. At the same time, feed grain costs rose to level not seen for many years. Cattle producers were therefore caught between declining output prices and increasing input costs, which translated into low margins. Overall, prices for slaughter cattle edged up by less than half a percent in 2007, while prices for slaughter calves declined by 11.3%. In addition to push up feed costs, higher grain prices also put downward pressure on feeder cattle prices.

Slaughter levels have also been a key factor in the cattle industry. In 2004 and in the first half of 2005, they hit record levels, largely supported by increased slaughter capacity, domestic demand, and strong international demand



for Canadian beef. However, now that the border is open to live animals and that supplies in the US have risen, slaughter levels have declined due to lower exports of beef meat.

Another factor that did not help was the higher meat packing costs in Canada than in the United States, partially due to new regulations requiring meat processors to follow specific procedures regarding the removal and disposal of specified risk materials (SRM's). Meat processing is responsible for a large share of annual sales for Canadian livestock farmers.

Exports of live cattle and calves to the United States have been increasing rapidly since the reopening of the border on July 18, 2005. Exports rose slightly over 35% in 2007, to 1.4 million head. However, this level remained well below the pre-bovine spongiform encephalopathy (BSE) peak in 2002. Live animals exports also increased as more countries ratified agreements to accept Canadian cattle. Furthermore, the American border reopened to live animals over 30 months of age on November 19, 2007, after being closed since May 2003. As feed costs continued their progression, cattle (and hog) exports to the US remained strong as the economics of finishing these animals in this country supported the movement.

In 2007, average net farm operating income for beef cattle ranching and farming operations varied from a deficit of \$5,505 for small farms with revenues between \$10,000 and \$49,999 to a profit of \$136,724 for large farms with reported revenues of \$500,000 and over.

In 2007, the average operating margin was 5.4 cents per dollar of revenue, up from 4.9 cents in 2006. By revenue class, operating margins ranged from a deficit of 22.4 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 13.6 cents for farms with revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over), which tend to be feedlots operating on high volume and low margins, had operating margins that averaged 5.2 cents.

### Falling hog prices and increased production costs squeezed profit margins of hog and pig farms

Average net farm operating income of farms primarily engaged in hog and pig farming increased in 2007, up 18.7% to \$71,111 (Text table 5). Adjusted for CCA, average net operating income of these farms rose to \$11,080 in 2007.

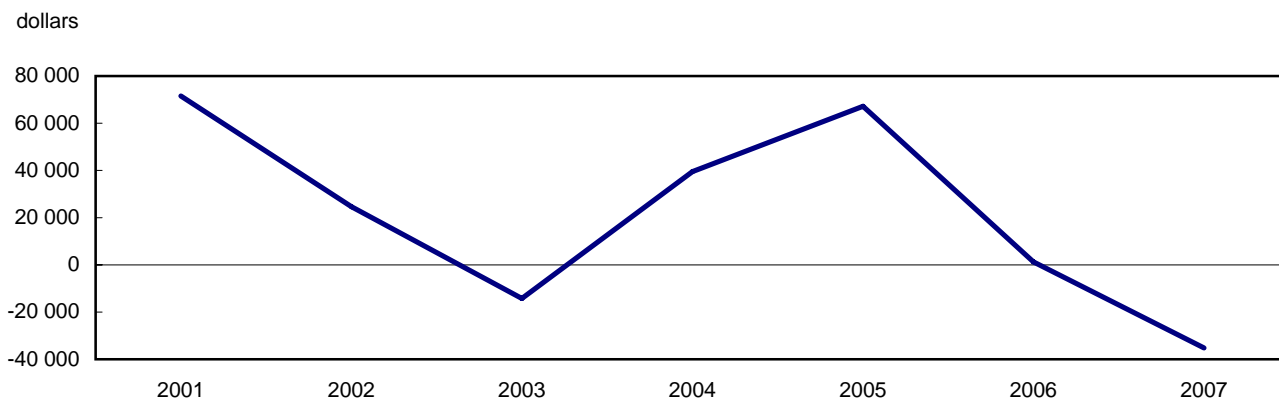
**Text table 5**  
**Average net operating income and its components, hog and pig farming, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	59,893	71,111	18.7
Average net market income	1,229	-35,178	...
Average net program payments	58,665	106,289	81.2

As can be seen in Chart 1, average net market income of hog and pig farms fluctuates significantly over time. Hit by falling prices and increased production costs, in particular feed costs, hog and pig farms saw their average net market income decline to a deficit of \$35,178 in 2007. Other factors in the rise of average operating expenses were hog purchases, paid salaries, net interest expenses, and miscellaneous expenses.

Average revenues from hog sales registered by farms specialized in hog production increased 8.7% but this trend does not reflect the trend observed for total revenues from hog sales, which went down 4.0%. This can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-415 farms or -22.7%) than in the number of farms with revenues of \$250,000 and over (-115 farms or -5.0%).

**Chart 1**  
**Average net market income, hog and pig farming, 2001 to 2007**



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

Revenues from slaughter hogs fell in the wake of lower prices and marketings. Domestic slaughter has continued to decrease after the record high of 22.9 million head set in 2004, mainly because of lower prices paid to producers, higher feeding costs and softer domestic demand for pork. Revenues from hog exports went up despite lower prices, as the number of hogs marketed internationally reached 10 million head, exceeding the previous record set in 2006. Over two-thirds of exported animals were weaners destined for feeding in the United States. At the end of 2007, with feeding costs on the rise, the weaner export market remained attractive to Canadian farrowing producers.

Hog prices<sup>9</sup> declined 5.3% in 2007 from 2006. Following the downward trend in monthly year-over-year price changes that began in the spring of 2005, hog prices improved modestly at the beginning of 2007. Prices for slaughter and export hogs, which are largely determined in the United States and adversely influenced by a strengthening Canadian dollar, weakened during the second half of 2007. In September, they started to collapse and at the end of December they were at their lowest level since January 1999. Prices were also pressured by higher feed costs and ample supplies.

The financial pressure exerted on hog producers can better be illustrated using a ratio of hog price to feed cost.<sup>10</sup> The higher the ratio the better the situation is for hog producers. In December 2007, the Ontario hog-corn ratio was 11.3, well below the level of 22.6 registered in 2006 and the previous ten-year average (1997 to 2006) of 20.9. The hog-barley ratio in Alberta showed a similar drop.

Average net program payments to hog and pig farms were up 81.2% from 2006 to \$106,289 in 2007, offsetting the loss in average net market income.

In 2007, average net farm operating income of hog and pig farms ranged from a deficit of \$2,971 for farms with revenues between \$10,000 and \$49,999 to a profit of \$131,192 for farms with revenues of \$500,000 and over.

In 2007, hog and pig farms reported an average operating margin of 6.5 cents per dollar of revenue, up from 6.3 cents in 2006. As with most farm types, there was variability in profitability across revenue classes. Operating margins ranged from a deficit of 11.2 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 12.8 cents for farms with revenues between \$100,000 and \$249,999.

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

10. A different approach to gauge profitability in the hog industry is to use prices. As feed is the major input for hog production, the ratio of hog-to-feed grain prices is often a good indicator of profitability.

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

With the exception of farms primarily engaged in other vegetable (except potato) and melon farming, and in greenhouse, nursery and floriculture production, other farm types in the horticulture sector and those in the supply-managed sector posted growth in average net operating income in 2007.

### Supply-managed sector

Farms in both poultry and egg sector and dairy sector fared better as prices in supply-managed commodities increased to help cover mounting production costs.

## After declining in 2006, average net farm operating income of poultry and egg farms bounced back in 2007

After declining 14.9% in 2006, average net farm operating income of poultry and egg farms bounced back in 2007, rising 5.7% to \$110,075 (Text table 6). Adjusted for CCA, average net operating income went up 10.9% to \$64,809.

### Text table 6

#### Average net operating income and its components, poultry and egg production, 2006 and 2007

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	104,182	110,075	5.7
Average net market income	92,228	99,741	8.1
Average net program payments	11,953	10,334	-13.5

Average net market income went up 8.1% from 2006 to \$99,741 in 2007. Higher average revenues from the sales of poultry and egg products and, to a lesser extent, from the sales of grains and oilseeds, outpaced the rise in average operating expenses, which was led by higher average livestock expenses (mainly feed, supplements, straw and bedding, and poultry purchases) and general expenses (mainly net interest expenses and marketing expenses). Revenues from poultry and egg products rose in the wake of higher prices and marketings.

Average net program payments to farms primarily engaged in poultry and egg production declined 13.5% from 2006 to 2007.

In 2007, average net farm operating income for poultry and egg farms varied from \$1,135 for farms earning between \$10,000 and \$49,999 in revenues to \$203,858 for farms earning \$500,000 and over.

In 2007, poultry and egg farms reported an average operating margin of 12.3 cents per dollar of revenue, a marginal decrease from 12.5 cents in 2006. Operating margins ranged from 5.1 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 14.3 cents for farms with revenues between \$250,000 and \$499,999.

## In 2007, average net farm operating income of farms in the dairy sector advanced at a faster pace than in 2006

Average net farm operating income of farms involved in the dairy sector continued a steady ascent that began in 1996. It rose 7.3% from 2006 to \$102,842 in 2007, a faster pace than in 2006 (Text table 7). Adjusted for CCA, average net operating income of dairy farms rose 11.5% from 2006 to \$57,156 in 2007.

Text table 7

**Average net operating income and its components, dairy cattle and milk production, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	95,881	102,842	7.3
Average net market income	82,892	91,596	10.5
Average net program payments	12,990	11,245	-13.4

The average net market income in the dairy sector reached \$91,596 in 2007, up 10.5% from 2006. The growth between 2006 and 2007 was fuelled by higher revenues from the sales of dairy products. Revenues from milk and cream rose on the strength of increases in both average prices and marketings.

Average net program payments to farms primarily engaged in dairy cattle and milk production fell 13.4% from 2006 to 2007.

Average net operating income varied from \$9,162 for farms earning between \$10,000 and \$49,999 to \$213,978 for farms earning \$500,000 and over. In terms of profitability, farms earning between \$50,000 and \$99,999 reported the lowest average operating margin at 21.3 cents per dollar of revenue. Farms in the lowest revenue class (\$10,000 to \$49,999) reported the highest average operating margin, at 32.8 cents per dollar of revenue. Overall, average operating margin of dairy farms was 23.5 cents per dollar of revenue in 2007, a marginal decrease from 23.8 cents in 2006.

## Horticulture sector

### Higher revenues from potato sales contributed to push up average net farm operating income of farms primarily engaged in potato farming

Average net farm operating income of potato farms increased 9.2% from 2006 to \$128,535 in 2007 (Text table 8). Average net operating income went up in 2007 as the increase in average net market income outpaced the decrease in average net program payments. Adjusted for CCA, average net operating income of potato farms went down 10.7% from 2006 to \$33,087 in 2007.

Text table 8

**Average net operating income and its components, potato farming, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	117,735	128,535	9.2
Average net market income	47,289	65,716	39.0
Average net program payments	70,447	62,818	-10.8

Average net market income of potato farms increased 39.0% from 2006 to \$65,716 in 2007, as the rise in revenues from potato sales outstripped increased production costs, namely, paid salaries, custom work and machine rental.

In 2007, average net farm operating income for potato farms ranged from a deficit of \$3,376 for small farms earning between \$10,000 and \$49,999 in revenues to a profit of \$231,617 for large farms with reported revenues of \$500,000 and over.

In 2007, the average operating margin for potato farms was 14.4 cents per dollar of revenue, down from 15.3 cents in 2006. Operating margins ranged from a deficit of 11.1 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 17.7 cents for farms with revenues between \$50,000 and \$99,999.

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

After rising two years in a row, average net farm operating income of farms primarily engaged in other vegetable (except potato) and melon farming declined in 2007 as both average net market income and average net program payments went down. The average net operating income stood at \$49,498, down 12.5% from 2006 (Text table 9). Average net operating income adjusted for CCA fell 19.1% from 2006 to \$23,903 in 2007.

#### Text table 9

#### Average net operating income and its components, other vegetable (except potato) and melon farming, 2006 and 2007

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	56,555	49,498	-12.5
Average net market income	25,685	24,204	-5.8
Average net program payments	30,870	25,293	-18.1

Average net market income of farms primarily engaged in other vegetable (except potato) and melon farming edged down 5.8 % from 2006 to \$24,204 in 2007, largely due to lower average revenues from vegetable sales. Higher average revenues from grain and oilseed, and potato sales combined with lower average production costs tempered the decline in average net market income. Average revenues from vegetable sales decreased 1.6% but this trend does not reflect the trend observed for total revenues from vegetable sales, which rose 6.3%. This can partly be explained by a large increase in the number of farms with revenues of \$10,000 to \$249,999 (+185 farms or +11.2%).

Total revenues from vegetable sales rose largely due to higher revenues generated from the sales of shallots, onions and broccoli. Revenues from the sale of these produces were up due to increased marketings. The rise in vegetable revenues was moderated by lower revenues from the sales of lettuce and peppers as both prices received and quantities sold were down and from the sale of carrots, due to decreased marketings.

In 2007, average net farm operating income of other vegetable and melon farms varied from \$2,544 for farms with revenues between \$10,000 and \$49,999 to \$188,807 for those with revenues of \$500,000 and over.

In 2007, other vegetable and melon farms reported an average operating margin of 13.4 cents per dollar of revenue, down from 15.1 cents in 2006. By revenue class, operating margins ranged from 9.2 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 20.1 cents for farms with revenues between \$50,000 and \$99,999.

### For the second year in a row, fruit and tree nut farms experienced a solid growth in average net farm operating income due to increased revenues from fruit sales

Average net farm operating income of farms primarily involved in fruit and tree nut farming reached \$36,384 in 2007, up 30.3% from 2006 (Text table 10). Once adjusted for CCA, average net operating income rose to \$21,131 in 2007.

Text table 10

**Average net operating income and its components, fruit and tree nut farming, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	27,929	36,384	30.3
Average net market income	13,082	23,547	80.0
Average net program payments	14,847	12,837	-13.5

Average net market income of fruit and tree nut farms increased from \$13,082 in 2006 to \$23,547 in 2007 as the rise in average revenues from fruit sales outpaced the increase in production costs.

In 2007, revenues from grape sales posted the largest increase, trailed by revenues from the sales of apples, peaches and cranberries. On the other hand, revenues from blueberry sales declined from 2006 as a cold winter and spring frosts in Quebec contributed to lower yields which resulted in a sharp decline in low-bush blueberry production. After they saw their crop decimated by a spring frost in 2005, Ontario's grape growers registered a record for a second consecutive year for grapes in 2007.

In 2007, average net farm operating income of fruit and tree nut farms ranged from a deficit of \$529 for the smallest farms (\$10,000 to \$49,999) to \$257,166 for the largest farms with reported revenues of \$500,000 and over. In terms of profitability, farms in these two groups reported respectively the lowest average operating margin at minus 2.1 cents per dollar of revenue and the highest, at 20.1 cents per dollar of revenue. Overall, average operating margin of fruit and tree nut farms was 18.2 cents per dollar of revenue in 2007, 2.8 cents more than in 2006.

**After two years of growth, greenhouse, nursery and floriculture operations saw their average net farm operating income decrease in 2007**

After rising two years in a row, average net farm operating income of farms primarily engaged in greenhouse, nursery and floriculture production declined in 2007, as both average net market income and average net program payments went down. Average net operating income stood at \$73,573, down 18.5% from 2006 (Text table 11). Adjusted for CCA, average net operating income regressed 43.3% from 2006 to \$19,190 in 2007.

Text table 11

**Average net operating income and its components, greenhouse, nursery and floriculture production, 2006 and 2007**

	2006	2007	2006 to 2007
	dollars		percentage change
Average net operating income	90,281	73,573	-18.5
Average net market income	55,219	43,126	-21.9
Average net program payments	35,062	30,447	-13.2

Average net market income of greenhouse, nursery and floriculture operations stood at \$43,126 in 2007, down 21.9% from 2006. Lower average revenues from greenhouse, nursery and floriculture products and higher expenses for fertilizer and lime, seed and plants, and net electricity (after rebates) were the main contributors to the decrease in average net market income. Lower expenses for salaries, heating fuel and containers tempered this decrease.

Greenhouse area expansion ended in 2007 after a long period of continuous growth that started in 1990. The rising value of the Canadian dollar and the costs of labour and energy contributed to the development of a new logic in production decision-making. Canadian greenhouse operators adapted to the situation by decreasing the number of

employees and by reducing their consumption of natural gas at the expense of other types of heating such as coal, electricity and wood chips.

Average net farm operating income of farms specialized in greenhouse, nursery and floriculture production varied from \$760 for farms in the lowest revenue class (\$10,000 to \$49,999) to \$222,256 for farms in the highest revenue class (\$500,000 and over).

In terms of profitability, farms earning between \$10,000 and \$49,999 in revenues reported the lowest average operating margin, at 3.1 cents per dollar of revenue. Farms earning between \$100,000 and \$249,999 and between \$250,000 and \$499,999 in revenue reported the highest average operating margins, both at 11.2 cents per dollar of revenue. Overall, the average operating margin of greenhouse, nursery and floriculture operations was 8.4 cents per dollar of revenue in 2007, down from 10.0 cents in 2006.

## 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	Canadian Farm Financial Database
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
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

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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
002-0064	Farm financial survey, Canadian and regional agricultural balance sheet, annual
002-0065	Farm financial survey, financial structure by farm type, average per farm, annual
002-0066	Farm financial survey, financial structure of farms by revenue class, average per farm, annual
002-0067	Farm financial survey, capital investment and capital sales of farms, average per farm, annual

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

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3447	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
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>	189,100 <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>	267,430 <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>	230,164 <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>37,267</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>	17,248 <sup>A</sup>
Net market income	19,244	17,118	17,876	17,120	18,149	9,355	11,397	9,729	10,310	20,019
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>	23,373 <sup>A</sup>
Net market income adjusted for CCA	3,686	827	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355
<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>13,893</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	255 <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>	515,233 <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>	475,500 <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>39,733</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>	12,085 <sup>B</sup>
Net market income	10,870	13,713	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,649
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>	35,685 <sup>A</sup>
Net market income adjusted for CCA	-1,264	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037
<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>4,048</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	1,265 <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>	353,551 <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>	316,059 <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>37,491</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>	18,194 <sup>A</sup>
Net market income	25,302	28,791	27,549	20,021	18,633	22,812	6,092	9,927	20,573	19,298
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>	32,188 <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	-12,890
<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>5,304</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	2,110 <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>	277,381 <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>	233,543 <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>43,838</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>	10,898 <sup>A</sup>
Net market income	19,577	24,582	24,624	23,407	21,962	18,784	24,423	22,070	29,019	32,939
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>	19,560 <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	13,379
<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>24,278</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	1,650 <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>	329,376 <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>	284,498 <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>44,877</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>	22,107 <sup>A</sup>
Net market income	23,695	30,750	26,834	37,261	42,551	36,981	23,283	24,175	25,573	22,770
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>	29,930 <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	-7,160
<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>14,947</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	25,390 <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>	334,382 <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>	284,238 <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>50,144</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>	31,461 <sup>A</sup>
Net market income	20,575	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,384	18,683
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>	25,036 <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	-6,353
<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>25,108</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	45,030 <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>	263,373 <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>	231,799 <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>31,574</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>	11,964 <sup>A</sup>
Net market income	20,991	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,497	19,610
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>	21,807 <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	-2,197
<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>9,767</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	17,015 <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>	292,692 <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>	252,402 <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>40,290</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>	20,696 <sup>A</sup>
Net market income	18,377	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	19,594
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>	27,526 <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	-7,932
<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>12,764</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	43,955 <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>	184,108 <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>	150,039 <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>34,068</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>	14,381 <sup>A</sup>
Net market income	18,834	13,359	13,025	14,736	14,130	-1,279	1,948	-432	4,112	19,687
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>	19,266 <sup>A</sup>
Net market income adjusted for CCA	4,976	-400	-678	851	-691	-16,611	-14,007	-17,236	-13,923	421
<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>14,802</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	42,815 <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>	292,068 <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>	252,875 <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>39,192</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>	17,406 <sup>A</sup>
Net market income	18,188	17,388	16,716	17,171	14,985	-149	9,083	6,899	8,920	21,786
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>	25,951 <sup>A</sup>
Net market income adjusted for CCA	868	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164
<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>13,241</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	9,615 <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>	305,430 <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>	277,647 <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>27,783</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>	11,348 <sup>A</sup>
Net market income	15,469	17,656	24,036	16,971	21,218	20,808	14,583	13,103	21,905	16,435
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>	24,490 <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	-8,055
<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>3,293</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	100,290 <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>	223,460 <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>	183,730 <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>39,730</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>	16,497 <sup>A</sup>
Net market income	21,201	17,861	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,233
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>	24,067 <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	-834
<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>15,663</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
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>	72,285 <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>	199,780 <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>	158,783 <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>40,997</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>	16,324 <sup>A</sup>
Net market income	20,447	15,688	12,337	11,748	15,726	7,255	9,982	843	2,150	24,673
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>	23,999 <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	674
<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>16,998</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	1,200 <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>	891,748 <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>	763,214 <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>128,535</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>	62,818 <sup>A</sup>
Net market income	59,195	66,248	64,039	59,588	93,538	77,063	28,449	24,836	47,289	65,716
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>	95,447 <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	-29,731
<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>33,087</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
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>	2,565 <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>	368,129 <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>	318,631 <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>49,498</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>	25,293 <sup>B</sup>
Net market income	31,258	28,919	27,652	25,961	27,995	27,194	20,369	16,483	25,685	24,204
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>	25,595 <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	-1,390
<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>23,903</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
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>	4,880 <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>	200,017 <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>	163,633 <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>36,384</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>	12,837 <sup>A</sup>
Net market income	8,193	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,082	23,547
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>	15,253 <sup>A</sup>
Net market income adjusted for CCA	8	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	-71	8,294
<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>21,131</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
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>	3,965 <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>	874,440 <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>	800,867 <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>73,573</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>	30,447 <sup>B</sup>
Net market income	49,246	59,870	71,324	32,216	57,698	53,722	47,084	44,966	55,219	43,126
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>	54,383 <sup>A</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	-11,257
<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>19,190</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	15,390 <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>	98,005 <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>	80,439 <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>17,566</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>	9,799 <sup>A</sup>
Net market income	15,980	13,631	13,038	7,836	11,043	5,636	6,214	2,656	5,396	7,767
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>	13,547 <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	-5,780
<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>4,019</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	88,810 <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>	317,089 <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>	282,604 <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>34,485</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>	18,096 <sup>A</sup>
Net market income	16,991	16,413	20,490	21,675	18,760	8,140	11,497	15,853	14,359	16,389
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>	22,590 <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	-6,201
<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>11,895</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
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>	54,820 <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>	205,106 <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>	194,000 <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>11,106</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>	14,669 <sup>A</sup>
Net market income	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563
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>	13,089 <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	-16,652
<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>-1,984</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
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>	13,950 <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>	437,830 <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>	334,988 <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>102,842</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>	11,245 <sup>A</sup>
Net market income	50,802	56,365	58,713	58,469	62,231	65,088	62,977	77,541	82,892	91,596
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>	45,686 <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	45,911
<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>57,156</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
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>	4,335 <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>	1,090,837 <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>	1,019,727 <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>71,111</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>	106,289 <sup>A</sup>
Net market income	132	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178
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>	60,031 <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	-95,209
<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>11,080</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
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>	4,385 <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>	896,670 <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>	786,595 <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>110,075</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>	10,334 <sup>B</sup>
Net market income	65,366	68,771	69,198	72,789	74,887	73,291	87,721	107,113	92,228	99,741
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>	45,266 <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	54,474
<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>64,809</b>

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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>	11,315 <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>	189,642 <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>	169,504 <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>20,137</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>	12,384 <sup>B</sup>
Net market income	11,815	7,837	9,393	2,066	5,885	2,889	5,278	5,400	6,792	7,754
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>	17,013 <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	-9,259
<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>3,125</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
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>	75,375 <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>	25,129 <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>	26,897 <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>-1,768</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	-3,916
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>	4,234 <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	-8,150
<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>-6,002</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
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>	32,030 <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>	72,021 <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>	63,388 <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>8,633</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>	7,471 <sup>A</sup>
Net market income	11,235	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162
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>	9,382 <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	-8,220
<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>-749</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
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>	37,485 <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>	162,551 <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>	133,131 <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>29,420</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>	15,081 <sup>A</sup>
Net market income	28,555	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,339
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>	18,560 <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	-4,221
<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>10,860</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
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>	23,390 <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>	352,901 <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>	284,551 <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>68,350</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>	25,647 <sup>A</sup>
Net market income	54,904	47,675	45,400	42,228	43,825	29,989	33,321	25,741	26,737	42,703
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>	36,413 <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	6,291
<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>31,937</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
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>	20,815 <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>	1,538,363 <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>	1,336,482 <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>201,882</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>	81,437 <sup>A</sup>
Net market income	117,457	108,443	118,125	110,745	117,608	80,659	99,563	91,959	81,144	120,444
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>	108,224 <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	12,220
<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>93,657</b>



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

	2007						
	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>Number of farms</b>	<b>72,285<sup>A</sup></b>	<b>1,200<sup>A</sup></b>	<b>2,565<sup>B</sup></b>	<b>4,880<sup>A</sup></b>	<b>3,965<sup>A</sup></b>	<b>15,390<sup>A</sup></b>	<b>100,290<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>72.1</b>	<b>1.2</b>	<b>2.6</b>	<b>4.9</b>	<b>4.0</b>	<b>15.3</b>	<b>100.0</b>
	Average per farm (\$)						
<b>Total operating revenues</b>	<b>199,780<sup>A</sup></b>	<b>891,748<sup>A</sup></b>	<b>368,129<sup>B</sup></b>	<b>200,017<sup>A</sup></b>	<b>874,440<sup>A</sup></b>	<b>98,005<sup>A</sup></b>	<b>223,460<sup>A</sup></b>
<b>Total crop revenues</b>	<b>139,393<sup>A</sup></b>	<b>752,909<sup>A</sup></b>	<b>324,648<sup>B</sup></b>	<b>172,888<sup>A</sup></b>	<b>821,322<sup>A</sup></b>	<b>62,268<sup>A</sup></b>	<b>168,256<sup>A</sup></b>
Total grains and oilseeds	135,424 <sup>A</sup>	62,820 <sup>B</sup>	19,524 <sup>C</sup>	997 <sup>C</sup>	2,072 <sup>C</sup>	11,919 <sup>B</sup>	100,819 <sup>A</sup>
Total other crops	3,969 <sup>A</sup>	690,089 <sup>A</sup>	305,124 <sup>B</sup>	171,891 <sup>A</sup>	819,250 <sup>A</sup>	50,349 <sup>A</sup>	67,437 <sup>A</sup>
Potatoes	198 <sup>C</sup>	671,852 <sup>A</sup>	5,115 <sup>C</sup>	147 <sup>E</sup>	x	1,071 <sup>C</sup>	8,482 <sup>A</sup>
Fruits	32 <sup>D</sup>	620 <sup>D</sup>	3,233 <sup>C</sup>	166,106 <sup>A</sup>	2,020 <sup>D</sup>	706 <sup>C</sup>	8,381 <sup>A</sup>
Vegetables	565 <sup>B</sup>	11,485 <sup>B</sup>	288,855 <sup>B</sup>	3,838 <sup>B</sup>	3,415 <sup>C</sup>	1,718 <sup>C</sup>	8,524 <sup>A</sup>
Tobacco	87 <sup>E</sup>	x	F	x	x	7,783 <sup>C</sup>	1,320 <sup>C</sup>
Greenhouse, nursery and floriculture products	83 <sup>A</sup>	x	4,442 <sup>D</sup>	1,071 <sup>C</sup>	813,394 <sup>A</sup>	476 <sup>E</sup>	32,502 <sup>A</sup>
Forage crops (including seeds)	2,751 <sup>A</sup>	3,405 <sup>B</sup>	705 <sup>E</sup>	116 <sup>B</sup>	198 <sup>D</sup>	22,374 <sup>A</sup>	5,489 <sup>A</sup>
Other crops	252 <sup>D</sup>	1,950 <sup>C</sup>	527 <sup>D</sup>	x	F	16,221 <sup>B</sup>	2,741 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>11,257<sup>A</sup></b>	<b>21,340<sup>B</sup></b>	<b>2,137<sup>C</sup></b>	<b>750<sup>C</sup></b>	<b>1,465<sup>D</sup></b>	<b>9,038<sup>A</sup></b>	<b>9,905<sup>A</sup></b>
Cattle	8,549 <sup>A</sup>	14,576 <sup>B</sup>	891 <sup>D</sup>	278 <sup>B</sup>	605 <sup>D</sup>	5,893 <sup>A</sup>	7,301 <sup>A</sup>
Hogs	1,203 <sup>A</sup>	x	x	x	x	1,045 <sup>C</sup>	1,058 <sup>A</sup>
Poultry and eggs	538 <sup>B</sup>	1,093 <sup>E</sup>	407 <sup>E</sup>	x	F	538 <sup>C</sup>	525 <sup>B</sup>
Dairy products and subsidies	744 <sup>B</sup>	3,698 <sup>D</sup>	x	x	x	889 <sup>D</sup>	735 <sup>B</sup>
Other livestock and products	223 <sup>B</sup>	x	F	F	F	673 <sup>C</sup>	285 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	<b>21,804<sup>A</sup></b>	<b>74,040<sup>A</sup></b>	<b>27,391<sup>B</sup></b>	<b>14,809<sup>A</sup></b>	<b>30,828<sup>B</sup></b>	<b>10,602<sup>A</sup></b>	<b>20,869<sup>A</sup></b>
<b>Total other revenues</b>	<b>27,326<sup>A</sup></b>	<b>43,460<sup>B</sup></b>	<b>13,953<sup>B</sup></b>	<b>11,569<sup>B</sup></b>	<b>20,826<sup>B</sup></b>	<b>16,096<sup>B</sup></b>	<b>24,430<sup>A</sup></b>
Custom work and machine rental	8,847 <sup>A</sup>	24,864 <sup>A</sup>	8,258 <sup>B</sup>	6,880 <sup>B</sup>	13,046 <sup>B</sup>	9,072 <sup>B</sup>	9,129 <sup>A</sup>
Rental income	3,759 <sup>A</sup>	10,045 <sup>B</sup>	2,258 <sup>C</sup>	1,895 <sup>C</sup>	3,412 <sup>D</sup>	2,652 <sup>B</sup>	3,521 <sup>A</sup>
Miscellaneous revenues	14,720 <sup>A</sup>	8,551 <sup>D</sup>	3,437 <sup>C</sup>	2,794 <sup>B</sup>	4,367 <sup>B</sup>	4,372 <sup>B</sup>	11,780 <sup>A</sup>
<b>Total operating expenses</b>	<b>158,783<sup>A</sup></b>	<b>763,214<sup>A</sup></b>	<b>318,631<sup>B</sup></b>	<b>163,633<sup>A</sup></b>	<b>800,867<sup>A</sup></b>	<b>80,439<sup>A</sup></b>	<b>183,730<sup>A</sup></b>
<b>Total crop expenses</b>	<b>58,043<sup>A</sup></b>	<b>243,590<sup>A</sup></b>	<b>88,254<sup>B</sup></b>	<b>31,475<sup>A</sup></b>	<b>265,070<sup>A</sup></b>	<b>12,513<sup>A</sup></b>	<b>60,950<sup>A</sup></b>
Fertilizer and lime	29,852 <sup>A</sup>	92,330 <sup>A</sup>	22,262 <sup>B</sup>	7,466 <sup>A</sup>	41,134 <sup>A</sup>	5,868 <sup>A</sup>	26,082 <sup>A</sup>
Pesticides	17,024 <sup>A</sup>	68,353 <sup>A</sup>	17,451 <sup>B</sup>	8,956 <sup>A</sup>	14,378 <sup>B</sup>	3,289 <sup>B</sup>	15,044 <sup>A</sup>
Seed and plants	10,989 <sup>A</sup>	63,439 <sup>A</sup>	23,361 <sup>B</sup>	5,770 <sup>B</sup>	146,277 <sup>A</sup>	2,629 <sup>A</sup>	15,751 <sup>A</sup>
Other crop expenses	177 <sup>B</sup>	19,469 <sup>A</sup>	25,180 <sup>B</sup>	9,283 <sup>B</sup>	63,280 <sup>A</sup>	728 <sup>B</sup>	4,073 <sup>A</sup>
<b>Total livestock expenses</b>	<b>5,863<sup>A</sup></b>	<b>12,999<sup>B</sup></b>	<b>2,178<sup>D</sup></b>	<b>563<sup>B</sup></b>	<b>1,022<sup>E</sup></b>	<b>6,372<sup>B</sup></b>	<b>5,483<sup>A</sup></b>
Cattle purchases	2,413 <sup>A</sup>	7,499 <sup>B</sup>	442 <sup>E</sup>	79 <sup>B</sup>	96 <sup>D</sup>	2,175 <sup>B</sup>	2,182 <sup>A</sup>
Hog purchases	190 <sup>B</sup>	x	x	x	x	218 <sup>C</sup>	185 <sup>B</sup>
Poultry and egg purchases	83 <sup>C</sup>	F	F	x	F	97 <sup>E</sup>	93 <sup>C</sup>
Other livestock purchases	57 <sup>A</sup>	x	F	63 <sup>C</sup>	18 <sup>C</sup>	205 <sup>C</sup>	81 <sup>B</sup>
Feed, supplements, straw and bedding	2,592 <sup>A</sup>	3,727 <sup>B</sup>	1,326 <sup>D</sup>	318 <sup>B</sup>	497 <sup>E</sup>	3,111 <sup>B</sup>	2,459 <sup>A</sup>
Veterinary fees, medicine and breeding fees	517 <sup>A</sup>	516 <sup>B</sup>	92 <sup>C</sup>	67 <sup>B</sup>	82 <sup>D</sup>	542 <sup>B</sup>	470 <sup>A</sup>
Other livestock expenses	12 <sup>B</sup>	81 <sup>E</sup>	x	x	x	24 <sup>D</sup>	14 <sup>B</sup>
<b>Total machinery expenses</b>	<b>26,639<sup>A</sup></b>	<b>98,579<sup>A</sup></b>	<b>34,656<sup>A</sup></b>	<b>15,517<sup>A</sup></b>	<b>35,865<sup>A</sup></b>	<b>15,322<sup>A</sup></b>	<b>25,792<sup>A</sup></b>
Small tools	618 <sup>A</sup>	354 <sup>A</sup>	410 <sup>B</sup>	391 <sup>B</sup>	406 <sup>B</sup>	466 <sup>A</sup>	566 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	13,581 <sup>A</sup>	43,552 <sup>A</sup>	14,944 <sup>B</sup>	6,208 <sup>A</sup>	12,838 <sup>A</sup>	7,254 <sup>A</sup>	12,615 <sup>A</sup>
Repairs, licenses and insurance	12,440 <sup>A</sup>	54,674 <sup>A</sup>	19,302 <sup>A</sup>	8,918 <sup>A</sup>	22,621 <sup>A</sup>	7,603 <sup>A</sup>	12,610 <sup>A</sup>
<b>Total general expenses</b>	<b>68,237<sup>A</sup></b>	<b>408,045<sup>A</sup></b>	<b>193,543<sup>B</sup></b>	<b>116,079<sup>A</sup></b>	<b>498,911<sup>A</sup></b>	<b>46,231<sup>A</sup></b>	<b>91,505<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	8,588 <sup>A</sup>	145,021 <sup>A</sup>	95,172 <sup>B</sup>	52,383 <sup>A</sup>	241,801 <sup>A</sup>	10,747 <sup>B</sup>	24,128 <sup>A</sup>
Rent	9,562 <sup>A</sup>	43,661 <sup>A</sup>	14,232 <sup>B</sup>	4,461 <sup>B</sup>	12,361 <sup>B</sup>	3,594 <sup>B</sup>	9,036 <sup>A</sup>
Insurance	3,201 <sup>A</sup>	17,257 <sup>A</sup>	5,885 <sup>B</sup>	3,203 <sup>A</sup>	10,637 <sup>A</sup>	2,534 <sup>A</sup>	3,630 <sup>A</sup>
Utilities	3,593 <sup>A</sup>	18,762 <sup>A</sup>	9,883 <sup>B</sup>	4,078 <sup>A</sup>	83,025 <sup>A</sup>	3,975 <sup>A</sup>	7,162 <sup>A</sup>
Custom work and machine rental	11,313 <sup>A</sup>	52,469 <sup>A</sup>	18,081 <sup>B</sup>	17,159 <sup>A</sup>	23,022 <sup>B</sup>	6,635 <sup>A</sup>	12,008 <sup>A</sup>
Net interest expenses	10,647 <sup>A</sup>	52,822 <sup>A</sup>	13,428 <sup>B</sup>	11,141 <sup>A</sup>	31,393 <sup>A</sup>	6,644 <sup>A</sup>	11,453 <sup>A</sup>
Net property taxes	3,674 <sup>A</sup>	5,253 <sup>A</sup>	2,655 <sup>B</sup>	1,903 <sup>A</sup>	3,645 <sup>A</sup>	2,071 <sup>A</sup>	3,334 <sup>A</sup>
Building and fence repairs	1,976 <sup>A</sup>	9,774 <sup>A</sup>	5,688 <sup>B</sup>	2,989 <sup>A</sup>	14,576 <sup>A</sup>	2,163 <sup>A</sup>	2,741 <sup>A</sup>
Marketing expenses	4,378 <sup>A</sup>	28,114 <sup>B</sup>	11,927 <sup>B</sup>	6,515 <sup>B</sup>	35,390 <sup>A</sup>	1,832 <sup>B</sup>	5,796 <sup>A</sup>
Miscellaneous expenses	11,307 <sup>A</sup>	34,912 <sup>A</sup>	16,591 <sup>B</sup>	12,248 <sup>A</sup>	43,061 <sup>A</sup>	6,037 <sup>A</sup>	12,218 <sup>A</sup>
<b>Net operating income</b>	<b>40,997</b>	<b>128,535</b>	<b>49,498</b>	<b>36,384</b>	<b>73,573</b>	<b>17,566</b>	<b>39,730</b>
Adjustment for capital cost allowance (CCA)	23,999 <sup>A</sup>	95,447 <sup>A</sup>	25,595 <sup>B</sup>	15,253 <sup>A</sup>	54,383 <sup>A</sup>	13,547 <sup>A</sup>	24,067 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>16,998</b>	<b>33,087</b>	<b>23,903</b>	<b>21,131</b>	<b>19,190</b>	<b>4,019</b>	<b>15,663</b>
	Operating margins per dollar of revenue						
Operating margin	0.21	0.14	0.13	0.18	0.08	0.18	0.18
Operating margin adjusted for CCA	0.09	0.04	0.06	0.11	0.02	0.04	0.07



