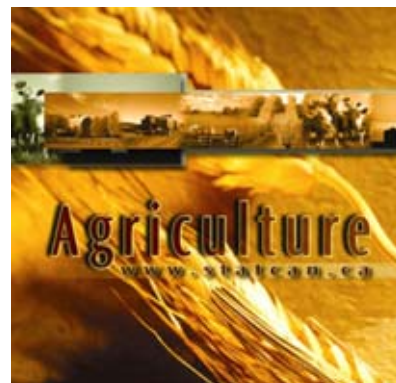


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Statistics on Revenues and Expenses of Farms

2008, Preliminary estimates



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2008, Preliminary estimates

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

Codes A to F in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on Data 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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Table of contents

Notes to users	7
Introduction	9
Revenues and expenses of farms – Annual review, 2008	10
Related products	11
Statistical tables	
1 Selected financial statistics by province	16
1-1 Canada	16
1-2 Newfoundland and Labrador	16
1-3 Prince Edward Island	16
1-4 Nova Scotia	17
1-5 New Brunswick	17
1-6 Quebec	17
1-7 Ontario	18
1-8 Manitoba	18
1-9 Saskatchewan	18
1-10 Alberta	19
1-11 British Columbia	19
2 Selected financial statistics by farm type, Canada	19
2-1 Crop production	19
2-2 Oilseed and grain farming	20
2-3 Potato farming	20
2-4 Other vegetable (except potato) and melon farming	20
2-5 Fruit and tree nut farming	21
2-6 Greenhouse, nursery and floriculture production	21
2-7 Other crop farming	21
2-8 Animal production	22
2-9 Beef cattle ranching and farming, including feedlots	22
2-10 Dairy cattle and milk production	22

Table of contents – continued

2-11	Hog and pig farming	23
2-12	Poultry and egg production	23
2-13	Other animal production	23
3	Selected financial statistics by revenue class, Canada	24
3-1	Gross operating revenues from \$10,000 to \$49,999	24
3-2	Gross operating revenues from \$50,000 to \$99,999	24
3-3	Gross operating revenues from \$100,000 to \$249,999	24
3-4	Gross operating revenues from \$250,000 to \$499,999	25
3-5	Gross operating revenues of \$500 000 and over	25
4	Average operating revenues and expenses by province	26
5	Average operating revenues and expenses by farm type, Canada	27
5-1	Crop production	27
5-2	Animal production	28
6	Average operating revenues and expenses by revenue class, Canada	29
7	Average operating revenues and expenses per farm by province and farm type	30
7-1	Canada	30
7-2	Newfoundland and Labrador	30
7-3	Prince Edward Island	31
7-4	Nova Scotia	31
7-5	New Brunswick	32
7-6	Quebec	32
7-7	Ontario	33
7-8	Manitoba	33
7-9	Saskatchewan	34
7-10	Alberta	34
7-11	British Columbia	35
8	Average operating revenues and expenses by revenue class	36
8-1	and province	36
8-2	and farm type, Canada	37
9	Distribution of farms by net operating income, province and farm type	38
9-1	Canada	38
9-2	Newfoundland and Labrador	39
9-3	Prince Edward Island	39
9-4	Nova Scotia	40
9-5	New Brunswick	40

Table of contents – continued

9-6	Quebec	41
9-7	Ontario	41
9-8	Manitoba	42
9-9	Saskatchewan	42
9-10	Alberta	43
9-11	British Columbia	43
10	Distribution of farms by net operating income, revenue class and farm type, Canada	44
10-1	Gross operating revenues from \$10,000 to \$49,999	44
10-2	Gross operating revenues from \$50,000 to \$99,999	44
10-3	Gross operating revenues from \$100,000 to \$249,999	45
10-4	Gross operating revenues from \$250,000 to \$499,999	45
10-5	Gross operating revenues of \$500,000 and over	46
11	Average operating revenues and expenses by province (or region) for selected farm types	47
11-1	Oilseed and grain farming	47
11-2	Potato farming	48
11-3	Other vegetable (except potato) and melon farming	49
11-4	Fruit and tree nut farming	50
11-5	Greenhouse, nursery and floriculture production	51
11-6	Beef cattle ranching and farming, including feedlots	52
11-7	Dairy cattle and milk production	53
11-8	Hog and pig farming	54
11-9	Poultry and egg production	55
12	Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada	56
12-1	Oilseed and grain farming	56
12-2	Potato farming	57
12-3	Other vegetable (except potato) and melon farming	58
12-4	Fruit and tree nut farming	59
12-5	Greenhouse, nursery and floriculture production	60
12-6	Beef cattle ranching and farming, including feedlots	61
12-7	Dairy cattle and milk production	62
12-8	Hog and pig farming	63
12-9	Poultry and egg production	64
13	Average net market income by quintile and	65
13-1	province	65
13-2	farm type, Canada	65
13-3	revenue class, Canada	66