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

	2007					
	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>Number of farms</b>	<b>54,820<sup>A</sup></b>	<b>13,950<sup>A</sup></b>	<b>4,335<sup>A</sup></b>	<b>4,385<sup>A</sup></b>	<b>11,315<sup>A</sup></b>	<b>88,810<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>61.7</b>	<b>15.7</b>	<b>4.9</b>	<b>4.9</b>	<b>12.7</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>205,106<sup>A</sup></b>	<b>437,830<sup>A</sup></b>	<b>1,090,837<sup>A</sup></b>	<b>896,670<sup>A</sup></b>	<b>189,642<sup>A</sup></b>	<b>317,089<sup>A</sup></b>
<b>Total crop revenues</b>	<b>11,393<sup>A</sup></b>	<b>24,269<sup>A</sup></b>	<b>51,187<sup>A</sup></b>	<b>28,590<sup>B</sup></b>	<b>30,994<sup>A</sup></b>	<b>18,706<sup>A</sup></b>
Total grains and oilseeds	8,441 <sup>A</sup>	19,688 <sup>A</sup>	46,549 <sup>A</sup>	24,414 <sup>B</sup>	28,422 <sup>A</sup>	15,404 <sup>A</sup>
Total other crops	2,952 <sup>A</sup>	4,581 <sup>B</sup>	4,639 <sup>B</sup>	4,176 <sup>C</sup>	2,572 <sup>B</sup>	3,302 <sup>A</sup>
Potatoes	116 <sup>E</sup>	x	x	x	221 <sup>A</sup>	x
Fruits	x	349 <sup>E</sup>	134 <sup>C</sup>	933 <sup>E</sup>	51 <sup>D</sup>	141 <sup>D</sup>
Vegetables	F	344 <sup>E</sup>	619 <sup>D</sup>	529 <sup>B</sup>	627 <sup>C</sup>	219 <sup>C</sup>
Tobacco	x	x	x	x	x	x
Greenhouse, nursery and floriculture products	40 <sup>D</sup>	54 <sup>B</sup>	180 <sup>E</sup>	475 <sup>D</sup>	9 <sup>E</sup>	67 <sup>C</sup>
Forage crops (including seeds)	2,570 <sup>A</sup>	2,700 <sup>A</sup>	2,066 <sup>B</sup>	2,020 <sup>D</sup>	1,589 <sup>C</sup>	2,414 <sup>A</sup>
Other crops	135 <sup>C</sup>	1,026 <sup>D</sup>	461 <sup>D</sup>	138 <sup>D</sup>	x	283 <sup>C</sup>
<b>Total livestock and product revenues</b>	<b>153,172<sup>A</sup></b>	<b>383,148<sup>A</sup></b>	<b>884,679<sup>A</sup></b>	<b>827,844<sup>A</sup></b>	<b>119,379<sup>A</sup></b>	<b>254,027<sup>A</sup></b>
Cattle	151,185 <sup>A</sup>	21,943 <sup>A</sup>	6,774 <sup>A</sup>	5,213 <sup>C</sup>	11,354 <sup>B</sup>	98,803 <sup>A</sup>
Hogs	829 <sup>B</sup>	2,531 <sup>C</sup>	853,946 <sup>A</sup>	8,501 <sup>B</sup>	22,786 <sup>A</sup>	45,898 <sup>A</sup>
Poultry and eggs	239 <sup>B</sup>	1,170 <sup>D</sup>	20,566 <sup>B</sup>	807,123 <sup>A</sup>	11,404 <sup>A</sup>	42,686 <sup>A</sup>
Dairy products and subsidies	449 <sup>D</sup>	357,004 <sup>A</sup>	2,507 <sup>B</sup>	6,468 <sup>C</sup>	10,551 <sup>A</sup>	58,134 <sup>A</sup>
Other livestock and products	471 <sup>B</sup>	499 <sup>E</sup>	887 <sup>D</sup>	539 <sup>C</sup>	63,286 <sup>A</sup>	8,506 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>16,074<sup>A</sup></b>	<b>13,522<sup>A</sup></b>	<b>115,191<sup>A</sup></b>	<b>11,423<sup>B</sup></b>	<b>13,252<sup>B</sup></b>	<b>19,920<sup>A</sup></b>
<b>Total other revenues</b>	<b>24,466<sup>A</sup></b>	<b>16,891<sup>A</sup></b>	<b>39,780<sup>A</sup></b>	<b>28,813<sup>B</sup></b>	<b>26,016<sup>A</sup></b>	<b>24,436<sup>A</sup></b>
Custom work and machine rental	16,888 <sup>A</sup>	6,684 <sup>B</sup>	25,612 <sup>A</sup>	14,992 <sup>B</sup>	17,141 <sup>B</sup>	15,650 <sup>A</sup>
Rental income	3,782 <sup>A</sup>	1,941 <sup>B</sup>	7,645 <sup>B</sup>	8,235 <sup>B</sup>	3,093 <sup>B</sup>	3,814 <sup>A</sup>
Miscellaneous revenues	3,797 <sup>A</sup>	8,266 <sup>A</sup>	6,522 <sup>A</sup>	5,585 <sup>B</sup>	5,781 <sup>A</sup>	4,973 <sup>A</sup>
<b>Total operating expenses</b>	<b>194,000<sup>A</sup></b>	<b>334,988<sup>A</sup></b>	<b>1,019,727<sup>A</sup></b>	<b>786,595<sup>A</sup></b>	<b>169,504<sup>A</sup></b>	<b>282,604<sup>A</sup></b>
<b>Total crop expenses</b>	<b>7,945<sup>A</sup></b>	<b>23,363<sup>A</sup></b>	<b>28,572<sup>A</sup></b>	<b>19,788<sup>A</sup></b>	<b>15,168<sup>A</sup></b>	<b>12,879<sup>A</sup></b>
Fertilizer and lime	4,228 <sup>A</sup>	10,408 <sup>A</sup>	14,428 <sup>A</sup>	5,226 <sup>B</sup>	7,551 <sup>A</sup>	6,169 <sup>A</sup>
Pesticides	1,575 <sup>A</sup>	3,668 <sup>A</sup>	5,172 <sup>A</sup>	2,409 <sup>B</sup>	4,446 <sup>A</sup>	2,486 <sup>A</sup>
Seed and plants	1,740 <sup>A</sup>	8,013 <sup>A</sup>	8,528 <sup>A</sup>	4,119 <sup>B</sup>	2,540 <sup>A</sup>	3,276 <sup>A</sup>
Other crop expenses	402 <sup>A</sup>	1,273 <sup>A</sup>	444 <sup>B</sup>	8,034 <sup>B</sup>	631 <sup>B</sup>	947 <sup>A</sup>
<b>Total livestock expenses</b>	<b>117,901<sup>A</sup></b>	<b>95,967<sup>A</sup></b>	<b>620,827<sup>A</sup></b>	<b>457,360<sup>A</sup></b>	<b>67,984<sup>A</sup></b>	<b>149,413<sup>A</sup></b>
Cattle purchases	79,923 <sup>A</sup>	13,657 <sup>A</sup>	1,686 <sup>A</sup>	2,507 <sup>C</sup>	3,951 <sup>C</sup>	52,188 <sup>A</sup>
Hog purchases	214 <sup>B</sup>	405 <sup>D</sup>	189,472 <sup>A</sup>	2,062 <sup>B</sup>	2,621 <sup>B</sup>	9,876 <sup>A</sup>
Poultry and egg purchases	84 <sup>D</sup>	190 <sup>D</sup>	4,255 <sup>C</sup>	176,324 <sup>A</sup>	1,472 <sup>B</sup>	9,193 <sup>A</sup>
Other livestock purchases	205 <sup>B</sup>	58 <sup>C</sup>	140 <sup>B</sup>	327 <sup>D</sup>	16,211 <sup>B</sup>	2,225 <sup>B</sup>
Feed, supplements, straw and bedding	34,248 <sup>A</sup>	64,516 <sup>A</sup>	392,017 <sup>A</sup>	269,477 <sup>A</sup>	37,233 <sup>A</sup>	68,466 <sup>A</sup>
Veterinary fees, medicine and breeding fees	3,177 <sup>A</sup>	14,873 <sup>A</sup>	31,902 <sup>A</sup>	5,871 <sup>A</sup>	6,147 <sup>A</sup>	6,927 <sup>A</sup>
Other livestock expenses	50 <sup>C</sup>	2,267 <sup>A</sup>	1,355 <sup>B</sup>	791 <sup>B</sup>	349 <sup>B</sup>	537 <sup>A</sup>
<b>Total machinery expenses</b>	<b>17,422<sup>A</sup></b>	<b>34,705<sup>A</sup></b>	<b>42,060<sup>A</sup></b>	<b>28,021<sup>A</sup></b>	<b>19,574<sup>A</sup></b>	<b>22,137<sup>A</sup></b>
Small tools	618 <sup>A</sup>	620 <sup>A</sup>	478 <sup>A</sup>	455 <sup>A</sup>	496 <sup>A</sup>	588 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	8,734 <sup>A</sup>	13,786 <sup>A</sup>	18,364 <sup>A</sup>	10,840 <sup>A</sup>	9,237 <sup>A</sup>	10,166 <sup>A</sup>
Repairs, licenses and insurance	8,069 <sup>A</sup>	20,299 <sup>A</sup>	23,217 <sup>A</sup>	16,726 <sup>A</sup>	9,841 <sup>A</sup>	11,383 <sup>A</sup>
<b>Total general expenses</b>	<b>50,732<sup>A</sup></b>	<b>180,954<sup>A</sup></b>	<b>328,268<sup>A</sup></b>	<b>281,427<sup>A</sup></b>	<b>66,778<sup>A</sup></b>	<b>98,175<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	6,615 <sup>A</sup>	37,065 <sup>A</sup>	84,972 <sup>A</sup>	81,086 <sup>A</sup>	12,809 <sup>B</sup>	19,691 <sup>A</sup>
Rent	3,391 <sup>A</sup>	7,198 <sup>A</sup>	20,033 <sup>A</sup>	11,226 <sup>B</sup>	3,669 <sup>B</sup>	5,224 <sup>A</sup>
Insurance	2,296 <sup>A</sup>	8,616 <sup>A</sup>	14,976 <sup>A</sup>	10,270 <sup>A</sup>	4,027 <sup>A</sup>	4,522 <sup>A</sup>
Utilities	3,233 <sup>A</sup>	10,140 <sup>A</sup>	30,108 <sup>A</sup>	32,366 <sup>A</sup>	6,319 <sup>A</sup>	7,462 <sup>A</sup>
Custom work and machine rental	11,572 <sup>A</sup>	20,952 <sup>A</sup>	49,900 <sup>B</sup>	30,232 <sup>A</sup>	10,414 <sup>B</sup>	15,690 <sup>A</sup>
Net interest expenses	9,142 <sup>A</sup>	45,803 <sup>A</sup>	49,239 <sup>A</sup>	40,155 <sup>A</sup>	8,409 <sup>B</sup>	18,296 <sup>A</sup>
Net property taxes	2,050 <sup>A</sup>	3,841 <sup>A</sup>	6,526 <sup>A</sup>	4,120 <sup>A</sup>	2,009 <sup>A</sup>	2,646 <sup>A</sup>
Building and fence repairs	2,450 <sup>A</sup>	8,126 <sup>A</sup>	16,544 <sup>A</sup>	12,193 <sup>A</sup>	4,408 <sup>A</sup>	4,760 <sup>A</sup>
Marketing expenses	3,265 <sup>A</sup>	19,760 <sup>A</sup>	26,129 <sup>A</sup>	38,879 <sup>A</sup>	4,405 <sup>B</sup>	8,877 <sup>A</sup>
Miscellaneous expenses	6,719 <sup>A</sup>	19,453 <sup>A</sup>	29,842 <sup>A</sup>	20,900 <sup>A</sup>	10,309 <sup>A</sup>	11,006 <sup>A</sup>
<b>Net operating income</b>	<b>11,106</b>	<b>102,842</b>	<b>71,111</b>	<b>110,075</b>	<b>20,137</b>	<b>34,485</b>
Adjustment for capital cost allowance (CCA)	13,089 <sup>A</sup>	45,686 <sup>A</sup>	60,031 <sup>A</sup>	45,266 <sup>A</sup>	17,013 <sup>A</sup>	22,590 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-1,984</b>	<b>57,156</b>	<b>11,080</b>	<b>64,809</b>	<b>3,125</b>	<b>11,895</b>
	Operating margins per dollar of revenue					
Operating margin	0.05	0.23	0.07	0.12	0.11	0.11
Operating margin adjusted for CCA	-0.01	0.13	0.01	0.07	0.02	0.04

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

	2007					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>75,375<sup>A</sup></b>	<b>32,030<sup>A</sup></b>	<b>37,485<sup>A</sup></b>	<b>23,390<sup>A</sup></b>	<b>20,815<sup>A</sup></b>	<b>189,100<sup>A</sup></b>
<b>Distribution by revenue class (%)</b>	<b>39.9</b>	<b>16.9</b>	<b>19.8</b>	<b>12.4</b>	<b>11.0</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>25,129<sup>A</sup></b>	<b>72,021<sup>A</sup></b>	<b>162,551<sup>A</sup></b>	<b>352,901<sup>A</sup></b>	<b>1,538,363<sup>A</sup></b>	<b>267,430<sup>A</sup></b>
<b>Total crop revenues</b>	<b>9,658<sup>A</sup></b>	<b>29,732<sup>A</sup></b>	<b>69,483<sup>A</sup></b>	<b>143,383<sup>A</sup></b>	<b>523,506<sup>A</sup></b>	<b>98,022<sup>A</sup></b>
Total grains and oilseeds	6,385 <sup>A</sup>	22,007 <sup>A</sup>	54,942 <sup>A</sup>	114,364 <sup>A</sup>	267,034 <sup>A</sup>	60,705 <sup>A</sup>
Total other crops	3,272 <sup>A</sup>	7,726 <sup>A</sup>	14,541 <sup>A</sup>	29,019 <sup>A</sup>	256,472 <sup>A</sup>	37,317 <sup>A</sup>
Potatoes	67 <sup>D</sup>	170 <sup>B</sup>	488 <sup>A</sup>	2,281 <sup>B</sup>	37,644 <sup>A</sup>	4,578 <sup>A</sup>
Fruits	549 <sup>B</sup>	1,899 <sup>B</sup>	3,219 <sup>A</sup>	6,435 <sup>B</sup>	23,046 <sup>A</sup>	4,511 <sup>A</sup>
Vegetables	276 <sup>C</sup>	899 <sup>C</sup>	1,905 <sup>B</sup>	3,830 <sup>B</sup>	31,882 <sup>A</sup>	4,623 <sup>A</sup>
Tobacco	F	88 <sup>B</sup>	617 <sup>D</sup>	1,991 <sup>D</sup>	2,854 <sup>D</sup>	704 <sup>C</sup>
Greenhouse, nursery and floriculture products	334 <sup>B</sup>	930 <sup>C</sup>	2,739 <sup>C</sup>	6,415 <sup>B</sup>	142,093 <sup>A</sup>	17,269 <sup>A</sup>
Forage crops (including seeds)	1,543 <sup>A</sup>	2,607 <sup>A</sup>	4,301 <sup>A</sup>	5,781 <sup>A</sup>	12,903 <sup>A</sup>	4,045 <sup>A</sup>
Other crops	487 <sup>C</sup>	1,133 <sup>D</sup>	1,271 <sup>C</sup>	2,286 <sup>C</sup>	6,050 <sup>C</sup>	1,586 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>8,411<sup>A</sup></b>	<b>21,854<sup>A</sup></b>	<b>53,103<sup>A</sup></b>	<b>141,568<sup>A</sup></b>	<b>812,702<sup>A</sup></b>	<b>124,553<sup>A</sup></b>
Cattle	6,659 <sup>A</sup>	16,640 <sup>A</sup>	29,830 <sup>A</sup>	44,668 <sup>A</sup>	303,071 <sup>A</sup>	50,273 <sup>A</sup>
Hogs	138 <sup>C</sup>	465 <sup>C</sup>	2,256 <sup>B</sup>	11,422 <sup>B</sup>	182,804 <sup>A</sup>	22,117 <sup>A</sup>
Poultry and eggs	165 <sup>C</sup>	632 <sup>D</sup>	1,794 <sup>D</sup>	13,917 <sup>B</sup>	164,207 <sup>A</sup>	20,326 <sup>A</sup>
Dairy products and subsidies	146 <sup>D</sup>	1,570 <sup>C</sup>	15,874 <sup>A</sup>	65,849 <sup>A</sup>	146,043 <sup>A</sup>	27,691 <sup>A</sup>
Other livestock and products	1,302 <sup>B</sup>	2,548 <sup>B</sup>	3,349 <sup>B</sup>	5,713 <sup>C</sup>	16,576 <sup>B</sup>	4,146 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>2,484<sup>A</sup></b>	<b>8,644<sup>A</sup></b>	<b>17,980<sup>A</sup></b>	<b>31,752<sup>A</sup></b>	<b>95,182<sup>A</sup></b>	<b>20,423<sup>A</sup></b>
<b>Total other revenues</b>	<b>4,577<sup>A</sup></b>	<b>11,790<sup>A</sup></b>	<b>21,985<sup>A</sup></b>	<b>36,198<sup>A</sup></b>	<b>106,974<sup>A</sup></b>	<b>24,433<sup>A</sup></b>
Custom work and machine rental	1,639 <sup>A</sup>	5,362 <sup>B</sup>	9,357 <sup>A</sup>	14,750 <sup>A</sup>	63,138 <sup>A</sup>	12,191 <sup>A</sup>
Rental income	803 <sup>B</sup>	2,306 <sup>B</sup>	3,819 <sup>A</sup>	5,504 <sup>B</sup>	13,718 <sup>A</sup>	3,659 <sup>A</sup>
Miscellaneous revenues	2,135 <sup>A</sup>	4,122 <sup>A</sup>	8,809 <sup>A</sup>	15,944 <sup>A</sup>	30,118 <sup>A</sup>	8,583 <sup>A</sup>
<b>Total operating expenses</b>	<b>26,897<sup>A</sup></b>	<b>63,388<sup>A</sup></b>	<b>133,131<sup>A</sup></b>	<b>284,551<sup>A</sup></b>	<b>1,336,482<sup>A</sup></b>	<b>230,164<sup>A</sup></b>
<b>Total crop expenses</b>	<b>2,966<sup>A</sup></b>	<b>10,499<sup>A</sup></b>	<b>28,986<sup>A</sup></b>	<b>62,670<sup>A</sup></b>	<b>199,093<sup>A</sup></b>	<b>38,374<sup>A</sup></b>
Fertilizer and lime	1,331 <sup>A</sup>	5,077 <sup>A</sup>	14,585 <sup>A</sup>	31,155 <sup>A</sup>	78,081 <sup>A</sup>	16,730 <sup>A</sup>
Pesticides	658 <sup>A</sup>	2,565 <sup>A</sup>	7,377 <sup>A</sup>	16,382 <sup>A</sup>	45,068 <sup>A</sup>	9,147 <sup>A</sup>
Seed and plants	819 <sup>A</sup>	2,480 <sup>A</sup>	6,138 <sup>A</sup>	13,371 <sup>A</sup>	57,008 <sup>A</sup>	9,892 <sup>A</sup>
Other crop expenses	159 <sup>A</sup>	377 <sup>A</sup>	886 <sup>A</sup>	1,762 <sup>B</sup>	18,936 <sup>A</sup>	2,605 <sup>A</sup>
<b>Total livestock expenses</b>	<b>4,525<sup>A</sup></b>	<b>9,668<sup>A</sup></b>	<b>21,017<sup>A</sup></b>	<b>57,522<sup>A</sup></b>	<b>530,122<sup>A</sup></b>	<b>73,077<sup>A</sup></b>
Cattle purchases	1,664 <sup>A</sup>	3,817 <sup>A</sup>	8,695 <sup>A</sup>	17,195 <sup>A</sup>	186,283 <sup>A</sup>	25,666 <sup>A</sup>
Hog purchases	19 <sup>B</sup>	76 <sup>D</sup>	339 <sup>C</sup>	1,931 <sup>B</sup>	40,060 <sup>A</sup>	4,736 <sup>A</sup>
Poultry and egg purchases	32 <sup>D</sup>	77 <sup>D</sup>	308 <sup>D</sup>	2,340 <sup>B</sup>	36,249 <sup>A</sup>	4,367 <sup>A</sup>
Other livestock purchases	351 <sup>B</sup>	757 <sup>D</sup>	713 <sup>C</sup>	1,710 <sup>D</sup>	4,237 <sup>C</sup>	1,088 <sup>B</sup>
Feed, supplements, straw and bedding	1,887 <sup>A</sup>	3,856 <sup>A</sup>	8,800 <sup>A</sup>	28,764 <sup>A</sup>	243,013 <sup>A</sup>	33,458 <sup>A</sup>
Veterinary fees, medicine and breeding fees	571 <sup>A</sup>	1,079 <sup>B</sup>	2,108 <sup>A</sup>	5,184 <sup>A</sup>	18,473 <sup>A</sup>	3,503 <sup>A</sup>
Other livestock expenses	F	F	52 <sup>C</sup>	397 <sup>B</sup>	1,806 <sup>A</sup>	259 <sup>A</sup>
<b>Total machinery expenses</b>	<b>6,774<sup>A</sup></b>	<b>13,514<sup>A</sup></b>	<b>23,836<sup>A</sup></b>	<b>37,481<sup>A</sup></b>	<b>88,345<sup>A</sup></b>	<b>24,075<sup>A</sup></b>
Small tools	400 <sup>A</sup>	588 <sup>A</sup>	757 <sup>A</sup>	756 <sup>A</sup>	672 <sup>A</sup>	577 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	3,253 <sup>A</sup>	6,690 <sup>A</sup>	11,746 <sup>A</sup>	18,059 <sup>A</sup>	40,632 <sup>A</sup>	11,465 <sup>A</sup>
Repairs, licenses and insurance	3,121 <sup>A</sup>	6,236 <sup>A</sup>	11,332 <sup>A</sup>	18,666 <sup>A</sup>	47,041 <sup>A</sup>	12,034 <sup>A</sup>
<b>Total general expenses</b>	<b>12,632<sup>A</sup></b>	<b>29,707<sup>A</sup></b>	<b>59,293<sup>A</sup></b>	<b>126,878<sup>A</sup></b>	<b>518,922<sup>A</sup></b>	<b>94,637<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	717 <sup>B</sup>	3,081 <sup>B</sup>	8,278 <sup>A</sup>	23,264 <sup>A</sup>	151,873 <sup>A</sup>	22,044 <sup>A</sup>
Rent	570 <sup>A</sup>	1,950 <sup>A</sup>	4,828 <sup>A</sup>	11,243 <sup>A</sup>	39,431 <sup>A</sup>	7,246 <sup>A</sup>
Insurance	968 <sup>A</sup>	1,791 <sup>A</sup>	3,059 <sup>A</sup>	5,900 <sup>A</sup>	18,381 <sup>A</sup>	4,049 <sup>A</sup>
Utilities	1,353 <sup>A</sup>	2,499 <sup>A</sup>	4,224 <sup>A</sup>	8,154 <sup>A</sup>	40,828 <sup>A</sup>	7,303 <sup>A</sup>
Custom work and machine rental	1,740 <sup>A</sup>	4,926 <sup>A</sup>	9,249 <sup>A</sup>	18,586 <sup>A</sup>	73,372 <sup>A</sup>	13,737 <sup>A</sup>
Net interest expenses	2,140 <sup>A</sup>	5,312 <sup>A</sup>	10,345 <sup>A</sup>	22,711 <sup>A</sup>	73,166 <sup>A</sup>	14,667 <sup>A</sup>
Net property taxes	1,314 <sup>A</sup>	2,092 <sup>A</sup>	3,110 <sup>A</sup>	4,438 <sup>A</sup>	8,787 <sup>A</sup>	3,011 <sup>A</sup>
Building and fence repairs	1,015 <sup>A</sup>	1,662 <sup>A</sup>	2,737 <sup>A</sup>	4,804 <sup>A</sup>	16,955 <sup>A</sup>	3,689 <sup>A</sup>
Marketing expenses	286 <sup>B</sup>	1,053 <sup>A</sup>	3,366 <sup>A</sup>	9,351 <sup>A</sup>	46,572 <sup>A</sup>	7,243 <sup>A</sup>
Miscellaneous expenses	2,528 <sup>A</sup>	5,341 <sup>A</sup>	10,098 <sup>A</sup>	18,426 <sup>A</sup>	49,557 <sup>A</sup>	11,649 <sup>A</sup>
<b>Net operating income</b>	<b>-1,768</b>	<b>8,633</b>	<b>29,420</b>	<b>68,350</b>	<b>201,882</b>	<b>37,267</b>
Adjustment for capital cost allowance (CCA)	4,234 <sup>A</sup>	9,382 <sup>A</sup>	18,560 <sup>A</sup>	36,413 <sup>A</sup>	108,224 <sup>A</sup>	23,373 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-6,002</b>	<b>-749</b>	<b>10,860</b>	<b>31,937</b>	<b>93,657</b>	<b>13,893</b>
	Operating margins per dollar of revenue					
Operating margin	-0.07	0.12	0.18	0.19	0.13	0.14
Operating margin adjusted for CCA	-0.24	-0.01	0.07	0.09	0.06	0.05

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

	2007							
	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>100,290<sup>A</sup></b>	<b>223,460<sup>A</sup></b>	<b>13.5</b>	<b>183,730<sup>A</sup></b>	<b>10.5</b>	<b>39,730</b>	<b>29.8</b>	<b>15,663</b>
Oilseed and grain farming	72,285 <sup>A</sup>	199,780 <sup>A</sup>	22.0	158,783 <sup>A</sup>	17.0	40,997	46.3	16,998
Potato farming	1,200 <sup>A</sup>	891,748 <sup>A</sup>	15.6	763,214 <sup>A</sup>	16.8	128,535	9.2	33,087
Other vegetable (except potato) and melon farming	2,565 <sup>B</sup>	368,129 <sup>B</sup>	-2.0	318,631 <sup>B</sup>	-0.1	49,498	-12.5	23,903
Fruit and tree nut farming	4,880 <sup>A</sup>	200,017 <sup>A</sup>	10.0	163,633 <sup>A</sup>	6.3	36,384	30.3	21,131
Greenhouse, nursery and floriculture production	3,965 <sup>A</sup>	874,440 <sup>A</sup>	-3.1	800,867 <sup>A</sup>	-1.4	73,573	-18.5	19,190
Other crop farming	15,390 <sup>A</sup>	98,005 <sup>A</sup>	-1.4	80,439 <sup>A</sup>	-2.4	17,566	3.7	4,019
<b>Animal production</b>	<b>88,810<sup>A</sup></b>	<b>317,089<sup>A</sup></b>	<b>8.8</b>	<b>282,604<sup>A</sup></b>	<b>8.4</b>	<b>34,485</b>	<b>12.4</b>	<b>11,895</b>
Beef cattle ranching and farming, including feedlots	54,820 <sup>A</sup>	205,106 <sup>A</sup>	7.7	194,000 <sup>A</sup>	7.0	11,106	20.1	-1,984
Dairy cattle and milk production	13,950 <sup>A</sup>	437,830 <sup>A</sup>	8.6	334,988 <sup>A</sup>	9.0	102,842	7.3	57,156
Hog and pig farming	4,335 <sup>A</sup>	1,090,837 <sup>A</sup>	13.8	1,019,727 <sup>A</sup>	13.5	71,111	18.7	11,080
Poultry and egg production	4,385 <sup>A</sup>	896,670 <sup>A</sup>	7.3	786,595 <sup>A</sup>	7.5	110,075	5.7	64,809
Other animal production	11,315 <sup>A</sup>	189,642 <sup>A</sup>	9.3	169,504 <sup>A</sup>	9.5	20,137	7.5	3,125
<b>Total</b>	<b>189,100<sup>A</sup></b>	<b>267,430<sup>A</sup></b>	<b>10.1</b>	<b>230,164<sup>A</sup></b>	<b>8.4</b>	<b>37,267</b>	<b>21.6</b>	<b>13,893</b>

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

	2007							
	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>140<sup>A</sup></b>	<b>165,199<sup>A</sup></b>	<b>1.5</b>	<b>147,128<sup>A</sup></b>	<b>-0.1</b>	<b>18,071</b>	<b>16.8</b>	<b>-260</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	45 <sup>A</sup>	99,966 <sup>B</sup>	4.5	86,675 <sup>B</sup>	8.3	13,292	-14.8	-3,129
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 <sup>A</sup>	282,035 <sup>A</sup>	-1.1	259,072 <sup>A</sup>	-2.5	22,963	18.0	2,673
Other crop farming	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>120<sup>A</sup></b>	<b>927,562<sup>A</sup></b>	<b>-1.8</b>	<b>862,311<sup>A</sup></b>	<b>-3.9</b>	<b>65,250</b>	<b>39.0</b>	<b>9,123</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 <sup>A</sup>	1,233,087 <sup>A</sup>	1.3	1,063,590 <sup>A</sup>	0.6	169,498	6.2	93,867
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	35 <sup>B</sup>	242,010 <sup>C</sup>	x	266,919 <sup>C</sup>	x	-24,909	x	-61,809
<b>Total</b>	<b>255<sup>A</sup></b>	<b>515,233<sup>A</sup></b>	<b>-0.8</b>	<b>475,500<sup>A</sup></b>	<b>-2.9</b>	<b>39,733</b>	<b>33.2</b>	<b>4,048</b>

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

	2007							
	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>565<sup>A</sup></b>	<b>476,445<sup>A</sup></b>	<b>2.2</b>	<b>435,859<sup>A</sup></b>	<b>3.3</b>	<b>40,587</b>	<b>-8.4</b>	<b>-4,191</b>
Oilseed and grain farming	75 <sup>B</sup>	115,745 <sup>B</sup>	12.9	107,565 <sup>B</sup>	1.0	8,180	..	-3,382
Potato farming	295 <sup>A</sup>	799,622 <sup>A</sup>	15.4	734,321 <sup>A</sup>	17.3	65,300	-2.5	-10,735
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	80 <sup>B</sup>	99,700 <sup>D</sup>	-3.1	81,858 <sup>C</sup>	-13.2	17,843	..	9,407
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	65 <sup>C</sup>	43,960 <sup>B</sup>	-16.6	46,013 <sup>B</sup>	1.5	-2,053	..	-6,527
<b>Animal production</b>	<b>705<sup>A</sup></b>	<b>255,270<sup>A</sup></b>	<b>6.9</b>	<b>220,254<sup>A</sup></b>	<b>6.7</b>	<b>35,016</b>	<b>8.6</b>	<b>12,896</b>
Beef cattle ranching and farming, including feedlots	305 <sup>A</sup>	129,363 <sup>B</sup>	7.3	126,119 <sup>A</sup>	6.0	3,244	..	-5,683
Dairy cattle and milk production	210 <sup>A</sup>	373,023 <sup>A</sup>	23.6	288,381 <sup>A</sup>	27.3	84,642	12.5	47,989
Hog and pig farming	70 <sup>B</sup>	569,547 <sup>B</sup>	-7.5	522,446 <sup>B</sup>	-7.3	47,101	-9.7	-2,542
Poultry and egg production	30 <sup>B</sup>	448,889 <sup>C</sup>	-5.1	367,909 <sup>C</sup>	-4.2	80,980	-8.9	52,506
Other animal production	95 <sup>B</sup>	111,903 <sup>C</sup>	-39.0	104,543 <sup>C</sup>	-36.7	7,359	-59.4	-3,232
<b>Total</b>	<b>1,265<sup>A</sup></b>	<b>353,551<sup>A</sup></b>	<b>5.8</b>	<b>316,059<sup>A</sup></b>	<b>6.5</b>	<b>37,491</b>	<b>0.5</b>	<b>5,304</b>

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

	2007							
	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>1,005<sup>A</sup></b>	<b>185,454<sup>B</sup></b>	<b>10.7</b>	<b>153,365<sup>B</sup></b>	<b>4.6</b>	<b>32,089</b>	<b>53.3</b>	<b>18,140</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	75 <sup>C</sup>	209,609 <sup>C</sup>	-13.8	176,652 <sup>C</sup>	-14.5	32,957	-10.2	16,675
Fruit and tree nut farming	505 <sup>A</sup>	187,857 <sup>B</sup>	31.8	139,657 <sup>B</sup>	20.7	48,200	79.4	34,676
Greenhouse, nursery and floriculture production	255 <sup>C</sup>	203,407 <sup>C</sup>	-15.2	196,002 <sup>C</sup>	-14.9	7,406	-21.9	-6,007
Other crop farming	125 <sup>C</sup>	120,974 <sup>D</sup>	20.6	104,188 <sup>D</sup>	14.4	16,786	81.6	5,323
<b>Animal production</b>	<b>1,100<sup>A</sup></b>	<b>361,633<sup>A</sup></b>	<b>12.6</b>	<b>307,028<sup>A</sup></b>	<b>14.0</b>	<b>54,605</b>	<b>5.2</b>	<b>29,903</b>
Beef cattle ranching and farming, including feedlots	415 <sup>B</sup>	78,420 <sup>B</sup>	15.5	72,100 <sup>B</sup>	11.1	6,320	..	-1,874
Dairy cattle and milk production	260 <sup>A</sup>	491,966 <sup>A</sup>	7.1	381,758 <sup>A</sup>	7.8	110,208	4.9	66,147
Hog and pig farming	60 <sup>D</sup>	430,933 <sup>D</sup>	-29.0	439,443 <sup>D</sup>	-27.3	-8,511	..	-36,689
Poultry and egg production	135 <sup>B</sup>	967,694 <sup>B</sup>	12.2	820,256 <sup>B</sup>	11.2	147,437	18.5	109,608
Other animal production	240 <sup>C</sup>	348,301 <sup>C</sup>	-9.1	309,576 <sup>C</sup>	-0.8	38,725	-45.5	14,933
<b>Total</b>	<b>2,110<sup>A</sup></b>	<b>277,381<sup>A</sup></b>	<b>9.8</b>	<b>233,543<sup>A</sup></b>	<b>8.9</b>	<b>43,838</b>	<b>15.0</b>	<b>24,278</b>

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

	2007							
	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>815<sup>A</sup></b>	<b>338,131<sup>A</sup></b>	<b>-2.7</b>	<b>293,349<sup>A</sup></b>	<b>0.1</b>	<b>44,782</b>	<b>-17.7</b>	<b>8,809</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	245 <sup>A</sup>	714,821 <sup>A</sup>	3.4	618,353 <sup>A</sup>	8.6	96,468	-20.8	18,296
Other vegetable (except potato) and melon farming	45 <sup>C</sup>	158,575 <sup>C</sup>	5.3	130,711 <sup>C</sup>	-1.0	27,864	49.4	15,682
Fruit and tree nut farming	240 <sup>B</sup>	118,839 <sup>B</sup>	15.8	82,136 <sup>B</sup>	3.7	36,703	56.7	25,242
Greenhouse, nursery and floriculture production	130 <sup>C</sup>	371,667 <sup>D</sup>	-19.7	363,293 <sup>D</sup>	-18.7	8,374	-48.3	-18,932
Other crop farming	125 <sup>B</sup>	82,691 <sup>B</sup>	-28.6	75,055 <sup>B</sup>	-15.8	7,636	-71.4	-12,642
<b>Animal production</b>	<b>830<sup>A</sup></b>	<b>320,778<sup>B</sup></b>	<b>13.5</b>	<b>275,807<sup>B</sup></b>	<b>13.8</b>	<b>44,971</b>	<b>11.6</b>	<b>20,974</b>
Beef cattle ranching and farming, including feedlots	410 <sup>B</sup>	55,509 <sup>A</sup>	7.3	54,298 <sup>A</sup>	11.1	1,212	-57.4	-7,140
Dairy cattle and milk production	240 <sup>A</sup>	451,900 <sup>A</sup>	14.5	344,856 <sup>A</sup>	12.3	107,044	22.3	60,742
Hog and pig farming	35 <sup>A</sup>	1,213,415 <sup>C</sup>	47.1	1,186,655 <sup>C</sup>	61.3	26,759	-69.9	-34,311
Poultry and egg production	50 <sup>B</sup>	1,785,708 <sup>C</sup>	17.2	1,579,065 <sup>C</sup>	15.8	206,644	28.8	149,676
Other animal production	100 <sup>C</sup>	66,275 <sup>C</sup>	-0.8	59,605 <sup>B</sup>	-0.5	6,669	-3.6	114
<b>Total</b>	<b>1,650<sup>A</sup></b>	<b>329,376<sup>A</sup></b>	<b>5.3</b>	<b>284,498<sup>A</sup></b>	<b>7.0</b>	<b>44,877</b>	<b>-4.2</b>	<b>14,947</b>

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

	2007							
	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>10,565<sup>A</sup></b>	<b>199,571<sup>A</sup></b>	<b>7.5</b>	<b>167,044<sup>A</sup></b>	<b>6.7</b>	<b>32,527</b>	<b>12.0</b>	<b>12,464</b>
Oilseed and grain farming	3,840 <sup>A</sup>	200,435 <sup>A</sup>	17.9	171,817 <sup>A</sup>	18.1	28,619	16.5	3,439
Potato farming	205 <sup>B</sup>	649,433 <sup>A</sup>	7.1	541,773 <sup>B</sup>	11.8	107,661	-11.3	43,632
Other vegetable (except potato) and melon farming	795 <sup>B</sup>	424,024 <sup>B</sup>	0.7	362,071 <sup>B</sup>	0.2	61,953	3.5	34,329
Fruit and tree nut farming	925 <sup>B</sup>	204,879 <sup>B</sup>	17.4	148,788 <sup>B</sup>	13.9	56,092	28.0	39,200
Greenhouse, nursery and floriculture production	740 <sup>B</sup>	589,930 <sup>B</sup>	26.0	527,668 <sup>B</sup>	24.0	62,261	46.6	27,744
Other crop farming	4,065 <sup>B</sup>	59,899 <sup>B</sup>	-8.6	43,992 <sup>B</sup>	-12.9	15,907	5.9	6,275
<b>Animal production</b>	<b>14,820<sup>A</sup></b>	<b>430,566<sup>A</sup></b>	<b>13.7</b>	<b>367,852<sup>A</sup></b>	<b>13.6</b>	<b>62,714</b>	<b>14.4</b>	<b>34,129</b>
Beef cattle ranching and farming, including feedlots	4,260 <sup>A</sup>	223,253 <sup>A</sup>	11.9	208,592 <sup>A</sup>	12.3	14,661	6.7	2,918
Dairy cattle and milk production	6,550 <sup>A</sup>	369,983 <sup>A</sup>	7.7	276,861 <sup>A</sup>	7.8	93,122	7.6	56,847
Hog and pig farming	1,675 <sup>A</sup>	1,066,760 <sup>B</sup>	22.6	1,004,866 <sup>B</sup>	20.9	61,894	58.7	16,634
Poultry and egg production	920 <sup>B</sup>	1,102,143 <sup>B</sup>	3.0	954,521 <sup>B</sup>	1.8	147,621	11.2	99,933
Other animal production	1,410 <sup>B</sup>	144,190 <sup>C</sup>	26.0	132,164 <sup>C</sup>	28.4	12,026	4.6	588
<b>Total</b>	<b>25,390<sup>A</sup></b>	<b>334,382<sup>A</sup></b>	<b>10.8</b>	<b>284,238<sup>A</sup></b>	<b>10.5</b>	<b>50,144</b>	<b>12.5</b>	<b>25,108</b>

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

	2007							
	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>22,235<sup>A</sup></b>	<b>238,274<sup>A</sup></b>	<b>1.6</b>	<b>209,402<sup>A</sup></b>	<b>2.1</b>	<b>28,872</b>	<b>-2.4</b>	<b>7,534</b>
Oilseed and grain farming	15,040 <sup>A</sup>	137,481 <sup>A</sup>	15.7	114,757 <sup>A</sup>	13.8	22,724	25.8	6,948
Potato farming	155 <sup>D</sup>	739,604 <sup>D</sup>	40.0	651,085 <sup>D</sup>	47.6	88,519	1.6	15,744
Other vegetable (except potato) and melon farming	1,160 <sup>C</sup>	375,093 <sup>C</sup>	-9.4	327,900 <sup>C</sup>	-5.9	47,193	-27.9	21,099
Fruit and tree nut farming	1,230 <sup>B</sup>	249,865 <sup>B</sup>	0.1	228,838 <sup>B</sup>	-2.0	21,026	30.8	1,247
Greenhouse, nursery and floriculture production	1,535 <sup>B</sup>	1,243,463 <sup>B</sup>	-11.9	1,145,824 <sup>B</sup>	-10.3	97,639	-27.6	21,328
Other crop farming	3,115 <sup>B</sup>	148,024 <sup>B</sup>	-9.8	130,145 <sup>B</sup>	-6.2	17,879	-29.7	568
<b>Animal production</b>	<b>22,790<sup>A</sup></b>	<b>287,860<sup>A</sup></b>	<b>2.9</b>	<b>253,651<sup>A</sup></b>	<b>3.8</b>	<b>34,210</b>	<b>-3.3</b>	<b>11,945</b>
Beef cattle ranching and farming, including feedlots	10,200 <sup>A</sup>	143,197 <sup>A</sup>	-1.4	141,748 <sup>A</sup>	-0.6	1,449	-43.7	-7,172
Dairy cattle and milk production	4,945 <sup>A</sup>	416,068 <sup>A</sup>	8.6	314,567 <sup>A</sup>	10.1	101,501	4.2	55,600
Hog and pig farming	1,440 <sup>A</sup>	747,658 <sup>A</sup>	8.9	691,205 <sup>A</sup>	8.3	56,453	15.8	7,944
Poultry and egg production	1,745 <sup>A</sup>	852,957 <sup>A</sup>	9.3	742,862 <sup>A</sup>	11.9	110,095	-5.7	60,999
Other animal production	4,455 <sup>B</sup>	105,857 <sup>B</sup>	6.1	108,364 <sup>B</sup>	10.7	-2,506	..	-10,732
<b>Total</b>	<b>45,030<sup>A</sup></b>	<b>263,373<sup>A</sup></b>	<b>2.2</b>	<b>231,799<sup>A</sup></b>	<b>3.0</b>	<b>31,574</b>	<b>-3.0</b>	<b>9,767</b>

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

	2007							
	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>9,225<sup>A</sup></b>	<b>278,295<sup>A</sup></b>	<b>25.2</b>	<b>228,553<sup>A</sup></b>	<b>16.2</b>	<b>49,741</b>	<b>95.3</b>	<b>18,355</b>
Oilseed and grain farming	7,860 <sup>A</sup>	277,748 <sup>A</sup>	28.8	227,660 <sup>A</sup>	18.4	50,088	..	18,161
Potato farming	95 <sup>A</sup>	2,019,289 <sup>A</sup>	35.9	1,706,599 <sup>A</sup>	32.4	312,690	58.6	112,034
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	75 <sup>B</sup>	707,725 <sup>C</sup>	13.9	635,070 <sup>C</sup>	13.8	72,655	14.7	34,168
Other crop farming	1,135 <sup>C</sup>	89,962 <sup>C</sup>	4.9	68,620 <sup>C</sup>	-3.6	21,342	46.2	9,703
<b>Animal production</b>	<b>7,790<sup>A</sup></b>	<b>309,736<sup>A</sup></b>	<b>9.8</b>	<b>280,633<sup>A</sup></b>	<b>8.2</b>	<b>29,102</b>	<b>27.9</b>	<b>6,146</b>
Beef cattle ranching and farming, including feedlots	5,940 <sup>A</sup>	122,282 <sup>A</sup>	10.0	116,243 <sup>A</sup>	13.3	6,039	-30.0	-4,400
Dairy cattle and milk production	365 <sup>A</sup>	586,145 <sup>A</sup>	18.2	465,591 <sup>A</sup>	13.3	120,554	41.3	49,805
Hog and pig farming	525 <sup>A</sup>	2,026,253 <sup>A</sup>	5.5	1,860,109 <sup>A</sup>	2.2	166,143	63.6	49,937
Poultry and egg production	305 <sup>C</sup>	661,109 <sup>C</sup>	2.3	562,748 <sup>C</sup>	0.9	98,361	11.2	64,214
Other animal production	655 <sup>B</sup>	307,162 <sup>B</sup>	56.8	263,109 <sup>B</sup>	51.0	44,053	..	14,767
<b>Total</b>	<b>17,015<sup>A</sup></b>	<b>292,692<sup>A</sup></b>	<b>15.7</b>	<b>252,402<sup>A</sup></b>	<b>10.3</b>	<b>40,290</b>	<b>67.3</b>	<b>12,764</b>

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

	2007							
	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>31,730<sup>A</sup></b>	<b>187,769<sup>A</sup></b>	<b>22.0</b>	<b>147,437<sup>A</sup></b>	<b>16.3</b>	<b>40,332</b>	<b>48.3</b>	<b>19,289</b>
Oilseed and grain farming	29,985 <sup>A</sup>	192,884 <sup>A</sup>	22.5	151,089 <sup>A</sup>	16.7	41,795	49.3	20,186
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	F	F	F	F	F	F
Other crop farming	1,535 <sup>B</sup>	79,864 <sup>B</sup>	9.4	66,787 <sup>B</sup>	9.1	13,077	10.9	3,041
<b>Animal production</b>	<b>12,225<sup>A</sup></b>	<b>174,594<sup>A</sup></b>	<b>9.0</b>	<b>156,779<sup>A</sup></b>	<b>10.1</b>	<b>17,816</b>	<b>0.6</b>	<b>3,161</b>
Beef cattle ranching and farming, including feedlots	11,020 <sup>A</sup>	125,908 <sup>A</sup>	3.3	114,735 <sup>A</sup>	3.5	11,173	1.1	478
Dairy cattle and milk production	190 <sup>B</sup>	594,509 <sup>B</sup>	12.9	464,229 <sup>B</sup>	7.3	130,280	38.6	67,725
Hog and pig farming	100 <sup>B</sup>	3,059,675 <sup>B</sup>	..	2,953,317 <sup>B</sup>	..	106,358	-35.6	-89,160
Poultry and egg production	F	F	F	F	F	F	F	F
Other animal production	785 <sup>C</sup>	300,561 <sup>B</sup>	19.0	236,452 <sup>B</sup>	16.1	64,109	31.3	33,769
<b>Total</b>	<b>43,955<sup>A</sup></b>	<b>184,108<sup>A</sup></b>	<b>18.1</b>	<b>150,039<sup>A</sup></b>	<b>14.1</b>	<b>34,068</b>	<b>40.2</b>	<b>14,802</b>

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

	2007							
	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>19,845<sup>A</sup></b>	<b>221,089<sup>A</sup></b>	<b>20.0</b>	<b>169,674<sup>A</sup></b>	<b>15.8</b>	<b>51,415</b>	<b>36.2</b>	<b>21,322</b>
Oilseed and grain farming	15,135 <sup>A</sup>	235,594 <sup>A</sup>	22.0	179,081 <sup>A</sup>	17.5	56,513	38.7	24,150
Potato farming	105 <sup>D</sup>	1,466,421 <sup>C</sup>	-18.5	1,128,914 <sup>C</sup>	-21.7	337,507	-5.2	116,644
Other vegetable (except potato) and melon farming	40 <sup>B</sup>	774,072 <sup>A</sup>	24.4	716,132 <sup>A</sup>	32.2	57,940	-27.9	-3,299
Fruit and tree nut farming	60 <sup>E</sup>	49,751 <sup>D</sup>	F	43,636 <sup>D</sup>	F	6,114	F	1,270 <sup>E</sup>
Greenhouse, nursery and floriculture production	340 <sup>C</sup>	516,058 <sup>C</sup>	6.4	435,145 <sup>C</sup>	8.5	80,913	-3.6	44,493
Other crop farming	4,170 <sup>B</sup>	110,695 <sup>B</sup>	9.8	86,702 <sup>B</sup>	5.3	23,993	29.6	7,314
<b>Animal production</b>	<b>22,975<sup>A</sup></b>	<b>353,379<sup>A</sup></b>	<b>10.8</b>	<b>324,744<sup>A</sup></b>	<b>8.7</b>	<b>28,634</b>	<b>41.1</b>	<b>6,261</b>
Beef cattle ranching and farming, including feedlots	19,355 <sup>A</sup>	325,117 <sup>A</sup>	10.7	305,703 <sup>A</sup>	8.5	19,414	63.6	1,437
Dairy cattle and milk production	540 <sup>B</sup>	780,352 <sup>A</sup>	13.2	613,185 <sup>A</sup>	15.5	167,167	5.4	72,406
Hog and pig farming	355 <sup>C</sup>	873,617 <sup>B</sup>	-7.2	811,293 <sup>C</sup>	-3.3	62,324	-39.1	13
Poultry and egg production	280 <sup>B</sup>	984,163 <sup>B</sup>	42.0	864,319 <sup>B</sup>	33.4	119,844	..	69,070
Other animal production	2,450 <sup>B</sup>	336,020 <sup>B</sup>	12.8	279,969 <sup>B</sup>	9.4	56,052	33.3	23,805
<b>Total</b>	<b>42,815<sup>A</sup></b>	<b>292,068<sup>A</sup></b>	<b>12.9</b>	<b>252,875<sup>A</sup></b>	<b>9.7</b>	<b>39,192</b>	<b>39.4</b>	<b>13,241</b>

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

	2007							
	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>4,165<sup>A</sup></b>	<b>321,148<sup>A</sup></b>	<b>6.2</b>	<b>286,139<sup>A</sup></b>	<b>8.2</b>	<b>35,009</b>	<b>-8.0</b>	<b>10,585</b>
Oilseed and grain farming	305 <sup>B</sup>	176,111 <sup>B</sup>	43.0	152,776 <sup>B</sup>	54.7	23,336	-4.6	-9,412
Potato farming	45 <sup>C</sup>	755,776 <sup>B</sup>	15.0	610,276 <sup>B</sup>	7.7	145,500	60.8	76,750
Other vegetable (except potato) and melon farming	325 <sup>B</sup>	251,508 <sup>B</sup>	14.6	218,366 <sup>B</sup>	17.5	33,142	-1.1	15,996
Fruit and tree nut farming	1,765 <sup>A</sup>	192,000 <sup>A</sup>	10.3	155,810 <sup>A</sup>	7.5	36,190	24.1	22,944
Greenhouse, nursery and floriculture production	680 <sup>B</sup>	1,087,421 <sup>B</sup>	-4.0	1,006,735 <sup>B</sup>	0.0	80,686	-35.9	11,459
Other crop farming	1,040 <sup>B</sup>	83,176 <sup>C</sup>	8.3	81,150 <sup>C</sup>	8.4	2,026	5.6	-9,892
<b>Animal production</b>	<b>5,445<sup>A</sup></b>	<b>293,421<sup>A</sup></b>	<b>-0.9</b>	<b>271,158<sup>A</sup></b>	<b>1.1</b>	<b>22,262</b>	<b>-20.2</b>	<b>-2,278</b>
Beef cattle ranching and farming, including feedlots	2,895 <sup>A</sup>	113,577 <sup>A</sup>	-6.9	116,140 <sup>A</sup>	-2.3	-2,563	..	-17,075
Dairy cattle and milk production	615 <sup>A</sup>	841,937 <sup>A</sup>	6.7	702,722 <sup>A</sup>	8.1	139,215	0.3	56,294
Hog and pig farming	65 <sup>A</sup>	923,707 <sup>A</sup>	F	944,718 <sup>A</sup>	F	-21,011	F	-74,080
Poultry and egg production	775 <sup>B</sup>	759,467 <sup>B</sup>	-4.7	696,449 <sup>B</sup>	-3.4	63,018	-17.0	26,791
Other animal production	1,100 <sup>B</sup>	93,668 <sup>B</sup>	-0.3	97,530 <sup>B</sup>	-2.9	-3,861	40.6	-12,219
<b>Total</b>	<b>9,615<sup>A</sup></b>	<b>305,430<sup>A</sup></b>	<b>2.2</b>	<b>277,647<sup>A</sup></b>	<b>4.2</b>	<b>27,783</b>	<b>-14.5</b>	<b>3,293</b>



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

	2007					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>75,375<sup>A</sup></b>	<b>32,030<sup>A</sup></b>	<b>37,485<sup>A</sup></b>	<b>23,390<sup>A</sup></b>	<b>20,815<sup>A</sup></b>	<b>189,100<sup>A</sup></b>
Newfoundland and Labrador	105 <sup>A</sup>	30 <sup>B</sup>	45 <sup>A</sup>	25 <sup>B</sup>	55 <sup>A</sup>	255 <sup>A</sup>
Prince Edward Island	445 <sup>A</sup>	155 <sup>A</sup>	205 <sup>A</sup>	175 <sup>A</sup>	275 <sup>A</sup>	1,265 <sup>A</sup>
Nova Scotia	1,060 <sup>A</sup>	270 <sup>B</sup>	280 <sup>A</sup>	205 <sup>A</sup>	300 <sup>A</sup>	2,110 <sup>A</sup>
New Brunswick	735 <sup>A</sup>	200 <sup>A</sup>	240 <sup>A</sup>	200 <sup>A</sup>	270 <sup>A</sup>	1,650 <sup>A</sup>
Quebec	7,805 <sup>A</sup>	3,805 <sup>A</sup>	5,215 <sup>A</sup>	4,655 <sup>A</sup>	3,900 <sup>A</sup>	25,390 <sup>A</sup>
Ontario	19,960 <sup>A</sup>	7,015 <sup>A</sup>	7,600 <sup>A</sup>	5,190 <sup>A</sup>	5,270 <sup>A</sup>	45,030 <sup>A</sup>
Manitoba	6,165 <sup>A</sup>	2,865 <sup>A</sup>	3,615 <sup>A</sup>	2,260 <sup>A</sup>	2,110 <sup>A</sup>	17,015 <sup>A</sup>
Saskatchewan	16,845 <sup>A</sup>	8,635 <sup>A</sup>	10,160 <sup>A</sup>	5,185 <sup>A</sup>	3,135 <sup>A</sup>	43,955 <sup>A</sup>
Alberta	17,655 <sup>A</sup>	7,580 <sup>A</sup>	8,815 <sup>A</sup>	4,580 <sup>A</sup>	4,175 <sup>A</sup>	42,815 <sup>A</sup>
British Columbia	4,595 <sup>A</sup>	1,470 <sup>A</sup>	1,320 <sup>A</sup>	910 <sup>A</sup>	1,325 <sup>A</sup>	9,615 <sup>A</sup>
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Canada</b>	<b>25,129<sup>A</sup></b>	<b>72,021<sup>A</sup></b>	<b>162,551<sup>A</sup></b>	<b>352,901<sup>A</sup></b>	<b>1,538,363<sup>A</sup></b>	<b>267,430<sup>A</sup></b>
Newfoundland and Labrador	23,667 <sup>A</sup>	71,091 <sup>A</sup>	171,914 <sup>A</sup>	360,442 <sup>A</sup>	2,048,508 <sup>A</sup>	515,233 <sup>A</sup>
Prince Edward Island	23,821 <sup>A</sup>	69,463 <sup>A</sup>	164,013 <sup>A</sup>	357,154 <sup>A</sup>	1,188,972 <sup>A</sup>	353,551 <sup>A</sup>
Nova Scotia	24,023 <sup>A</sup>	70,368 <sup>A</sup>	163,464 <sup>A</sup>	359,438 <sup>A</sup>	1,398,960 <sup>A</sup>	277,381 <sup>A</sup>
New Brunswick	23,654 <sup>A</sup>	69,629 <sup>A</sup>	162,971 <sup>A</sup>	363,051 <sup>A</sup>	1,486,456 <sup>A</sup>	329,376 <sup>A</sup>
Quebec	25,941 <sup>A</sup>	73,060 <sup>A</sup>	167,233 <sup>A</sup>	355,628 <sup>A</sup>	1,404,348 <sup>A</sup>	334,382 <sup>A</sup>
Ontario	24,272 <sup>A</sup>	70,836 <sup>A</sup>	162,831 <sup>A</sup>	354,833 <sup>A</sup>	1,481,265 <sup>A</sup>	263,373 <sup>A</sup>
Manitoba	25,995 <sup>A</sup>	72,490 <sup>A</sup>	163,906 <sup>A</sup>	352,304 <sup>A</sup>	1,529,021 <sup>A</sup>	292,692 <sup>A</sup>
Saskatchewan	26,115 <sup>A</sup>	72,526 <sup>A</sup>	161,018 <sup>A</sup>	345,992 <sup>A</sup>	1,147,942 <sup>A</sup>	184,108 <sup>A</sup>
Alberta	25,293 <sup>A</sup>	72,215 <sup>A</sup>	161,221 <sup>A</sup>	354,351 <sup>A</sup>	2,025,595 <sup>A</sup>	292,068 <sup>A</sup>
British Columbia	22,714 <sup>A</sup>	71,022 <sup>A</sup>	158,607 <sup>A</sup>	356,674 <sup>A</sup>	1,656,710 <sup>A</sup>	305,430 <sup>A</sup>
<b>Total operating expenses</b>						
<b>Canada</b>	<b>26,897<sup>A</sup></b>	<b>63,388<sup>A</sup></b>	<b>133,131<sup>A</sup></b>	<b>284,551<sup>A</sup></b>	<b>1,336,482<sup>A</sup></b>	<b>230,164<sup>A</sup></b>
Newfoundland and Labrador	22,266 <sup>A</sup>	66,726 <sup>A</sup>	173,321 <sup>A</sup>	353,299 <sup>A</sup>	1,866,850 <sup>A</sup>	475,500 <sup>A</sup>
Prince Edward Island	26,037 <sup>A</sup>	63,806 <sup>A</sup>	141,888 <sup>A</sup>	302,868 <sup>A</sup>	1,068,493 <sup>A</sup>	316,059 <sup>A</sup>
Nova Scotia	22,844 <sup>A</sup>	57,039 <sup>A</sup>	131,592 <sup>A</sup>	300,104 <sup>A</sup>	1,177,885 <sup>A</sup>	233,543 <sup>A</sup>
New Brunswick	23,776 <sup>A</sup>	59,929 <sup>A</sup>	137,119 <sup>A</sup>	299,758 <sup>A</sup>	1,288,455 <sup>A</sup>	284,498 <sup>A</sup>
Quebec	25,086 <sup>A</sup>	64,198 <sup>A</sup>	131,623 <sup>A</sup>	278,921 <sup>A</sup>	1,227,602 <sup>A</sup>	284,238 <sup>A</sup>
Ontario	26,797 <sup>A</sup>	66,167 <sup>A</sup>	137,454 <sup>A</sup>	293,170 <sup>A</sup>	1,305,295 <sup>A</sup>	231,799 <sup>A</sup>
Manitoba	27,349 <sup>A</sup>	64,658 <sup>A</sup>	139,616 <sup>A</sup>	290,291 <sup>A</sup>	1,318,615 <sup>A</sup>	252,402 <sup>A</sup>
Saskatchewan	24,966 <sup>A</sup>	59,334 <sup>A</sup>	129,827 <sup>A</sup>	273,261 <sup>A</sup>	934,013 <sup>A</sup>	150,039 <sup>A</sup>
Alberta	29,244 <sup>A</sup>	64,688 <sup>A</sup>	130,189 <sup>A</sup>	284,093 <sup>A</sup>	1,763,539 <sup>A</sup>	252,875 <sup>A</sup>
British Columbia	29,481 <sup>A</sup>	64,187 <sup>A</sup>	138,431 <sup>A</sup>	304,017 <sup>A</sup>	1,495,427 <sup>A</sup>	277,647 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>-1,768</b>	<b>8,633</b>	<b>29,420</b>	<b>68,350</b>	<b>201,882</b>	<b>37,267</b>
Newfoundland and Labrador	1,401	4,366	-1,406	7,144	181,657	39,733
Prince Edward Island	-2,216	5,657	22,125	54,286	120,479	37,491
Nova Scotia	1,179	13,329	31,873	59,334	221,076	43,838
New Brunswick	-122	9,700	25,852	63,293	198,001	44,877
Quebec	855	8,862	35,610	76,707	176,746	50,144
Ontario	-2,525	4,669	25,377	61,663	175,970	31,574
Manitoba	-1,354	7,832	24,290	62,013	210,407	40,290
Saskatchewan	1,149	13,192	31,191	72,731	213,929	34,068
Alberta	-3,950	7,527	31,032	70,258	262,056	39,192
British Columbia	-6,767	6,835	20,175	52,656	161,283	27,783
<b>Net operating income adjusted for CCA</b>						
<b>Canada</b>	<b>-6,002</b>	<b>-749</b>	<b>10,860</b>	<b>31,937</b>	<b>93,657</b>	<b>13,893</b>
Newfoundland and Labrador	-3,930	-3,637	-20,880	-29,614	60,536	4,048
Prince Edward Island	-6,121	-2,215	7,856	20,825	16,046	5,304
Nova Scotia	-3,068	5,514	16,279	31,387	139,385	24,278
New Brunswick	-4,399	-1,437	6,390	26,841	79,058	14,947
Quebec	-2,935	-614	17,021	43,362	95,328	25,108
Ontario	-6,469	-3,618	8,821	29,684	70,881	9,767
Manitoba	-5,149	-1,391	5,200	24,313	85,016	12,764
Saskatchewan	-2,347	4,825	13,398	34,535	106,393	14,802
Alberta	-9,327	-4,262	10,316	26,932	131,494	13,241
British Columbia	-11,916	-1,631	-949	20,907	53,602	3,293

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

	2007					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>38,035</b> A	<b>18,175</b> A	<b>21,970</b> A	<b>12,375</b> A	<b>9,725</b> A	<b>100,290</b> A
Oilseed and grain farming	24,055 A	13,730 A	17,735 A	10,175 A	6,590 A	72,285 A
Potato farming	175 D	80 B	130 A	190 B	625 A	1,200 A
Other vegetable (except potato) and melon farming	905 C	475 C	465 B	260 C	465 B	2,565 B
Fruit and tree nut farming	2,045 B	1,020 B	915 B	485 B	420 B	4,880 A
Greenhouse, nursery and floriculture production	1,205 C	505 C	655 B	445 B	1,160 A	3,965 A
Other crop farming	9,645 A	2,375 B	2,080 B	820 B	470 B	15,390 A
<b>Animal production</b>	<b>37,335</b> A	<b>13,850</b> A	<b>15,520</b> A	<b>11,015</b> A	<b>11,090</b> A	<b>88,810</b> A
Beef cattle ranching and farming, including feedlots	29,050 A	10,575 A	9,095 A	3,335 A	2,770 A	54,820 A
Dairy cattle and milk production	445 D	855 C	3,810 A	5,185 A	3,650 A	13,950 A
Hog and pig farming	505 D	255 C	640 B	940 B	1,980 A	4,335 A
Poultry and egg production	690 C	275 D	420 C	945 B	2,060 A	4,385 A
Other animal production	6,650 B	1,885 B	1,550 B	610 C	625 B	11,315 A
<b>Total</b>	<b>75,375</b> A	<b>32,030</b> A	<b>37,485</b> A	<b>23,390</b> A	<b>20,815</b> A	<b>189,100</b> A
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Crop production</b>	<b>25,943</b> A	<b>72,434</b> A	<b>162,299</b> A	<b>350,677</b> A	<b>1,254,405</b> A	<b>223,460</b> A
Oilseed and grain farming	27,259 A	72,789 A	162,895 A	350,960 A	959,941 A	199,780 A
Potato farming	30,277 B	72,348 A	172,559 A	347,892 A	1,555,207 A	891,748 A
Other vegetable (except potato) and melon farming	27,683 B	71,658 A	161,120 A	355,800 A	1,548,314 A	368,129 B
Fruit and tree nut farming	25,302 A	73,076 A	157,352 A	351,508 A	1,279,488 A	200,017 A
Greenhouse, nursery and floriculture production	24,670 B	70,978 A	172,018 A	354,866 A	2,700,266 A	874,440 A
Other crop farming	22,712 A	70,581 A	155,945 A	343,409 A	1,102,410 A	98,005 A
<b>Animal production</b>	<b>24,300</b> A	<b>71,478</b> A	<b>162,908</b> A	<b>355,369</b> A	<b>1,787,444</b> A	<b>317,089</b> A
Beef cattle ranching and farming, including feedlots	24,630 A	71,363 A	155,306 A	346,101 A	2,606,295 A	205,106 A
Dairy cattle and milk production	27,965 B	74,313 A	184,234 A	355,961 A	954,884 A	437,830 A
Hog and pig farming	26,422 B	74,116 A	164,985 A	373,174 A	2,137,492 A	1,090,837 A
Poultry and egg production	22,205 B	75,583 A	176,073 A	372,108 A	1,684,988 A	896,670 A
Other animal production	22,663 A	69,874 A	150,632 A	347,510 A	2,254,277 A	189,642 A
<b>Total</b>	<b>25,129</b> A	<b>72,021</b> A	<b>162,551</b> A	<b>352,901</b> A	<b>1,538,363</b> A	<b>267,430</b> A
<b>Total operating expenses</b>						
<b>Crop production</b>	<b>23,926</b> A	<b>60,088</b> A	<b>130,988</b> A	<b>278,390</b> A	<b>1,038,424</b> A	<b>183,730</b> A
Oilseed and grain farming	24,541 A	60,274 A	131,053 A	276,775 A	746,480 A	158,783 A
Potato farming	33,654 D	59,525 B	158,423 A	308,700 A	1,323,590 A	763,214 A
Other vegetable (except potato) and melon farming	25,139 B	57,272 A	131,381 A	292,428 A	1,359,508 A	318,631 B
Fruit and tree nut farming	25,830 A	60,914 A	129,349 A	283,464 A	1,022,322 A	163,633 A
Greenhouse, nursery and floriculture production	23,910 B	65,513 B	152,694 A	315,168 A	2,478,009 A	800,867 A
Other crop farming	21,694 A	58,091 A	122,492 A	264,018 A	896,738 A	80,439 A
<b>Animal production</b>	<b>29,923</b> A	<b>67,720</b> A	<b>136,167</b> A	<b>291,450</b> A	<b>1,597,930</b> A	<b>282,604</b> A
Beef cattle ranching and farming, including feedlots	30,136 A	66,682 A	134,252 A	301,238 A	2,469,572 A	194,000 A
Dairy cattle and milk production	18,803 D	58,481 B	138,785 A	266,646 A	740,906 A	334,988 A
Hog and pig farming	29,393 B	68,892 C	143,840 A	336,370 A	2,006,299 A	1,019,727 A
Poultry and egg production	21,070 B	67,307 B	153,285 A	318,983 A	1,481,131 A	786,595 A
Other animal production	30,697 A	77,632 B	133,155 A	336,786 A	1,837,594 A	169,504 A
<b>Total</b>	<b>26,897</b> A	<b>63,388</b> A	<b>133,131</b> A	<b>284,551</b> A	<b>1,336,482</b> A	<b>230,164</b> A
<b>Net operating income</b>						
<b>Crop production</b>	<b>2,017</b>	<b>12,347</b>	<b>31,312</b>	<b>72,287</b>	<b>215,981</b>	<b>39,730</b>
Oilseed and grain farming	2,718	12,515	31,841	74,185	213,461	40,997
Potato farming	-3,376	12,822	14,136	39,192	231,617	128,535
Other vegetable (except potato) and melon farming	2,544	14,386	29,739	63,372	188,807	49,498
Fruit and tree nut farming	-529	12,161	28,003	68,044	257,166	36,384
Greenhouse, nursery and floriculture production	760	5,465	19,324	39,697	222,256	73,573
Other crop farming	1,018	12,490	33,453	79,391	205,672	17,566
<b>Animal production</b>	<b>-5,623</b>	<b>3,758</b>	<b>26,741</b>	<b>63,919</b>	<b>189,514</b>	<b>34,485</b>
Beef cattle ranching and farming, including feedlots	-5,505	4,680	21,054	44,863	136,724	11,106
Dairy cattle and milk production	9,162	15,832	45,448	89,315	213,978	102,842
Hog and pig farming	-2,971	5,224	21,145	36,804	131,192	71,111
Poultry and egg production	1,135	8,275	22,788	53,125	203,858	110,075
Other animal production	-8,035	-7,757	17,477	10,723	416,683	20,137
<b>Total</b>	<b>-1,768</b>	<b>8,633</b>	<b>29,420</b>	<b>68,350</b>	<b>201,882</b>	<b>37,267</b>

Table 8-2 – continued

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

	2007					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>-1,902</b>	<b>3,083</b>	<b>12,229</b>	<b>31,756</b>	<b>95,144</b>	<b>15,663</b>
Oilseed and grain farming	-788	3,458	12,407	31,515	100,070	16,998
Potato farming	-7,846	6,321	-4,344	2,412	65,221	33,087
Other vegetable (except potato) and melon farming	-310	9,376	15,440	36,970	87,022	23,903
Fruit and tree nut farming	-5,177	5,272	14,550	43,751	176,354	21,131
Greenhouse, nursery and floriculture production	-2,426	-3,535	5,434	17,795	59,760	19,190
Other crop farming	-3,957	18	12,144	40,287	89,165	4,019
<b>Animal production</b>	<b>-10,179</b>	<b>-5,778</b>	<b>8,921</b>	<b>32,138</b>	<b>92,353</b>	<b>11,895</b>
Beef cattle ranching and farming, including feedlots	-10,223	-5,488	2,985	15,021	61,117	-1,984
Dairy cattle and milk production	5,061	8,806	26,776	53,971	111,181	57,156
Hog and pig farming	-9,694	-6,422	2,706	10,184	21,824	11,080
Poultry and egg production	-2,263 <sup>E</sup>	2,741	12,049	27,561	123,269	64,809
Other animal production	-11,868	-15,188	1,564	-18,983	241,410	3,125
<b>Total</b>	<b>-6,002</b>	<b>-749</b>	<b>10,860</b>	<b>31,937</b>	<b>93,657</b>	<b>13,893</b>

Table 9-1

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

	2007						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>24,070<sup>A</sup></b>	<b>38,210<sup>A</sup></b>	<b>14,875<sup>A</sup></b>	<b>11,910<sup>A</sup></b>	<b>11,225<sup>A</sup></b>	<b>100,290<sup>A</sup></b>	<b>39,730</b>	<b>24.0</b>
Oilseed and grain farming	16,200 <sup>A</sup>	26,465 <sup>A</sup>	11,470 <sup>A</sup>	9,615 <sup>A</sup>	8,530 <sup>A</sup>	72,285 <sup>A</sup>	40,997	22.4
Potato farming	280 <sup>B</sup>	200 <sup>D</sup>	110 <sup>B</sup>	185 <sup>B</sup>	430 <sup>A</sup>	1,200 <sup>A</sup>	128,535	23.3
Other vegetable (except potato) and melon farming	555 <sup>D</sup>	1,070 <sup>C</sup>	355 <sup>C</sup>	240 <sup>B</sup>	345 <sup>B</sup>	2,565 <sup>B</sup>	49,498	21.6
Fruit and tree nut farming	1,305 <sup>A</sup>	1,945 <sup>B</sup>	705 <sup>B</sup>	450 <sup>B</sup>	470 <sup>B</sup>	4,880 <sup>A</sup>	36,384	26.7
Greenhouse, nursery and floriculture production	1,095 <sup>B</sup>	1,260 <sup>B</sup>	550 <sup>C</sup>	385 <sup>B</sup>	690 <sup>A</sup>	3,965 <sup>A</sup>	73,573	27.6
Other crop farming	4,635 <sup>B</sup>	7,270 <sup>A</sup>	1,690 <sup>B</sup>	1,035 <sup>B</sup>	760 <sup>B</sup>	15,390 <sup>A</sup>	17,566	30.1
<b>Animal production</b>	<b>33,520<sup>A</sup></b>	<b>25,575<sup>A</sup></b>	<b>9,300<sup>A</sup></b>	<b>9,790<sup>A</sup></b>	<b>10,625<sup>A</sup></b>	<b>88,810<sup>A</sup></b>	<b>34,485</b>	<b>37.7</b>
Beef cattle ranching and farming, including feedlots	24,740 <sup>A</sup>	19,045 <sup>A</sup>	5,315 <sup>A</sup>	3,405 <sup>A</sup>	2,320 <sup>A</sup>	54,820 <sup>A</sup>	11,106	45.1
Dairy cattle and milk production	850 <sup>B</sup>	1,560 <sup>B</sup>	2,075 <sup>B</sup>	4,275 <sup>A</sup>	5,180 <sup>A</sup>	13,950 <sup>A</sup>	102,842	6.1
Hog and pig farming	1,225 <sup>B</sup>	760 <sup>B</sup>	615 <sup>B</sup>	715 <sup>B</sup>	1,015 <sup>A</sup>	4,335 <sup>A</sup>	71,111	28.3
Poultry and egg production	765 <sup>B</sup>	745 <sup>C</sup>	600 <sup>C</sup>	740 <sup>B</sup>	1,525 <sup>A</sup>	4,385 <sup>A</sup>	110,075	17.4
Other animal production	5,940 <sup>B</sup>	3,465 <sup>B</sup>	685 <sup>C</sup>	645 <sup>C</sup>	580 <sup>B</sup>	11,315 <sup>A</sup>	20,137	52.5
<b>Total</b>	<b>57,590<sup>A</sup></b>	<b>63,790<sup>A</sup></b>	<b>24,180<sup>A</sup></b>	<b>21,705<sup>A</sup></b>	<b>21,845<sup>A</sup></b>	<b>189,100<sup>A</sup></b>	<b>37,267</b>	<b>30.5</b>

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

	2007						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>40<sup>A</sup></b>	<b>65<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>140<sup>A</sup></b>	<b>18,071</b>	<b>28.6</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>A</sup>	x	x	x	45 <sup>A</sup>	13,292	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>A</sup>	22,963	x
Other crop farming	x	x	0	x	x	x	x	x
<b>Animal production</b>	<b>45<sup>B</sup></b>	<b>25<sup>B</sup></b>	<b>x</b>	<b>x</b>	<b>25<sup>A</sup></b>	<b>120<sup>A</sup></b>	<b>65,250</b>	<b>37.5</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	40 <sup>A</sup>	169,498	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	35 <sup>B</sup>	-24,909	x
<b>Total</b>	<b>80<sup>A</sup></b>	<b>95<sup>A</sup></b>	<b>35<sup>A</sup></b>	<b>x</b>	<b>35<sup>A</sup></b>	<b>255<sup>A</sup></b>	<b>39,733</b>	<b>31.4</b>

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

	2007						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<sup>B</sup></b>	<b>165<sup>B</sup></b>	<b>65<sup>B</sup></b>	<b>60<sup>B</sup></b>	<b>95<sup>A</sup></b>	<b>565<sup>A</sup></b>	<b>40,587</b>	<b>31.0</b>
Oilseed and grain farming	35 <sup>C</sup>	25 <sup>C</sup>	x	0	x	75 <sup>B</sup>	8,180	46.7
Potato farming	85 <sup>B</sup>	50 <sup>C</sup>	40 <sup>B</sup>	50 <sup>B</sup>	80 <sup>B</sup>	295 <sup>A</sup>	65,300	28.8
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	80 <sup>B</sup>	17,843	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	30 <sup>D</sup>	35 <sup>D</sup>	x	0	0	65 <sup>C</sup>	-2,053	46.2
<b>Animal production</b>	<b>240<sup>A</sup></b>	<b>190<sup>A</sup></b>	<b>100<sup>B</sup></b>	<b>85<sup>A</sup></b>	<b>90<sup>A</sup></b>	<b>705<sup>A</sup></b>	<b>35,016</b>	<b>34.0</b>
Beef cattle ranching and farming, including feedlots	145 <sup>A</sup>	115 <sup>B</sup>	30 <sup>B</sup>	x	x	305 <sup>A</sup>	3,244	47.5
Dairy cattle and milk production	x	30 <sup>C</sup>	50 <sup>B</sup>	55 <sup>B</sup>	65 <sup>A</sup>	210 <sup>A</sup>	84,642	x
Hog and pig farming	x	x	x	x	x	70 <sup>B</sup>	47,101	x
Poultry and egg production	x	x	x	x	x	30 <sup>B</sup>	80,980	x
Other animal production	45 <sup>D</sup>	30 <sup>C</sup>	x	x	x	95 <sup>B</sup>	7,359	47.4
<b>Total</b>	<b>415<sup>A</sup></b>	<b>355<sup>A</sup></b>	<b>165<sup>A</sup></b>	<b>145<sup>A</sup></b>	<b>190<sup>A</sup></b>	<b>1,265<sup>A</sup></b>	<b>37,491</b>	<b>32.8</b>

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

	2007						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>230 C</b>	<b>515 B</b>	<b>115 B</b>	<b>65 B</b>	<b>80 A</b>	<b>1,005 A</b>	<b>32,089</b>	<b>22.9</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	32,957	x
Fruit and tree nut farming	80 C	270 B	60 C	45 A	50 B	505 A	48,200	15.8
Greenhouse, nursery and floriculture production	55 E	150 D	x	x	x	255 C	7,406	21.6
Other crop farming	50 E	50 D	x	x	x	125 C	16,786	40.0
<b>Animal production</b>	<b>365 B</b>	<b>300 B</b>	<b>95 B</b>	<b>145 A</b>	<b>185 A</b>	<b>1,100 A</b>	<b>54,605</b>	<b>33.2</b>
Beef cattle ranching and farming, including feedlots	190 B	185 B	x	x	x	415 B	6,320	45.8
Dairy cattle and milk production	x	35 C	35 C	80 B	100 A	260 A	110,208	x
Hog and pig farming	25 E	x	x	x	x	60 D	-8,511	41.7
Poultry and egg production	x	x	x	25 B	45 A	135 B	147,437	x
Other animal production	105 D	55 D	x	x	35 B	240 C	38,725	43.8
<b>Total</b>	<b>600 B</b>	<b>815 A</b>	<b>215 B</b>	<b>215 A</b>	<b>265 A</b>	<b>2,110 A</b>	<b>43,838</b>	<b>28.4</b>

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

	2007						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>205 A</b>	<b>330 B</b>	<b>100 C</b>	<b>55 B</b>	<b>120 A</b>	<b>815 A</b>	<b>44,782</b>	<b>25.2</b>
Oilseed and grain farming	x	x	0	x	x	x	x	x
Potato farming	75 B	30 D	25 B	35 B	85 A	245 A	96,468	30.6
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 C	27,864	x
Fruit and tree nut farming	40 C	145 C	x	x	x	240 B	36,703	16.7
Greenhouse, nursery and floriculture production	25 D	70 D	x	x	x	130 C	8,374	19.2
Other crop farming	45 B	60 D	x	x	x	125 B	7,636	36.0
<b>Animal production</b>	<b>275 B</b>	<b>260 B</b>	<b>80 B</b>	<b>90 A</b>	<b>125 A</b>	<b>830 A</b>	<b>44,971</b>	<b>33.1</b>
Beef cattle ranching and farming, including feedlots	200 B	175 C	25 D	x	x	410 B	1,212	48.8
Dairy cattle and milk production	x	x	40 A	70 A	95 B	240 A	107,044	x
Hog and pig farming	x	x	x	x	x	35 A	26,759	x
Poultry and egg production	x	x	x	x	x	50 B	206,644	x
Other animal production	50 D	45 D	x	x	x	100 C	6,669	50.0
<b>Total</b>	<b>475 A</b>	<b>590 A</b>	<b>185 B</b>	<b>150 A</b>	<b>250 A</b>	<b>1,650 A</b>	<b>44,877</b>	<b>28.8</b>

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

	2007						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>2,485<sup>B</sup></b>	<b>4,635<sup>B</sup></b>	<b>1,520<sup>B</sup></b>	<b>1,035<sup>B</sup></b>	<b>890<sup>B</sup></b>	<b>10,565<sup>A</sup></b>	<b>32,527</b>	<b>23.5</b>
Oilseed and grain farming	1,025 <sup>B</sup>	1,415 <sup>B</sup>	480 <sup>C</sup>	530 <sup>C</sup>	385 <sup>B</sup>	3,840 <sup>A</sup>	28,619	26.7
Potato farming	35 <sup>D</sup>	25 <sup>C</sup>	x	50 <sup>E</sup>	70 <sup>D</sup>	205 <sup>B</sup>	107,661	17.1
Other vegetable (except potato) and melon farming	150 <sup>D</sup>	315 <sup>D</sup>	145 <sup>D</sup>	75 <sup>D</sup>	110 <sup>C</sup>	795 <sup>B</sup>	61,953	18.9
Fruit and tree nut farming	210 <sup>D</sup>	400 <sup>D</sup>	170 <sup>D</sup>	65 <sup>D</sup>	75 <sup>D</sup>	925 <sup>B</sup>	56,092	22.7
Greenhouse, nursery and floriculture production	140 <sup>D</sup>	255 <sup>D</sup>	150 <sup>D</sup>	85 <sup>D</sup>	120 <sup>B</sup>	740 <sup>B</sup>	62,261	18.9
Other crop farming	935 <sup>D</sup>	2,215 <sup>B</sup>	560 <sup>D</sup>	240 <sup>D</sup>	125 <sup>D</sup>	4,065 <sup>B</sup>	15,907	23.0
<b>Animal production</b>	<b>3,085<sup>B</sup></b>	<b>3,390<sup>B</sup></b>	<b>1,900<sup>B</sup></b>	<b>3,085<sup>A</sup></b>	<b>3,360<sup>A</sup></b>	<b>14,820<sup>A</sup></b>	<b>62,714</b>	<b>20.8</b>
Beef cattle ranching and farming, including feedlots	1,420 <sup>B</sup>	1,885 <sup>B</sup>	405 <sup>C</sup>	330 <sup>C</sup>	225 <sup>C</sup>	4,260 <sup>A</sup>	14,661	33.3
Dairy cattle and milk production	345 <sup>D</sup>	630 <sup>C</sup>	965 <sup>B</sup>	2,285 <sup>A</sup>	2,325 <sup>A</sup>	6,550 <sup>A</sup>	93,122	5.3
Hog and pig farming	445 <sup>C</sup>	290 <sup>C</sup>	260 <sup>C</sup>	300 <sup>C</sup>	375 <sup>B</sup>	1,675 <sup>A</sup>	61,894	26.6
Poultry and egg production	135 <sup>E</sup>	160 <sup>E</sup>	145 <sup>D</sup>	105 <sup>D</sup>	375 <sup>B</sup>	920 <sup>B</sup>	147,621	14.7
Other animal production	740 <sup>C</sup>	430 <sup>D</sup>	110 <sup>D</sup>	65 <sup>E</sup>	55 <sup>D</sup>	1,410 <sup>B</sup>	12,026	52.5
<b>Total</b>	<b>5,570<sup>A</sup></b>	<b>8,030<sup>A</sup></b>	<b>3,415<sup>A</sup></b>	<b>4,125<sup>A</sup></b>	<b>4,235<sup>A</sup></b>	<b>25,390<sup>A</sup></b>	<b>50,144</b>	<b>21.9</b>

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

	2007						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>6,845<sup>A</sup></b>	<b>9,170<sup>A</sup></b>	<b>2,600<sup>B</sup></b>	<b>1,775<sup>A</sup></b>	<b>1,850<sup>A</sup></b>	<b>22,235<sup>A</sup></b>	<b>28,872</b>	<b>30.8</b>
Oilseed and grain farming	4,460 <sup>A</sup>	6,435 <sup>A</sup>	2,010 <sup>B</sup>	1,150 <sup>B</sup>	985 <sup>B</sup>	15,040 <sup>A</sup>	22,724	29.7
Potato farming	x	F	x	x	50 <sup>B</sup>	155 <sup>D</sup>	88,519	x
Other vegetable (except potato) and melon farming	290 <sup>E</sup>	490 <sup>D</sup>	105 <sup>E</sup>	100 <sup>C</sup>	175 <sup>C</sup>	1,160 <sup>C</sup>	47,193	25.0
Fruit and tree nut farming	380 <sup>B</sup>	500 <sup>D</sup>	120 <sup>C</sup>	105 <sup>D</sup>	125 <sup>C</sup>	1,230 <sup>B</sup>	21,026	30.9
Greenhouse, nursery and floriculture production	545 <sup>C</sup>	405 <sup>D</sup>	145 <sup>D</sup>	130 <sup>C</sup>	315 <sup>B</sup>	1,535 <sup>B</sup>	97,639	35.5
Other crop farming	1,145 <sup>B</sup>	1,280 <sup>C</sup>	210 <sup>C</sup>	285 <sup>D</sup>	195 <sup>D</sup>	3,115 <sup>B</sup>	17,879	36.8
<b>Animal production</b>	<b>8,630<sup>A</sup></b>	<b>6,230<sup>B</sup></b>	<b>2,190<sup>B</sup></b>	<b>2,780<sup>B</sup></b>	<b>2,975<sup>A</sup></b>	<b>22,790<sup>A</sup></b>	<b>34,210</b>	<b>37.9</b>
Beef cattle ranching and farming, including feedlots	5,380 <sup>A</sup>	3,485 <sup>B</sup>	680 <sup>C</sup>	455 <sup>C</sup>	200 <sup>B</sup>	10,200 <sup>A</sup>	1,449	52.7
Dairy cattle and milk production	300 <sup>D</sup>	700 <sup>D</sup>	810 <sup>C</sup>	1,450 <sup>B</sup>	1,695 <sup>A</sup>	4,945 <sup>A</sup>	101,501	6.1
Hog and pig farming	360 <sup>B</sup>	285 <sup>D</sup>	220 <sup>D</sup>	260 <sup>C</sup>	320 <sup>B</sup>	1,440 <sup>A</sup>	56,453	25.0
Poultry and egg production	280 <sup>C</sup>	250 <sup>D</sup>	195 <sup>C</sup>	355 <sup>D</sup>	665 <sup>B</sup>	1,745 <sup>A</sup>	110,095	16.0
Other animal production	2,315 <sup>B</sup>	1,505 <sup>C</sup>	290 <sup>D</sup>	255 <sup>D</sup>	100 <sup>D</sup>	4,455 <sup>B</sup>	-2,506	52.0
<b>Total</b>	<b>15,480<sup>A</sup></b>	<b>15,395<sup>A</sup></b>	<b>4,785<sup>A</sup></b>	<b>4,560<sup>A</sup></b>	<b>4,820<sup>A</sup></b>	<b>45,030<sup>A</sup></b>	<b>31,574</b>	<b>34.4</b>

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

	2007						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>1,905<sup>A</sup></b>	<b>3,275<sup>A</sup></b>	<b>1,375<sup>A</sup></b>	<b>1,340<sup>A</sup></b>	<b>1,335<sup>A</sup></b>	<b>9,225<sup>A</sup></b>	<b>49,741</b>	<b>20.7</b>
Oilseed and grain farming	1,590 <sup>A</sup>	2,525 <sup>A</sup>	1,260 <sup>A</sup>	1,255 <sup>A</sup>	1,220 <sup>A</sup>	7,860 <sup>A</sup>	50,088	20.2
Potato farming	x	x	x	x	55 <sup>A</sup>	95 <sup>A</sup>	312,690	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 <sup>D</sup>	x	x	x	75 <sup>B</sup>	72,655	x
Other crop farming	260 <sup>C</sup>	690 <sup>D</sup>	95 <sup>C</sup>	50 <sup>C</sup>	40 <sup>D</sup>	1,135 <sup>C</sup>	21,342	22.9
<b>Animal production</b>	<b>3,125<sup>A</sup></b>	<b>2,625<sup>A</sup></b>	<b>845<sup>B</sup></b>	<b>565<sup>A</sup></b>	<b>630<sup>A</sup></b>	<b>7,790<sup>A</sup></b>	<b>29,102</b>	<b>40.1</b>
Beef cattle ranching and farming, including feedlots	2,595 <sup>A</sup>	2,260 <sup>A</sup>	640 <sup>B</sup>	295 <sup>A</sup>	145 <sup>B</sup>	5,940 <sup>A</sup>	6,039	43.7
Dairy cattle and milk production	35 <sup>B</sup>	45 <sup>D</sup>	40 <sup>B</sup>	90 <sup>B</sup>	160 <sup>B</sup>	365 <sup>A</sup>	120,554	9.6
Hog and pig farming	145 <sup>B</sup>	70 <sup>D</sup>	60 <sup>B</sup>	70 <sup>B</sup>	185 <sup>A</sup>	525 <sup>A</sup>	166,143	27.6
Poultry and egg production	45 <sup>D</sup>	45 <sup>E</sup>	F	55 <sup>C</sup>	90 <sup>B</sup>	305 <sup>C</sup>	98,361	14.8
Other animal production	300 <sup>D</sup>	195 <sup>D</sup>	35 <sup>C</sup>	55 <sup>D</sup>	55 <sup>C</sup>	655 <sup>B</sup>	44,053	45.8
<b>Total</b>	<b>5,025<sup>A</sup></b>	<b>5,900<sup>A</sup></b>	<b>2,215<sup>A</sup></b>	<b>1,910<sup>A</sup></b>	<b>1,965<sup>A</sup></b>	<b>17,015<sup>A</sup></b>	<b>40,290</b>	<b>29.5</b>

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

	2007						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>6,530<sup>A</sup></b>	<b>11,960<sup>A</sup></b>	<b>5,575<sup>A</sup></b>	<b>4,160<sup>A</sup></b>	<b>3,500<sup>A</sup></b>	<b>31,730<sup>A</sup></b>	<b>40,332</b>	<b>20.6</b>
Oilseed and grain farming	5,920 <sup>A</sup>	11,250 <sup>A</sup>	5,315 <sup>A</sup>	4,075 <sup>A</sup>	3,430 <sup>A</sup>	29,985 <sup>A</sup>	41,795	19.7
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	0	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	F	F	x	x	F	F	x
Other crop farming	580 <sup>D</sup>	650 <sup>D</sup>	190 <sup>D</sup>	65 <sup>C</sup>	60 <sup>D</sup>	1,535 <sup>B</sup>	13,077	37.8
<b>Animal production</b>	<b>4,835<sup>A</sup></b>	<b>4,445<sup>A</sup></b>	<b>1,505<sup>B</sup></b>	<b>820<sup>B</sup></b>	<b>630<sup>B</sup></b>	<b>12,225<sup>A</sup></b>	<b>17,816</b>	<b>39.6</b>
Beef cattle ranching and farming, including feedlots	4,415 <sup>A</sup>	4,125 <sup>A</sup>	1,370 <sup>B</sup>	705 <sup>B</sup>	395 <sup>C</sup>	11,020 <sup>A</sup>	11,173	40.1
Dairy cattle and milk production	x	F	25 <sup>D</sup>	x	100 <sup>B</sup>	190 <sup>B</sup>	130,280	x
Hog and pig farming	50 <sup>D</sup>	x	x	x	x	100 <sup>B</sup>	106,358	50.0
Poultry and egg production	x	x	F	x	35 <sup>B</sup>	F	F	x
Other animal production	340 <sup>D</sup>	255 <sup>D</sup>	45 <sup>D</sup>	70 <sup>D</sup>	75 <sup>C</sup>	785 <sup>C</sup>	64,109	43.3
<b>Total</b>	<b>11,370<sup>A</sup></b>	<b>16,405<sup>A</sup></b>	<b>7,075<sup>A</sup></b>	<b>4,975<sup>A</sup></b>	<b>4,135<sup>A</sup></b>	<b>43,955<sup>A</sup></b>	<b>34,068</b>	<b>25.9</b>