Table of contents – continued

14	Average net market income adjusted for CCA by quintile and	66
14-1	province	66
14-2	farm type, Canada	67
14-3	revenue class, Canada	67
15	Financial performance indicators of farms by province	68
16	Financial performance indicators of farms by farm type, Canada	69
16-1	Crop production	69
16-2	Animal production	70
17	Financial performance indicators of farms by revenue class, Canada	71
18	Financial performance indicators of farms by province and by quartile	71
18-1	First quartile boundary, 25%	71
18-2	Second quartile boundary, 50%	72
18-3	Third quartile boundary, 75%	72
19	Financial performance indicators of farms by farm type and by quartile, Canada	73
19-1	First quartile boundary, 25%	73
19-2	Second quartile boundary, 50%	74
19-3	Third quartile boundary, 75%	75
20	Financial performance indicators of farms by revenue class and by quartile, Canada	75
20-1	First quartile boundary, 25%	75
20-2	Second quartile boundary, 50%	76
20-3	Third quartile boundary, 75%	76
Data quality, concepts and methodology		
	Data sources and methodology	77
	Concepts and variables measured	83
	Data accuracy	88
	Comparability of data and related sources	92
	Glossary	93
Appendices		
I	List of farm types	101
II	Further notes on data limitations	103
III	Other related products	105

Notes to users

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

- In the Statistical tables section, the “p” symbol has been added in superscript beside the reference year to make a distinction between preliminary and final estimates.
- **The preliminary estimates for 2008 do not include communal farming organizations. However, they are included in the estimates prior to 2008.**
- Year-to-year percent changes between 2007 and 2008 are biased. Consequently, they do not appear in Tables 7-1 to 7-11.
- The Data quality, concepts and methodology section relates to reference year 2007. This section will be updated to reference year 2008 in the next issue of the publication on final estimates.

Statistics on Revenues and Expenses of Farms is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the 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 preliminary estimates for reference year 2008 and also gives some historical perspective by displaying farm-level data back to 1999.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over. However, as mentioned above, preliminary estimates for 2008 do not include communal farming organizations.

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

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

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.

- 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.

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).

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

Introduction

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

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

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

The 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.² These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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

This issue of **Statistics on Revenues and Expenses of Farms** presents preliminary data for the 2008 reference year. It also provides some historical perspective by displaying farm-level data back to 1999.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over. However, preliminary estimates for 2008 do not include communal farming organizations.

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, 2008

A complete review based on reference year 2008 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2010. The preliminary data presented in this issue do not allow year-to-year comparisons.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	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

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, annual
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector, annual
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector, annual
002-0027	Average total income of farm families by farm type, unincorporated sector, annual
002-0028	Average family income by source and family total income group, unincorporated sector, annual
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual

002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual

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

Selected surveys from Statistics Canada

3447	Taxation Data Program
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Statistical tables

Table 1-1
Selected financial statistics by province — Canada

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	226,645 ^A	224,630 ^A	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	200,610 ^A	192,190 ^A	189,100 ^A	182,240 ^A
	Average per farm (\$)									
Total operating revenues	161,911 ^A	182,747 ^A	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	223,861 ^A	242,928 ^A	267,430 ^A	293,378 ^A
Total operating expenses	139,240 ^A	156,785 ^A	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	193,812 ^A	212,274 ^A	230,164 ^A	249,324 ^A
Net operating income	22,671	25,962	28,998	30,250	25,567	28,784	30,050	30,655	37,267	44,054
Net program payments	5,553 ^A	8,086 ^A	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,321 ^A	20,344 ^A	17,248 ^A	15,495 ^A
Net market income	17,118	17,876	17,120	18,149	9,355	11,397	9,729	10,310	20,019	28,559
Adjustment for capital cost allowance (CCA)	16,291 ^A	16,941 ^A	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,757 ^A	22,408 ^A	23,373 ^A	24,368 ^A
Net market income adjusted for CCA	827	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,190
Net operating income adjusted for CCA	6,380	9,021	11,725	11,871	6,238	8,860	9,293	8,247	13,893	19,685

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A	255 ^A	250 ^A
	Average per farm (\$)									
Total operating revenues	274,053 ^A	266,013 ^A	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	471,209 ^A	519,477 ^A	515,233 ^A	605,779 ^A
Total operating expenses	255,590 ^A	242,250 ^A	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	422,692 ^A	489,647 ^A	475,500 ^A	540,132 ^A
Net operating income	18,463	23,762	21,320	13,123	25,340	33,442	48,518	29,830	39,733	65,647
Net program payments	4,750 ^A	5,381 ^B	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	9,716 ^A	10,759 ^B	12,085 ^B	12,026 ^B
Net market income	13,713	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,649	53,621
Adjustment for capital cost allowance (CCA)	15,851 ^A	17,879 ^A	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,623 ^A	33,250 ^A	35,685 ^A	45,284 ^B
Net market income adjusted for CCA	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,338
Net operating income adjusted for CCA	2,612	5,884	5,214	-4,435	4,379	10,964	22,895	-3,420	4,048	20,363