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

	2007						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>4,445<sup>A</sup></b>	<b>6,605<sup>A</sup></b>	<b>2,920<sup>A</sup></b>	<b>2,965<sup>A</sup></b>	<b>2,905<sup>A</sup></b>	<b>19,845<sup>A</sup></b>	<b>51,415</b>	<b>22.4</b>
Oilseed and grain farming	3,090 <sup>B</sup>	4,660 <sup>A</sup>	2,340 <sup>A</sup>	2,580 <sup>A</sup>	2,465 <sup>A</sup>	15,135 <sup>A</sup>	56,513	20.4
Potato farming	x	x	x	x	65 <sup>D</sup>	105 <sup>D</sup>	337,507	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 <sup>B</sup>	57,940	x
Fruit and tree nut farming	F	x	x	x	x	60 <sup>E</sup>	6,114	F
Greenhouse, nursery and floriculture production	F	115 <sup>E</sup>	45 <sup>D</sup>	35 <sup>D</sup>	65 <sup>C</sup>	340 <sup>C</sup>	80,913	F
Other crop farming	1,215 <sup>B</sup>	1,805 <sup>C</sup>	505 <sup>C</sup>	330 <sup>C</sup>	300 <sup>D</sup>	4,170 <sup>B</sup>	23,993	29.1
<b>Animal production</b>	<b>10,460<sup>A</sup></b>	<b>6,585<sup>A</sup></b>	<b>2,130<sup>A</sup></b>	<b>1,825<sup>A</sup></b>	<b>1,980<sup>A</sup></b>	<b>22,975<sup>A</sup></b>	<b>28,634</b>	<b>45.5</b>
Beef cattle ranching and farming, including feedlots	8,910 <sup>A</sup>	5,805 <sup>A</sup>	1,925 <sup>A</sup>	1,455 <sup>B</sup>	1,255 <sup>A</sup>	19,355 <sup>A</sup>	19,414	46.0
Dairy cattle and milk production	F	x	50 <sup>D</sup>	95 <sup>C</sup>	330 <sup>B</sup>	540 <sup>B</sup>	167,167	F
Hog and pig farming	125 <sup>E</sup>	55 <sup>E</sup>	30 <sup>C</sup>	60 <sup>D</sup>	90 <sup>D</sup>	355 <sup>C</sup>	62,324	35.2
Poultry and egg production	60 <sup>B</sup>	35 <sup>B</sup>	x	70 <sup>D</sup>	90 <sup>B</sup>	280 <sup>B</sup>	119,844	21.4
Other animal production	1,315 <sup>C</sup>	665 <sup>D</sup>	110 <sup>D</sup>	140 <sup>E</sup>	215 <sup>C</sup>	2,450 <sup>B</sup>	56,052	53.7
<b>Total</b>	<b>14,900<sup>A</sup></b>	<b>13,195<sup>A</sup></b>	<b>5,055<sup>A</sup></b>	<b>4,785<sup>A</sup></b>	<b>4,880<sup>A</sup></b>	<b>42,815<sup>A</sup></b>	<b>39,192</b>	<b>34.8</b>

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

	2007						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>1,205<sup>B</sup></b>	<b>1,480<sup>B</sup></b>	<b>585<sup>B</sup></b>	<b>440<sup>B</sup></b>	<b>450<sup>A</sup></b>	<b>4,165<sup>A</sup></b>	<b>35,009</b>	<b>28.9</b>
Oilseed and grain farming	65 <sup>B</sup>	125 <sup>C</sup>	50 <sup>B</sup>	x	40 <sup>C</sup>	305 <sup>B</sup>	23,336	21.3
Potato farming	x	x	x	x	x	45 <sup>C</sup>	145,500	x
Other vegetable (except potato) and melon farming	70 <sup>D</sup>	140 <sup>D</sup>	40 <sup>D</sup>	50 <sup>D</sup>	35 <sup>C</sup>	325 <sup>B</sup>	33,142	21.5
Fruit and tree nut farming	515 <sup>B</sup>	545 <sup>B</sup>	310 <sup>C</sup>	220 <sup>B</sup>	185 <sup>B</sup>	1,765 <sup>A</sup>	36,190	29.2
Greenhouse, nursery and floriculture production	185 <sup>C</sup>	170 <sup>D</sup>	85 <sup>D</sup>	85 <sup>D</sup>	150 <sup>B</sup>	680 <sup>B</sup>	80,686	27.2
Other crop farming	365 <sup>C</sup>	480 <sup>D</sup>	100 <sup>D</sup>	55 <sup>D</sup>	35 <sup>D</sup>	1,040 <sup>B</sup>	2,026	35.1
<b>Animal production</b>	<b>2,480<sup>B</sup></b>	<b>1,515<sup>B</sup></b>	<b>450<sup>B</sup></b>	<b>385<sup>B</sup></b>	<b>630<sup>A</sup></b>	<b>5,445<sup>A</sup></b>	<b>22,262</b>	<b>45.5</b>
Beef cattle ranching and farming, including feedlots	1,470 <sup>B</sup>	995 <sup>C</sup>	220 <sup>B</sup>	125 <sup>C</sup>	85 <sup>C</sup>	2,895 <sup>A</sup>	-2,563	50.8
Dairy cattle and milk production	65 <sup>C</sup>	50 <sup>D</sup>	70 <sup>D</sup>	120 <sup>C</sup>	315 <sup>B</sup>	615 <sup>A</sup>	139,215	10.6
Hog and pig farming	35 <sup>A</sup>	x	x	x	x	65 <sup>A</sup>	-21,011	53.8
Poultry and egg production	185 <sup>C</sup>	195 <sup>D</sup>	90 <sup>D</sup>	100 <sup>C</sup>	200 <sup>B</sup>	775 <sup>B</sup>	63,018	23.9
Other animal production	720 <sup>C</sup>	270 <sup>C</sup>	65 <sup>E</sup>	30 <sup>E</sup>	x	1,100 <sup>B</sup>	-3,861	65.5
<b>Total</b>	<b>3,680<sup>A</sup></b>	<b>2,990<sup>A</sup></b>	<b>1,035<sup>B</sup></b>	<b>830<sup>A</sup></b>	<b>1,080<sup>A</sup></b>	<b>9,615<sup>A</sup></b>	<b>27,783</b>	<b>38.3</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						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>13,670</b> A	<b>23,030</b> A	<b>1,335</b> C	...	...	<b>38,035</b> A	<b>2,017</b>	<b>35.9</b>
Oilseed and grain farming	8,535 A	14,580 A	940 C	...	...	24,055 A	2,718	35.5
Potato farming	75 D	100 E	x	...	...	175 D	-3,376	42.9
Other vegetable (except potato) and melon farming	310 E	575 D	x	...	...	905 C	2,544	34.3
Fruit and tree nut farming	735 B	1,215 B	85 E	...	...	2,045 B	-529	35.9
Greenhouse, nursery and floriculture production	470 C	715 C	x	...	...	1,205 C	760	39.0
Other crop farming	3,550 B	5,840 B	255 E	...	...	9,645 A	1,018	36.8
<b>Animal production</b>	<b>22,505</b> A	<b>14,315</b> A	<b>515</b> D	...	...	<b>37,335</b> A	<b>-5,623</b>	<b>60.3</b>
Beef cattle ranching and farming, including feedlots	17,415 A	11,270 A	355 D	...	...	29,050 A	-5,505	59.9
Dairy cattle and milk production	F	295 E	x	...	...	445 D	9,162	F
Hog and pig farming	310 D	185 D	x	...	...	505 D	-2,971	61.4
Poultry and egg production	300 C	325 D	x	...	...	690 C	1,135	43.5
Other animal production	4,340 B	2,235 B	F	...	...	6,650 B	-8,035	65.3
<b>Total</b>	<b>36,175</b> A	<b>37,350</b> A	<b>1,845</b> B	...	...	<b>75,375</b> A	<b>-1,768</b>	<b>48.0</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						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>4,455</b> A	<b>8,320</b> A	<b>4,555</b> A	<b>850</b> C	...	<b>18,175</b> A	<b>12,347</b>	<b>24.5</b>
Oilseed and grain farming	3,395 A	6,445 A	3,205 A	685 C	...	13,730 A	12,515	24.7
Potato farming	x	30 C	x	x	...	80 B	12,822	x
Other vegetable (except potato) and melon farming	75 D	275 D	115 E	x	...	475 C	14,386	15.8
Fruit and tree nut farming	235 B	460 C	265 C	55 D	...	1,020 B	12,161	23.0
Greenhouse, nursery and floriculture production	160 D	185 D	140 E	x	...	505 C	5,465	31.7
Other crop farming	565 C	925 B	810 C	80 E	...	2,375 B	12,490	23.8
<b>Animal production</b>	<b>4,775</b> A	<b>5,995</b> A	<b>2,625</b> B	<b>445</b> D	...	<b>13,850</b> A	<b>3,758</b>	<b>34.5</b>
Beef cattle ranching and farming, including feedlots	3,575 A	4,740 A	1,960 B	300 D	...	10,575 A	4,680	33.8
Dairy cattle and milk production	160 E	325 D	335 D	F	...	855 C	15,832	18.7
Hog and pig farming	115 D	80 B	F	x	...	255 C	5,224	45.1
Poultry and egg production	F	120 E	F	x	...	275 D	8,275	F
Other animal production	835 C	740 C	210 D	F	...	1,885 B	-7,757	44.3
<b>Total</b>	<b>9,235</b> A	<b>14,320</b> A	<b>7,175</b> A	<b>1,295</b> B	...	<b>32,030</b> A	<b>8,633</b>	<b>28.8</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						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>3,465 A</b>	<b>5,450 A</b>	<b>6,590 A</b>	<b>5,575 A</b>	<b>890 B</b>	<b>21,970 A</b>	<b>31,312</b>	<b>15.8</b>
Oilseed and grain farming	2,690 A	4,450 A	5,475 A	4,465 A	635 B	17,735 A	31,841	15.2
Potato farming	40 B	40 B	30 A	x	x	130 A	14,136	30.8
Other vegetable (except potato) and melon farming	85 D	140 D	130 D	80 D	F	465 B	29,739	18.3
Fruit and tree nut farming	185 C	195 C	255 B	240 B	45 E	915 B	28,003	20.2
Greenhouse, nursery and floriculture production	125 C	205 E	200 C	105 D	x	655 B	19,324	19.1
Other crop farming	340 C	415 C	500 B	660 C	155 E	2,080 B	33,453	16.3
<b>Animal production</b>	<b>3,210 A</b>	<b>3,750 A</b>	<b>3,960 A</b>	<b>4,015 A</b>	<b>590 B</b>	<b>15,520 A</b>	<b>26,741</b>	<b>20.7</b>
Beef cattle ranching and farming, including feedlots	2,290 A	2,400 A	2,260 A	1,820 A	330 C	9,095 A	21,054	25.2
Dairy cattle and milk production	235 D	655 C	1,140 B	1,610 B	170 C	3,810 A	45,448	6.2
Hog and pig farming	130 C	195 D	175 D	125 C	x	640 B	21,145	20.3
Poultry and egg production	90 D	115 D	110 D	F	x	420 C	22,788	21.4
Other animal production	465 D	380 D	265 C	360 D	75 E	1,550 B	17,477	30.0
<b>Total</b>	<b>6,680 A</b>	<b>9,195 A</b>	<b>10,545 A</b>	<b>9,585 A</b>	<b>1,475 B</b>	<b>37,485 A</b>	<b>29,420</b>	<b>17.8</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						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>1,390 A</b>	<b>1,080 A</b>	<b>1,920 A</b>	<b>4,185 A</b>	<b>3,805 A</b>	<b>12,375 A</b>	<b>72,287</b>	<b>11.2</b>
Oilseed and grain farming	1,010 B	825 B	1,560 A	3,570 A	3,215 A	10,175 A	74,185	9.9
Potato farming	35 C	x	35 C	75 D	25 D	190 B	39,192	18.4
Other vegetable (except potato) and melon farming	F	35 E	55 D	90 D	50 E	260 C	63,372	F
Fruit and tree nut farming	85 C	70 D	55 D	120 C	160 C	485 B	68,044	17.5
Greenhouse, nursery and floriculture production	105 E	55 D	105 D	115 C	60 D	445 B	39,697	23.6
Other crop farming	125 D	75 D	110 C	220 C	295 C	820 B	79,391	15.2
<b>Animal production</b>	<b>1,415 B</b>	<b>1,010 B</b>	<b>1,540 B</b>	<b>3,815 A</b>	<b>3,230 A</b>	<b>11,015 A</b>	<b>63,919</b>	<b>12.8</b>
Beef cattle ranching and farming, including feedlots	720 B	425 B	540 B	905 B	755 B	3,335 A	44,863	21.6
Dairy cattle and milk production	190 D	225 C	475 C	2,245 A	2,040 A	5,185 A	89,315	3.7
Hog and pig farming	200 C	150 D	190 C	260 C	140 D	940 B	36,804	21.3
Poultry and egg production	120 D	115 D	235 C	295 C	180 C	945 B	53,125	12.7
Other animal production	195 D	90 E	105 D	105 D	120 D	610 C	10,723	32.0
<b>Total</b>	<b>2,800 A</b>	<b>2,090 A</b>	<b>3,455 A</b>	<b>8,005 A</b>	<b>7,035 A</b>	<b>23,390 A</b>	<b>68,350</b>	<b>12.0</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						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>1,080</b> A	<b>325</b> B	<b>490</b> B	<b>1,295</b> A	<b>6,530</b> A	<b>9,725</b> A	<b>215,981</b>	<b>11.1</b>
Oilseed and grain farming	565	165	290	885	4,675	6,590	213,461	8.6
Potato farming	110	x	x	75	395	625	231,617	17.6
Other vegetable (except potato) and melon farming	60	40	35	65	265	465	188,807	12.9
Fruit and tree nut farming	65	x	F	50	260	420	257,166	15.5
Greenhouse, nursery and floriculture production	230	85	85	145	620	1,160	222,256	19.8
Other crop farming	55	x	x	75	310	470	205,672	11.7
<b>Animal production</b>	<b>1,615</b> A	<b>500</b> B	<b>660</b> B	<b>1,515</b> A	<b>6,800</b> A	<b>11,090</b> A	<b>189,514</b>	<b>14.6</b>
Beef cattle ranching and farming, including feedlots	740	205	200	385	1,235	2,770	136,724	26.7
Dairy cattle and milk production	125	50	105	395	2,965	3,650	213,978	3.4
Hog and pig farming	480	150	190	310	870	1,980	131,192	24.2
Poultry and egg production	170	80	130	345	1,340	2,060	203,858	8.3
Other animal production	100	25	F	75	390	625	416,683	16.0
<b>Total</b>	<b>2,695</b> A	<b>825</b> A	<b>1,145</b> A	<b>2,815</b> A	<b>13,335</b> A	<b>20,815</b> A	<b>201,882</b>	<b>12.9</b>

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

	2007							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	115 <sup>B</sup>	3,840 <sup>A</sup>	15,040 <sup>A</sup>	7,860 <sup>A</sup>	29,985 <sup>A</sup>	15,135 <sup>A</sup>	305 <sup>B</sup>	72,285 <sup>A</sup>
<b>Distribution by province (%)</b>	0.2	5.3	20.8	10.9	41.5	20.9	0.4	100.0
	Average per farm (\$)							
<b>Total operating revenues</b>	148,850 <sup>B</sup>	200,435 <sup>A</sup>	137,481 <sup>A</sup>	277,748 <sup>A</sup>	192,884 <sup>A</sup>	235,594 <sup>A</sup>	176,111 <sup>B</sup>	199,780 <sup>A</sup>
<b>Total crop revenues</b>	85,487 <sup>B</sup>	131,074 <sup>A</sup>	101,790 <sup>A</sup>	200,814 <sup>A</sup>	132,778 <sup>A</sup>	160,807 <sup>A</sup>	125,330 <sup>B</sup>	139,393 <sup>A</sup>
Total grains and oilseeds	78,637 <sup>B</sup>	125,072 <sup>A</sup>	96,805 <sup>A</sup>	195,239 <sup>A</sup>	130,999 <sup>A</sup>	155,049 <sup>A</sup>	113,030 <sup>B</sup>	135,424 <sup>A</sup>
Total other crops	6,850 <sup>B</sup>	6,002 <sup>B</sup>	4,985 <sup>A</sup>	5,575 <sup>B</sup>	1,779 <sup>A</sup>	5,758 <sup>B</sup>	12,299 <sup>D</sup>	3,969 <sup>A</sup>
Potatoes	F	x	F	1,280 <sup>D</sup>	F	F	x	198 <sup>C</sup>
Fruits	x	F	64 <sup>D</sup>	23 <sup>A</sup>	3 <sup>A</sup>	F	x	32 <sup>D</sup>
Vegetables	x	2,990 <sup>D</sup>	1,711 <sup>B</sup>	F	22 <sup>A</sup>	127 <sup>D</sup>	F	565 <sup>B</sup>
Tobacco	0	x	418 <sup>E</sup>	0	0	0	0	87 <sup>E</sup>
Greenhouse, nursery and floriculture products	x	F	42 <sup>A</sup>	72 <sup>A</sup>	106 <sup>A</sup>	68 <sup>A</sup>	x	83 <sup>A</sup>
Forage crops (including seeds)	4,433 <sup>B</sup>	2,160 <sup>B</sup>	2,391 <sup>B</sup>	4,064 <sup>A</sup>	1,613 <sup>B</sup>	4,691 <sup>B</sup>	9,222 <sup>B</sup>	2,751 <sup>A</sup>
Other crops	x	440 <sup>D</sup>	258 <sup>C</sup>	109 <sup>C</sup>	F	739 <sup>E</sup>	0	252 <sup>D</sup>
<b>Total livestock and product revenues</b>	13,087 <sup>D</sup>	5,542 <sup>C</sup>	6,634 <sup>B</sup>	16,101 <sup>A</sup>	9,676 <sup>A</sup>	18,013 <sup>A</sup>	5,842 <sup>C</sup>	11,257 <sup>A</sup>
Cattle	2,422 <sup>C</sup>	1,870 <sup>D</sup>	3,443 <sup>A</sup>	12,002 <sup>A</sup>	8,378 <sup>A</sup>	14,010 <sup>A</sup>	3,811 <sup>C</sup>	8,549 <sup>A</sup>
Hogs	x	1,150 <sup>D</sup>	1,268 <sup>D</sup>	2,988 <sup>A</sup>	574 <sup>A</sup>	1,435 <sup>A</sup>	x	1,203 <sup>A</sup>
Poultry and eggs	x	141 <sup>B</sup>	802 <sup>D</sup>	501 <sup>B</sup>	221 <sup>A</sup>	1,036 <sup>B</sup>	x	538 <sup>B</sup>
Dairy products and subsidies	x	2,272 <sup>D</sup>	946 <sup>D</sup>	288 <sup>C</sup>	311 <sup>B</sup>	1,222 <sup>D</sup>	0	744 <sup>B</sup>
Other livestock and products	x	109 <sup>E</sup>	175 <sup>C</sup>	322 <sup>C</sup>	193 <sup>C</sup>	310 <sup>C</sup>	164 <sup>B</sup>	223 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	16,833 <sup>D</sup>	34,083 <sup>A</sup>	11,348 <sup>A</sup>	30,901 <sup>A</sup>	21,369 <sup>A</sup>	25,271 <sup>A</sup>	21,057 <sup>B</sup>	21,804 <sup>A</sup>
<b>Total other revenues</b>	33,443 <sup>B</sup>	29,737 <sup>B</sup>	17,710 <sup>A</sup>	29,932 <sup>A</sup>	29,061 <sup>A</sup>	31,503 <sup>A</sup>	23,883 <sup>C</sup>	27,326 <sup>A</sup>
Custom work and machine rental	21,705 <sup>B</sup>	22,767 <sup>B</sup>	12,331 <sup>B</sup>	8,112 <sup>B</sup>	5,485 <sup>A</sup>	8,733 <sup>B</sup>	11,963 <sup>E</sup>	8,847 <sup>A</sup>
Rental income	9,298 <sup>C</sup>	2,632 <sup>D</sup>	2,537 <sup>B</sup>	2,034 <sup>B</sup>	2,815 <sup>B</sup>	7,895 <sup>A</sup>	7,966 <sup>B</sup>	3,759 <sup>A</sup>
Miscellaneous revenues	2,441 <sup>B</sup>	4,337 <sup>B</sup>	2,842 <sup>B</sup>	19,786 <sup>A</sup>	20,760 <sup>A</sup>	14,875 <sup>A</sup>	3,954 <sup>C</sup>	14,720 <sup>A</sup>
<b>Total operating expenses</b>	128,253 <sup>B</sup>	171,817 <sup>A</sup>	114,757 <sup>A</sup>	227,660 <sup>A</sup>	151,089 <sup>A</sup>	179,081 <sup>A</sup>	152,776 <sup>B</sup>	158,783 <sup>A</sup>
<b>Total crop expenses</b>	33,836 <sup>C</sup>	48,210 <sup>A</sup>	35,794 <sup>A</sup>	93,650 <sup>A</sup>	58,753 <sup>A</sup>	63,040 <sup>A</sup>	53,435 <sup>B</sup>	58,043 <sup>A</sup>
Fertilizer and lime	15,111 <sup>C</sup>	22,583 <sup>A</sup>	16,486 <sup>A</sup>	50,212 <sup>A</sup>	29,115 <sup>A</sup>	35,984 <sup>A</sup>	29,906 <sup>B</sup>	29,852 <sup>A</sup>
Pesticides	6,716 <sup>D</sup>	7,071 <sup>A</sup>	7,337 <sup>A</sup>	26,266 <sup>A</sup>	20,795 <sup>A</sup>	17,061 <sup>A</sup>	13,519 <sup>B</sup>	17,024 <sup>A</sup>
Seed and plants	11,615 <sup>B</sup>	18,146 <sup>A</sup>	11,721 <sup>A</sup>	17,027 <sup>A</sup>	8,737 <sup>A</sup>	9,801 <sup>A</sup>	9,341 <sup>B</sup>	10,989 <sup>A</sup>
Other crop expenses	395 <sup>B</sup>	410 <sup>D</sup>	250 <sup>D</sup>	144 <sup>A</sup>	106 <sup>B</sup>	194 <sup>B</sup>	F	177 <sup>B</sup>
<b>Total livestock expenses</b>	5,698 <sup>B</sup>	3,113 <sup>C</sup>	4,674 <sup>B</sup>	7,685 <sup>A</sup>	4,361 <sup>A</sup>	9,803 <sup>A</sup>	4,600 <sup>C</sup>	5,863 <sup>A</sup>
Cattle purchases	815 <sup>B</sup>	447 <sup>D</sup>	1,389 <sup>B</sup>	2,904 <sup>B</sup>	2,009 <sup>A</sup>	4,496 <sup>B</sup>	1,947 <sup>D</sup>	2,413 <sup>A</sup>
Hog purchases	x	F	278 <sup>D</sup>	490 <sup>B</sup>	70 <sup>C</sup>	150 <sup>B</sup>	x	190 <sup>B</sup>
Poultry and egg purchases	x	F	160 <sup>D</sup>	92 <sup>B</sup>	27 <sup>A</sup>	123 <sup>C</sup>	x	83 <sup>C</sup>
Other livestock purchases	x	40 <sup>E</sup>	60 <sup>C</sup>	49 <sup>B</sup>	50 <sup>B</sup>	77 <sup>A</sup>	x	57 <sup>A</sup>
Feed, supplements, straw and bedding	2,954 <sup>D</sup>	1,931 <sup>C</sup>	2,468 <sup>B</sup>	3,454 <sup>A</sup>	1,713 <sup>A</sup>	4,184 <sup>A</sup>	2,068 <sup>C</sup>	2,592 <sup>A</sup>
Veterinary fees, medicine and breeding fees	227 <sup>C</sup>	316 <sup>C</sup>	303 <sup>B</sup>	696 <sup>A</sup>	491 <sup>A</sup>	742 <sup>A</sup>	388 <sup>E</sup>	517 <sup>A</sup>
Other livestock expenses	0	27 <sup>E</sup>	17 <sup>C</sup>	0	1 <sup>A</sup>	32 <sup>B</sup>	0	12 <sup>B</sup>
<b>Total machinery expenses</b>	24,470 <sup>A</sup>	25,696 <sup>A</sup>	17,477 <sup>A</sup>	35,656 <sup>A</sup>	27,159 <sup>A</sup>	30,264 <sup>A</sup>	27,961 <sup>B</sup>	26,639 <sup>A</sup>
Small tools	327 <sup>B</sup>	188 <sup>B</sup>	523 <sup>A</sup>	610 <sup>A</sup>	673 <sup>A</sup>	723 <sup>A</sup>	421 <sup>C</sup>	618 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	11,261 <sup>A</sup>	11,764 <sup>A</sup>	8,199 <sup>A</sup>	18,810 <sup>A</sup>	14,442 <sup>A</sup>	14,971 <sup>A</sup>	14,536 <sup>B</sup>	13,581 <sup>A</sup>
Repairs, licenses and insurance	12,882 <sup>B</sup>	13,744 <sup>A</sup>	8,755 <sup>A</sup>	16,235 <sup>A</sup>	12,045 <sup>A</sup>	14,570 <sup>A</sup>	13,004 <sup>B</sup>	12,440 <sup>A</sup>
<b>Total general expenses</b>	64,249 <sup>A</sup>	94,798 <sup>A</sup>	56,812 <sup>A</sup>	90,670 <sup>A</sup>	60,816 <sup>A</sup>	75,974 <sup>A</sup>	66,779 <sup>B</sup>	68,237 <sup>A</sup>
Salaries (including CPP, QPP, EI)	18,210 <sup>B</sup>	10,920 <sup>B</sup>	7,337 <sup>A</sup>	12,778 <sup>A</sup>	6,884 <sup>A</sup>	10,138 <sup>B</sup>	19,795 <sup>B</sup>	8,588 <sup>A</sup>
Rent	4,186 <sup>B</sup>	9,748 <sup>B</sup>	10,182 <sup>A</sup>	15,398 <sup>A</sup>	7,282 <sup>A</sup>	10,510 <sup>A</sup>	5,595 <sup>C</sup>	9,562 <sup>A</sup>
Insurance	3,455 <sup>B</sup>	5,228 <sup>A</sup>	3,146 <sup>A</sup>	4,192 <sup>A</sup>	2,312 <sup>A</sup>	3,996 <sup>A</sup>	2,679 <sup>B</sup>	3,201 <sup>A</sup>
Utilities	4,342 <sup>B</sup>	7,056 <sup>B</sup>	3,327 <sup>A</sup>	3,536 <sup>A</sup>	2,826 <sup>A</sup>	4,522 <sup>A</sup>	3,505 <sup>B</sup>	3,593 <sup>A</sup>
Custom work and machine rental	10,591 <sup>B</sup>	16,129 <sup>A</sup>	10,959 <sup>A</sup>	13,529 <sup>A</sup>	10,100 <sup>A</sup>	11,729 <sup>A</sup>	9,871 <sup>B</sup>	11,313 <sup>A</sup>
Net interest expenses	9,288 <sup>C</sup>	18,360 <sup>A</sup>	8,804 <sup>A</sup>	13,309 <sup>A</sup>	9,471 <sup>A</sup>	11,549 <sup>A</sup>	7,217 <sup>B</sup>	10,647 <sup>A</sup>
Net property taxes	2,129 <sup>B</sup>	3,165 <sup>B</sup>	2,936 <sup>A</sup>	5,220 <sup>A</sup>	4,312 <sup>A</sup>	2,515 <sup>A</sup>	2,012 <sup>B</sup>	3,674 <sup>A</sup>
Building and fence repairs	2,823 <sup>B</sup>	3,422 <sup>B</sup>	2,199 <sup>A</sup>	2,187 <sup>A</sup>	1,464 <sup>A</sup>	2,271 <sup>A</sup>	2,657 <sup>C</sup>	1,976 <sup>A</sup>
Marketing expenses	2,948 <sup>C</sup>	1,395 <sup>B</sup>	1,380 <sup>A</sup>	6,442 <sup>A</sup>	5,303 <sup>A</sup>	5,245 <sup>B</sup>	3,222 <sup>D</sup>	4,378 <sup>A</sup>
Miscellaneous expenses	6,278 <sup>B</sup>	19,374 <sup>A</sup>	6,543 <sup>A</sup>	14,079 <sup>A</sup>	10,861 <sup>A</sup>	13,498 <sup>A</sup>	10,225 <sup>B</sup>	11,307 <sup>A</sup>
<b>Net operating income</b>	20,596	28,619	22,724	50,088	41,795	56,513	23,336	40,997
Adjustment for capital cost allowance (CCA)	17,684 <sup>B</sup>	25,180 <sup>A</sup>	15,777 <sup>A</sup>	31,927 <sup>A</sup>	21,610 <sup>A</sup>	32,364 <sup>A</sup>	32,747 <sup>B</sup>	23,999 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	2,913	3,439	6,948	18,161	20,186	24,150	-9,412	16,998
	Operating margins per dollar of revenue							
Operating margin	0.14	0.14	0.17	0.18	0.22	0.24	0.13	0.21
Operating margin adjusted for CCA	0.02	0.02	0.05	0.07	0.10	0.10	-0.05	0.09

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

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	295 <sup>A</sup>	x	245 <sup>A</sup>	205 <sup>B</sup>	155 <sup>D</sup>	95 <sup>A</sup>	x	105 <sup>D</sup>	45 <sup>C</sup>	1,200 <sup>A</sup>
<b>Distribution by province (%)</b>	x	24.6	x	20.4	17.1	12.9	7.9	x	8.8	3.8	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	799,622 <sup>A</sup>	x	714,821 <sup>A</sup>	649,433 <sup>A</sup>	739,604 <sup>D</sup>	2,019,289 <sup>A</sup>	x	1,466,421 <sup>C</sup>	755,776 <sup>B</sup>	891,748 <sup>A</sup>
<b>Total crop revenues</b>	x	668,122 <sup>A</sup>	x	586,483 <sup>A</sup>	503,413 <sup>B</sup>	656,233 <sup>D</sup>	1,791,447 <sup>A</sup>	x	1,257,482 <sup>C</sup>	618,794 <sup>B</sup>	752,909 <sup>A</sup>
Total grains and oilseeds	x	36,057 <sup>B</sup>	x	28,957 <sup>B</sup>	27,546 <sup>C</sup>	35,361 <sup>D</sup>	302,973 <sup>A</sup>	x	145,044 <sup>D</sup>	4,772 <sup>C</sup>	62,820 <sup>B</sup>
Total other crops	x	632,065 <sup>A</sup>	x	557,525 <sup>A</sup>	475,867 <sup>A</sup>	620,872 <sup>D</sup>	1,488,474 <sup>A</sup>	x	1,112,439 <sup>C</sup>	614,022 <sup>B</sup>	690,089 <sup>A</sup>
Potatoes	x	627,557 <sup>A</sup>	x	552,334 <sup>A</sup>	468,150 <sup>B</sup>	586,334 <sup>D</sup>	1,457,114 <sup>A</sup>	x	1,056,061 <sup>B</sup>	557,108 <sup>B</sup>	671,852 <sup>A</sup>
Fruits	x	x	x	x	x	x	x	x	0	x	620 <sup>D</sup>
Vegetables	x	F	x	2,399 <sup>C</sup>	F	30,570 <sup>D</sup>	x	x	19,991 <sup>E</sup>	51,656 <sup>E</sup>	11,485 <sup>B</sup>
Tobacco	x	0	x	0	0	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	0	x	x	x	x
Forage crops (including seeds)	x	3,073 <sup>B</sup>	x	2,011 <sup>B</sup>	F	754 <sup>D</sup>	10,691 <sup>A</sup>	x	x	x	3,405 <sup>B</sup>
Other crops	x	0	x	x	0	0	0	x	22,661 <sup>D</sup>	0	1,950 <sup>C</sup>
<b>Total livestock and product revenues</b>	x	55,727 <sup>B</sup>	x	7,073 <sup>B</sup>	F	5,521 <sup>D</sup>	28,351 <sup>B</sup>	x	17,567 <sup>C</sup>	6,276 <sup>C</sup>	21,340 <sup>B</sup>
Cattle	x	43,195 <sup>C</sup>	x	5,260 <sup>A</sup>	F	3,149 <sup>D</sup>	9,012 <sup>D</sup>	x	16,348 <sup>D</sup>	6,276 <sup>C</sup>	14,576 <sup>B</sup>
Hogs	x	x	x	x	0	0	x	x	0	0	x
Poultry and eggs	x	263 <sup>A</sup>	x	x	x	x	x	x	0	x	1,093 <sup>E</sup>
Dairy products and subsidies	x	9,817 <sup>C</sup>	x	x	F	x	0	x	0	x	3,698 <sup>D</sup>
Other livestock and products	x	x	x	x	x	0	0	x	x	0	x
<b>Program payments and insurance proceeds</b>	x	46,518 <sup>B</sup>	x	91,195 <sup>A</sup>	91,439 <sup>B</sup>	60,010 <sup>D</sup>	116,338 <sup>A</sup>	x	91,764 <sup>D</sup>	40,767 <sup>D</sup>	74,040 <sup>A</sup>
<b>Total other revenues</b>	x	29,255 <sup>B</sup>	x	30,070 <sup>B</sup>	46,647 <sup>D</sup>	17,840 <sup>D</sup>	83,153 <sup>A</sup>	x	99,608 <sup>D</sup>	89,939 <sup>C</sup>	43,460 <sup>B</sup>
Custom work and machine rental	x	25,072 <sup>C</sup>	x	19,135 <sup>B</sup>	24,440 <sup>C</sup>	10,234 <sup>D</sup>	40,377 <sup>A</sup>	x	28,786 <sup>D</sup>	74,356 <sup>C</sup>	24,864 <sup>A</sup>
Rental income	x	1,945 <sup>C</sup>	x	4,691 <sup>C</sup>	4,119 <sup>D</sup>	6,441 <sup>D</sup>	21,340 <sup>B</sup>	x	53,920 <sup>D</sup>	12,997 <sup>C</sup>	10,045 <sup>B</sup>
Miscellaneous revenues	x	2,237 <sup>B</sup>	x	6,244 <sup>C</sup>	F	1,165 <sup>D</sup>	21,436 <sup>A</sup>	x	16,901 <sup>D</sup>	2,586 <sup>B</sup>	8,551 <sup>D</sup>
<b>Total operating expenses</b>	x	734,321 <sup>A</sup>	x	618,353 <sup>A</sup>	541,773 <sup>B</sup>	651,085 <sup>D</sup>	1,706,599 <sup>A</sup>	x	1,128,914 <sup>C</sup>	610,276 <sup>B</sup>	763,214 <sup>A</sup>
<b>Total crop expenses</b>	x	246,497 <sup>A</sup>	x	199,480 <sup>A</sup>	186,334 <sup>A</sup>	240,721 <sup>D</sup>	x	301,705 <sup>D</sup>	158,784 <sup>B</sup>	243,590 <sup>A</sup>	
Fertilizer and lime	x	102,414 <sup>A</sup>	x	73,080 <sup>A</sup>	69,974 <sup>B</sup>	79,510 <sup>D</sup>	201,976 <sup>A</sup>	x	115,748 <sup>D</sup>	51,157 <sup>B</sup>	92,330 <sup>A</sup>
Pesticides	x	81,248 <sup>A</sup>	x	60,285 <sup>A</sup>	40,291 <sup>A</sup>	64,957 <sup>D</sup>	139,166 <sup>A</sup>	x	75,342 <sup>D</sup>	33,363 <sup>C</sup>	68,353 <sup>A</sup>
Seed and plants	x	47,683 <sup>A</sup>	x	50,180 <sup>A</sup>	50,804 <sup>B</sup>	66,894 <sup>D</sup>	145,607 <sup>A</sup>	x	95,492 <sup>D</sup>	47,585 <sup>C</sup>	63,439 <sup>A</sup>
Other crop expenses	x	15,152 <sup>B</sup>	x	15,935 <sup>C</sup>	25,266 <sup>B</sup>	29,359 <sup>D</sup>	x	15,123 <sup>D</sup>	26,679 <sup>C</sup>	19,469 <sup>A</sup>	
<b>Total livestock expenses</b>	x	28,281 <sup>C</sup>	x	3,478 <sup>B</sup>	F	x	x	x	18,491 <sup>D</sup>	x	12,999 <sup>B</sup>
Cattle purchases	x	20,095 <sup>C</sup>	x	1,958 <sup>A</sup>	x	x	3,412 <sup>B</sup>	x	x	x	7,499 <sup>B</sup>
Hog purchases	x	x	x	x	0	0	x	x	0	x	x
Poultry and egg purchases	x	x	x	x	x	x	x	x	0	0	F
Other livestock purchases	x	x	x	0	x	0	0	x	0	0	x
Feed, supplements, straw and bedding	x	6,376 <sup>B</sup>	x	1,143 <sup>C</sup>	F	1,473 <sup>D</sup>	x	x	2,834 <sup>D</sup>	791 <sup>C</sup>	3,727 <sup>B</sup>
Veterinary fees, medicine and breeding fees	x	985 <sup>B</sup>	x	269 <sup>C</sup>	350 <sup>E</sup>	181 <sup>D</sup>	516 <sup>B</sup>	x	826 <sup>E</sup>	x	516 <sup>B</sup>
Other livestock expenses	x	x	x	x	x	x	0	x	x	0	81 <sup>E</sup>
<b>Total machinery expenses</b>	x	104,030 <sup>A</sup>	x	89,150 <sup>A</sup>	72,189 <sup>B</sup>	x	205,468 <sup>A</sup>	x	121,471 <sup>D</sup>	x	98,579 <sup>A</sup>
Small tools	x	347 <sup>B</sup>	x	326 <sup>B</sup>	145 <sup>D</sup>	x	470 <sup>B</sup>	x	613 <sup>D</sup>	x	354 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	46,837 <sup>A</sup>	x	40,154 <sup>A</sup>	27,057 <sup>B</sup>	32,682 <sup>D</sup>	100,616 <sup>A</sup>	x	52,432 <sup>D</sup>	30,668 <sup>B</sup>	43,552 <sup>A</sup>
Repairs, licenses and insurance	x	56,847 <sup>A</sup>	x	48,670 <sup>A</sup>	44,987 <sup>B</sup>	43,967 <sup>D</sup>	104,382 <sup>A</sup>	x	68,426 <sup>D</sup>	41,494 <sup>C</sup>	54,674 <sup>A</sup>
<b>Total general expenses</b>	x	355,514 <sup>A</sup>	x	326,245 <sup>A</sup>	280,147 <sup>B</sup>	327,317 <sup>D</sup>	968,272 <sup>A</sup>	x	687,247 <sup>C</sup>	374,873 <sup>C</sup>	408,045 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	126,301 <sup>A</sup>	x	125,507 <sup>A</sup>	110,888 <sup>B</sup>	135,615 <sup>D</sup>	312,220 <sup>A</sup>	x	198,481 <sup>B</sup>	134,867 <sup>C</sup>	145,021 <sup>A</sup>
Rent	x	39,982 <sup>B</sup>	x	20,653 <sup>B</sup>	15,216 <sup>C</sup>	39,467 <sup>D</sup>	119,638 <sup>A</sup>	x	109,889 <sup>C</sup>	38,669 <sup>C</sup>	43,661 <sup>A</sup>
Insurance	x	15,597 <sup>A</sup>	x	15,909 <sup>A</sup>	13,391 <sup>B</sup>	12,586 <sup>D</sup>	40,516 <sup>A</sup>	x	25,946 <sup>D</sup>	12,127 <sup>C</sup>	17,257 <sup>A</sup>
Utilities	x	14,005 <sup>A</sup>	x	14,644 <sup>A</sup>	12,411 <sup>B</sup>	16,700 <sup>D</sup>	40,486 <sup>A</sup>	x	42,404 <sup>D</sup>	13,125 <sup>B</sup>	18,762 <sup>A</sup>
Custom work and machine rental	x	36,269 <sup>B</sup>	x	22,213 <sup>B</sup>	31,629 <sup>B</sup>	34,150 <sup>D</sup>	172,535 <sup>A</sup>	x	108,082 <sup>D</sup>	103,024 <sup>C</sup>	52,469 <sup>A</sup>
Net interest expenses	x	63,995 <sup>B</sup>	x	47,866 <sup>A</sup>	30,544 <sup>B</sup>	29,478 <sup>D</sup>	113,160 <sup>A</sup>	x	84,212 <sup>C</sup>	17,239 <sup>C</sup>	52,822 <sup>A</sup>
Net property taxes	x	5,374 <sup>A</sup>	x	3,196 <sup>A</sup>	3,860 <sup>B</sup>	4,091 <sup>D</sup>	15,888 <sup>A</sup>	x	5,050 <sup>D</sup>	5,971 <sup>C</sup>	5,253 <sup>A</sup>
Building and fence repairs	x	6,962 <sup>B</sup>	x	9,323 <sup>A</sup>	7,717 <sup>B</sup>	11,300 <sup>D</sup>	18,413 <sup>A</sup>	x	16,128 <sup>D</sup>	6,237 <sup>D</sup>	9,774 <sup>A</sup>
Marketing expenses	x	20,663 <sup>B</sup>	x	38,580 <sup>D</sup>	14,717 <sup>C</sup>	21,960 <sup>D</sup>	53,939 <sup>A</sup>	x	43,912 <sup>D</sup>	19,113 <sup>C</sup>	28,114 <sup>B</sup>
Miscellaneous expenses	x	26,365 <sup>A</sup>	x	28,354 <sup>A</sup>	39,773 <sup>B</sup>	21,970 <sup>D</sup>	81,477 <sup>A</sup>	x	53,142 <sup>D</sup>	24,502 <sup>C</sup>	34,912 <sup>A</sup>
<b>Net operating income</b>	x	65,300	x	96,468	107,661	88,519	312,690	x	337,507	145,500	128,535
Adjustment for capital cost allowance (CCA)	x	76,036 <sup>A</sup>	x	78,172 <sup>A</sup>	64,028 <sup>B</sup>	72,776 <sup>D</sup>	200,657 <sup>A</sup>	x	220,863 <sup>B</sup>	68,750 <sup>C</sup>	95,447 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-10,735	x	18,296	43,632	15,744	112,034	x	116,644	76,750	33,087
	Operating margins per dollar of revenue										
Operating margin	x	0.08	x	0.13	0.17	0.12	0.15	x	0.23	0.19	0.14
Operating margin adjusted for CCA	x	-0.01	x	0.03	0.07	0.02	0.06	x	0.08	0.10	0.04

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

	2007					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>200<sup>B</sup></b>	<b>795<sup>B</sup></b>	<b>1,160<sup>C</sup></b>	<b>90<sup>C</sup></b>	<b>325<sup>B</sup></b>	<b>2,565<sup>B</sup></b>
<b>Distribution by province (%)</b>	<b>7.8</b>	<b>31.0</b>	<b>45.2</b>	<b>3.5</b>	<b>12.7</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>187,986<sup>B</sup></b>	<b>424,024<sup>B</sup></b>	<b>375,093<sup>C</sup></b>	<b>608,593<sup>C</sup></b>	<b>251,508<sup>B</sup></b>	<b>368,129<sup>B</sup></b>
<b>Total crop revenues</b>	<b>164,343<sup>B</sup></b>	<b>368,871<sup>B</sup></b>	<b>329,513<sup>C</sup></b>	<b>558,874<sup>C</sup></b>	<b>233,673<sup>B</sup></b>	<b>324,648<sup>B</sup></b>
Total grains and oilseeds	2,660 <sup>B</sup>	10,434 <sup>C</sup>	32,444 <sup>D</sup>	39,013 <sup>C</sup>	x	19,524 <sup>C</sup>
Total other crops	161,684 <sup>B</sup>	358,436 <sup>B</sup>	297,068 <sup>C</sup>	519,861 <sup>C</sup>	x	305,124 <sup>B</sup>
Potatoes	6,887 <sup>B</sup>	1,373 <sup>D</sup>	6,883 <sup>D</sup>	F	6,242 <sup>E</sup>	5,115 <sup>C</sup>
Fruits	2,120 <sup>C</sup>	2,522 <sup>D</sup>	1,801 <sup>D</sup>	x	10,537 <sup>D</sup>	3,233 <sup>C</sup>
Vegetables	145,731 <sup>B</sup>	350,306 <sup>B</sup>	276,363 <sup>C</sup>	504,995 <sup>C</sup>	212,221 <sup>B</sup>	288,855 <sup>B</sup>
Tobacco	x	x	F	0	x	F
Greenhouse, nursery and floriculture products	3,791 <sup>B</sup>	2,664 <sup>E</sup>	6,202 <sup>E</sup>	x	3,700 <sup>E</sup>	4,442 <sup>D</sup>
Forage crops (including seeds)	3,150 <sup>D</sup>	F	202 <sup>C</sup>	F	208 <sup>B</sup>	705 <sup>E</sup>
Other crops	x	x	651 <sup>D</sup>	0	x	527 <sup>D</sup>
<b>Total livestock and product revenues</b>	<b>2,186<sup>A</sup></b>	<b>1,878<sup>B</sup></b>	<b>2,698<sup>D</sup></b>	<b>x</b>	<b>945<sup>D</sup></b>	<b>2,137<sup>C</sup></b>
Cattle	1,556 <sup>B</sup>	193 <sup>B</sup>	1,413 <sup>E</sup>	x	237 <sup>D</sup>	891 <sup>D</sup>
Hogs	x	x	x	0	x	x
Poultry and eggs	x	x	F	x	305 <sup>E</sup>	407 <sup>E</sup>
Dairy products and subsidies	x	x	x	0	x	x
Other livestock and products	161 <sup>B</sup>	F	F	0	357 <sup>E</sup>	F
<b>Program payments and insurance proceeds</b>	<b>13,787<sup>B</sup></b>	<b>36,072<sup>B</sup></b>	<b>28,092<sup>C</sup></b>	<b>x</b>	<b>10,771<sup>C</sup></b>	<b>27,391<sup>B</sup></b>
<b>Total other revenues</b>	<b>7,670<sup>B</sup></b>	<b>17,203<sup>C</sup></b>	<b>14,791<sup>C</sup></b>	<b>16,610<sup>C</sup></b>	<b>6,119<sup>D</sup></b>	<b>13,953<sup>B</sup></b>
Custom work and machine rental	4,796 <sup>B</sup>	11,214 <sup>D</sup>	8,232 <sup>D</sup>	8,201 <sup>C</sup>	3,249 <sup>E</sup>	8,258 <sup>B</sup>
Rental income	541 <sup>E</sup>	2,203 <sup>D</sup>	2,614 <sup>C</sup>	4,723 <sup>C</sup>	F	2,258 <sup>C</sup>
Miscellaneous revenues	2,333 <sup>B</sup>	3,786 <sup>D</sup>	3,946 <sup>E</sup>	3,686 <sup>C</sup>	1,365 <sup>C</sup>	3,437 <sup>C</sup>
<b>Total operating expenses</b>	<b>159,502<sup>B</sup></b>	<b>362,071<sup>B</sup></b>	<b>327,900<sup>C</sup></b>	<b>533,417<sup>C</sup></b>	<b>218,366<sup>B</sup></b>	<b>318,631<sup>B</sup></b>
<b>Total crop expenses</b>	<b>38,857<sup>B</sup></b>	<b>104,829<sup>B</sup></b>	<b>92,455<sup>C</sup></b>	<b>113,537<sup>C</sup></b>	<b>56,089<sup>B</sup></b>	<b>88,254<sup>B</sup></b>
Fertilizer and lime	10,201 <sup>B</sup>	24,101 <sup>B</sup>	24,859 <sup>C</sup>	24,683 <sup>C</sup>	15,205 <sup>C</sup>	22,262 <sup>B</sup>
Pesticides	7,919 <sup>B</sup>	18,185 <sup>B</sup>	20,733 <sup>C</sup>	22,478 <sup>C</sup>	8,387 <sup>C</sup>	17,451 <sup>B</sup>
Seed and plants	10,389 <sup>B</sup>	23,837 <sup>B</sup>	27,084 <sup>C</sup>	28,205 <sup>C</sup>	15,517 <sup>B</sup>	23,361 <sup>B</sup>
Other crop expenses	10,349 <sup>B</sup>	38,706 <sup>B</sup>	19,780 <sup>C</sup>	38,172 <sup>C</sup>	16,981 <sup>C</sup>	25,180 <sup>B</sup>
<b>Total livestock expenses</b>	<b>860<sup>B</sup></b>	<b>1,389<sup>B</sup></b>	<b>F</b>	<b>x</b>	<b>1,408<sup>E</sup></b>	<b>2,178<sup>D</sup></b>
Cattle purchases	150 <sup>B</sup>	x	767 <sup>E</sup>	x	x	442 <sup>E</sup>
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	66 <sup>B</sup>	F	x	118 <sup>E</sup>	F
Feed, supplements, straw and bedding	551 <sup>B</sup>	1,119 <sup>B</sup>	F	897 <sup>D</sup>	1,152 <sup>E</sup>	1,326 <sup>D</sup>
Veterinary fees, medicine and breeding fees	x	131 <sup>B</sup>	81 <sup>E</sup>	x	55 <sup>D</sup>	92 <sup>C</sup>
Other livestock expenses	0	x	x	0	0	x
<b>Total machinery expenses</b>	<b>22,952<sup>A</sup></b>	<b>37,439<sup>B</sup></b>	<b>36,767<sup>B</sup></b>	<b>x</b>	<b>21,428<sup>B</sup></b>	<b>34,656<sup>A</sup></b>
Small tools	422 <sup>B</sup>	182 <sup>C</sup>	545 <sup>C</sup>	x	413 <sup>C</sup>	410 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	9,977 <sup>A</sup>	14,240 <sup>B</sup>	17,122 <sup>C</sup>	25,744 <sup>C</sup>	8,968 <sup>B</sup>	14,944 <sup>B</sup>
Repairs, licenses and insurance	12,554 <sup>A</sup>	23,018 <sup>B</sup>	19,100 <sup>B</sup>	30,345 <sup>C</sup>	12,047 <sup>B</sup>	19,302 <sup>A</sup>
<b>Total general expenses</b>	<b>96,833<sup>B</sup></b>	<b>218,414<sup>B</sup></b>	<b>195,562<sup>C</sup></b>	<b>360,393<sup>C</sup></b>	<b>139,440<sup>B</sup></b>	<b>193,543<sup>B</sup></b>
Salaries (including CPP, QPP, EI)	48,158 <sup>B</sup>	112,421 <sup>B</sup>	89,478 <sup>C</sup>	189,118 <sup>C</sup>	76,660 <sup>B</sup>	95,172 <sup>B</sup>
Rent	2,945 <sup>B</sup>	9,484 <sup>B</sup>	20,458 <sup>C</sup>	16,419 <sup>D</sup>	9,923 <sup>B</sup>	14,232 <sup>B</sup>
Insurance	3,219 <sup>B</sup>	7,728 <sup>B</sup>	5,715 <sup>C</sup>	8,277 <sup>C</sup>	2,966 <sup>B</sup>	5,885 <sup>B</sup>
Utilities	4,591 <sup>B</sup>	10,306 <sup>B</sup>	10,629 <sup>C</sup>	18,814 <sup>C</sup>	7,001 <sup>C</sup>	9,883 <sup>B</sup>
Custom work and machine rental	10,340 <sup>B</sup>	21,085 <sup>B</sup>	17,933 <sup>C</sup>	36,216 <sup>C</sup>	11,071 <sup>C</sup>	18,081 <sup>B</sup>
Net interest expenses	8,041 <sup>B</sup>	13,968 <sup>B</sup>	15,479 <sup>D</sup>	10,789 <sup>C</sup>	8,776 <sup>D</sup>	13,428 <sup>B</sup>
Net property taxes	1,063 <sup>B</sup>	3,353 <sup>C</sup>	2,658 <sup>D</sup>	3,442 <sup>C</sup>	1,703 <sup>C</sup>	2,655 <sup>B</sup>
Building and fence repairs	3,128 <sup>B</sup>	6,941 <sup>B</sup>	5,159 <sup>C</sup>	12,599 <sup>C</sup>	4,210 <sup>B</sup>	5,688 <sup>B</sup>
Marketing expenses	7,312 <sup>C</sup>	11,237 <sup>C</sup>	12,398 <sup>C</sup>	44,289 <sup>C</sup>	5,970 <sup>D</sup>	11,927 <sup>B</sup>
Miscellaneous expenses	8,035 <sup>A</sup>	21,892 <sup>B</sup>	15,656 <sup>C</sup>	20,429 <sup>C</sup>	11,161 <sup>B</sup>	16,591 <sup>B</sup>
<b>Net operating income</b>	<b>28,484</b>	<b>61,953</b>	<b>47,193</b>	<b>75,176</b>	<b>33,142</b>	<b>49,498</b>
Adjustment for capital cost allowance (CCA)	16,799 <sup>B</sup>	27,625 <sup>B</sup>	26,094 <sup>C</sup>	51,598 <sup>C</sup>	17,146 <sup>B</sup>	25,595 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	<b>11,685</b>	<b>34,329</b>	<b>21,099</b>	<b>23,579</b>	<b>15,996</b>	<b>23,903</b>
	Operating margins per dollar of revenue					
Operating margin	0.15	0.15	0.13	0.12	0.13	0.13
Operating margin adjusted for CCA	0.06	0.08	0.06	0.04	0.06	0.06

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

	2007					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>845<sup>A</sup></b>	<b>925<sup>B</sup></b>	<b>1,230<sup>B</sup></b>	<b>110<sup>D</sup></b>	<b>1,765<sup>A</sup></b>	<b>4,880<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>17.3</b>	<b>19.0</b>	<b>25.2</b>	<b>2.3</b>	<b>36.2</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>157,659<sup>B</sup></b>	<b>204,879<sup>B</sup></b>	<b>249,865<sup>B</sup></b>	<b>52,945<sup>C</sup></b>	<b>192,000<sup>A</sup></b>	<b>200,017<sup>A</sup></b>
<b>Total crop revenues</b>	<b>134,750<sup>B</sup></b>	<b>177,327<sup>B</sup></b>	<b>209,712<sup>B</sup></b>	<b>41,936<sup>C</sup></b>	<b>171,148<sup>A</sup></b>	<b>172,888<sup>A</sup></b>
Total grains and oilseeds	147 <sup>C</sup>	1,141 <sup>E</sup>	2,879 <sup>D</sup>	x	27 <sup>D</sup>	997 <sup>C</sup>
Total other crops	134,603 <sup>B</sup>	176,187 <sup>B</sup>	206,833 <sup>B</sup>	x	171,120 <sup>A</sup>	171,891 <sup>A</sup>
Potatoes	133 <sup>B</sup>	x	72 <sup>C</sup>	F	18 <sup>D</sup>	147 <sup>E</sup>
Fruits	129,403 <sup>B</sup>	169,656 <sup>B</sup>	197,253 <sup>B</sup>	38,926 <sup>C</sup>	167,860 <sup>A</sup>	166,106 <sup>A</sup>
Vegetables	4,075 <sup>C</sup>	3,143 <sup>E</sup>	6,827 <sup>C</sup>	486 <sup>E</sup>	2,217 <sup>C</sup>	3,838 <sup>B</sup>
Tobacco	0	x	x	0	x	x
Greenhouse, nursery and floriculture products	374 <sup>D</sup>	896 <sup>E</sup>	1,894 <sup>E</sup>	x	970 <sup>A</sup>	1,071 <sup>C</sup>
Forage crops (including seeds)	235 <sup>C</sup>	159 <sup>B</sup>	x	x	47 <sup>D</sup>	116 <sup>B</sup>
Other crops	384 <sup>D</sup>	1,894 <sup>E</sup>	F	0	x	x
<b>Total livestock and product revenues</b>	<b>1,634<sup>C</sup></b>	<b>F</b>	<b>647<sup>C</sup></b>	<b>x</b>	<b>327<sup>D</sup></b>	<b>750<sup>C</sup></b>
Cattle	640 <sup>B</sup>	x	x	x	x	278 <sup>B</sup>
Hogs	x	x	x	0	0	x
Poultry and eggs	13 <sup>A</sup>	x	x	x	x	x
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	393 <sup>D</sup>	F	40 <sup>B</sup>	x	F	F
<b>Program payments and insurance proceeds</b>	<b>7,680<sup>B</sup></b>	<b>16,294<sup>C</sup></b>	<b>23,121<sup>C</sup></b>	<b>x</b>	<b>12,429<sup>B</sup></b>	<b>14,809<sup>A</sup></b>
<b>Total other revenues</b>	<b>13,595<sup>B</sup></b>	<b>10,346<sup>C</sup></b>	<b>16,384<sup>C</sup></b>	<b>8,276<sup>E</sup></b>	<b>8,097<sup>C</sup></b>	<b>11,569<sup>B</sup></b>
Custom work and machine rental	9,921 <sup>B</sup>	6,623 <sup>D</sup>	10,054 <sup>D</sup>	x	3,618 <sup>C</sup>	6,880 <sup>B</sup>
Rental income	613 <sup>C</sup>	1,046 <sup>D</sup>	2,551 <sup>D</sup>	x	2,372 <sup>E</sup>	1,895 <sup>C</sup>
Miscellaneous revenues	3,061 <sup>C</sup>	2,676 <sup>C</sup>	3,779 <sup>C</sup>	1,750 <sup>D</sup>	2,107 <sup>C</sup>	2,794 <sup>B</sup>
<b>Total operating expenses</b>	<b>116,438<sup>B</sup></b>	<b>148,788<sup>B</sup></b>	<b>228,838<sup>B</sup></b>	<b>45,658<sup>C</sup></b>	<b>155,810<sup>A</sup></b>	<b>163,633<sup>A</sup></b>
<b>Total crop expenses</b>	<b>23,387<sup>B</sup></b>	<b>30,915<sup>B</sup></b>	<b>46,806<sup>C</sup></b>	<b>8,918<sup>D</sup></b>	<b>26,352<sup>A</sup></b>	<b>31,475<sup>A</sup></b>
Fertilizer and lime	4,988 <sup>B</sup>	6,306 <sup>B</sup>	9,933 <sup>C</sup>	3,040 <sup>E</sup>	7,811 <sup>A</sup>	7,466 <sup>A</sup>
Pesticides	10,159 <sup>B</sup>	8,437 <sup>B</sup>	13,501 <sup>C</sup>	2,077 <sup>B</sup>	5,917 <sup>A</sup>	8,956 <sup>A</sup>
Seed and plants	3,823 <sup>B</sup>	5,443 <sup>C</sup>	9,220 <sup>C</sup>	2,429 <sup>D</sup>	4,677 <sup>B</sup>	5,770 <sup>B</sup>
Other crop expenses	4,417 <sup>B</sup>	10,729 <sup>C</sup>	14,151 <sup>C</sup>	1,371 <sup>E</sup>	7,947 <sup>B</sup>	9,283 <sup>B</sup>
<b>Total livestock expenses</b>	<b>845<sup>B</sup></b>	<b>654<sup>D</sup></b>	<b>688<sup>C</sup></b>	<b>774<sup>D</sup></b>	<b>279<sup>C</sup></b>	<b>563<sup>B</sup></b>
Cattle purchases	152 <sup>B</sup>	x	x	x	x	79 <sup>B</sup>
Hog purchases	0	x	x	0	0	x
Poultry and egg purchases	x	x	x	x	x	x
Other livestock purchases	126 <sup>C</sup>	F	x	x	7 <sup>C</sup>	63 <sup>C</sup>
Feed, supplements, straw and bedding	431 <sup>B</sup>	493 <sup>D</sup>	338 <sup>C</sup>	511 <sup>D</sup>	147 <sup>C</sup>	318 <sup>B</sup>
Veterinary fees, medicine and breeding fees	108 <sup>B</sup>	33 <sup>E</sup>	71 <sup>C</sup>	73 <sup>D</sup>	63 <sup>C</sup>	67 <sup>B</sup>
Other livestock expenses	x	0	x	0	0	x
<b>Total machinery expenses</b>	<b>14,158<sup>A</sup></b>	<b>16,395<sup>B</sup></b>	<b>19,640<sup>B</sup></b>	<b>8,767<sup>A</sup></b>	<b>13,248<sup>A</sup></b>	<b>15,517<sup>A</sup></b>
Small tools	282 <sup>B</sup>	269 <sup>D</sup>	592 <sup>C</sup>	952 <sup>D</sup>	332 <sup>A</sup>	391 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	5,832 <sup>A</sup>	6,183 <sup>B</sup>	8,400 <sup>B</sup>	3,394 <sup>B</sup>	5,047 <sup>A</sup>	6,208 <sup>A</sup>
Repairs, licenses and insurance	8,044 <sup>A</sup>	9,944 <sup>B</sup>	10,648 <sup>B</sup>	4,421 <sup>B</sup>	7,869 <sup>A</sup>	8,918 <sup>A</sup>
<b>Total general expenses</b>	<b>78,048<sup>B</sup></b>	<b>100,823<sup>B</sup></b>	<b>161,704<sup>B</sup></b>	<b>27,200<sup>C</sup></b>	<b>115,931<sup>A</sup></b>	<b>116,079<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	33,806 <sup>B</sup>	41,387 <sup>B</sup>	80,710 <sup>C</sup>	6,149 <sup>D</sup>	50,148 <sup>A</sup>	52,383 <sup>A</sup>
Rent	1,266 <sup>C</sup>	2,452 <sup>D</sup>	4,548 <sup>D</sup>	363 <sup>D</sup>	7,225 <sup>B</sup>	4,461 <sup>B</sup>
Insurance	1,949 <sup>A</sup>	3,243 <sup>B</sup>	5,153 <sup>C</sup>	1,017 <sup>C</sup>	2,558 <sup>A</sup>	3,203 <sup>A</sup>
Utilities	2,984 <sup>B</sup>	3,632 <sup>B</sup>	6,565 <sup>B</sup>	2,022 <sup>C</sup>	3,231 <sup>A</sup>	4,078 <sup>A</sup>
Custom work and machine rental	16,035 <sup>B</sup>	18,135 <sup>B</sup>	18,880 <sup>C</sup>	3,714 <sup>E</sup>	16,806 <sup>B</sup>	17,159 <sup>A</sup>
Net interest expenses	7,914 <sup>B</sup>	9,307 <sup>B</sup>	10,185 <sup>C</sup>	5,108 <sup>E</sup>	14,669 <sup>A</sup>	11,141 <sup>A</sup>
Net property taxes	929 <sup>A</sup>	1,623 <sup>B</sup>	2,219 <sup>C</sup>	1,428 <sup>C</sup>	2,324 <sup>A</sup>	1,903 <sup>A</sup>
Building and fence repairs	1,807 <sup>B</sup>	3,629 <sup>C</sup>	4,110 <sup>C</sup>	x	2,532 <sup>B</sup>	2,989 <sup>A</sup>
Marketing expenses	4,801 <sup>C</sup>	3,701 <sup>C</sup>	10,030 <sup>D</sup>	x	6,704 <sup>B</sup>	6,515 <sup>B</sup>
Miscellaneous expenses	6,556 <sup>A</sup>	13,714 <sup>B</sup>	19,303 <sup>C</sup>	5,015 <sup>C</sup>	9,732 <sup>A</sup>	12,248 <sup>A</sup>
<b>Net operating income</b>	<b>41,221</b>	<b>56,092</b>	<b>21,026</b>	<b>7,286</b>	<b>36,190</b>	<b>36,384</b>
Adjustment for capital cost allowance (CCA)	12,277 <sup>A</sup>	16,892 <sup>B</sup>	19,779 <sup>C</sup>	5,778 <sup>D</sup>	13,246 <sup>B</sup>	15,253 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>28,944</b>	<b>39,200</b>	<b>1,247</b>	<b>1,508</b>	<b>22,944</b>	<b>21,131</b>
	Operating margins per dollar of revenue					
Operating margin	0.26	0.27	0.08	0.14	0.19	0.18
Operating margin adjusted for CCA	0.18	0.19	0.00	0.03	0.12	0.11

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

	2007					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>460<sup>B</sup></b>	<b>740<sup>B</sup></b>	<b>1,535<sup>B</sup></b>	<b>560<sup>C</sup></b>	<b>680<sup>B</sup></b>	<b>3,965<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>11.6</b>	<b>18.7</b>	<b>38.7</b>	<b>14.1</b>	<b>17.2</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>260,633<sup>B</sup></b>	<b>589,930<sup>B</sup></b>	<b>1,243,463<sup>B</sup></b>	<b>474,728<sup>C</sup></b>	<b>1,087,421<sup>B</sup></b>	<b>874,440<sup>A</sup></b>
<b>Total crop revenues</b>	<b>231,344<sup>B</sup></b>	<b>561,598<sup>B</sup></b>	<b>1,164,100<sup>B</sup></b>	<b>450,829<sup>C</sup></b>	<b>1,026,796<sup>B</sup></b>	<b>821,322<sup>A</sup></b>
Total grains and oilseeds	174 <sup>C</sup>	2,999 <sup>C</sup>	2,379 <sup>E</sup>	4,048 <sup>D</sup>	x	2,072 <sup>C</sup>
Total other crops	231,170 <sup>B</sup>	558,599 <sup>B</sup>	1,161,721 <sup>B</sup>	446,781 <sup>C</sup>	x	819,250 <sup>A</sup>
Potatoes	x	x	x	x	x	x
Fruits	2,050 <sup>C</sup>	F	3,195 <sup>D</sup>	F	1,883 <sup>D</sup>	2,020 <sup>D</sup>
Vegetables	1,706 <sup>D</sup>	F	3,799 <sup>D</sup>	F	3,097 <sup>D</sup>	3,415 <sup>C</sup>
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	226,867 <sup>B</sup>	553,191 <sup>B</sup>	1,154,525 <sup>B</sup>	441,952 <sup>C</sup>	1,021,575 <sup>B</sup>	813,394 <sup>A</sup>
Forage crops (including seeds)	F	F	F	293 <sup>D</sup>	203 <sup>E</sup>	198 <sup>D</sup>
Other crops	x	x	x	x	x	F
<b>Total livestock and product revenues</b>	<b>4,588<sup>E</sup></b>	<b>x</b>	<b>F</b>	<b>2,478<sup>E</sup></b>	<b>321<sup>C</sup></b>	<b>1,465<sup>D</sup></b>
Cattle	F	x	F	2,091 <sup>E</sup>	x	605 <sup>D</sup>
Hogs	x	0	0	x	x	x
Poultry and eggs	2,135 <sup>E</sup>	0	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>10,324<sup>D</sup></b>	<b>x</b>	<b>47,038<sup>C</sup></b>	<b>11,215<sup>C</sup></b>	<b>40,599<sup>B</sup></b>	<b>30,828<sup>B</sup></b>
<b>Total other revenues</b>	<b>14,377<sup>B</sup></b>	<b>12,470<sup>C</sup></b>	<b>31,100<sup>C</sup></b>	<b>10,205<sup>D</sup></b>	<b>19,705<sup>C</sup></b>	<b>20,826<sup>B</sup></b>
Custom work and machine rental	8,165 <sup>C</sup>	5,847 <sup>D</sup>	20,483 <sup>C</sup>	5,160 <sup>E</sup>	13,793 <sup>D</sup>	13,046 <sup>B</sup>
Rental income	691 <sup>E</sup>	1,474 <sup>D</sup>	5,389 <sup>E</sup>	2,238 <sup>D</sup>	3,837 <sup>D</sup>	3,412 <sup>D</sup>
Miscellaneous revenues	5,521 <sup>C</sup>	5,149 <sup>C</sup>	5,228 <sup>D</sup>	2,807 <sup>C</sup>	2,075 <sup>D</sup>	4,367 <sup>B</sup>
<b>Total operating expenses</b>	<b>250,313<sup>C</sup></b>	<b>527,668<sup>B</sup></b>	<b>1,145,824<sup>B</sup></b>	<b>409,552<sup>C</sup></b>	<b>1,006,735<sup>B</sup></b>	<b>800,867<sup>A</sup></b>
<b>Total crop expenses</b>	<b>78,565<sup>C</sup></b>	<b>176,791<sup>B</sup></b>	<b>369,013<sup>B</sup></b>	<b>143,753<sup>C</sup></b>	<b>350,140<sup>B</sup></b>	<b>265,070<sup>A</sup></b>
Fertilizer and lime	11,640 <sup>B</sup>	26,024 <sup>B</sup>	48,602 <sup>B</sup>	26,112 <sup>C</sup>	72,695 <sup>B</sup>	41,134 <sup>A</sup>
Pesticides	5,454 <sup>C</sup>	5,923 <sup>B</sup>	23,300 <sup>B</sup>	9,528 <sup>C</sup>	13,370 <sup>B</sup>	14,378 <sup>B</sup>
Seed and plants	50,290 <sup>C</sup>	113,295 <sup>B</sup>	197,407 <sup>B</sup>	83,748 <sup>C</sup>	181,907 <sup>B</sup>	146,277 <sup>A</sup>
Other crop expenses	11,180 <sup>C</sup>	31,549 <sup>B</sup>	99,705 <sup>B</sup>	24,364 <sup>C</sup>	82,167 <sup>B</sup>	63,280 <sup>A</sup>
<b>Total livestock expenses</b>	<b>2,717<sup>D</sup></b>	<b>372<sup>B</sup></b>	<b>F</b>	<b>570<sup>C</sup></b>	<b>330<sup>C</sup></b>	<b>1,022<sup>E</sup></b>
Cattle purchases	261 <sup>D</sup>	x	F	141 <sup>C</sup>	x	96 <sup>D</sup>
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	226 <sup>E</sup>	0	F	x	x	F
Other livestock purchases	F	x	x	x	x	18 <sup>C</sup>
Feed, supplements, straw and bedding	1,558 <sup>D</sup>	139 <sup>D</sup>	F	308 <sup>D</sup>	237 <sup>D</sup>	497 <sup>E</sup>
Veterinary fees, medicine and breeding fees	149 <sup>D</sup>	x	F	88 <sup>C</sup>	20 <sup>D</sup>	82 <sup>D</sup>
Other livestock expenses	x	0	x	0	0	x
<b>Total machinery expenses</b>	<b>15,657<sup>B</sup></b>	<b>30,410<sup>B</sup></b>	<b>49,056<sup>B</sup></b>	<b>23,189<sup>B</sup></b>	<b>35,865<sup>B</sup></b>	<b>35,865<sup>A</sup></b>
Small tools	353 <sup>D</sup>	209 <sup>C</sup>	510 <sup>C</sup>	599 <sup>E</sup>	263 <sup>C</sup>	406 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	6,034 <sup>B</sup>	11,488 <sup>B</sup>	16,656 <sup>B</sup>	9,890 <sup>B</sup>	12,637 <sup>B</sup>	12,838 <sup>A</sup>
Repairs, licenses and insurance	9,270 <sup>B</sup>	18,713 <sup>B</sup>	31,890 <sup>B</sup>	12,700 <sup>C</sup>	22,965 <sup>B</sup>	22,621 <sup>A</sup>
<b>Total general expenses</b>	<b>153,374<sup>C</sup></b>	<b>320,096<sup>B</sup></b>	<b>726,451<sup>B</sup></b>	<b>242,041<sup>C</sup></b>	<b>620,400<sup>B</sup></b>	<b>498,911<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	74,540 <sup>C</sup>	164,699 <sup>B</sup>	348,593 <sup>B</sup>	125,961 <sup>C</sup>	290,944 <sup>B</sup>	241,801 <sup>A</sup>
Rent	1,393 <sup>C</sup>	4,738 <sup>C</sup>	17,265 <sup>C</sup>	4,332 <sup>C</sup>	23,470 <sup>B</sup>	12,361 <sup>B</sup>
Insurance	3,389 <sup>B</sup>	7,828 <sup>B</sup>	14,906 <sup>B</sup>	7,251 <sup>C</sup>	11,665 <sup>B</sup>	10,637 <sup>A</sup>
Utilities	15,295 <sup>B</sup>	40,580 <sup>B</sup>	140,660 <sup>B</sup>	33,212 <sup>C</sup>	85,038 <sup>B</sup>	83,025 <sup>A</sup>
Custom work and machine rental	7,074 <sup>C</sup>	18,644 <sup>B</sup>	26,881 <sup>C</sup>	12,988 <sup>C</sup>	37,915 <sup>B</sup>	23,022 <sup>B</sup>
Net interest expenses	15,612 <sup>C</sup>	17,901 <sup>B</sup>	42,041 <sup>B</sup>	13,808 <sup>C</sup>	46,935 <sup>B</sup>	31,393 <sup>A</sup>
Net property taxes	1,263 <sup>B</sup>	3,917 <sup>B</sup>	4,482 <sup>B</sup>	2,620 <sup>B</sup>	3,888 <sup>B</sup>	3,645 <sup>A</sup>
Building and fence repairs	4,104 <sup>C</sup>	10,953 <sup>B</sup>	20,968 <sup>B</sup>	8,181 <sup>C</sup>	16,307 <sup>B</sup>	14,576 <sup>A</sup>
Marketing expenses	16,154 <sup>D</sup>	16,926 <sup>B</sup>	51,577 <sup>B</sup>	8,899 <sup>C</sup>	53,416 <sup>B</sup>	35,390 <sup>A</sup>
Miscellaneous expenses	14,550 <sup>C</sup>	33,911 <sup>B</sup>	59,078 <sup>B</sup>	24,788 <sup>C</sup>	50,821 <sup>B</sup>	43,061 <sup>A</sup>
<b>Net operating income</b>	<b>10,320</b>	<b>62,261</b>	<b>97,639</b>	<b>65,176</b>	<b>80,686</b>	<b>73,573</b>
Adjustment for capital cost allowance (CCA)	18,194 <sup>C</sup>	34,517 <sup>B</sup>	76,311 <sup>B</sup>	31,673 <sup>C</sup>	69,227 <sup>B</sup>	54,383 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-7,874</b>	<b>27,744</b>	<b>21,328</b>	<b>33,503</b>	<b>11,459</b>	<b>19,190</b>
	Operating margins per dollar of revenue					
Operating margin	0.04	0.11	0.08	0.14	0.07	0.08
Operating margin adjusted for CCA	-0.03	0.05	0.02	0.07	0.01	0.02



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

	2007											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farms</b>	x	305 <sup>A</sup>	415 <sup>B</sup>	410 <sup>B</sup>	4,260 <sup>A</sup>	10,200 <sup>A</sup>	5,940 <sup>A</sup>	11,020 <sup>A</sup>	19,355 <sup>A</sup>	2,895 <sup>A</sup>	54,820 <sup>A</sup>	
<b>Distribution by province (%)</b>	x	0.6	0.8	0.7	7.8	18.6	10.8	20.1	35.3	5.3	100.0	
		Average per farm (\$)										
<b>Total operating revenues</b>	x	129,363 <sup>B</sup>	78,420 <sup>B</sup>	55,509 <sup>A</sup>	223,253 <sup>A</sup>	143,197 <sup>A</sup>	122,282 <sup>A</sup>	125,908 <sup>A</sup>	325,117 <sup>A</sup>	113,577 <sup>A</sup>	205,106 <sup>A</sup>	
<b>Total crop revenues</b>	x	5,556 <sup>A</sup>	6,713 <sup>D</sup>	1,449 <sup>B</sup>	5,408 <sup>B</sup>	7,785 <sup>B</sup>	8,846 <sup>A</sup>	11,369 <sup>A</sup>	17,052 <sup>A</sup>	3,130 <sup>B</sup>	11,393 <sup>A</sup>	
Total grains and oilseeds	x	2,176 <sup>B</sup>	382 <sup>C</sup>	171 <sup>C</sup>	3,401 <sup>C</sup>	6,029 <sup>B</sup>	6,540 <sup>A</sup>	9,674 <sup>A</sup>	12,384 <sup>A</sup>	x	8,441 <sup>A</sup>	
Total other crops	x	3,380 <sup>A</sup>	6,331 <sup>D</sup>	1,278 <sup>B</sup>	2,007 <sup>C</sup>	1,756 <sup>B</sup>	2,306 <sup>B</sup>	1,695 <sup>B</sup>	4,668 <sup>A</sup>	x	2,952 <sup>A</sup>	
Potatoes	x	1,729 <sup>B</sup>	x	x	x	5 <sup>A</sup>	x	0	x	F	116 <sup>E</sup>	
Fruits	x	130 <sup>C</sup>	3,045 <sup>D</sup>	x	20 <sup>D</sup>	5 <sup>A</sup>	2 <sup>A</sup>	x	0 <sup>A</sup>	x	x	
Vegetables	x	86 <sup>B</sup>	46 <sup>D</sup>	158 <sup>D</sup>	F	F	2 <sup>A</sup>	x	x	x	F	
Tobacco	x	0	0	0	x	x	0	0	0	0	x	
Greenhouse, nursery and floriculture products	x	x	x	x	133 <sup>E</sup>	x	x	x	13 <sup>A</sup>	F	40 <sup>D</sup>	
Forage crops (including seeds)	x	1,410 <sup>A</sup>	971 <sup>D</sup>	804 <sup>B</sup>	1,242 <sup>C</sup>	1,247 <sup>B</sup>	2,252 <sup>B</sup>	1,685 <sup>B</sup>	4,276 <sup>A</sup>	2,397 <sup>B</sup>	2,570 <sup>A</sup>	
Other crops	x	x	x	x	457 <sup>E</sup>	287 <sup>E</sup>	x	x	121 <sup>A</sup>	0	135 <sup>C</sup>	
<b>Total livestock and product revenues</b>	x	105,941 <sup>B</sup>	50,135 <sup>B</sup>	39,217 <sup>B</sup>	151,444 <sup>A</sup>	115,592 <sup>A</sup>	88,675 <sup>A</sup>	86,455 <sup>A</sup>	246,956 <sup>A</sup>	83,674 <sup>A</sup>	153,172 <sup>A</sup>	
Cattle	x	95,542 <sup>A</sup>	48,986 <sup>B</sup>	38,537 <sup>B</sup>	147,474 <sup>A</sup>	112,191 <sup>A</sup>	87,742 <sup>A</sup>	85,980 <sup>A</sup>	244,940 <sup>A</sup>	82,437 <sup>A</sup>	151,185 <sup>A</sup>	
Hogs	x	3,926 <sup>A</sup>	x	x	769 <sup>C</sup>	1,705 <sup>C</sup>	338 <sup>D</sup>	12 <sup>A</sup>	1,091 <sup>C</sup>	29 <sup>B</sup>	829 <sup>B</sup>	
Poultry and eggs	x	130 <sup>C</sup>	159 <sup>B</sup>	x	1,213 <sup>B</sup>	426 <sup>D</sup>	89 <sup>D</sup>	x	F	60 <sup>E</sup>	239 <sup>B</sup>	
Dairy products and subsidies	x	6,278 <sup>D</sup>	x	x	1,594 <sup>E</sup>	875 <sup>E</sup>	F	x	253 <sup>E</sup>	254 <sup>E</sup>	449 <sup>D</sup>	
Other livestock and products	x	64 <sup>A</sup>	412 <sup>B</sup>	251 <sup>B</sup>	394 <sup>E</sup>	396 <sup>B</sup>	497 <sup>C</sup>	342 <sup>A</sup>	542 <sup>B</sup>	893 <sup>D</sup>	471 <sup>B</sup>	
<b>Program payments and insurance proceeds</b>	x	7,101 <sup>B</sup>	10,660 <sup>B</sup>	5,082 <sup>A</sup>	54,038 <sup>A</sup>	8,005 <sup>A</sup>	12,682 <sup>A</sup>	11,399 <sup>A</sup>	17,023 <sup>A</sup>	10,465 <sup>B</sup>	16,074 <sup>A</sup>	
<b>Total other revenues</b>	x	10,765 <sup>D</sup>	10,912 <sup>B</sup>	9,761 <sup>B</sup>	12,363 <sup>B</sup>	11,816 <sup>B</sup>	12,079 <sup>A</sup>	16,685 <sup>A</sup>	44,086 <sup>A</sup>	16,308 <sup>B</sup>	24,466 <sup>A</sup>	
Custom work and machine rental	x	4,597 <sup>B</sup>	5,300 <sup>B</sup>	5,356 <sup>B</sup>	7,270 <sup>C</sup>	7,861 <sup>B</sup>	7,349 <sup>B</sup>	10,229 <sup>B</sup>	32,133 <sup>A</sup>	10,516 <sup>B</sup>	16,888 <sup>A</sup>	
Rental income	x	1,085 <sup>D</sup>	648 <sup>D</sup>	140 <sup>B</sup>	498 <sup>B</sup>	1,220 <sup>E</sup>	1,500 <sup>D</sup>	2,064 <sup>B</sup>	7,982 <sup>B</sup>	2,052 <sup>C</sup>	3,782 <sup>A</sup>	
Miscellaneous revenues	x	5,083 <sup>E</sup>	4,965 <sup>C</sup>	4,265 <sup>C</sup>	4,595 <sup>B</sup>	2,734 <sup>A</sup>	3,230 <sup>A</sup>	4,392 <sup>A</sup>	3,971 <sup>A</sup>	3,740 <sup>B</sup>	3,797 <sup>A</sup>	
<b>Total operating expenses</b>	x	126,119 <sup>A</sup>	72,100 <sup>B</sup>	54,298 <sup>A</sup>	208,592 <sup>A</sup>	141,748 <sup>A</sup>	116,243 <sup>A</sup>	114,735 <sup>A</sup>	305,703 <sup>A</sup>	116,140 <sup>A</sup>	194,000 <sup>A</sup>	
<b>Total crop expenses</b>	x	6,501 <sup>A</sup>	5,056 <sup>B</sup>	2,925 <sup>B</sup>	5,767 <sup>B</sup>	6,364 <sup>A</sup>	8,235 <sup>A</sup>	6,772 <sup>A</sup>	10,621 <sup>A</sup>	4,022 <sup>B</sup>	7,945 <sup>A</sup>	
Fertilizer and lime	x	3,268 <sup>A</sup>	2,544 <sup>B</sup>	1,558 <sup>A</sup>	2,360 <sup>B</sup>	2,905 <sup>A</sup>	4,783 <sup>A</sup>	3,183 <sup>A</sup>	6,146 <sup>A</sup>	2,399 <sup>B</sup>	4,228 <sup>A</sup>	
Pesticides	x	736 <sup>B</sup>	308 <sup>B</sup>	242 <sup>B</sup>	473 <sup>B</sup>	1,005 <sup>B</sup>	1,410 <sup>A</sup>	1,954 <sup>A</sup>	2,204 <sup>A</sup>	365 <sup>B</sup>	1,575 <sup>A</sup>	
Seed and plants	x	1,396 <sup>A</sup>	905 <sup>B</sup>	431 <sup>C</sup>	2,095 <sup>B</sup>	2,110 <sup>A</sup>	1,577 <sup>B</sup>	1,347 <sup>A</sup>	1,936 <sup>A</sup>	782 <sup>B</sup>	1,740 <sup>A</sup>	
Other crop expenses	x	1,101 <sup>B</sup>	1,299 <sup>C</sup>	694 <sup>B</sup>	840 <sup>B</sup>	344 <sup>B</sup>	465 <sup>A</sup>	287 <sup>A</sup>	336 <sup>B</sup>	476 <sup>D</sup>	402 <sup>A</sup>	
<b>Total livestock expenses</b>	x	71,657 <sup>B</sup>	28,343 <sup>B</sup>	19,905 <sup>B</sup>	126,660 <sup>A</sup>	91,968 <sup>A</sup>	53,916 <sup>A</sup>	51,625 <sup>A</sup>	201,901 <sup>A</sup>	50,335 <sup>A</sup>	117,901 <sup>A</sup>	
Cattle purchases	x	55,785 <sup>B</sup>	21,165 <sup>C</sup>	12,449 <sup>B</sup>	70,129 <sup>B</sup>	70,701 <sup>A</sup>	37,948 <sup>A</sup>	35,272 <sup>A</sup>	135,252 <sup>A</sup>	33,733 <sup>B</sup>	79,923 <sup>A</sup>	
Hog purchases	x	x	52 <sup>D</sup>	x	x	463 <sup>D</sup>	x	x	219 <sup>B</sup>	3 <sup>D</sup>	214 <sup>B</sup>	
Poultry and egg purchases	x	74 <sup>B</sup>	17 <sup>B</sup>	x	548 <sup>C</sup>	61 <sup>B</sup>	23 <sup>D</sup>	4 <sup>D</sup>	F	10 <sup>A</sup>	84 <sup>D</sup>	
Other livestock purchases	x	x	F	x	F	257 <sup>D</sup>	154 <sup>D</sup>	170 <sup>B</sup>	258 <sup>B</sup>	200 <sup>D</sup>	205 <sup>B</sup>	
Feed, supplements, straw and bedding	x	12,297 <sup>A</sup>	5,648 <sup>B</sup>	6,262 <sup>B</sup>	51,402 <sup>A</sup>	18,314 <sup>A</sup>	13,371 <sup>A</sup>	13,500 <sup>A</sup>	61,686 <sup>A</sup>	14,065 <sup>A</sup>	34,248 <sup>A</sup>	
Veterinary fees, medicine and breeding fees	x	2,082 <sup>C</sup>	1,240 <sup>B</sup>	1,009 <sup>A</sup>	4,172 <sup>B</sup>	2,098 <sup>A</sup>	2,271 <sup>A</sup>	2,668 <sup>A</sup>	4,333 <sup>A</sup>	2,303 <sup>A</sup>	3,177 <sup>A</sup>	
Other livestock expenses	x	0	133 <sup>C</sup>	x	x	74 <sup>C</sup>	x	x	81 <sup>D</sup>	20 <sup>E</sup>	50 <sup>C</sup>	
<b>Total machinery expenses</b>	x	13,770 <sup>A</sup>	12,055 <sup>A</sup>	11,895 <sup>A</sup>	14,193 <sup>A</sup>	11,199 <sup>A</sup>	18,200 <sup>A</sup>	18,293 <sup>A</sup>	21,000 <sup>A</sup>	17,227 <sup>A</sup>	17,422 <sup>A</sup>	
Small tools	x	276 <sup>A</sup>	350 <sup>A</sup>	281 <sup>B</sup>	260 <sup>B</sup>	498 <sup>A</sup>	611 <sup>A</sup>	685 <sup>A</sup>	764 <sup>A</sup>	483 <sup>B</sup>	618 <sup>A</sup>	
Net fuel expenses, machinery, truck, auto	x	6,803 <sup>A</sup>	6,040 <sup>A</sup>	5,757 <sup>B</sup>	6,054 <sup>A</sup>	5,546 <sup>A</sup>	9,672 <sup>A</sup>	9,821 <sup>A</sup>	10,308 <sup>A</sup>	8,346 <sup>A</sup>	8,734 <sup>A</sup>	
Repairs, licenses and insurance	x	6,690 <sup>A</sup>	5,665 <sup>A</sup>	5,857 <sup>A</sup>	7,879 <sup>A</sup>	5,155 <sup>A</sup>	7,918 <sup>A</sup>	7,787 <sup>A</sup>	9,927 <sup>A</sup>	8,398 <sup>A</sup>	8,069 <sup>A</sup>	
<b>Total general expenses</b>	x	34,191 <sup>B</sup>	26,647 <sup>B</sup>	19,573 <sup>B</sup>	61,972 <sup>A</sup>	32,217 <sup>A</sup>	35,892 <sup>A</sup>	38,046 <sup>A</sup>	72,180 <sup>A</sup>	44,557 <sup>B</sup>	50,732 <sup>A</sup>	
Salaries (including CPP, QPP, EI)	x	5,731 <sup>C</sup>	7,148 <sup>C</sup>	4,976 <sup>B</sup>	5,610 <sup>B</sup>	3,292 <sup>B</sup>	3,912 <sup>A</sup>	3,380 <sup>A</sup>	10,629 <sup>A</sup>	11,068 <sup>B</sup>	6,615 <sup>A</sup>	
Rent	x	1,554 <sup>B</sup>	1,485 <sup>D</sup>	515 <sup>B</sup>	1,927 <sup>B</sup>	1,949 <sup>B</sup>	2,902 <sup>A</sup>	3,466 <sup>A</sup>	4,836 <sup>A</sup>	2,583 <sup>C</sup>	3,391 <sup>A</sup>	
Insurance	x	1,957 <sup>B</sup>	1,311 <sup>B</sup>	1,232 <sup>B</sup>	3,796 <sup>A</sup>	2,110 <sup>A</sup>	1,783 <sup>A</sup>	1,483 <sup>A</sup>	2,713 <sup>A</sup>	2,437 <sup>A</sup>	2,296 <sup>A</sup>	
Utilities	x	2,146 <sup>A</sup>	1,483 <sup>A</sup>	1,416 <sup>B</sup>	2,792 <sup>B</sup>	2,601 <sup>A</sup>	2,491 <sup>A</sup>	2,686 <sup>A</sup>	4,404 <sup>A</sup>	2,510 <sup>B</sup>	3,233 <sup>A</sup>	
Custom work and machine rental	x	6,051 <sup>B</sup>	3,983 <sup>B</sup>	3,304 <sup>B</sup>	11,776 <sup>B</sup>	5,945 <sup>A</sup>	6,105 <sup>A</sup>	7,474 <sup>A</sup>	19,754 <sup>A</sup>	6,113 <sup>B</sup>	11,572 <sup>A</sup>	
Net interest expenses	x	7,496 <sup>B</sup>	3,977 <sup>B</sup>	3,271 <sup>B</sup>	10,265 <sup>A</sup>	5,994 <sup>A</sup>	7,644 <sup>A</sup>	7,915 <sup>A</sup>	12,444 <sup>A</sup>	6,042 <sup>B</sup>	9,142 <sup>A</sup>	
Net property taxes	x	1,617 <sup>A</sup>	859 <sup>B</sup>	984 <sup>B</sup>	1,973 <sup>A</sup>	1,629 <sup>A</sup>	2,619 <sup>A</sup>	2,795 <sup>A</sup>	1,855 <sup>A</sup>	1,314 <sup>B</sup>	2,050 <sup>A</sup>	
Building and fence repairs	x	1,503 <sup>B</sup>	1,331 <sup>A</sup>	1,157 <sup>B</sup>	3,033 <sup>B</sup>	2,162 <sup>A</sup>	1,878 <sup>A</sup>	1,781 <sup>A</sup>	3,041 <sup>A</sup>	2,820 <sup>D</sup>	2,450 <sup>A</sup>	
Marketing expenses	x	2,524 <sup>C</sup>	1,453 <sup>C</sup>	511 <sup>B</sup>	3,231 <sup>B</sup>	2,323 <sup>B</sup>	2,284 <sup>A</sup>	2,042 <sup>A</sup>	4,858 <sup>A</sup>	3,361 <sup>B</sup>	3,265 <sup>A</sup>	
Miscellaneous expenses	x	3,612 <sup>B</sup>	3,616 <sup>A</sup>	2,207 <sup>B</sup>	17,567 <sup>A</sup>	4,213 <sup>A</sup>	4,273 <sup>A</sup>	5,024 <sup>A</sup>	7,645 <sup>A</sup>	6,310 <sup>B</sup>	6,719 <sup>A</sup>	
<b>Net operating income</b>	x	3,244	6,320	1,212	14,661	1,449	6,039	11,173	19,414	-2,563	11,106	
Adjustment for capital cost allowance (CCA)	x	8,927 <sup>B</sup>	8,194 <sup>B</sup>	8,351 <sup>B</sup>	11,743 <sup>A</sup>	8,621 <sup>A</sup>	10,439 <sup>A</sup>	10,695 <sup>A</sup>	17,977 <sup>A</sup>	14,512 <sup>B</sup>	13,089 <sup>A</sup>	
<b>Net operating income adjusted for CCA</b>	x	-5,683	-1,874	-7,140	2,918	-7,172	-4,400	478	1,437	-17,075	-1,984	
		Operating margins per dollar of revenue										
Operating margin	x	0.03	0.08	0.02	0.07	0.01	0.05	0.09	0.06	-0.02	0.05	
Operating margin adjusted for CCA	x	-0.04	-0.02	-0.13	0.01	-0.05	-0.04	0.00	0.00	-0.15	-0.01	

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

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	40 <sup>A</sup>	210 <sup>A</sup>	260 <sup>A</sup>	240 <sup>A</sup>	6,550 <sup>A</sup>	4,945 <sup>A</sup>	365 <sup>A</sup>	190 <sup>B</sup>	540 <sup>B</sup>	615 <sup>A</sup>	13,950 <sup>A</sup>
<b>Distribution by province (%)</b>	0.3	1.5	1.9	1.7	47.0	35.4	2.6	1.4	3.9	4.4	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	1,233,087 <sup>A</sup>	373,023 <sup>A</sup>	491,966 <sup>A</sup>	451,900 <sup>A</sup>	369,983 <sup>A</sup>	416,068 <sup>A</sup>	586,145 <sup>A</sup>	594,509 <sup>B</sup>	780,352 <sup>A</sup>	841,937 <sup>A</sup>	437,830 <sup>A</sup>
<b>Total crop revenues</b>	918 <sup>E</sup>	7,238 <sup>B</sup>	8,158 <sup>B</sup>	8,917 <sup>B</sup>	20,323 <sup>A</sup>	29,284 <sup>B</sup>	38,331 <sup>B</sup>	59,013 <sup>C</sup>	39,310 <sup>C</sup>	13,690 <sup>C</sup>	24,269 <sup>A</sup>
Total grains and oilseeds	x	2,309 <sup>C</sup>	3,138 <sup>B</sup>	3,699 <sup>C</sup>	15,445 <sup>B</sup>	26,700 <sup>B</sup>	34,591 <sup>B</sup>	57,021 <sup>C</sup>	27,675 <sup>D</sup>	1,274 <sup>C</sup>	19,688 <sup>A</sup>
Total other crops	x	4,928 <sup>B</sup>	5,020 <sup>B</sup>	5,218 <sup>C</sup>	4,878 <sup>B</sup>	2,584 <sup>B</sup>	3,740 <sup>B</sup>	1,992 <sup>D</sup>	11,635 <sup>D</sup>	12,416 <sup>C</sup>	4,581 <sup>B</sup>
Potatoes	0	1,295 <sup>A</sup>	0	x	x	x	0	0	x	0	x
Fruits	0	x	1,014 <sup>D</sup>	x	F	F	x	0	0	x	349 <sup>E</sup>
Vegetables	0	F	x	x	F	F	0	0	0	x	344 <sup>E</sup>
Tobacco	0	0	0	0	x	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	71 <sup>A</sup>	13 <sup>E</sup>	x	0	x	x	54 <sup>B</sup>
Forage crops (including seeds)	x	2,621 <sup>C</sup>	2,960 <sup>B</sup>	2,171 <sup>B</sup>	1,944 <sup>B</sup>	2,158 <sup>B</sup>	3,711 <sup>B</sup>	1,992 <sup>D</sup>	10,579 <sup>D</sup>	8,164 <sup>B</sup>	2,700 <sup>A</sup>
Other crops	0	0	0	0	2,120 <sup>D</sup>	F	0	0	0	0	1,026 <sup>D</sup>
<b>Total livestock and product revenues</b>	1,202,086 <sup>A</sup>	350,268 <sup>A</sup>	459,478 <sup>A</sup>	425,066 <sup>A</sup>	311,270 <sup>A</sup>	367,312 <sup>A</sup>	522,888 <sup>A</sup>	505,188 <sup>B</sup>	691,348 <sup>A</sup>	795,874 <sup>A</sup>	383,148 <sup>A</sup>
Cattle	35,227 <sup>A</sup>	18,281 <sup>A</sup>	20,422 <sup>B</sup>	16,415 <sup>A</sup>	14,479 <sup>A</sup>	21,094 <sup>B</sup>	28,938 <sup>A</sup>	32,783 <sup>C</sup>	71,961 <sup>C</sup>	60,426 <sup>A</sup>	21,943 <sup>A</sup>
Hogs	0	x	x	0	3,557 <sup>D</sup>	2,091 <sup>E</sup>	x	0	x	754 <sup>E</sup>	2,531 <sup>C</sup>
Poultry and eggs	0	x	x	x	F	F	x	x	x	6,766 <sup>E</sup>	1,170 <sup>D</sup>
Dairy products and subsidies	1,166,859 <sup>A</sup>	328,789 <sup>A</sup>	437,302 <sup>A</sup>	408,278 <sup>A</sup>	292,017 <sup>A</sup>	342,504 <sup>A</sup>	493,225 <sup>A</sup>	472,011 <sup>B</sup>	614,798 <sup>A</sup>	727,386 <sup>A</sup>	357,004 <sup>A</sup>
Other livestock and products	0	x	300 <sup>B</sup>	x	F	352 <sup>D</sup>	F	x	180 <sup>D</sup>	541 <sup>C</sup>	499 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	13,464 <sup>B</sup>	9,286 <sup>A</sup>	9,930 <sup>B</sup>	8,757 <sup>A</sup>	18,228 <sup>B</sup>	7,871 <sup>B</sup>	12,769 <sup>B</sup>	8,972 <sup>B</sup>	21,560 <sup>C</sup>	8,497 <sup>B</sup>	13,522 <sup>A</sup>
<b>Total other revenues</b>	16,619 <sup>B</sup>	6,231 <sup>B</sup>	14,400 <sup>A</sup>	9,160 <sup>A</sup>	20,162 <sup>A</sup>	11,601 <sup>B</sup>	12,157 <sup>A</sup>	21,336 <sup>B</sup>	28,135 <sup>B</sup>	23,877 <sup>B</sup>	16,891 <sup>A</sup>
Custom work and machine rental	x	2,322 <sup>B</sup>	5,949 <sup>B</sup>	5,852 <sup>A</sup>	5,431 <sup>B</sup>	6,871 <sup>B</sup>	4,993 <sup>A</sup>	11,844 <sup>C</sup>	15,992 <sup>C</sup>	12,105 <sup>B</sup>	6,684 <sup>B</sup>
Rental income	x	1,794 <sup>D</sup>	1,442 <sup>B</sup>	287 <sup>C</sup>	1,147 <sup>C</sup>	1,917 <sup>B</sup>	1,451 <sup>C</sup>	2,443 <sup>D</sup>	7,995 <sup>B</sup>	6,451 <sup>B</sup>	1,941 <sup>B</sup>
Miscellaneous revenues	11,659 <sup>B</sup>	2,115 <sup>A</sup>	7,009 <sup>A</sup>	3,022 <sup>B</sup>	13,585 <sup>A</sup>	2,813 <sup>B</sup>	5,714 <sup>A</sup>	7,048 <sup>B</sup>	4,149 <sup>B</sup>	5,321 <sup>C</sup>	8,266 <sup>A</sup>
<b>Total operating expenses</b>	1,063,590 <sup>A</sup>	288,381 <sup>A</sup>	381,758 <sup>A</sup>	344,856 <sup>A</sup>	276,861 <sup>A</sup>	314,567 <sup>A</sup>	465,591 <sup>A</sup>	464,229 <sup>B</sup>	613,185 <sup>A</sup>	702,722 <sup>A</sup>	334,988 <sup>A</sup>
<b>Total crop expenses</b>	12,600 <sup>B</sup>	16,536 <sup>A</sup>	22,591 <sup>A</sup>	17,460 <sup>A</sup>	19,601 <sup>A</sup>	26,880 <sup>A</sup>	39,569 <sup>A</sup>	39,930 <sup>C</sup>	32,036 <sup>B</sup>	18,385 <sup>B</sup>	23,363 <sup>A</sup>
Fertilizer and lime	7,411 <sup>B</sup>	8,230 <sup>A</sup>	12,430 <sup>A</sup>	9,215 <sup>A</sup>	8,484 <sup>A</sup>	11,135 <sup>A</sup>	20,094 <sup>A</sup>	20,585 <sup>C</sup>	17,364 <sup>B</sup>	10,616 <sup>B</sup>	10,408 <sup>A</sup>
Pesticides	x	1,646 <sup>B</sup>	2,634 <sup>A</sup>	2,554 <sup>B</sup>	2,076 <sup>A</sup>	5,129 <sup>A</sup>	8,066 <sup>B</sup>	11,350 <sup>C</sup>	6,614 <sup>C</sup>	3,027 <sup>B</sup>	3,668 <sup>A</sup>
Seed and plants	4,001 <sup>B</sup>	3,972 <sup>A</sup>	5,792 <sup>A</sup>	4,002 <sup>A</sup>	7,616 <sup>A</sup>	9,624 <sup>A</sup>	9,319 <sup>A</sup>	6,786 <sup>C</sup>	6,823 <sup>B</sup>	4,028 <sup>C</sup>	8,013 <sup>A</sup>
Other crop expenses	x	2,688 <sup>A</sup>	1,734 <sup>A</sup>	1,689 <sup>A</sup>	1,425 <sup>A</sup>	993 <sup>B</sup>	2,091 <sup>B</sup>	1,208 <sup>C</sup>	1,234 <sup>E</sup>	715 <sup>C</sup>	1,273 <sup>A</sup>
<b>Total livestock expenses</b>	446,291 <sup>A</sup>	90,036 <sup>A</sup>	118,205 <sup>A</sup>	111,556 <sup>A</sup>	76,151 <sup>A</sup>	83,160 <sup>A</sup>	134,081 <sup>A</sup>	128,591 <sup>B</sup>	203,788 <sup>B</sup>	246,956 <sup>A</sup>	95,967 <sup>A</sup>
Cattle purchases	46,235 <sup>B</sup>	13,169 <sup>B</sup>	10,774 <sup>C</sup>	6,934 <sup>A</sup>	8,659 <sup>B</sup>	13,847 <sup>B</sup>	15,629 <sup>B</sup>	22,671 <sup>C</sup>	39,895 <sup>C</sup>	40,422 <sup>A</sup>	13,657 <sup>A</sup>
Hog purchases	0	521 <sup>E</sup>	x	x	626 <sup>E</sup>	255 <sup>E</sup>	x	0	x	x	405 <sup>D</sup>
Poultry and egg purchases	0	x	0	x	F	F	0	0	0	x	190 <sup>D</sup>
Other livestock purchases	0	x	x	0	F	120 <sup>D</sup>	x	x	x	F	58 <sup>C</sup>
Feed, supplements, straw and bedding	361,732 <sup>A</sup>	62,356 <sup>A</sup>	88,423 <sup>A</sup>	88,702 <sup>A</sup>	51,879 <sup>A</sup>	51,088 <sup>A</sup>	100,102 <sup>A</sup>	90,345 <sup>B</sup>	137,719 <sup>A</sup>	175,935 <sup>A</sup>	64,516 <sup>A</sup>
Veterinary fees, medicine and breeding fees	30,622 <sup>B</sup>	13,106 <sup>A</sup>	15,015 <sup>A</sup>	14,162 <sup>A</sup>	12,981 <sup>A</sup>	14,949 <sup>A</sup>	17,882 <sup>A</sup>	14,428 <sup>B</sup>	21,533 <sup>A</sup>	26,771 <sup>A</sup>	14,873 <sup>A</sup>
Other livestock expenses	7,703 <sup>B</sup>	534 <sup>D</sup>	3,945 <sup>A</sup>	1,721 <sup>B</sup>	1,883 <sup>B</sup>	2,719 <sup>B</sup>	x	1,104 <sup>C</sup>	4,599 <sup>C</sup>	1,884 <sup>D</sup>	2,267 <sup>A</sup>
<b>Total machinery expenses</b>	68,315 <sup>A</sup>	29,040 <sup>A</sup>	38,807 <sup>A</sup>	37,857 <sup>A</sup>	29,253 <sup>A</sup>	34,911 <sup>A</sup>	56,044 <sup>A</sup>	53,354 <sup>B</sup>	55,334 <sup>B</sup>	51,435 <sup>A</sup>	34,705 <sup>A</sup>
Small tools	413 <sup>C</sup>	464 <sup>B</sup>	604 <sup>B</sup>	455 <sup>B</sup>	338 <sup>A</sup>	961 <sup>A</sup>	848 <sup>B</sup>	1,062 <sup>B</sup>	764 <sup>B</sup>	620 <sup>B</sup>	620 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	28,447 <sup>B</sup>	13,072 <sup>A</sup>	16,222 <sup>A</sup>	15,943 <sup>A</sup>	10,583 <sup>A</sup>	14,796 <sup>A</sup>	25,024 <sup>A</sup>	24,855 <sup>A</sup>	22,294 <sup>B</sup>	19,680 <sup>A</sup>	13,786 <sup>A</sup>
Repairs, licenses and insurance	39,455 <sup>A</sup>	15,503 <sup>A</sup>	21,980 <sup>A</sup>	21,459 <sup>A</sup>	18,331 <sup>A</sup>	19,155 <sup>A</sup>	30,173 <sup>A</sup>	27,437 <sup>B</sup>	32,276 <sup>B</sup>	31,136 <sup>A</sup>	20,299 <sup>A</sup>
<b>Total general expenses</b>	536,384 <sup>A</sup>	152,770 <sup>A</sup>	202,155 <sup>A</sup>	177,983 <sup>A</sup>	151,856 <sup>A</sup>	169,616 <sup>A</sup>	235,896 <sup>A</sup>	242,355 <sup>B</sup>	322,028 <sup>A</sup>	385,945 <sup>A</sup>	180,954 <sup>A</sup>
Salaries (including CPP, QPP, EI)	149,961 <sup>A</sup>	37,679 <sup>B</sup>	62,238 <sup>A</sup>	56,300 <sup>A</sup>	29,621 <sup>A</sup>	28,778 <sup>A</sup>	50,579 <sup>A</sup>	52,535 <sup>B</sup>	68,548 <sup>B</sup>	117,149 <sup>A</sup>	37,065 <sup>A</sup>
Rent	5,402 <sup>B</sup>	4,632 <sup>B</sup>	3,131 <sup>B</sup>	2,240 <sup>B</sup>	4,547 <sup>B</sup>	8,840 <sup>B</sup>	9,784 <sup>B</sup>	10,155 <sup>C</sup>	14,075 <sup>B</sup>	18,430 <sup>B</sup>	7,198 <sup>A</sup>
Insurance	19,239 <sup>A</sup>	6,032 <sup>A</sup>	7,904 <sup>A</sup>	7,929 <sup>A</sup>	8,431 <sup>A</sup>	7,433 <sup>A</sup>	14,059 <sup>A</sup>	9,000 <sup>B</sup>	13,305 <sup>B</sup>	13,391 <sup>A</sup>	8,616 <sup>A</sup>
Utilities	23,213 <sup>A</sup>	7,024 <sup>A</sup>	9,526 <sup>A</sup>	9,188 <sup>A</sup>	7,689 <sup>A</sup>	11,457 <sup>A</sup>	12,639 <sup>A</sup>	15,276 <sup>A</sup>	19,401 <sup>A</sup>	15,335 <sup>A</sup>	10,140 <sup>A</sup>
Custom work and machine rental	59,391 <sup>B</sup>	13,474 <sup>A</sup>	15,969 <sup>A</sup>	12,181 <sup>A</sup>	16,304 <sup>A</sup>	22,746 <sup>A</sup>	28,080 <sup>A</sup>	35,168 <sup>B</sup>	48,355 <sup>A</sup>	28,978 <sup>A</sup>	20,952 <sup>A</sup>
Net interest expenses	104,607 <sup>A</sup>	40,388 <sup>A</sup>	49,670 <sup>A</sup>	48,412 <sup>A</sup>	39,225 <sup>A</sup>	42,430 <sup>A</sup>	70,480 <sup>A</sup>	62,353 <sup>B</sup>	82,810 <sup>A</sup>	86,322 <sup>A</sup>	45,803 <sup>A</sup>
Net property taxes	2,987 <sup>B</sup>	3,336 <sup>A</sup>	3,104 <sup>A</sup>	2,624 <sup>A</sup>	3,336 <sup>A</sup>	3,755 <sup>A</sup>	7,564 <sup>A</sup>	4,021 <sup>A</sup>	3,733 <sup>C</sup>	8,733 <sup>A</sup>	3,841 <sup>A</sup>
Building and fence repairs	17,409 <sup>B</sup>	4,841 <sup>A</sup>	6,003 <sup>A</sup>	6,129 <sup>A</sup>	7,196 <sup>A</sup>	8,153 <sup>A</sup>	9,673 <sup>A</sup>	7,659 <sup>B</sup>	10,854 <sup>B</sup>	16,832 <sup>A</sup>	8,126 <sup>A</sup>
Marketing expenses	134,183 <sup>B</sup>	20,396 <sup>A</sup>	25,607 <sup>A</sup>	20,344 <sup>A</sup>	16,804 <sup>A</sup>	18,351 <sup>A</sup>	10,211 <sup>B</sup>	24,619 <sup>B</sup>	29,214 <sup>B</sup>	48,073 <sup>A</sup>	19,760 <sup>A</sup>
Miscellaneous expenses	19,991 <sup>A</sup>	14,968 <sup>A</sup>	19,004 <sup>A</sup>	12,636 <sup>A</sup>	18,702 <sup>A</sup>	17,674 <sup>A</sup>	22,827 <sup>A</sup>	21,571 <sup>B</sup>	31,733 <sup>A</sup>	32,701 <sup>A</sup>	19,453 <sup>A</sup>
<b>Net operating income</b>	169,498	84,642	110,208	107,044	93,122	101,501	120,554	130,280	167,167	139,215	102,842
Adjustment for capital cost allowance (CCA)	75,631 <sup>B</sup>	36,654 <sup>A</sup>	44,061 <sup>A</sup>	46,303 <sup>A</sup>	36,275 <sup>A</sup>	45,901 <sup>A</sup>	70,749 <sup>A</sup>	62,554 <sup>B</sup>	94,761 <sup>A</sup>	82,921 <sup>A</sup>	45,686 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	93,867	47,989	66,147	60,742	56,847	55,600	49,805	67,725	72,406	56,294	57,156
	Operating margins per dollar of revenue										
Operating margin	0.14	0.23	0.22	0.24	0.25	0.24	0.21	0.22	0.21	0.17	0.23
Operating margin adjusted for CCA	0.08	0.13	0.13	0.13	0.15	0.13	0.08	0.11	0.09	0.07	0.13

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

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	70 <sup>B</sup>	60 <sup>D</sup>	35 <sup>A</sup>	1,675 <sup>A</sup>	1,440 <sup>A</sup>	525 <sup>A</sup>	100 <sup>B</sup>	355 <sup>C</sup>	65 <sup>A</sup>	4,335 <sup>A</sup>
<b>Distribution by province (%)</b>	x	1.6	1.4	0.8	38.6	33.2	12.1	2.3	8.2	1.5	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	569,547 <sup>B</sup>	430,933 <sup>D</sup>	1,213,415 <sup>C</sup>	1,066,760 <sup>B</sup>	747,658 <sup>A</sup>	2,026,253 <sup>A</sup>	3,059,675 <sup>B</sup>	873,617 <sup>B</sup>	923,707 <sup>A</sup>	1,090,837 <sup>A</sup>
<b>Total crop revenues</b>	x	34,762 <sup>D</sup>	15,711 <sup>D</sup>	8,024 <sup>D</sup>	21,737 <sup>B</sup>	57,626 <sup>B</sup>	130,965 <sup>A</sup>	92,683 <sup>B</sup>	52,761 <sup>C</sup>	18,800 <sup>D</sup>	51,187 <sup>A</sup>
Total grains and oilseeds	x	9,447 <sup>C</sup>	1,601 <sup>D</sup>	x	17,356 <sup>B</sup>	55,774 <sup>B</sup>	124,161 <sup>A</sup>	84,697 <sup>B</sup>	46,958 <sup>C</sup>	x	46,549 <sup>A</sup>
Total other crops	x	25,315 <sup>E</sup>	14,111 <sup>D</sup>	x	4,382 <sup>C</sup>	1,852 <sup>B</sup>	6,804 <sup>A</sup>	7,986 <sup>B</sup>	5,803 <sup>D</sup>	x	4,639 <sup>B</sup>
Potatoes	x	19,256 <sup>E</sup>	0	x	x	0	x	x	0	0	x
Fruits	x	0	8,386 <sup>D</sup>	x	0	x	0	x	x	x	134 <sup>C</sup>
Vegetables	x	x	x	x	1,018 <sup>E</sup>	181 <sup>D</sup>	547 <sup>A</sup>	x	x	x	619 <sup>D</sup>
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	x	x	x	x	180 <sup>E</sup>
Forage crops (including seeds)	x	3,030 <sup>D</sup>	1,104 <sup>E</sup>	1,430 <sup>C</sup>	2,182 <sup>C</sup>	951 <sup>B</sup>	1,342 <sup>C</sup>	6,412 <sup>C</sup>	5,003 <sup>D</sup>	x	2,066 <sup>B</sup>
Other crops	x	0	0	0	1,012 <sup>D</sup>	78 <sup>B</sup>	0	0	x	0	461 <sup>D</sup>
<b>Total livestock and product revenues</b>	x	454,095 <sup>B</sup>	333,380 <sup>D</sup>	1,022,701 <sup>C</sup>	816,441 <sup>B</sup>	611,867 <sup>A</sup>	1,732,630 <sup>A</sup>	2,800,860 <sup>B</sup>	678,578 <sup>C</sup>	819,522 <sup>A</sup>	884,679 <sup>A</sup>
Cattle	x	x	3,539 <sup>D</sup>	10,982 <sup>C</sup>	3,518 <sup>D</sup>	5,770 <sup>B</sup>	7,144 <sup>B</sup>	38,148 <sup>B</sup>	16,214 <sup>C</sup>	1,100 <sup>B</sup>	6,774 <sup>A</sup>
Hogs	x	432,610 <sup>B</sup>	324,717 <sup>D</sup>	1,004,350 <sup>C</sup>	785,758 <sup>B</sup>	595,391 <sup>A</sup>	1,655,327 <sup>A</sup>	2,738,224 <sup>B</sup>	657,904 <sup>C</sup>	807,844 <sup>A</sup>	853,946 <sup>A</sup>
Poultry and eggs	x	x	x	x	22,807 <sup>D</sup>	x	65,040 <sup>A</sup>	x	x	x	20,566 <sup>B</sup>
Dairy products and subsidies	x	x	x	0	3,210 <sup>C</sup>	x	x	x	x	0	2,507 <sup>B</sup>
Other livestock and products	x	x	x	x	F	460 <sup>D</sup>	x	728 <sup>C</sup>	467 <sup>C</sup>	x	887 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	x	62,562 <sup>B</sup>	67,917 <sup>D</sup>	116,913 <sup>C</sup>	195,187 <sup>B</sup>	45,597 <sup>B</sup>	101,882 <sup>A</sup>	64,536 <sup>B</sup>	83,389 <sup>B</sup>	62,399 <sup>A</sup>	115,191 <sup>A</sup>
<b>Total other revenues</b>	x	18,129 <sup>D</sup>	13,924 <sup>B</sup>	65,776 <sup>D</sup>	33,395 <sup>B</sup>	32,569 <sup>B</sup>	60,776 <sup>B</sup>	101,595 <sup>B</sup>	58,889 <sup>C</sup>	22,985 <sup>A</sup>	39,780 <sup>A</sup>
Custom work and machine rental	x	10,882 <sup>D</sup>	8,562 <sup>D</sup>	45,153 <sup>D</sup>	21,378 <sup>B</sup>	18,941 <sup>B</sup>	39,846 <sup>B</sup>	x	39,499 <sup>C</sup>	15,249 <sup>A</sup>	25,612 <sup>A</sup>
Rental income	x	5,697 <sup>E</sup>	3,737 <sup>D</sup>	x	5,958 <sup>C</sup>	8,821 <sup>C</sup>	8,656 <sup>C</sup>	x	11,509 <sup>D</sup>	5,446 <sup>C</sup>	7,645 <sup>B</sup>
Miscellaneous revenues	x	1,550 <sup>B</sup>	1,625 <sup>D</sup>	x	6,060 <sup>B</sup>	4,808 <sup>C</sup>	12,274 <sup>A</sup>	7,796 <sup>B</sup>	7,881 <sup>C</sup>	2,291 <sup>A</sup>	6,522 <sup>A</sup>
<b>Total operating expenses</b>	x	522,446 <sup>B</sup>	439,443 <sup>D</sup>	1,186,655 <sup>C</sup>	1,004,866 <sup>B</sup>	691,205 <sup>A</sup>	1,860,109 <sup>A</sup>	2,953,317 <sup>B</sup>	811,293 <sup>C</sup>	944,718 <sup>A</sup>	1,019,727 <sup>A</sup>
<b>Total crop expenses</b>	x	17,554 <sup>C</sup>	6,075 <sup>D</sup>	5,528 <sup>C</sup>	11,948 <sup>B</sup>	31,646 <sup>B</sup>	74,889 <sup>A</sup>	66,401 <sup>B</sup>	26,990 <sup>C</sup>	6,465 <sup>D</sup>	28,572 <sup>A</sup>
Fertilizer and lime	x	8,614 <sup>C</sup>	1,627 <sup>D</sup>	3,518 <sup>C</sup>	4,466 <sup>B</sup>	13,050 <sup>B</sup>	52,653 <sup>A</sup>	26,277 <sup>B</sup>	13,596 <sup>C</sup>	1,163 <sup>D</sup>	14,428 <sup>A</sup>
Pesticides	x	2,183 <sup>C</sup>	1,842 <sup>D</sup>	463 <sup>C</sup>	1,966 <sup>B</sup>	6,390 <sup>B</sup>	6,859 <sup>A</sup>	30,228 <sup>B</sup>	8,038 <sup>C</sup>	660 <sup>E</sup>	5,172 <sup>A</sup>
Seed and plants	x	6,375 <sup>C</sup>	1,715 <sup>E</sup>	1,142 <sup>D</sup>	5,191 <sup>B</sup>	12,042 <sup>B</sup>	x	9,013 <sup>B</sup>	5,187 <sup>C</sup>	3,431 <sup>D</sup>	8,528 <sup>A</sup>
Other crop expenses	x	382 <sup>D</sup>	892 <sup>E</sup>	405 <sup>A</sup>	326 <sup>D</sup>	164 <sup>C</sup>	x	F	169 <sup>C</sup>	1,211 <sup>E</sup>	444 <sup>B</sup>
<b>Total livestock expenses</b>	x	300,897 <sup>B</sup>	258,403 <sup>D</sup>	820,421 <sup>C</sup>	648,359 <sup>B</sup>	400,019 <sup>A</sup>	1,116,521 <sup>A</sup>	1,550,177 <sup>B</sup>	485,164 <sup>C</sup>	633,625 <sup>A</sup>	620,827 <sup>A</sup>
Cattle purchases	x	x	488 <sup>D</sup>	1,133 <sup>D</sup>	538 <sup>D</sup>	2,693 <sup>B</sup>	1,011 <sup>A</sup>	8,461 <sup>B</sup>	1,935 <sup>D</sup>	x	1,686 <sup>A</sup>
Hog purchases	x	68,770 <sup>D</sup>	54,651 <sup>D</sup>	315,650 <sup>D</sup>	222,341 <sup>B</sup>	125,710 <sup>B</sup>	332,309 <sup>A</sup>	130,163 <sup>B</sup>	136,001 <sup>C</sup>	166,744 <sup>A</sup>	189,472 <sup>A</sup>
Poultry and egg purchases	x	x	x	x	5,652 <sup>E</sup>	2,264 <sup>D</sup>	10,170 <sup>A</sup>	1,041 <sup>B</sup>	175 <sup>C</sup>	x	4,255 <sup>C</sup>
Other livestock purchases	x	0	x	x	F	216 <sup>A</sup>	212 <sup>A</sup>	x	58 <sup>C</sup>	0	140 <sup>B</sup>
Feed, supplements, straw and bedding	x	211,621 <sup>B</sup>	182,432 <sup>D</sup>	469,874 <sup>C</sup>	391,510 <sup>B</sup>	243,237 <sup>A</sup>	702,744 <sup>A</sup>	1,299,693 <sup>B</sup>	329,848 <sup>C</sup>	438,650 <sup>A</sup>	392,017 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	14,417 <sup>C</sup>	19,198 <sup>D</sup>	30,388 <sup>C</sup>	28,237 <sup>B</sup>	23,247 <sup>B</sup>	68,317 <sup>A</sup>	104,884 <sup>B</sup>	16,391 <sup>C</sup>	25,650 <sup>A</sup>	31,902 <sup>A</sup>
Other livestock expenses	x	x	1,026 <sup>D</sup>	3,302 <sup>C</sup>	29 <sup>E</sup>	2,650 <sup>B</sup>	1,758 <sup>B</sup>	x	755 <sup>D</sup>	x	1,355 <sup>B</sup>
<b>Total machinery expenses</b>	x	29,813 <sup>B</sup>	18,018 <sup>C</sup>	42,558 <sup>C</sup>	35,822 <sup>B</sup>	30,338 <sup>A</sup>	88,075 <sup>A</sup>	108,191 <sup>B</sup>	39,129 <sup>B</sup>	35,849 <sup>A</sup>	42,060 <sup>A</sup>
Small tools	x	411 <sup>C</sup>	569 <sup>B</sup>	377 <sup>B</sup>	139 <sup>C</sup>	764 <sup>B</sup>	488 <sup>C</sup>	709 <sup>B</sup>	834 <sup>C</sup>	519 <sup>B</sup>	478 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	13,566 <sup>B</sup>	7,781 <sup>D</sup>	20,806 <sup>C</sup>	12,379 <sup>B</sup>	14,338 <sup>A</sup>	45,222 <sup>A</sup>	51,833 <sup>B</sup>	17,015 <sup>B</sup>	11,979 <sup>A</sup>	18,364 <sup>A</sup>
Repairs, licenses and insurance	x	15,836 <sup>B</sup>	9,669 <sup>C</sup>	21,375 <sup>C</sup>	23,304 <sup>B</sup>	15,236 <sup>A</sup>	42,365 <sup>A</sup>	55,650 <sup>B</sup>	21,280 <sup>C</sup>	23,351 <sup>A</sup>	23,217 <sup>A</sup>
<b>Total general expenses</b>	x	174,182 <sup>B</sup>	156,946 <sup>D</sup>	318,148 <sup>C</sup>	308,736 <sup>B</sup>	229,203 <sup>A</sup>	580,625 <sup>A</sup>	1,228,548 <sup>B</sup>	260,010 <sup>C</sup>	268,779 <sup>A</sup>	328,268 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	56,847 <sup>C</sup>	52,557 <sup>D</sup>	86,407 <sup>C</sup>	72,970 <sup>B</sup>	52,726 <sup>B</sup>	165,557 <sup>A</sup>	421,120 <sup>B</sup>	66,538 <sup>C</sup>	87,677 <sup>A</sup>	84,972 <sup>A</sup>
Rent	x	10,004 <sup>D</sup>	1,885 <sup>D</sup>	12,872 <sup>D</sup>	12,883 <sup>C</sup>	25,270 <sup>B</sup>	20,995 <sup>B</sup>	x	16,389 <sup>C</sup>	x	20,033 <sup>A</sup>
Insurance	x	8,727 <sup>B</sup>	6,444 <sup>D</sup>	16,093 <sup>C</sup>	14,125 <sup>A</sup>	8,827 <sup>A</sup>	30,646 <sup>A</sup>	42,635 <sup>B</sup>	15,426 <sup>C</sup>	13,647 <sup>A</sup>	14,976 <sup>A</sup>
Utilities	x	18,121 <sup>C</sup>	17,396 <sup>D</sup>	21,982 <sup>C</sup>	26,005 <sup>B</sup>	24,299 <sup>A</sup>	48,201 <sup>A</sup>	99,938 <sup>B</sup>	31,139 <sup>C</sup>	30,984 <sup>A</sup>	30,108 <sup>A</sup>
Custom work and machine rental	x	15,246 <sup>C</sup>	28,024 <sup>D</sup>	88,514 <sup>E</sup>	59,033 <sup>C</sup>	35,689 <sup>B</sup>	72,743 <sup>A</sup>	71,425 <sup>B</sup>	36,786 <sup>C</sup>	19,933 <sup>A</sup>	49,900 <sup>B</sup>
Net interest expenses	x	31,743 <sup>B</sup>	25,631 <sup>C</sup>	32,263 <sup>C</sup>	40,375 <sup>A</sup>	42,056 <sup>B</sup>	90,744 <sup>A</sup>	136,918 <sup>B</sup>	42,169 <sup>C</sup>	50,185 <sup>A</sup>	49,239 <sup>A</sup>
Net property taxes	x	4,137 <sup>B</sup>	3,775 <sup>C</sup>	2,168 <sup>B</sup>	4,945 <sup>B</sup>	4,537 <sup>A</sup>	19,988 <sup>A</sup>	9,680 <sup>B</sup>	2,819 <sup>B</sup>	5,206 <sup>A</sup>	6,526 <sup>A</sup>
Building and fence repairs	x	8,081 <sup>C</sup>	3,342 <sup>D</sup>	5,016 <sup>B</sup>	16,434 <sup>B</sup>	8,673 <sup>B</sup>	36,314 <sup>A</sup>	71,184 <sup>B</sup>	9,858 <sup>C</sup>	11,904 <sup>A</sup>	16,544 <sup>A</sup>
Marketing expenses	x	8,049 <sup>C</sup>	8,537 <sup>D</sup>	41,106 <sup>C</sup>	22,134 <sup>B</sup>	12,249 <sup>B</sup>	52,198 <sup>A</sup>	x	19,991 <sup>C</sup>	x	26,129 <sup>A</sup>
Miscellaneous expenses	x	13,227 <sup>C</sup>	9,356 <sup>C</sup>	11,728 <sup>B</sup>	39,833 <sup>B</sup>	14,877 <sup>A</sup>	43,239 <sup>A</sup>	82,513 <sup>B</sup>	18,894 <sup>B</sup>	19,832 <sup>A</sup>	29,842 <sup>A</sup>
<b>Net operating income</b>	x	47,101	-8,511	26,759	61,894	56,453	166,143	106,358	62,324	-21,011	71,111
Adjustment for capital cost allowance (CCA)	x	49,643 <sup>C</sup>	28,179 <sup>C</sup>	61,071 <sup>C</sup>	45,261 <sup>A</sup>	48,509 <sup>A</sup>	116,207 <sup>A</sup>	195,518 <sup>B</sup>	62,311 <sup>B</sup>	53,069 <sup>A</sup>	60,031 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-2,542	-36,689	-34,311	16,634	7,944	49,937	-89,160	13	-74,080	11,080
	Operating margins per dollar of revenue										
Operating margin	x	0.08	-0.02	0.02	0.06	0.08	0.08	0.03	0.07	-0.02	0.07
Operating margin adjusted for CCA	x	0.00	-0.09	-0.03	0.02	0.01	0.02	-0.03	0.00	-0.08	0.01

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

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	30 <sup>B</sup>	135 <sup>B</sup>	50 <sup>B</sup>	920 <sup>B</sup>	1,745 <sup>A</sup>	305 <sup>C</sup>	F	280 <sup>B</sup>	775 <sup>B</sup>	4,385 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.7	3.1	1.1	21.0	39.8	7.0	F	6.4	17.7	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	448,889 <sup>C</sup>	967,694 <sup>B</sup>	1,785,708 <sup>C</sup>	1,102,143 <sup>B</sup>	852,957 <sup>A</sup>	661,109 <sup>C</sup>	F	984,163 <sup>B</sup>	759,467 <sup>B</sup>	896,670 <sup>A</sup>
<b>Total crop revenues</b>	x	10,287 <sup>D</sup>	20,937 <sup>D</sup>	x	32,809 <sup>D</sup>	38,690 <sup>B</sup>	29,782 <sup>C</sup>	F	36,044 <sup>C</sup>	4,174 <sup>D</sup>	28,590 <sup>B</sup>
Total grains and oilseeds	x	x	2,347 <sup>C</sup>	x	25,607 <sup>D</sup>	36,593 <sup>B</sup>	27,971 <sup>C</sup>	F	31,571 <sup>C</sup>	147 <sup>D</sup>	24,414 <sup>B</sup>
Total other crops	x	x	18,590 <sup>D</sup>	x	7,203 <sup>E</sup>	2,096 <sup>B</sup>	1,811 <sup>D</sup>	F	4,472 <sup>C</sup>	4,027 <sup>D</sup>	4,176 <sup>C</sup>
Potatoes	x	0	x	0	x	x	x	F	x	x	x
Fruits	x	x	1,786 <sup>D</sup>	x	F	493 <sup>D</sup>	0	F	x	F	933 <sup>E</sup>
Vegetables	x	x	2,683 <sup>D</sup>	x	1,354 <sup>C</sup>	252 <sup>A</sup>	x	F	x	F	529 <sup>B</sup>
Tobacco	x	0	0	0	0	x	0	F	0	0	x
Greenhouse, nursery and floriculture products	x	0	x	0	x	75 <sup>D</sup>	x	F	0	259 <sup>E</sup>	475 <sup>D</sup>
Forage crops (including seeds)	x	x	1,013 <sup>D</sup>	x	F	1,184 <sup>C</sup>	1,015 <sup>D</sup>	F	4,173 <sup>C</sup>	1,714 <sup>D</sup>	2,020 <sup>D</sup>
Other crops	x	0	0	0	490 <sup>E</sup>	x	0	F	x	x	138 <sup>D</sup>
<b>Total livestock and product revenues</b>	x	424,045 <sup>C</sup>	910,972 <sup>B</sup>	1,765,984 <sup>C</sup>	1,001,322 <sup>B</sup>	783,502 <sup>A</sup>	595,275 <sup>C</sup>	F	907,883 <sup>B</sup>	723,543 <sup>B</sup>	827,844 <sup>A</sup>
Cattle	x	2,906 <sup>D</sup>	2,048 <sup>B</sup>	3,151 <sup>B</sup>	F	7,641 <sup>D</sup>	2,940 <sup>E</sup>	F	9,628 <sup>C</sup>	1,874 <sup>C</sup>	5,213 <sup>C</sup>
Hogs	x	x	x	x	23,874 <sup>C</sup>	4,542 <sup>C</sup>	17,012 <sup>C</sup>	F	x	x	8,501 <sup>B</sup>
Poultry and eggs	x	398,240 <sup>D</sup>	888,273 <sup>B</sup>	1,754,889 <sup>C</sup>	965,849 <sup>B</sup>	764,381 <sup>A</sup>	575,113 <sup>C</sup>	F	894,089 <sup>B</sup>	712,203 <sup>B</sup>	807,123 <sup>A</sup>
Dairy products and subsidies	x	x	x	x	8,207 <sup>E</sup>	5,876 <sup>D</sup>	0	F	x	x	6,468 <sup>C</sup>
Other livestock and products	x	x	x	x	74 <sup>D</sup>	1,062 <sup>C</sup>	F	F	158 <sup>B</sup>	F	539 <sup>C</sup>
<b>Program payments and insurance proceeds</b>	x	5,334 <sup>C</sup>	10,119 <sup>B</sup>	x	20,087 <sup>C</sup>	7,145 <sup>B</sup>	15,121 <sup>C</sup>	F	13,869 <sup>C</sup>	8,617 <sup>D</sup>	11,423 <sup>B</sup>
<b>Total other revenues</b>	x	9,222 <sup>B</sup>	25,665 <sup>B</sup>	8,785 <sup>C</sup>	47,924 <sup>C</sup>	23,620 <sup>B</sup>	20,931 <sup>C</sup>	F	26,368 <sup>C</sup>	23,133 <sup>D</sup>	28,813 <sup>B</sup>
Custom work and machine rental	x	x	17,637 <sup>B</sup>	3,992 <sup>E</sup>	21,087 <sup>D</sup>	14,867 <sup>B</sup>	9,780 <sup>D</sup>	F	10,588 <sup>D</sup>	11,382 <sup>D</sup>	14,992 <sup>B</sup>
Rental income	x	x	5,836 <sup>B</sup>	1,734 <sup>D</sup>	16,462 <sup>B</sup>	5,677 <sup>C</sup>	2,285 <sup>E</sup>	F	7,393 <sup>C</sup>	6,999 <sup>C</sup>	8,235 <sup>B</sup>
Miscellaneous revenues	x	598 <sup>B</sup>	2,192 <sup>B</sup>	3,059 <sup>D</sup>	10,376 <sup>D</sup>	3,076 <sup>B</sup>	8,866 <sup>C</sup>	F	8,386 <sup>E</sup>	4,752 <sup>E</sup>	5,585 <sup>B</sup>
<b>Total operating expenses</b>	x	367,909 <sup>C</sup>	820,256 <sup>B</sup>	1,579,065 <sup>C</sup>	954,521 <sup>B</sup>	742,862 <sup>A</sup>	562,748 <sup>C</sup>	F	864,319 <sup>B</sup>	696,449 <sup>B</sup>	786,595 <sup>A</sup>
<b>Total crop expenses</b>	x	25,637 <sup>E</sup>	20,638 <sup>B</sup>	32,149 <sup>B</sup>	12,589 <sup>D</sup>	29,500 <sup>B</sup>	22,277 <sup>C</sup>	F	22,856 <sup>B</sup>	3,163 <sup>D</sup>	19,788 <sup>A</sup>
Fertilizer and lime	x	2,852 <sup>E</sup>	2,532 <sup>C</sup>	x	5,053 <sup>D</sup>	6,696 <sup>B</sup>	8,059 <sup>D</sup>	F	8,839 <sup>B</sup>	549 <sup>D</sup>	5,226 <sup>B</sup>
Pesticides	x	1,286 <sup>C</sup>	1,718 <sup>C</sup>	x	1,473 <sup>D</sup>	3,229 <sup>B</sup>	4,276 <sup>D</sup>	F	4,797 <sup>C</sup>	181 <sup>D</sup>	2,409 <sup>B</sup>
Seed and plants	x	1,573 <sup>E</sup>	1,937 <sup>C</sup>	x	4,647 <sup>D</sup>	6,407 <sup>B</sup>	3,666 <sup>C</sup>	F	3,668 <sup>C</sup>	300 <sup>D</sup>	4,119 <sup>B</sup>
Other crop expenses	x	19,926 <sup>E</sup>	14,452 <sup>B</sup>	30,829 <sup>C</sup>	1,416 <sup>D</sup>	13,168 <sup>B</sup>	6,276 <sup>D</sup>	F	6,552 <sup>B</sup>	2,133 <sup>D</sup>	8,034 <sup>B</sup>
<b>Total livestock expenses</b>	x	205,870 <sup>B</sup>	505,203 <sup>B</sup>	918,889 <sup>C</sup>	568,467 <sup>B</sup>	403,994 <sup>A</sup>	324,611 <sup>C</sup>	F	562,792 <sup>B</sup>	427,127 <sup>B</sup>	457,360 <sup>A</sup>
Cattle purchases	x	516 <sup>E</sup>	808 <sup>C</sup>	707 <sup>B</sup>	1,327 <sup>D</sup>	3,973 <sup>D</sup>	F	F	3,697 <sup>D</sup>	1,092 <sup>C</sup>	2,507 <sup>C</sup>
Hog purchases	x	x	x	x	5,416 <sup>C</sup>	1,438 <sup>C</sup>	2,858 <sup>C</sup>	F	20 <sup>B</sup>	F	2,062 <sup>B</sup>
Poultry and egg purchases	x	42,993 <sup>B</sup>	162,197 <sup>B</sup>	232,748 <sup>B</sup>	218,806 <sup>B</sup>	145,403 <sup>A</sup>	143,360 <sup>C</sup>	F	297,068 <sup>B</sup>	170,828 <sup>B</sup>	176,324 <sup>A</sup>
Other livestock purchases	x	0	x	x	x	701 <sup>D</sup>	F	F	x	x	327 <sup>D</sup>
Feed, supplements, straw and bedding	x	160,787 <sup>C</sup>	332,048 <sup>B</sup>	669,014 <sup>C</sup>	337,201 <sup>B</sup>	244,534 <sup>A</sup>	173,887 <sup>C</sup>	F	255,830 <sup>B</sup>	248,496 <sup>B</sup>	269,477 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	1,322 <sup>D</sup>	5,945 <sup>B</sup>	13,550 <sup>D</sup>	5,561 <sup>B</sup>	6,359 <sup>B</sup>	3,768 <sup>D</sup>	F	5,671 <sup>B</sup>	6,147 <sup>C</sup>	5,871 <sup>A</sup>
Other livestock expenses	x	x	1,907 <sup>C</sup>	2,496 <sup>C</sup>	x	1,587 <sup>B</sup>	0	F	x	x	791 <sup>B</sup>
<b>Total machinery expenses</b>	x	16,530 <sup>C</sup>	28,494 <sup>B</sup>	50,970 <sup>D</sup>	32,701 <sup>B</sup>	30,078 <sup>B</sup>	25,869 <sup>C</sup>	F	29,820 <sup>A</sup>	17,745 <sup>B</sup>	28,021 <sup>A</sup>
Small tools	x	249 <sup>B</sup>	563 <sup>B</sup>	214 <sup>E</sup>	137 <sup>C</sup>	624 <sup>B</sup>	444 <sup>C</sup>	F	805 <sup>C</sup>	345 <sup>C</sup>	455 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	5,412 <sup>B</sup>	10,870 <sup>B</sup>	24,774 <sup>D</sup>	12,216 <sup>B</sup>	11,880 <sup>B</sup>	11,904 <sup>C</sup>	F	11,897 <sup>B</sup>	5,690 <sup>B</sup>	10,840 <sup>A</sup>
Repairs, licenses and insurance	x	10,869 <sup>C</sup>	17,061 <sup>B</sup>	25,983 <sup>C</sup>	20,347 <sup>B</sup>	17,574 <sup>B</sup>	13,521 <sup>C</sup>	F	17,118 <sup>B</sup>	11,710 <sup>B</sup>	16,726 <sup>A</sup>
<b>Total general expenses</b>	x	119,871 <sup>D</sup>	265,921 <sup>B</sup>	577,057 <sup>D</sup>	340,765 <sup>B</sup>	279,289 <sup>A</sup>	189,991 <sup>C</sup>	F	248,852 <sup>B</sup>	248,415 <sup>B</sup>	281,427 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	x	101,639 <sup>B</sup>	166,988 <sup>D</sup>	81,774 <sup>B</sup>	90,540 <sup>B</sup>	52,321 <sup>C</sup>	F	58,679 <sup>B</sup>	71,724 <sup>B</sup>	81,086 <sup>A</sup>
Rent	x	x	5,102 <sup>C</sup>	21,730 <sup>E</sup>	19,707 <sup>C</sup>	8,795 <sup>B</sup>	4,775 <sup>D</sup>	F	10,097 <sup>C</sup>	10,511 <sup>C</sup>	11,226 <sup>B</sup>
Insurance	x	4,890 <sup>C</sup>	8,110 <sup>B</sup>	15,978 <sup>C</sup>	13,499 <sup>B</sup>	9,774 <sup>A</sup>	9,083 <sup>C</sup>	F	11,997 <sup>B</sup>	7,651 <sup>B</sup>	10,270 <sup>A</sup>
Utilities	x	10,705 <sup>C</sup>	35,969 <sup>B</sup>	77,961 <sup>D</sup>	39,211 <sup>B</sup>	33,750 <sup>A</sup>	18,713 <sup>C</sup>	F	30,905 <sup>B</sup>	24,363 <sup>B</sup>	32,366 <sup>A</sup>
Custom work and machine rental	x	5,481 <sup>D</sup>	18,181 <sup>B</sup>	27,812 <sup>C</sup>	47,695 <sup>B</sup>	28,153 <sup>B</sup>	17,895 <sup>D</sup>	F	34,449 <sup>B</sup>	19,939 <sup>B</sup>	30,232 <sup>A</sup>
Net interest expenses	x	16,306 <sup>D</sup>	26,585 <sup>B</sup>	89,200 <sup>D</sup>	39,746 <sup>B</sup>	40,734 <sup>B</sup>	21,880 <sup>C</sup>	F	43,164 <sup>B</sup>	43,425 <sup>C</sup>	40,155 <sup>A</sup>
Net property taxes	x	2,484 <sup>C</sup>	3,647 <sup>B</sup>	3,063 <sup>C</sup>	4,059 <sup>B</sup>	4,440 <sup>A</sup>	4,644 <sup>C</sup>	F	2,684 <sup>B</sup>	4,202 <sup>B</sup>	4,120 <sup>A</sup>
Building and fence repairs	x	6,264 <sup>E</sup>	11,137 <sup>B</sup>	22,559 <sup>D</sup>	19,063 <sup>B</sup>	10,977 <sup>B</sup>	8,838 <sup>C</sup>	F	7,940 <sup>B</sup>	9,705 <sup>B</sup>	12,193 <sup>A</sup>
Marketing expenses	x	29,371 <sup>E</sup>	39,836 <sup>B</sup>	75,874 <sup>B</sup>	50,185 <sup>C</sup>	31,177 <sup>B</sup>	39,750 <sup>C</sup>	F	25,288 <sup>B</sup>	42,606 <sup>B</sup>	38,879 <sup>A</sup>
Miscellaneous expenses	x	7,322 <sup>C</sup>	15,715 <sup>B</sup>	75,891 <sup>D</sup>	25,824 <sup>B</sup>	20,950 <sup>B</sup>	12,093 <sup>C</sup>	F	23,649 <sup>B</sup>	14,289 <sup>B</sup>	20,900 <sup>A</sup>
<b>Net operating income</b>	x	80,980	147,437	206,644	147,621	110,095	98,361	F	119,844	63,018	110,075
Adjustment for capital cost allowance (CCA)	x	28,474 <sup>D</sup>	37,829 <sup>B</sup>	56,968 <sup>C</sup>	47,688 <sup>B</sup>	49,095 <sup>A</sup>	34,147 <sup>C</sup>	F	50,774 <sup>B</sup>	36,226 <sup>B</sup>	45,266 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	52,506	109,608	149,676	99,933	60,999	64,214	F	69,070	26,791	64,809
	Operating margins per dollar of revenue										
Operating margin	x	0.18	0.15	0.12	0.13	0.13	0.15	F	0.12	0.08	0.12
Operating margin adjusted for CCA	x	0.12	0.11	0.08	0.09	0.07	0.10	F	0.07	0.04	0.07

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				
	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	2,760 <sup>B</sup>	1,965 <sup>B</sup>	1,695 <sup>B</sup>	17,640 <sup>A</sup>	24,055 <sup>A</sup>
Average total agricultural sales (\$)	22,925 <sup>A</sup>	20,583 <sup>A</sup>	24,108 <sup>A</sup>	19,114 <sup>A</sup>	20,022 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,915 <sup>B</sup>	2,798 <sup>B</sup>	2,704 <sup>B</sup>	2,924 <sup>A</sup>	2,897 <sup>A</sup>
Average total operating revenues (\$)	30,028 <sup>A</sup>	28,169 <sup>A</sup>	30,467 <sup>A</sup>	26,417 <sup>A</sup>	27,259 <sup>A</sup>
Average net operating income (\$)	-2,233	-1,515	1,736	4,057	2,718
Average agricultural sales from primary activity (\$)	14,371 <sup>A</sup>	17,104 <sup>A</sup>	22,992 <sup>A</sup>	19,114 <sup>A</sup>	18,680 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.7	83.1	95.4	100.0	93.3
Secondary commodity (% of total agricultural sales)	20.6	8.0	2.8	...	3.5
<b>\$50,000 to \$99,999</b>					
Number of farms	2,200 <sup>A</sup>	1,600 <sup>A</sup>	2,035 <sup>B</sup>	7,895 <sup>A</sup>	13,730 <sup>A</sup>
Average total agricultural sales (\$)	52,483 <sup>A</sup>	55,950 <sup>A</sup>	54,931 <sup>A</sup>	50,005 <sup>A</sup>	51,822 <sup>A</sup>
Average program payments and insurance proceeds (\$)	10,329 <sup>B</sup>	9,035 <sup>A</sup>	8,991 <sup>B</sup>	9,175 <sup>A</sup>	9,316 <sup>A</sup>
Average total operating revenues (\$)	73,137 <sup>A</sup>	74,247 <sup>A</sup>	74,202 <sup>A</sup>	72,041 <sup>A</sup>	72,789 <sup>A</sup>
Average net operating income (\$)	8,720	9,003	9,565	15,046	12,515
Average agricultural sales from primary activity (\$)	32,816 <sup>A</sup>	46,126 <sup>A</sup>	52,672 <sup>A</sup>	50,005 <sup>A</sup>	47,188 <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)	26.9	10.4	2.4	...	5.9
<b>\$100,000 to \$249,999</b>					
Number of farms	3,400 <sup>A</sup>	2,755 <sup>A</sup>	3,410 <sup>A</sup>	8,165 <sup>A</sup>	17,735 <sup>A</sup>
Average total agricultural sales (\$)	119,156 <sup>A</sup>	123,442 <sup>A</sup>	124,593 <sup>A</sup>	115,390 <sup>A</sup>	119,132 <sup>A</sup>
Average program payments and insurance proceeds (\$)	20,346 <sup>A</sup>	18,962 <sup>A</sup>	17,710 <sup>A</sup>	19,959 <sup>A</sup>	19,446 <sup>A</sup>
Average total operating revenues (\$)	161,072 <sup>A</sup>	166,607 <sup>A</sup>	166,385 <sup>A</sup>	160,944 <sup>A</sup>	162,895 <sup>A</sup>
Average net operating income (\$)	26,089	30,672	32,172	34,490	31,841
Average agricultural sales from primary activity (\$)	75,209 <sup>A</sup>	102,352 <sup>A</sup>	119,623 <sup>A</sup>	115,390 <sup>A</sup>	106,480 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.1	82.9	96.0	100.0	89.4
Secondary commodity (% of total agricultural sales)	27.7	11.7	2.0	...	7.6
<b>\$250,000 to \$499,999</b>					
Number of farms	1,645 <sup>A</sup>	1,770 <sup>A</sup>	2,600 <sup>A</sup>	4,160 <sup>A</sup>	10,175 <sup>A</sup>
Average total agricultural sales (\$)	262,634 <sup>A</sup>	261,935 <sup>A</sup>	275,795 <sup>A</sup>	257,499 <sup>A</sup>	263,780 <sup>A</sup>
Average program payments and insurance proceeds (\$)	39,967 <sup>A</sup>	39,698 <sup>B</sup>	37,131 <sup>A</sup>	39,551 <sup>A</sup>	39,025 <sup>A</sup>
Average total operating revenues (\$)	344,598 <sup>A</sup>	347,134 <sup>A</sup>	358,800 <sup>A</sup>	350,205 <sup>A</sup>	350,960 <sup>A</sup>
Average net operating income (\$)	67,140	68,050	75,482	78,782	74,185
Average agricultural sales from primary activity (\$)	164,058 <sup>A</sup>	217,916 <sup>A</sup>	265,564 <sup>A</sup>	257,499 <sup>A</sup>	237,544 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.5	83.2	96.3	100.0	90.1
Secondary commodity (% of total agricultural sales)	24.9	11.4	2.0	...	6.5
<b>\$500,000 and over</b>					
Number of farms	980 <sup>A</sup>	940 <sup>A</sup>	2,065 <sup>A</sup>	2,605 <sup>A</sup>	6,590 <sup>A</sup>
Average total agricultural sales (\$)	933,064 <sup>A</sup>	682,432 <sup>A</sup>	736,557 <sup>A</sup>	699,378 <sup>A</sup>	743,516 <sup>A</sup>
Average program payments and insurance proceeds (\$)	99,688 <sup>A</sup>	94,092 <sup>A</sup>	97,927 <sup>A</sup>	95,238 <sup>A</sup>	96,595 <sup>A</sup>
Average total operating revenues (\$)	1,157,925 <sup>A</sup>	882,166 <sup>A</sup>	957,380 <sup>A</sup>	915,048 <sup>A</sup>	959,941 <sup>A</sup>
Average net operating income (\$)	253,027	194,261	201,279	215,029	213,461
Average agricultural sales from primary activity (\$)	568,441 <sup>A</sup>	568,492 <sup>A</sup>	712,754 <sup>A</sup>	699,378 <sup>A</sup>	665,621 <sup>A</sup>
Primary commodity (% of total agricultural sales)	60.9	83.3	96.8	100.0	89.5
Secondary commodity (% of total agricultural sales)	15.3	9.5	1.5	...	4.6
<b>Total</b>					
Number of farms	10,980 <sup>A</sup>	9,030 <sup>A</sup>	11,805 <sup>A</sup>	40,470 <sup>A</sup>	72,285 <sup>A</sup>
Average total agricultural sales (\$)	175,875 <sup>A</sup>	174,110 <sup>A</sup>	238,571 <sup>A</sup>	112,919 <sup>A</sup>	150,650 <sup>A</sup>
Average program payments and insurance proceeds (\$)	23,996 <sup>A</sup>	25,527 <sup>A</sup>	32,370 <sup>A</sup>	17,296 <sup>A</sup>	21,804 <sup>A</sup>
Average total operating revenues (\$)	227,144 <sup>A</sup>	229,570 <sup>A</sup>	311,807 <sup>A</sup>	153,023 <sup>A</sup>	199,780 <sup>A</sup>
Average net operating income (\$)	41,931	44,087	63,044	33,621	40,997
Average agricultural sales from primary activity (\$)	108,835 <sup>A</sup>	144,743 <sup>A</sup>	230,166 <sup>A</sup>	112,919 <sup>A</sup>	135,424 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.9	83.1	96.5	100.0	89.9
Secondary commodity (% of total agricultural sales)	20.9	10.6	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				
	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	x	x	x	130 E	175 D
Average total agricultural sales (\$)	x	x	x	23,006 D	24,350 C
Average program payments and insurance proceeds (\$)	x	x	x	3,640 D	3,157 D
Average total operating revenues (\$)	x	x	x	29,207 C	30,277 B
Average net operating income (\$)	x	x	x	-220	-3,376
Average agricultural sales from primary activity (\$)	x	x	x	23,006 D	22,632 C
Primary commodity (% of total agricultural sales)	x	x	x	100.0	92.9
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 C	80 B
Average total agricultural sales (\$)	x	x	x	66,429 A	60,143 A
Average program payments and insurance proceeds (\$)	x	x	x	5,954 C	8,766 B
Average total operating revenues (\$)	x	x	x	76,667 A	72,348 A
Average net operating income (\$)	x	x	x	11,190	12,822
Average agricultural sales from primary activity (\$)	x	x	x	66,429 A	55,516 A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	92.3
Secondary commodity (% of total agricultural sales)	x	x	x	...	2.9
<b>\$100,000 to \$249,999</b>					
Number of farms	x	35 A	x	45 B	130 A
Average total agricultural sales (\$)	x	150,299 A	x	143,785 A	139,493 A
Average program payments and insurance proceeds (\$)	x	23,353 A	x	15,044 B	22,244 A
Average total operating revenues (\$)	x	183,900 A	x	167,742 A	172,559 A
Average net operating income (\$)	x	20,911	x	12,431	14,136
Average agricultural sales from primary activity (\$)	x	124,626 A	x	143,785 A	124,330 A
Primary commodity (% of total agricultural sales)	x	82.9	x	100.0	89.1
Secondary commodity (% of total agricultural sales)	x	8.0	x	...	4.8
<b>\$250,000 to \$499,999</b>					
Number of farms	40 C	35 D	50 E	65 B	190 B
Average total agricultural sales (\$)	278,534 A	281,380 B	290,094 B	277,898 A	281,784 A
Average program payments and insurance proceeds (\$)	44,471 C	51,608 C	50,149 B	56,489 B	51,303 A
Average total operating revenues (\$)	332,995 A	353,827 A	348,907 B	353,755 A	347,892 A
Average net operating income (\$)	62,066	55,037	34,772	19,078	39,192
Average agricultural sales from primary activity (\$)	179,471 A	238,110 B	274,031 B	277,898 A	247,726 A
Primary commodity (% of total agricultural sales)	64.4	84.6	94.5	100.0	87.9
Secondary commodity (% of total agricultural sales)	11.4	8.2	3.0	...	3.8
<b>\$500,000 and over</b>					
Number of farms	120 B	125 A	225 A	145 C	625 A
Average total agricultural sales (\$)	1,659,831 A	1,527,631 A	1,320,620 A	1,040,869 B	1,359,422 A
Average program payments and insurance proceeds (\$)	137,653 A	139,561 A	102,514 B	117,852 C	120,204 A
Average total operating revenues (\$)	1,890,693 A	1,733,248 A	1,500,085 A	1,226,629 B	1,555,207 A
Average net operating income (\$)	244,716	284,564	189,306	243,046	231,617
Average agricultural sales from primary activity (\$)	1,093,738 A	1,276,595 A	1,257,588 A	1,040,869 B	1,177,140 A
Primary commodity (% of total agricultural sales)	65.9	83.6	95.2	100.0	86.6
Secondary commodity (% of total agricultural sales)	19.8	10.7	4.1	...	8.5
<b>Total</b>					
Number of farms	210 A	230 B	335 A	425 B	1,200 A
Average total agricultural sales (\$)	1,003,678 A	909,562 A	968,803 A	432,207 B	774,248 A
Average program payments and insurance proceeds (\$)	89,800 A	88,528 B	80,962 A	52,780 C	74,040 A
Average total operating revenues (\$)	1,150,170 A	1,039,319 A	1,105,153 A	513,644 B	891,748 A
Average net operating income (\$)	151,415	165,927	137,535	89,562	128,535
Average agricultural sales from primary activity (\$)	660,314 A	760,322 A	922,241 A	432,207 B	671,852 A
Primary commodity (% of total agricultural sales)	65.8	83.6	95.2	100.0	86.8
Secondary commodity (% of total agricultural sales)	19.0	10.4	4.0	...	8.1

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

Table 12-3

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

	2007				
	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	F	140 E	45 B	485 D	905 C
Average total agricultural sales (\$)	F	30,526 D	20,971 A	23,696 B	23,514 B
Average program payments and insurance proceeds (\$)	F	764 E	1,630 C	1,198 D	1,163 D
Average total operating revenues (\$)	F	33,344 C	26,094 A	28,102 A	27,683 B
Average net operating income (\$)	F	1,715	2,745	5,740	2,544
Average agricultural sales from primary activity (\$)	F	24,839 D	19,822 A	23,696 B	20,462 B
Primary commodity (% of total agricultural sales)	F	81.4	94.5	100.0	87.0
Secondary commodity (% of total agricultural sales)	F	F	1.4	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	65 E	F	F	265 D	475 C
Average total agricultural sales (\$)	66,823 A	F	F	55,093 B	58,477 B
Average program payments and insurance proceeds (\$)	5,383 B	F	F	F	F
Average total operating revenues (\$)	76,007 A	F	F	68,046 A	71,658 A
Average net operating income (\$)	5,966	F	F	14,362	14,386
Average agricultural sales from primary activity (\$)	39,080 A	F	F	55,093 B	52,288 B
Primary commodity (% of total agricultural sales)	58.5	F	F	100.0	89.4
Secondary commodity (% of total agricultural sales)	11.7	F	F	...	2.2
<b>\$100,000 to \$249,999</b>					
Number of farms	115 D	75 D	45 D	220 C	465 B
Average total agricultural sales (\$)	134,675 B	128,680 A	161,455 A	132,759 A	135,360 A
Average program payments and insurance proceeds (\$)	19,383 D	F	12,641 D	13,184 D	15,354 C
Average total operating revenues (\$)	167,384 B	153,416 B	182,027 A	156,620 A	161,120 A
Average net operating income (\$)	39,887	25,721	20,816	28,111	29,739
Average agricultural sales from primary activity (\$)	85,171 B	105,468 A	155,911 B	132,759 A	118,819 A
Primary commodity (% of total agricultural sales)	63.2	82.0	96.6	100.0	87.8
Secondary commodity (% of total agricultural sales)	19.2	F	2.1	...	5.6
<b>\$250,000 to \$499,999</b>					
Number of farms	45 C	50 D	40 E	120 D	260 C
Average total agricultural sales (\$)	313,172 B	292,909 A	313,079 A	325,068 A	314,991 A
Average program payments and insurance proceeds (\$)	32,364 D	42,667 D	30,459 D	23,233 D	29,692 C
Average total operating revenues (\$)	369,714 A	334,524 A	362,482 A	356,222 A	355,800 A
Average net operating income (\$)	54,943	59,276	89,455	59,672	63,372
Average agricultural sales from primary activity (\$)	190,366 B	237,962 A	299,713 A	325,068 A	279,260 A
Primary commodity (% of total agricultural sales)	60.8	81.2	95.7	100.0	88.7
Secondary commodity (% of total agricultural sales)	17.6	13.1	F	...	6.1
<b>\$500,000 and over</b>					
Number of farms	135 C	60 C	80 C	190 B	465 B
Average total agricultural sales (\$)	1,019,908 B	1,419,311 B	1,657,225 B	1,530,864 B	1,389,880 A
Average program payments and insurance proceeds (\$)	89,696 C	127,550 C	137,561 C	106,576 B	109,667 B
Average total operating revenues (\$)	1,147,596 B	1,623,000 B	1,833,424 B	1,689,162 B	1,548,314 A
Average net operating income (\$)	126,263	138,314	196,946	245,488	188,807
Average agricultural sales from primary activity (\$)	621,491 B	1,164,009 B	1,583,912 B	1,530,864 B	1,228,932 A
Primary commodity (% of total agricultural sales)	60.9	82.0	95.6	100.0	88.4
Secondary commodity (% of total agricultural sales)	21.7	8.0	2.8	...	6.2
<b>Total</b>					
Number of farms	600 D	385 C	300 C	1,290 B	2,565 B
Average total agricultural sales (\$)	296,576 C	307,403 C	523,860 C	300,952 B	326,785 B
Average program payments and insurance proceeds (\$)	27,681 D	29,649 D	44,404 C	22,644 B	27,391 B
Average total operating revenues (\$)	338,990 C	351,813 C	587,126 C	335,811 B	368,129 B
Average net operating income (\$)	39,828	37,266	73,758	52,018	49,498
Average agricultural sales from primary activity (\$)	180,820 C	251,592 C	500,547 C	300,952 B	288,855 B
Primary commodity (% of total agricultural sales)	61.0	81.8	95.5	100.0	88.4
Secondary commodity (% of total agricultural sales)	20.4	8.2	2.8	...	6.0

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 12-4**  
**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				
	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	100 D	F	65 C	1,765 B	2,045 B
Average total agricultural sales (\$)	25,188 C	F	25,979 B	20,189 A	20,318 A
Average program payments and insurance proceeds (\$)	1,786 E	F	1,961 D	1,864 C	1,974 C
Average total operating revenues (\$)	30,979 B	F	30,118 B	25,043 A	25,302 A
Average net operating income (\$)	2,016	F	4,895	-819	-529
Average agricultural sales from primary activity (\$)	14,983 C	F	24,672 B	20,189 A	19,625 A
Primary commodity (% of total agricultural sales)	59.5	F	95.0	100.0	96.6
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
<b>\$50,000 to \$99,999</b>					
Number of farms	55 D	F	50 A	800 B	1,020 B
Average total agricultural sales (\$)	62,035 B	F	60,562 A	59,802 A	59,910 A
Average program payments and insurance proceeds (\$)	6,832 D	F	9,289 A	7,314 B	7,642 B
Average total operating revenues (\$)	75,757 A	F	73,868 A	73,058 A	73,076 A
Average net operating income (\$)	9,729	F	10,895	12,372	12,161
Average agricultural sales from primary activity (\$)	38,891 B	F	58,226 A	59,802 A	57,298 A
Primary commodity (% of total agricultural sales)	62.7	F	96.1	100.0	95.6
Secondary commodity (% of total agricultural sales)	9.7	F	1.3	...	1.2
<b>\$100,000 to \$249,999</b>					
Number of farms	90 D	50 D	75 C	700 B	915 B
Average total agricultural sales (\$)	143,831 A	121,889 B	128,141 A	133,053 A	132,857 A
Average program payments and insurance proceeds (\$)	15,973 D	27,321 D	14,508 D	14,040 B	14,984 B
Average total operating revenues (\$)	172,913 A	160,187 B	153,230 A	155,950 A	157,352 A
Average net operating income (\$)	42,555	16,782	35,524	26,231	28,003
Average agricultural sales from primary activity (\$)	89,171 B	101,343 B	123,117 A	133,053 A	126,202 A
Primary commodity (% of total agricultural sales)	62.0	83.1	96.1	100.0	95.0
Secondary commodity (% of total agricultural sales)	20.5	7.2	1.3	...	2.5
<b>\$250,000 to \$499,999</b>					
Number of farms	30 E	25 D	55 D	380 B	485 B
Average total agricultural sales (\$)	301,251 B	312,546 A	312,420 A	299,726 A	302,527 A
Average program payments and insurance proceeds (\$)	17,418 D	18,337 C	31,436 D	29,925 C	28,814 B
Average total operating revenues (\$)	343,958 A	350,875 A	370,049 A	348,540 A	351,508 A
Average net operating income (\$)	42,184	48,810	26,396	77,029	68,044
Average agricultural sales from primary activity (\$)	192,286 B	265,138 A	303,952 A	299,726 A	292,772 A
Primary commodity (% of total agricultural sales)	63.8	84.8	97.3	100.0	96.8
Secondary commodity (% of total agricultural sales)	15.8	4.4	1.4	...	1.3
<b>\$500,000 and over</b>					
Number of farms	30 D	30 D	80 D	280 B	420 B
Average total agricultural sales (\$)	993,227 B	1,065,943 B	1,441,459 C	1,077,073 A	1,138,626 A
Average program payments and insurance proceeds (\$)	70,789 C	108,268 B	60,525 B	80,634 B	78,272 A
Average total operating revenues (\$)	1,102,610 B	1,266,886 B	1,551,494 C	1,223,000 A	1,279,488 A
Average net operating income (\$)	78,904	186,330	260,357	281,858	257,166
Average agricultural sales from primary activity (\$)	569,056 B	887,193 B	1,384,792 C	1,077,073 A	1,086,382 A
Primary commodity (% of total agricultural sales)	57.3	83.2	96.1	100.0	95.4
Secondary commodity (% of total agricultural sales)	22.2	10.2	2.4	...	2.6
<b>Total</b>					
Number of farms	295 C	340 D	325 B	3,920 A	4,880 A
Average total agricultural sales (\$)	183,504 B	165,446 D	445,807 B	151,133 A	173,639 A
Average program payments and insurance proceeds (\$)	14,794 C	20,056 D	25,160 B	13,501 B	14,809 A
Average total operating revenues (\$)	210,729 B	199,054 D	490,927 B	175,273 A	200,017 A
Average net operating income (\$)	26,134	27,128	78,602	34,471	36,384
Average agricultural sales from primary activity (\$)	109,755 B	137,727 D	428,870 B	151,133 A	166,106 A
Primary commodity (% of total agricultural sales)	59.8	83.2	96.2	100.0	95.7
Secondary commodity (% of total agricultural sales)	20.0	8.4	2.2	...	2.2

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



Table 12-5

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

	2007				
	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	130 <sup>E</sup>	F	F	870 <sup>B</sup>	1,205 <sup>C</sup>
Average total agricultural sales (\$)	19,199 <sup>D</sup>	F	F	22,514 <sup>A</sup>	20,980 <sup>B</sup>
Average program payments and insurance proceeds (\$)	857 <sup>D</sup>	F	F	877 <sup>E</sup>	800 <sup>D</sup>
Average total operating revenues (\$)	22,997 <sup>C</sup>	F	F	26,383 <sup>A</sup>	24,670 <sup>B</sup>
Average net operating income (\$)	-6,019	F	F	1,159	760
Average agricultural sales from primary activity (\$)	12,260 <sup>D</sup>	F	F	22,514 <sup>A</sup>	19,945 <sup>B</sup>
Primary commodity (% of total agricultural sales)	63.9	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	40 <sup>E</sup>	x	350 <sup>C</sup>	505 <sup>C</sup>
Average total agricultural sales (\$)	F	54,631 <sup>B</sup>	x	63,096 <sup>A</sup>	62,830 <sup>A</sup>
Average program payments and insurance proceeds (\$)	F	1,191 <sup>E</sup>	x	1,306 <sup>D</sup>	1,262 <sup>D</sup>
Average total operating revenues (\$)	F	61,729 <sup>B</sup>	x	72,236 <sup>A</sup>	70,978 <sup>A</sup>
Average net operating income (\$)	F	2,273	x	1,946	5,465
Average agricultural sales from primary activity (\$)	F	45,416 <sup>B</sup>	x	63,096 <sup>A</sup>	56,564 <sup>A</sup>
Primary commodity (% of total agricultural sales)	F	83.1	x	100.0	90.0
Secondary commodity (% of total agricultural sales)	F	7.1	x	...	F
<b>\$100,000 to \$249,999</b>					
Number of farms	x	35 <sup>D</sup>	30 <sup>D</sup>	570 <sup>C</sup>	655 <sup>B</sup>
Average total agricultural sales (\$)	x	147,797 <sup>B</sup>	144,028 <sup>A</sup>	151,985 <sup>A</sup>	150,688 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	8,261 <sup>C</sup>	F	8,095 <sup>E</sup>	8,447 <sup>D</sup>
Average total operating revenues (\$)	x	171,308 <sup>A</sup>	176,042 <sup>B</sup>	172,388 <sup>A</sup>	172,018 <sup>A</sup>
Average net operating income (\$)	x	31,736	4,511	19,177	19,324
Average agricultural sales from primary activity (\$)	x	126,118 <sup>B</sup>	138,324 <sup>A</sup>	151,985 <sup>A</sup>	147,878 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	85.3	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	395 <sup>C</sup>	445 <sup>B</sup>
Average total agricultural sales (\$)	x	x	x	334,427 <sup>A</sup>	329,936 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	x	x	7,934 <sup>C</sup>	8,631 <sup>C</sup>
Average total operating revenues (\$)	x	x	x	352,310 <sup>A</sup>	354,866 <sup>A</sup>
Average net operating income (\$)	x	x	x	37,395	39,697
Average agricultural sales from primary activity (\$)	x	x	x	334,427 <sup>A</sup>	324,070 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	x	x	100.0	98.2
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
<b>\$500,000 and over</b>					
Number of farms	x	40 <sup>E</sup>	80 <sup>C</sup>	1,015 <sup>A</sup>	1,160 <sup>A</sup>
Average total agricultural sales (\$)	x	1,120,661 <sup>C</sup>	3,505,701 <sup>D</sup>	2,571,017 <sup>A</sup>	2,552,623 <sup>A</sup>
Average program payments and insurance proceeds (\$)	x	40,576 <sup>D</sup>	210,349 <sup>D</sup>	89,944 <sup>B</sup>	95,949 <sup>B</sup>
Average total operating revenues (\$)	x	1,201,606 <sup>C</sup>	3,801,511 <sup>D</sup>	2,709,931 <sup>A</sup>	2,700,266 <sup>A</sup>
Average net operating income (\$)	x	190,944	365,958	213,570	222,256
Average agricultural sales from primary activity (\$)	x	942,075 <sup>C</sup>	3,384,409 <sup>D</sup>	2,571,017 <sup>A</sup>	2,528,136 <sup>A</sup>
Primary commodity (% of total agricultural sales)	x	84.1	96.5	100.0	99.0
Secondary commodity (% of total agricultural sales)	x	6.9	1.3	...	0.4
<b>Total</b>					
Number of farms	280 <sup>D</sup>	270 <sup>E</sup>	215 <sup>D</sup>	3,200 <sup>A</sup>	3,965 <sup>A</sup>
Average total agricultural sales (\$)	167,995 <sup>D</sup>	222,256 <sup>E</sup>	1,317,208 <sup>D</sup>	897,539 <sup>A</sup>	822,786 <sup>A</sup>
Average program payments and insurance proceeds (\$)	9,374 <sup>D</sup>	8,476 <sup>E</sup>	78,687 <sup>E</sup>	31,356 <sup>B</sup>	30,828 <sup>B</sup>
Average total operating revenues (\$)	189,551 <sup>D</sup>	241,480 <sup>E</sup>	1,443,237 <sup>D</sup>	949,531 <sup>A</sup>	874,440 <sup>A</sup>
Average net operating income (\$)	25,292	38,899 <sup>E</sup>	138,076	76,366	73,573
Average agricultural sales from primary activity (\$)	104,091 <sup>D</sup>	187,576 <sup>E</sup>	1,271,729 <sup>D</sup>	897,539 <sup>A</sup>	813,394 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.0	84.4	96.5	100.0	98.9
Secondary commodity (% of total agricultural sales)	13.3	F	1.2	...	0.4

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

Table 12-6

**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				
	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	4,325 <sup>B</sup>	3,380 <sup>B</sup>	2,825 <sup>B</sup>	18,515 <sup>A</sup>	29,050 <sup>A</sup>
Average total agricultural sales (\$)	20,463 <sup>A</sup>	18,642 <sup>A</sup>	20,906 <sup>A</sup>	16,469 <sup>A</sup>	17,748 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,511 <sup>B</sup>	2,845 <sup>C</sup>	2,613 <sup>C</sup>	2,559 <sup>A</sup>	2,591 <sup>A</sup>
Average total operating revenues (\$)	27,358 <sup>A</sup>	25,497 <sup>A</sup>	26,937 <sup>A</sup>	23,482 <sup>A</sup>	24,630 <sup>A</sup>
Average net operating income (\$)	-7,410	-6,598	-7,088	-4,620	-5,505
Average agricultural sales from primary activity (\$)	12,906 <sup>A</sup>	15,453 <sup>A</sup>	19,890 <sup>A</sup>	16,469 <sup>A</sup>	16,153 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.1	82.9	95.1	100.0	91.0
Secondary commodity (% of total agricultural sales)	17.7	7.3	2.6	...	3.9
<b>\$50,000 to \$99,999</b>					
Number of farms	2,210 <sup>A</sup>	1,640 <sup>B</sup>	1,845 <sup>B</sup>	4,890 <sup>A</sup>	10,575 <sup>A</sup>
Average total agricultural sales (\$)	53,527 <sup>A</sup>	52,541 <sup>A</sup>	50,561 <sup>A</sup>	47,464 <sup>A</sup>	50,061 <sup>A</sup>
Average program payments and insurance proceeds (\$)	8,759 <sup>A</sup>	9,689 <sup>B</sup>	9,455 <sup>B</sup>	9,456 <sup>A</sup>	9,347 <sup>A</sup>
Average total operating revenues (\$)	72,219 <sup>A</sup>	72,990 <sup>A</sup>	71,824 <sup>A</sup>	70,241 <sup>A</sup>	71,363 <sup>A</sup>
Average net operating income (\$)	8,753	5,980	4,250	2,566	4,680
Average agricultural sales from primary activity (\$)	33,875 <sup>A</sup>	43,269 <sup>A</sup>	48,280 <sup>A</sup>	47,464 <sup>A</sup>	44,123 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.3	82.4	95.5	100.0	88.1
Secondary commodity (% of total agricultural sales)	25.3	9.0	2.4	...	7.3
<b>\$100,000 to \$249,999</b>					
Number of farms	2,295 <sup>A</sup>	1,605 <sup>A</sup>	1,810 <sup>A</sup>	3,385 <sup>A</sup>	9,095 <sup>A</sup>
Average total agricultural sales (\$)	115,408 <sup>A</sup>	110,669 <sup>A</sup>	121,580 <sup>A</sup>	105,417 <sup>A</sup>	112,080 <sup>A</sup>
Average program payments and insurance proceeds (\$)	22,694 <sup>A</sup>	22,181 <sup>B</sup>	19,345 <sup>A</sup>	21,869 <sup>B</sup>	21,631 <sup>A</sup>
Average total operating revenues (\$)	159,108 <sup>A</sup>	151,856 <sup>A</sup>	162,167 <sup>A</sup>	150,695 <sup>A</sup>	155,306 <sup>A</sup>
Average net operating income (\$)	23,477	20,239	17,309	21,794	21,054
Average agricultural sales from primary activity (\$)	72,453 <sup>A</sup>	91,925 <sup>A</sup>	116,449 <sup>A</sup>	105,417 <sup>A</sup>	96,896 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.8	83.1	95.8	100.0	86.5
Secondary commodity (% of total agricultural sales)	28.1	10.7	1.8	...	9.5
<b>\$250,000 to \$499,999</b>					
Number of farms	970 <sup>B</sup>	545 <sup>B</sup>	810 <sup>B</sup>	1,005 <sup>B</sup>	3,335 <sup>A</sup>
Average total agricultural sales (\$)	272,158 <sup>A</sup>	256,332 <sup>A</sup>	266,045 <sup>A</sup>	262,021 <sup>A</sup>	265,018 <sup>A</sup>
Average program payments and insurance proceeds (\$)	40,322 <sup>B</sup>	35,231 <sup>B</sup>	38,895 <sup>B</sup>	37,202 <sup>B</sup>	38,199 <sup>A</sup>
Average total operating revenues (\$)	350,721 <sup>A</sup>	345,737 <sup>A</sup>	338,538 <sup>A</sup>	347,938 <sup>A</sup>	346,101 <sup>A</sup>
Average net operating income (\$)	59,267	62,890	38,469	26,469	44,863
Average agricultural sales from primary activity (\$)	170,552 <sup>A</sup>	214,016 <sup>A</sup>	256,556 <sup>A</sup>	262,021 <sup>A</sup>	226,274 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.7	83.5	96.4	100.0	85.4
Secondary commodity (% of total agricultural sales)	27.2	10.4	1.8	...	10.2
<b>\$500,000 and over</b>					
Number of farms	540 <sup>B</sup>	365 <sup>A</sup>	950 <sup>A</sup>	915 <sup>A</sup>	2,770 <sup>A</sup>
Average total agricultural sales (\$)	1,048,420 <sup>A</sup>	1,454,275 <sup>A</sup>	2,840,892 <sup>A</sup>	2,493,471 <sup>A</sup>	2,196,330 <sup>A</sup>
Average program payments and insurance proceeds (\$)	84,310 <sup>A</sup>	134,688 <sup>A</sup>	181,362 <sup>A</sup>	126,931 <sup>A</sup>	138,481 <sup>A</sup>
Average total operating revenues (\$)	1,252,339 <sup>A</sup>	1,799,884 <sup>A</sup>	3,392,885 <sup>A</sup>	2,901,659 <sup>A</sup>	2,606,295 <sup>A</sup>
Average net operating income (\$)	153,472	150,163	181,702	74,507	136,724
Average agricultural sales from primary activity (\$)	678,173 <sup>A</sup>	1,211,826 <sup>A</sup>	2,767,332 <sup>A</sup>	2,493,471 <sup>A</sup>	2,067,210 <sup>A</sup>
Primary commodity (% of total agricultural sales)	64.7	83.3	97.4	100.0	94.1
Secondary commodity (% of total agricultural sales)	22.9	10.1	1.3	...	3.6
<b>Total</b>					
Number of farms	10,340 <sup>A</sup>	7,540 <sup>A</sup>	8,240 <sup>A</sup>	28,705 <sup>A</sup>	54,820 <sup>A</sup>
Average total agricultural sales (\$)	125,468 <sup>A</sup>	132,712 <sup>A</sup>	399,169 <sup>A</sup>	119,653 <sup>A</sup>	164,565 <sup>A</sup>
Average program payments and insurance proceeds (\$)	16,117 <sup>A</sup>	17,214 <sup>A</sup>	32,011 <sup>A</sup>	11,185 <sup>A</sup>	16,074 <sup>A</sup>
Average total operating revenues (\$)	159,993 <sup>A</sup>	172,300 <sup>A</sup>	485,731 <sup>A</sup>	149,398 <sup>A</sup>	205,106 <sup>A</sup>
Average net operating income (\$)	17,497	14,508	27,070	3,329	11,106
Average agricultural sales from primary activity (\$)	79,857 <sup>A</sup>	110,407 <sup>A</sup>	387,762 <sup>A</sup>	119,653 <sup>A</sup>	151,185 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.6	83.2	97.1	100.0	91.9
Secondary commodity (% of total agricultural sales)	24.7	9.9	1.3	...	5.1

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

Table 12-7

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

	2007				
	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	55 <sup>E</sup>	F	25 <sup>A</sup>	330 <sup>E</sup>	445 <sup>D</sup>
Average total agricultural sales (\$)	29,186 <sup>B</sup>	F	29,377 <sup>A</sup>	23,440 <sup>B</sup>	25,587 <sup>B</sup>
Average program payments and insurance proceeds (\$)	1,279 <sup>E</sup>	F	586 <sup>A</sup>	F	F
Average total operating revenues (\$)	32,625 <sup>B</sup>	F	33,465 <sup>A</sup>	25,247 <sup>B</sup>	27,965 <sup>B</sup>
Average net operating income (\$)	7,139	F	3,086	9,507 <sup>E</sup>	9,162
Average agricultural sales from primary activity (\$)	17,705 <sup>B</sup>	F	25,753 <sup>A</sup>	23,095 <sup>B</sup>	22,746 <sup>B</sup>
Primary commodity (% of total agricultural sales)	60.7	F	87.7	98.5	88.9
Secondary commodity (% of total agricultural sales)	28.1	F	9.4	F	8.3
<b>\$50,000 to \$99,999</b>					
Number of farms	200 <sup>E</sup>	90 <sup>E</sup>	195 <sup>D</sup>	380 <sup>D</sup>	855 <sup>C</sup>
Average total agricultural sales (\$)	64,955 <sup>A</sup>	75,576 <sup>B</sup>	68,906 <sup>A</sup>	68,595 <sup>A</sup>	68,432 <sup>A</sup>
Average program payments and insurance proceeds (\$)	2,256 <sup>E</sup>	3,242 <sup>D</sup>	2,363 <sup>C</sup>	2,581 <sup>E</sup>	2,519 <sup>C</sup>
Average total operating revenues (\$)	72,131 <sup>B</sup>	82,129 <sup>A</sup>	74,820 <sup>A</sup>	73,641 <sup>A</sup>	74,313 <sup>A</sup>
Average net operating income (\$)	10,974	-11,895	19,235	22,929	15,832
Average agricultural sales from primary activity (\$)	35,916 <sup>A</sup>	57,939 <sup>B</sup>	61,421 <sup>A</sup>	66,250 <sup>A</sup>	57,207 <sup>A</sup>
Primary commodity (% of total agricultural sales)	55.3	76.7	89.1	96.6	83.6
Secondary commodity (% of total agricultural sales)	19.2	18.8	7.4	3.4	9.5
<b>\$100,000 to \$249,999</b>					
Number of farms	215 <sup>C</sup>	485 <sup>C</sup>	1,755 <sup>B</sup>	1,360 <sup>B</sup>	3,810 <sup>A</sup>
Average total agricultural sales (\$)	153,525 <sup>A</sup>	171,745 <sup>A</sup>	173,407 <sup>A</sup>	170,215 <sup>A</sup>	170,950 <sup>A</sup>
Average program payments and insurance proceeds (\$)	11,103 <sup>E</sup>	7,981 <sup>C</sup>	6,723 <sup>B</sup>	4,587 <sup>B</sup>	6,368 <sup>B</sup>
Average total operating revenues (\$)	174,188 <sup>A</sup>	186,271 <sup>A</sup>	187,975 <sup>A</sup>	180,225 <sup>A</sup>	184,234 <sup>A</sup>
Average net operating income (\$)	28,453	52,917	43,518	47,958	45,448
Average agricultural sales from primary activity (\$)	89,256 <sup>A</sup>	134,519 <sup>A</sup>	160,628 <sup>A</sup>	164,068 <sup>A</sup>	154,548 <sup>A</sup>
Primary commodity (% of total agricultural sales)	58.1	78.3	92.6	96.4	90.4
Secondary commodity (% of total agricultural sales)	19.8	9.4	4.3	3.6	5.5
<b>\$250,000 to \$499,999</b>					
Number of farms	365 <sup>C</sup>	925 <sup>B</sup>	2,740 <sup>A</sup>	1,150 <sup>B</sup>	5,185 <sup>A</sup>
Average total agricultural sales (\$)	331,575 <sup>A</sup>	320,631 <sup>A</sup>	334,797 <sup>A</sup>	324,131 <sup>A</sup>	329,659 <sup>A</sup>
Average program payments and insurance proceeds (\$)	16,459 <sup>C</sup>	15,262 <sup>B</sup>	12,159 <sup>B</sup>	9,033 <sup>E</sup>	12,326 <sup>B</sup>
Average total operating revenues (\$)	364,218 <sup>A</sup>	351,118 <sup>A</sup>	360,926 <sup>A</sup>	345,444 <sup>A</sup>	355,961 <sup>A</sup>
Average net operating income (\$)	67,003	87,410	94,591	85,432	89,315
Average agricultural sales from primary activity (\$)	205,378 <sup>A</sup>	256,662 <sup>A</sup>	310,537 <sup>A</sup>	312,598 <sup>A</sup>	293,882 <sup>A</sup>
Primary commodity (% of total agricultural sales)	61.9	80.0	92.8	96.4	89.1
Secondary commodity (% of total agricultural sales)	18.8	10.6	3.9	3.6	4.5
<b>\$500,000 and over</b>					
Number of farms	550 <sup>B</sup>	615 <sup>B</sup>	1,655 <sup>A</sup>	830 <sup>A</sup>	3,650 <sup>A</sup>
Average total agricultural sales (\$)	929,682 <sup>A</sup>	848,846 <sup>A</sup>	836,036 <sup>A</sup>	1,007,350 <sup>A</sup>	891,522 <sup>A</sup>
Average program payments and insurance proceeds (\$)	54,714 <sup>B</sup>	34,399 <sup>B</sup>	20,682 <sup>C</sup>	14,720 <sup>B</sup>	26,791 <sup>A</sup>
Average total operating revenues (\$)	1,031,327 <sup>A</sup>	929,675 <sup>A</sup>	892,228 <sup>A</sup>	1,046,511 <sup>A</sup>	954,884 <sup>A</sup>
Average net operating income (\$)	209,309	203,174	211,121	230,530	213,978
Average agricultural sales from primary activity (\$)	548,347 <sup>A</sup>	665,050 <sup>A</sup>	778,568 <sup>A</sup>	976,088 <sup>A</sup>	769,725 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.0	78.3	93.1	96.9	86.3
Secondary commodity (% of total agricultural sales)	17.8	10.8	3.9	3.1	5.7
<b>Total</b>					
Number of farms	1,385 <sup>B</sup>	2,160 <sup>A</sup>	6,365 <sup>A</sup>	4,040 <sup>A</sup>	13,950 <sup>A</sup>
Average total agricultural sales (\$)	492,808 <sup>B</sup>	421,924 <sup>A</sup>	411,141 <sup>A</sup>	364,625 <sup>A</sup>	407,417 <sup>A</sup>
Average program payments and insurance proceeds (\$)	28,269 <sup>B</sup>	18,345 <sup>B</sup>	12,528 <sup>B</sup>	7,462 <sup>C</sup>	13,522 <sup>A</sup>
Average total operating revenues (\$)	546,348 <sup>B</sup>	461,666 <sup>A</sup>	441,185 <sup>A</sup>	382,716 <sup>A</sup>	437,830 <sup>A</sup>
Average net operating income (\$)	107,479	107,143	108,102	90,684	102,842
Average agricultural sales from primary activity (\$)	292,744 <sup>B</sup>	332,803 <sup>A</sup>	382,017 <sup>A</sup>	352,610 <sup>A</sup>	357,004 <sup>A</sup>
Primary commodity (% of total agricultural sales)	59.4	78.9	92.9	96.7	87.6
Secondary commodity (% of total agricultural sales)	17.7	10.4	3.9	3.3	5.4

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

Table 12-8

 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				
	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 (\$)	16,093 <sup>B</sup>	F	x	14,386 <sup>B</sup>	16,590 <sup>C</sup>
Average program payments and insurance proceeds (\$)	1,961 <sup>C</sup>	F	x	F	F
Average total operating revenues (\$)	24,025 <sup>B</sup>	F	x	25,728 <sup>B</sup>	26,422 <sup>B</sup>
Average net operating income (\$)	-6,454	F	x	-2,873	-2,971
Average agricultural sales from primary activity (\$)	9,818 <sup>B</sup>	F	x	14,386 <sup>B</sup>	14,909 <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	70 <sup>D</sup>	35 <sup>E</sup>	30 <sup>A</sup>	125 <sup>E</sup>	255 <sup>C</sup>
Average total agricultural sales (\$)	61,140 <sup>A</sup>	62,983 <sup>B</sup>	62,842 <sup>A</sup>	42,848 <sup>C</sup>	52,721 <sup>B</sup>
Average program payments and insurance proceeds (\$)	12,770 <sup>C</sup>	11,469 <sup>B</sup>	5,350 <sup>A</sup>	5,778 <sup>E</sup>	8,397 <sup>D</sup>
Average total operating revenues (\$)	77,648 <sup>A</sup>	79,839 <sup>B</sup>	75,527 <sup>A</sup>	70,188 <sup>B</sup>	74,116 <sup>A</sup>
Average net operating income (\$)	-326	-4,749	3,325	11,615	5,224
Average agricultural sales from primary activity (\$)	37,503 <sup>A</sup>	52,639 <sup>B</sup>	59,508 <sup>A</sup>	42,848 <sup>C</sup>	44,617 <sup>B</sup>
Primary commodity (% of total agricultural sales)	61.3	83.6	94.7	100.0	84.6
Secondary commodity (% of total agricultural sales)	18.4	F	2.3	...	6.6
<b>\$100,000 to \$249,999</b>					
Number of farms	130 <sup>B</sup>	95 <sup>C</sup>	140 <sup>D</sup>	270 <sup>D</sup>	640 <sup>B</sup>
Average total agricultural sales (\$)	141,890 <sup>A</sup>	141,700 <sup>B</sup>	140,231 <sup>B</sup>	104,471 <sup>B</sup>	125,650 <sup>A</sup>
Average program payments and insurance proceeds (\$)	15,483 <sup>A</sup>	20,425 <sup>D</sup>	20,029 <sup>D</sup>	13,924 <sup>E</sup>	16,569 <sup>C</sup>
Average total operating revenues (\$)	169,809 <sup>A</sup>	178,880 <sup>A</sup>	171,942 <sup>A</sup>	154,006 <sup>A</sup>	164,985 <sup>A</sup>
Average net operating income (\$)	22,416	18,873	10,178	26,928	21,145
Average agricultural sales from primary activity (\$)	88,234 <sup>A</sup>	116,273 <sup>B</sup>	133,091 <sup>B</sup>	104,471 <sup>B</sup>	109,123 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.2	82.1	94.9	100.0	86.8
Secondary commodity (% of total agricultural sales)	25.1	11.7	3.5	...	8.7
<b>\$250,000 to \$499,999</b>					
Number of farms	195 <sup>C</sup>	215 <sup>C</sup>	175 <sup>C</sup>	355 <sup>B</sup>	940 <sup>B</sup>
Average total agricultural sales (\$)	297,601 <sup>A</sup>	300,935 <sup>A</sup>	288,584 <sup>A</sup>	276,415 <sup>A</sup>	288,641 <sup>A</sup>
Average program payments and insurance proceeds (\$)	38,616 <sup>B</sup>	54,207 <sup>C</sup>	74,411 <sup>B</sup>	70,758 <sup>B</sup>	61,010 <sup>A</sup>
Average total operating revenues (\$)	357,908 <sup>A</sup>	375,578 <sup>A</sup>	380,530 <sup>A</sup>	376,494 <sup>A</sup>	373,174 <sup>A</sup>
Average net operating income (\$)	50,476	47,242	27,739	27,538	36,804
Average agricultural sales from primary activity (\$)	193,773 <sup>A</sup>	251,307 <sup>A</sup>	277,773 <sup>A</sup>	276,415 <sup>A</sup>	253,796 <sup>A</sup>
Primary commodity (% of total agricultural sales)	65.1	83.5	96.3	100.0	87.9
Secondary commodity (% of total agricultural sales)	26.0	12.6	2.0	...	8.9
<b>\$500,000 and over</b>					
Number of farms	295 <sup>B</sup>	320 <sup>B</sup>	500 <sup>B</sup>	865 <sup>A</sup>	1,980 <sup>A</sup>
Average total agricultural sales (\$)	1,656,901 <sup>A</sup>	1,836,652 <sup>C</sup>	1,919,251 <sup>B</sup>	1,894,542 <sup>A</sup>	1,856,933 <sup>A</sup>
Average program payments and insurance proceeds (\$)	172,506 <sup>B</sup>	152,797 <sup>B</sup>	272,237 <sup>B</sup>	220,027 <sup>B</sup>	215,529 <sup>A</sup>
Average total operating revenues (\$)	1,913,040 <sup>A</sup>	2,047,715 <sup>B</sup>	2,243,813 <sup>B</sup>	2,182,937 <sup>A</sup>	2,137,492 <sup>A</sup>
Average net operating income (\$)	241,694	107,438	143,217	94,995	131,192
Average agricultural sales from primary activity (\$)	1,037,698 <sup>A</sup>	1,547,532 <sup>C</sup>	1,852,195 <sup>B</sup>	1,894,542 <sup>A</sup>	1,701,246 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.6	84.3	96.5	100.0	91.6
Secondary commodity (% of total agricultural sales)	22.9	6.9	1.8	...	4.6
<b>Total</b>					
Number of farms	780 <sup>A</sup>	710 <sup>B</sup>	865 <sup>B</sup>	1,980 <sup>B</sup>	4,335 <sup>A</sup>
Average total agricultural sales (\$)	738,727 <sup>A</sup>	931,751 <sup>B</sup>	1,196,645 <sup>B</sup>	901,498 <sup>B</sup>	935,867 <sup>A</sup>
Average program payments and insurance proceeds (\$)	79,553 <sup>B</sup>	87,744 <sup>B</sup>	176,435 <sup>B</sup>	112,357 <sup>B</sup>	115,191 <sup>A</sup>
Average total operating revenues (\$)	858,758 <sup>A</sup>	1,054,288 <sup>B</sup>	1,409,188 <sup>B</sup>	1,056,767 <sup>B</sup>	1,090,837 <sup>A</sup>
Average net operating income (\$)	108,060	64,624	90,268	50,602	71,111
Average agricultural sales from primary activity (\$)	464,313 <sup>A</sup>	783,837 <sup>B</sup>	1,154,287 <sup>B</sup>	901,498 <sup>B</sup>	853,946 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.9	84.1	96.5	100.0	91.2
Secondary commodity (% of total agricultural sales)	23.2	7.5	1.8	...	5.0

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 12-9

**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				
	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	190 <sup>D</sup>	F	F	360 <sup>D</sup>	690 <sup>C</sup>
Average total agricultural sales (\$)	13,106 <sup>D</sup>	F	F	13,205 <sup>C</sup>	14,061 <sup>C</sup>
Average program payments and insurance proceeds (\$)	692 <sup>D</sup>	F	F	F	871 <sup>E</sup>
Average total operating revenues (\$)	18,878 <sup>B</sup>	F	F	23,491 <sup>B</sup>	22,205 <sup>B</sup>
Average net operating income (\$)	-4,224	F	F	5,517	1,135
Average agricultural sales from primary activity (\$)	7,858 <sup>C</sup>	F	F	13,205 <sup>C</sup>	12,230 <sup>C</sup>
Primary commodity (% of total agricultural sales)	60.0	F	F	100.0	87.0
Secondary commodity (% of total agricultural sales)	13.4	F	F	...	3.9
<b>\$50,000 to \$99,999</b>					
Number of farms	x	x	x	220 <sup>E</sup>	275 <sup>D</sup>
Average total agricultural sales (\$)	x	x	x	66,203 <sup>B</sup>	64,341 <sup>B</sup>
Average program payments and insurance proceeds (\$)	x	x	x	F	F
Average total operating revenues (\$)	x	x	x	76,672 <sup>A</sup>	75,583 <sup>A</sup>
Average net operating income (\$)	x	x	x	10,244	8,275
Average agricultural sales from primary activity (\$)	x	x	x	66,203 <sup>B</sup>	62,122 <sup>B</sup>
Primary commodity (% of total agricultural sales)	x	x	x	100.0	96.6
Secondary commodity (% of total agricultural sales)	x	x	x	...	1.3
<b>\$100,000 to \$249,999</b>					
Number of farms	35 <sup>D</sup>	50 <sup>E</sup>	F	240 <sup>C</sup>	420 <sup>C</sup>
Average total agricultural sales (\$)	154,424 <sup>A</sup>	127,030 <sup>C</sup>	F	148,861 <sup>A</sup>	157,335 <sup>B</sup>
Average program payments and insurance proceeds (\$)	12,803 <sup>C</sup>	7,968 <sup>E</sup>	F	2,643 <sup>E</sup>	4,312 <sup>D</sup>
Average total operating revenues (\$)	181,477 <sup>A</sup>	152,801 <sup>B</sup>	F	166,848 <sup>A</sup>	176,073 <sup>A</sup>
Average net operating income (\$)	27,459	21,711	F	12,801	22,788
Average agricultural sales from primary activity (\$)	96,544 <sup>A</sup>	105,472 <sup>C</sup>	F	148,861 <sup>A</sup>	146,837 <sup>B</sup>
Primary commodity (% of total agricultural sales)	62.5	83.0	F	100.0	93.3
Secondary commodity (% of total agricultural sales)	20.8	11.8	F	...	4.3
<b>\$250,000 to \$499,999</b>					
Number of farms	70 <sup>D</sup>	140 <sup>D</sup>	190 <sup>C</sup>	555 <sup>B</sup>	945 <sup>B</sup>
Average total agricultural sales (\$)	345,772 <sup>A</sup>	358,172 <sup>A</sup>	357,821 <sup>A</sup>	351,789 <sup>A</sup>	353,468 <sup>A</sup>
Average program payments and insurance proceeds (\$)	17,130 <sup>D</sup>	9,198 <sup>D</sup>	3,417 <sup>C</sup>	3,140 <sup>D</sup>	5,104 <sup>C</sup>
Average total operating revenues (\$)	372,011 <sup>A</sup>	379,576 <sup>A</sup>	371,489 <sup>A</sup>	370,450 <sup>A</sup>	372,108 <sup>A</sup>
Average net operating income (\$)	54,508	60,256	57,209	49,794	53,125
Average agricultural sales from primary activity (\$)	208,208 <sup>A</sup>	300,140 <sup>A</sup>	346,954 <sup>A</sup>	351,789 <sup>A</sup>	332,782 <sup>A</sup>
Primary commodity (% of total agricultural sales)	60.2	83.8	97.0	100.0	94.1
Secondary commodity (% of total agricultural sales)	28.0	12.3	1.4	...	4.1
<b>\$500,000 and over</b>					
Number of farms	235 <sup>B</sup>	250 <sup>B</sup>	380 <sup>B</sup>	1,195 <sup>A</sup>	2,060 <sup>A</sup>
Average total agricultural sales (\$)	1,323,598 <sup>A</sup>	1,286,625 <sup>A</sup>	1,491,831 <sup>A</sup>	1,780,380 <sup>A</sup>	1,615,902 <sup>A</sup>
Average program payments and insurance proceeds (\$)	51,235 <sup>C</sup>	26,333 <sup>B</sup>	21,584 <sup>B</sup>	11,875 <sup>B</sup>	19,942 <sup>B</sup>
Average total operating revenues (\$)	1,440,929 <sup>A</sup>	1,360,128 <sup>A</sup>	1,583,357 <sup>A</sup>	1,831,766 <sup>A</sup>	1,684,988 <sup>A</sup>
Average net operating income (\$)	218,750	175,027	209,981	204,759	203,858
Average agricultural sales from primary activity (\$)	828,672 <sup>A</sup>	1,063,020 <sup>A</sup>	1,445,003 <sup>A</sup>	1,780,380 <sup>A</sup>	1,523,448 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.6	82.6	96.9	100.0	94.3
Secondary commodity (% of total agricultural sales)	15.8	8.9	2.1	...	2.7
<b>Total</b>					
Number of farms	545 <sup>B</sup>	525 <sup>B</sup>	745 <sup>B</sup>	2,565 <sup>A</sup>	4,385 <sup>A</sup>
Average total agricultural sales (\$)	630,371 <sup>B</sup>	715,537 <sup>B</sup>	881,620 <sup>B</sup>	926,838 <sup>A</sup>	856,434 <sup>A</sup>
Average program payments and insurance proceeds (\$)	25,398 <sup>C</sup>	15,712 <sup>B</sup>	12,600 <sup>C</sup>	7,209 <sup>B</sup>	11,423 <sup>B</sup>
Average total operating revenues (\$)	688,566 <sup>B</sup>	759,624 <sup>B</sup>	934,369 <sup>B</sup>	958,811 <sup>A</sup>	896,670 <sup>A</sup>
Average net operating income (\$)	101,664	99,173	127,818	109,001	110,075
Average agricultural sales from primary activity (\$)	393,426 <sup>B</sup>	592,365 <sup>B</sup>	853,141 <sup>B</sup>	926,838 <sup>A</sup>	807,123 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.4	82.8	96.8	100.0	94.2
Secondary commodity (% of total agricultural sales)	16.7	9.4	2.1	...	2.9

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

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

	2007					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>-69,140</b>	<b>-6,567</b>	<b>5,130</b>	<b>23,854</b>	<b>146,873</b>	<b>20,019</b>
Newfoundland and Labrador	-89,920	-3,950	5,384	22,585	201,254	27,649
Prince Edward Island	-92,927	-8,480	4,727	28,925	164,534	19,298
Nova Scotia	-57,033	-2,851	6,871	24,829	192,017	32,939
New Brunswick	-91,692	-4,616	5,586	25,001	179,503	22,770
Quebec	-104,856	-7,514	6,788	36,837	161,911	18,683
Ontario	-60,684	-6,690	4,093	21,407	139,708	19,610
Manitoba	-70,538	-7,280	4,968	21,247	149,491	19,594
Saskatchewan	-46,258	-4,279	6,898	23,490	118,467	19,687
Alberta	-74,378	-7,960	4,240	22,959	164,074	21,786
British Columbia	-88,092	-9,393	2,676	19,850	156,925	16,435

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

	2007					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>-50,848</b>	<b>-2,734</b>	<b>8,027</b>	<b>25,498</b>	<b>136,210</b>	<b>23,233</b>
Oilseed and grain farming	-43,944	-2,162	9,550	28,542	131,378	24,673
Potato farming	-202,464	-15,584	20,875	90,538	427,645	65,716
Other vegetable (except potato) and melon farming	-80,306	-2,092	9,444	25,180	167,169	24,204
Fruit and tree nut farming	-61,846	-4,750	6,279	21,515	156,385	23,547
Greenhouse, nursery and floriculture production	-131,607	-2,695	10,281	34,366	303,625	43,126
Other crop farming	-42,341	-4,091	3,456	12,076	69,252	7,767
<b>Animal production</b>	<b>-88,728</b>	<b>-10,844</b>	<b>1,280</b>	<b>21,343</b>	<b>158,877</b>	<b>16,389</b>
Beef cattle ranching and farming, including feedlots	-80,577	-13,639	-3,098	6,570	72,877	-3,563
Dairy cattle and milk production	-14,348	38,920	67,908	107,802	257,507	91,596
Hog and pig farming	-359,728	-61,637	-9,034	25,438	228,088	-35,178
Poultry and egg production	-62,682	13,731	48,863	110,163	388,544	99,741
Other animal production	-80,230	-16,018	-4,273	7,019	131,549	7,754
<b>Total</b>	<b>-69,140</b>	<b>-6,567</b>	<b>5,130</b>	<b>23,854</b>	<b>146,873</b>	<b>20,019</b>

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

	2007					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	-29,544	-8,557	-1,407	4,430	15,466	-3,916
\$50,000 to \$99,999	-44,500	-8,768	4,883	17,139	37,054	1,162
\$100,000 to \$249,999	-56,384	-1,676	18,470	37,593	73,654	14,339
\$250,000 to \$499,999	-76,618	15,105	49,744	81,715	143,567	42,703
\$500,000 and over	-264,048	22,961	101,825	187,872	553,383	120,444
<b>Total</b>	<b>-69,140</b>	<b>-6,567</b>	<b>5,130</b>	<b>23,854</b>	<b>146,873</b>	<b>20,019</b>

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

	2007					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>-102,705</b>	<b>-16,357</b>	<b>-2,503</b>	<b>10,676</b>	<b>94,110</b>	<b>-3,355</b>
Newfoundland and Labrador	-148,316	-17,239	-2,875	7,434 E	118,181	-8,037
Prince Edward Island	-141,824	-21,401	-3,880	9,912	92,632	-12,890
Nova Scotia	-76,568	-9,368	988	13,579	138,272	13,379
New Brunswick	-144,923	-14,211	-2,078	10,412	114,972	-7,160
Quebec	-141,375	-17,263	-1,434	16,961	111,163	-6,353
Ontario	-90,015	-14,706	-2,083	9,782	86,028	-2,197
Manitoba	-111,801	-19,466	-3,908	8,268	87,248	-7,932
Saskatchewan	-72,916	-13,419	-643	11,748	77,272	421
Alberta	-110,999	-19,757	-4,783	8,884	105,844	-4,164
British Columbia	-129,832	-19,254	-4,211	9,315	103,113	-8,055

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					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>-86,567</b>	<b>-12,904</b>	<b>-169</b>	<b>11,904</b>	<b>83,493</b>	<b>-834</b>
Oilseed and grain farming	-77,777	-13,108	165	13,263	80,772	674
Potato farming	-318,588	-67,179	-10,086	20,508	225,552	-29,731
Other vegetable (except potato) and melon farming	-127,302	-10,709 <sup>E</sup>	3,715	13,797	109,420	-1,390
Fruit and tree nut farming	-84,982	-12,364	-36	12,919	123,920	8,294
Greenhouse, nursery and floriculture production	-223,932	-13,792	1,841	16,216	163,177	-11,257
Other crop farming	-64,465	-11,733	-1,941	5,668	43,478	-5,780
<b>Animal production</b>	<b>-120,461</b>	<b>-19,939</b>	<b>-5,507</b>	<b>8,782</b>	<b>106,060</b>	<b>-6,201</b>
Beef cattle ranching and farming, including feedlots	-104,596	-22,196	-9,310	361	52,401	-16,652
Dairy cattle and milk production	-54,358	13,376	36,437	65,102	168,966	45,911
Hog and pig farming	-472,502	-102,515	-30,498	1,383	128,188	-95,209
Poultry and egg production	-105,791	-1,041	23,787	69,165	285,589	54,474
Other animal production	-106,100	-22,734	-9,315	1,994	89,231	-9,259
<b>Total</b>	<b>-102,705</b>	<b>-16,357</b>	<b>-2,503</b>	<b>10,676</b>	<b>94,110</b>	<b>-3,355</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					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	-36,994	-13,234	-4,910	1,561	12,770	-8,150
\$50,000 to \$99,999	-58,374	-18,273	-3,652	8,690	30,395	-8,220
\$100,000 to \$249,999	-81,091	-19,190	2,072	20,259	56,798	-4,221
\$250,000 to \$499,999	-118,849	-19,917	15,351	46,842	107,858	6,291
\$500,000 and over	-387,924	-56,409	23,151	98,045	383,922	12,220
<b>Total</b>	<b>-102,705</b>	<b>-16,357</b>	<b>-2,503</b>	<b>10,676</b>	<b>94,110</b>	<b>-3,355</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										
	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 (%)	7.71	10.60	15.80	13.62	15.00	11.99	13.77	18.50	13.42	9.10	13.94
Operating profit margin adjusted for CCA (%)	0.79	1.50	8.75	4.54	7.51	3.71	4.36	8.04	4.53	1.08	5.20
Operating profit margin (excluding interest expenses) (%)	13.42	18.40	21.52	20.22	21.46	17.79	18.93	23.74	17.90	15.39	19.42
<b>Solvency ratio</b>											
Interest coverage	2.35	2.36	3.77	3.07	3.32	3.07	3.66	4.54	4.00	2.45	3.54

**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						
	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 (%)	20.52	14.41	13.45	18.19	8.41	17.92	17.78
Operating profit margin adjusted for CCA (%)	8.51	3.71	6.49	10.56	2.19	4.10	7.01
Operating profit margin (excluding interest expenses) (%)	25.85	20.34	17.09	23.76	12.00	24.70	22.91
<b>Solvency ratio</b>							
Interest coverage	4.85	3.43	4.69	4.27	3.34	3.64	4.47

**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					
	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 (%)	5.41	23.49	6.52	12.28	10.62	10.88
Operating profit margin adjusted for CCA (%)	-0.97	13.05	1.02	7.23	1.65	3.75
Operating profit margin (excluding interest expenses) (%)	9.87	33.95	11.03	16.75	15.05	16.65
<b>Solvency ratio</b>						
Interest coverage	2.21	3.25	2.44	3.74	3.39	2.88

**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					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 (%)	-7.03	11.99	18.10	19.37	13.12	13.94
Operating profit margin adjusted for CCA (%)	-23.88	-1.04	6.68	9.05	6.09	5.20
Operating profit margin (excluding interest expenses) (%)	1.48	19.36	24.46	25.80	17.88	19.42
<b>Solvency ratio</b>						
Interest coverage	0.17	2.63	3.84	4.01	3.76	3.54

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

	2007										
	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	-9.01	-4.85	-5.82	2.71	-13.24	-5.06	-0.94	-12.82	-24.31	-6.79
Operating profit margin adjusted for CCA (%)	-24.21	-20.76	-16.43	-20.83	-7.45	-28.06	-18.96	-14.05	-32.90	-43.23	-21.55
Operating profit margin (excluding interest expenses) (%)	0.05	-0.31	2.58	2.20	9.44	-5.34	1.97	5.74	-4.34	-13.23	0.12
<b>Solvency ratio</b>											
Interest coverage	0.06	0.10	0.34	0.31	1.38	-0.23	0.29	0.79	-0.31	-0.74	0.29

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										
	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 (%)	10.97	11.54	17.24	16.20	18.88	12.13	14.93	18.40	14.40	9.11	15.31
Operating profit margin adjusted for CCA (%)	-0.60	1.60	6.59	3.40	8.27	2.49	3.68	7.11	0.77	-1.37	4.19
Operating profit margin (excluding interest expenses) (%)	16.21	18.90	23.38	20.80	26.11	18.00	20.94	23.85	20.53	14.43	21.59
<b>Solvency ratio</b>											
Interest coverage	3.05	2.31	3.32	3.21	3.39	2.50	3.11	3.72	2.89	2.25	3.07

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										
	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 (%)	26.34	26.87	38.44	32.90	32.62	29.37	30.58	35.65	33.22	29.08	32.32
Operating profit margin adjusted for CCA (%)	13.00	15.92	24.32	20.59	21.44	18.88	18.83	25.40	21.13	17.98	21.20
Operating profit margin (excluding interest expenses) (%)	32.12	34.59	43.26	38.18	39.86	35.33	35.44	40.35	38.76	36.84	38.34
<b>Solvency ratio</b>											
Interest coverage	6.73	5.98	11.37	11.19	8.17	8.68	9.47	11.69	11.14	11.02	9.97

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						
	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 (%)	2.41	1.55	2.99	-2.12	-1.78	-5.48	0.82
Operating profit margin adjusted for CCA (%)	-10.55	-8.29	-5.94	-15.73	-9.45	-29.12	-12.79
Operating profit margin (excluding interest expenses) (%)	8.41	8.36	6.85	3.27	2.36	2.21	7.03
<b>Solvency ratio</b>							
Interest coverage	1.26	1.12	1.59	0.48	0.52	0.11	1.02
Animal production	2007						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	16.50	-1.65	4.99	-51.33	-18.47	
Operating profit margin adjusted for CCA (%)	-46.82	6.16	-8.00	-0.72	-72.34	-35.16	
Operating profit margin (excluding interest expenses) (%)	-18.81	26.10	3.65	10.36	-39.39	-9.48	
<b>Solvency ratio</b>							
Interest coverage	-1.77	2.34	0.83	1.82	-3.72	-0.55	

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						
	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	15.24	17.24	18.05	10.25	19.34	18.90
Operating profit margin adjusted for CCA (%)	7.66	4.67	8.72	8.22	3.55	3.05	7.03
Operating profit margin (excluding interest expenses) (%)	24.96	21.32	21.68	23.46	14.15	27.82	24.69
<b>Solvency ratio</b>							
Interest coverage	4.30	3.67	4.89	3.43	3.50	2.87	4.02
Animal production	2007						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 (%)	4.28	25.86	9.26	14.35	-2.78		10.51
Operating profit margin adjusted for CCA (%)	-7.49	15.46	1.77	7.97	-13.75		0.50
Operating profit margin (excluding interest expenses) (%)	10.60	35.43	15.49	19.12	3.10		16.82
<b>Solvency ratio</b>							
Interest coverage	1.45	3.80	2.39	3.81	0.52		2.35

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						
	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 (%)	35.27	28.41	33.49	38.68	25.86	41.09	35.75
Operating profit margin adjusted for CCA (%)	24.65	17.29	24.46	28.77	17.26	26.82	24.66
Operating profit margin (excluding interest expenses) (%)	39.97	34.41	36.63	44.14	29.91	46.89	40.62
<b>Solvency ratio</b>							
Interest coverage	14.64	9.78	21.44	15.02	11.28	11.73	14.07
Animal production	2007						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 (%)	25.70	34.44	19.63	23.05	25.56	28.17	
Operating profit margin adjusted for CCA (%)	13.96	24.72	11.21	17.08	15.37	17.34	
Operating profit margin (excluding interest expenses) (%)	32.05	43.67	25.92	28.87	30.18	35.44	
<b>Solvency ratio</b>							
Interest coverage	6.17	8.29	5.11	13.30	5.42	6.66	

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					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 (%)	-39.39	-4.13	6.40	9.74	6.61	-6.79
Operating profit margin adjusted for CCA (%)	-60.80	-19.02	-4.68	-0.08	-0.88	-21.55
Operating profit margin (excluding interest expenses) (%)	-29.21	3.87	12.48	15.71	11.62	0.12
<b>Solvency ratio</b>						
Interest coverage	-3.34	0.16	1.66	2.25	2.03	0.29

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					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 (%)	2.12	17.24	20.12	20.76	16.58	15.31
Operating profit margin adjusted for CCA (%)	-12.61	5.04	9.42	10.42	7.32	4.19
Operating profit margin (excluding interest expenses) (%)	8.52	23.11	26.31	27.21	22.47	21.59
<b>Solvency ratio</b>						
Interest coverage	0.35	2.87	4.42	4.37	4.11	3.07

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					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 (%)	32.34	35.76	33.24	31.61	27.48	32.32
Operating profit margin adjusted for CCA (%)	20.13	24.59	22.30	21.32	17.08	21.20
Operating profit margin (excluding interest expenses) (%)	38.14	41.42	39.14	38.20	34.55	38.34
<b>Solvency ratio</b>						
Interest coverage	4.66	11.24	13.59	12.01	10.50	9.97

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 analyzed. 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 Taxation Data Program (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 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 TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File—T3, also from CRA, contains the universe for the communal farming organizations.

### Target population

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

### Sampling frame

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

### Sources of data

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

For the unincorporated sector, these returns comprise the following:

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 quality, concepts and methodology — Data accuracy.

- 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 AgriStability and AgriInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgriInvest programs use the form T1163, Statement A—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, and in the Yukon, taxfilers use the form T1273, Statement A—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals. If they have more than one farming operation, they complete the form T1273 for one operation and a separate form T1274, Statement B—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation. In Quebec, participants in these programs use the form T2042—Statement of Farming Activities.

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using 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.

In 2005 and 2006, taxfilers in Alberta, Ontario and Prince Edward Island continued to use these forms while those in the other provinces (except in Quebec) and in the Yukon were using the form T1273, Statement A—Harmonized CAIS Program Information and Statement of Farming Activities for Individuals. If they had more than one farming operation, they were using the form T1273 for one operation and a separate form T1274, Statement B—Harmonized CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, taxfilers who participated in the Net Income Stabilization Account (NISA) program were using the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data for one operation and form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

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.

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.

### **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 rate of 2.0% 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 100.0%, they were combined into one stratum.

In 2007, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 38% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgriInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgriInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon 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.

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

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

### 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 5,0% 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 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 26% in Alberta in 2007.

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 2007. For taxation years 2006 and 2007, new longitudinal panels (or cohorts) have also been created and they will be followed each 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. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

For the 2007 taxation year, the sample included about 215,500 returns. Of these returns, about 179,900 were classified as farms according to the NAICS (167,900 unincorporated farms and 12,000 incorporated farms).

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

## Data processing

The source of data of the unincorporated sector is currently comprised of three different types of tax filer returns: printed forms, electronic forms (since 1992) and joint AgriStability/AgrInvest-CRA tax returns (since 2007). (From 1997 to 2002, joint NISA-CRA forms were used and from 2003 to 2006, joint CAIS-CRA forms were used.) There are three types of printed forms: traditional printed forms, printed forms that are completed using tax preparation software designed to produce only paper records and printed forms that are completed using tax preparation software that print a two-dimensional bar code on the bottom of the first page of the returns. Unincorporated farm data originating from traditional printed forms or from printed forms with no bar code on them are captured by CRA staff at several CRA regional taxation centres and forwarded to StatCan in electronic format. Since 2007, data on printed forms with a bar code printed on the first page of the return are captured in electronic format by scanning the bar code on them and forwarded to StatCan. CRA also supplies StatCan with the electronically filed returns and with data from the joint AgriStability/AgrInvest-CRA farming return throughout the year. All AgriStability/AgrInvest 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 among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each income and expense item at the provincial level are analyzed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the “nearest-neighbor approach” to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a “recipient”. A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the “recipient”. This record would have reported values in the fields requiring imputation and have a “similar” farm type, geographic region and value of total farm expenses as the “recipient”. For this example, the values reported by the donor for the three items specified above are summed and the proportion of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into its component parts. Units with partial non-response in the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

The majority of total non-respondents are dealt with through weight adjustments, i.e., the records are excluded from the sample counts and the weights of the other sampled records are adjusted to compensate for these non-responses.

Once the records have been imputed and the weights have been applied, the weighted top 25 contributors for each income and expense item at the provincial level are analyzed further. As a final check, the top 10 contributors by province and type of farm are reviewed. At this stage, the weights may be adjusted if records are added or removed.

## 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 TDP 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.

Only in-scope sampled records are included in the estimates.

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 the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### Reference period

The series on farm 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 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 Taxation Data Program (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 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 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 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	
	TDP <sup>3</sup>	Census <sup>4</sup>	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 Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. The coefficients of variation of all 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 the 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 TDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the 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 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 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 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</sup>, 2– Farm cash receipts and operating expenses excluding depreciation, by province, 2005**

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	90,133	79,206
Prince Edward Island	373,181	310,044
Nova Scotia	467,490	367,070
New Brunswick	437,941	360,176
Quebec	6,222,088	4,876,993
Ontario	8,911,087	7,381,178
Manitoba	3,804,476	3,011,675
Saskatchewan	6,209,683	5,140,220
Alberta	7,855,071	6,571,364
British Columbia	2,372,451	2,033,051
<b>Canada</b>	<b>36,743,561</b>	<b>30,130,977</b>

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. The data in this table were last revised in November 2008. 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 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 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 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 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 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 TDP estimates. The TDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.<sup>6</sup>

On the income side, the 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 TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.<sup>8</sup> However, it was possible to report custom work expenses in the census while the FFS did not provide a separate custom work expenses item in 2007.<sup>9</sup>

### 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 TDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The TDP expense estimates are produced this way because many farmers report their expenses net of rebates leaving a gap as to the value of the rebate received. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 2001, some farmers may have reported the expense items net of rebates while others may have reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

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

6. For reference years 2005 and 2006, land rental was included in the "all other expenses" item. Prior to reference year 2005, rental expense was not mentioned in the FFS questionnaire.

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

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

9. Custom work expenses were not mentioned in the 2007 FFS questionnaire and in questionnaires for reference years prior to 2002.

## **Program payments**

In the FFS, the tax rebates are 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 TDP, NISA withdrawals are not included in program payments for unincorporated farms.

## **Industrial classification**

Starting with the 2001 reference year, the 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 of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as 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 industry, and the sixth digit designates national industry. 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).

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. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the TDP.

## 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 errors, and errors as a result of non-response.

### Sampling errors

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

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

### Non-sampling errors

These errors are present whether a sample is used 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 or tabulation) 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 Taxation Data Program (TDP) should be aware of the following limitations:

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

Consider the following examples:

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

- Since the 1993 taxation year, communal farming organizations have been in-scope for the 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 (NAICS), hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the TDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the 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. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

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

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

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

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

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry. (Exclusion[s]: Establishments primarily engaged in milking dairy cattle [Dairy cattle and milk production].)
- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle. (Exclusion[s]: Establishments primarily engaged in: raising, feeding or fattening cattle [Beef cattle ranching and farming, including feedlots]; raising dairy herd replacements [Beef cattle ranching and farming, including feedlots]; milking goats [Goat farming]. For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.)
- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production. (Up to taxation year 2000, hatcheries are not included in the Taxation Data Program [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. (Aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the TDP estimates.)

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

**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> and the AgriStability Program, including interim payments.
  - Gross Revenue Insurance Program (GRIP), now terminated.
  - government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants).
  - aggregate amounts reported for subsidies, patronage dividends and reimbursements.

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

2. The CAIS program is being phased out. CAIS payments will continue for a few more years since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated 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 was a whole-farm program available to eligible farmers regardless of the commodities they produced.

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

Exclusions: Net Income Stabilization Account (NISA) withdrawals<sup>3</sup> are not included in program payments for unincorporated farms. NISA withdrawals are included for incorporated farms.

In 2007, federal, provincial, and territorial Ministers of agriculture agreed to *Growing Forward*—a market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of *Growing Forward*, a new suite of business risk management programs (including AgriStability and AgrilInvest) was made available. These programs replace the former Canadian Agricultural Income Stabilization (CAIS) program.

**AgriStability.** This is a margin-based program that provides income support when a producer experiences larger income losses. AgriStability replaces the coverage provided under CAIS for income declines of more than 15%. Payments are based on a decline in the farm's current year margin compared to an average historical margin. Payments started in the last quarter of 2007.

**AgrilInvest.** This program replaces the coverage under CAIS for margin losses of 15% or less. Through government and farmer contributions to producer accounts, it provides producers with flexible coverage for small income declines as well as support for investments to help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

For the 2007 program year, producers did not have to make a deposit to receive matching government funds. This was a transition measure for 2007 AgrilInvest.

As of 2008, producers can deposit up to 1.5% of their "Allowable Net Sales" annually in their AgrilInvest account and receive matching government contributions. Producers are limited to ANS of \$1.5 million per year. Based on this limit, the largest matching government contribution is \$22,500.

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

The AgrilInvest account is comprised of two funds. Fund No. 1 holds producer deposits and Fund No. 2 contains the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

Producers started to receive government contributions under AgrilInvest in 2009. Starting with the 2009 Taxation Data Program, withdrawals from Fund 2 by incorporated producers will be included in program payments while withdrawals by unincorporated producers will be included in off-farm income.

**AgrilInvest Kickstart.** To assist producers in the transition to the new suite of business risk management programs, the Government of Canada provided \$600 million to kickstart AgrilInvest accounts. Deposits were made to accounts based on 2.63% of a farmer's average "Allowable Net Sales" from previous years. There was a cap on average ANS of \$3 million. Based on the 2.63% payment rate, this means that a farmer's kickstart payment was capped at \$78,900.

Deposits were made to accounts in 2008 and 2009. Payments received from the AgrilInvest Kickstart Program by incorporated producers will be included in program payments while payments received by unincorporated producers will be included in off-farm income.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.

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3. 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. 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. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.



- **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 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>11211</b> <sup>2</sup>	<b>yes</b>
<b>Other vegetable (except potato) and melon farming</b>	<b>11219</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
Maple syrup and products production	111994 <sup>4</sup>	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>5</sup>	yes

See notes at the end of the table.

Text table 1 – continued

List of farm types available in the 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
Aquaculture	1125 <sup>6</sup>	no
Aquaculture	112510 <sup>6</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 Taxation Data Program in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in TDP estimates starting with reference year 2001.
6. Not included in TDP estimates.

## Appendix II

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### Further notes on data limitations

#### Impact on farm type classification

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

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

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

### Impact at the item level

The sales of some items have also been affected by the above mentioned constraints in the 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 emu and ostrich are included with the sales of other livestock and products. Sales of **poultry and eggs** are therefore underestimated.

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

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

The sales of vegetable bedding plants are included in sales of **greenhouse, nursery and floriculture products**. These sales are consequently overestimated.

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

- **Canadian Farm Financial Database (CFFD)**

The **CFFD** 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 seeded area and livestock inventories.

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

The publication **Canadian Farm Financial Database (CFFD)** (21F0001X, free) is available from the *Publications* module of our website ([www.statcan.gc.ca](http://www.statcan.gc.ca)).

- **Customized requests**

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

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

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

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