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	1,565 ^A	1,515 ^A	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,325 ^A	1,315 ^A	1,265 ^A	1,205 ^A
	Average per farm (\$)									
Total operating revenues	238,330 ^A	260,523 ^A	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	307,827 ^A	334,080 ^A	353,551 ^A	405,193 ^A
Total operating expenses	201,440 ^A	223,343 ^A	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	273,147 ^A	296,783 ^A	316,059 ^A	354,961 ^A
Net operating income	36,890	37,180	36,450	31,084	36,279	26,287	34,681	37,298	37,491	50,232
Net program payments	8,099 ^A	9,631 ^A	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	24,754 ^A	16,725 ^B	18,194 ^A	26,251 ^A
Net market income	28,791	27,549	20,021	18,633	22,812	6,092	9,927	20,573	19,298	23,982
Adjustment for capital cost allowance (CCA)	22,607 ^A	24,751 ^A	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,297 ^A	28,866 ^A	32,188 ^A	33,959 ^A
Net market income adjusted for CCA	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-9,978
Net operating income adjusted for CCA	14,282	12,429	12,035	5,398	10,612	-544	6,383	8,432	5,304	16,273

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	2,395 ^A	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A	2,205 ^A	2,110 ^A	2,100 ^A
	Average per farm (\$)									
Total operating revenues	180,664 ^A	194,419 ^A	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	226,468 ^A	252,607 ^A	277,381 ^A	286,423 ^A
Total operating expenses	150,775 ^A	163,206 ^A	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	191,813 ^A	214,502 ^A	233,543 ^A	250,044 ^A
Net operating income	29,889	31,214	30,307	28,449	27,578	34,646	34,656	38,105	43,838	36,378
Net program payments	5,308 ^A	6,590 ^A	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,586 ^A	9,086 ^A	10,898 ^A	9,394 ^A
Net market income	24,582	24,624	23,407	21,962	18,784	24,423	22,070	29,019	32,939	26,984
Adjustment for capital cost allowance (CCA)	13,691 ^A	14,937 ^A	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,804 ^A	18,663 ^A	19,560 ^A	19,534 ^A
Net market income adjusted for CCA	10,891	9,687	7,339	5,758	2,255	7,331	4,266	10,356	13,379	7,450
Net operating income adjusted for CCA	16,198	16,276	14,239	12,245	11,049	17,554	16,852	19,442	24,278	16,844

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	1,895 ^A	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A	1,680 ^A	1,650 ^A	1,520 ^A
	Average per farm (\$)									
Total operating revenues	208,656 ^A	226,582 ^A	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	303,288 ^A	312,767 ^A	329,376 ^A	377,589 ^A
Total operating expenses	174,216 ^A	195,577 ^A	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	256,048 ^A	265,902 ^A	284,498 ^A	327,159 ^A
Net operating income	34,441	31,005	41,781	48,379	44,711	39,448	47,240	46,865	44,877	50,430
Net program payments	3,691 ^A	4,171 ^A	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,064 ^A	21,292 ^A	22,107 ^A	22,523 ^B
Net market income	30,750	26,834	37,261	42,551	36,981	23,283	24,175	25,573	22,770	27,907
Adjustment for capital cost allowance (CCA)	17,731 ^A	20,420 ^A	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,094 ^A	28,973 ^A	29,930 ^A	31,660 ^A
Net market income adjusted for CCA	13,018	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,753
Net operating income adjusted for CCA	16,709	10,585	18,667	24,247	18,957	13,196	19,146	17,892	14,947	18,770

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	27,640 ^A	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A	26,230 ^A	25,390 ^A	24,265 ^A
	Average per farm (\$)									
Total operating revenues	204,388 ^A	236,501 ^A	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	293,611 ^A	301,881 ^A	334,382 ^A	376,829 ^A
Total operating expenses	168,785 ^A	197,646 ^A	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	244,752 ^A	257,303 ^A	284,238 ^A	320,312 ^A
Net operating income	35,603	38,856	39,462	36,646	37,991	42,486	48,859	44,577	50,144	56,517
Net program payments	16,214 ^A	15,484 ^A	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	26,432 ^A	28,193 ^A	31,461 ^A	35,547 ^B
Net market income	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,969
Adjustment for capital cost allowance (CCA)	17,589 ^A	19,418 ^A	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	23,620 ^A	24,702 ^A	25,036 ^A	25,886 ^A
Net market income adjusted for CCA	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-4,917
Net operating income adjusted for CCA	18,014	19,438	19,295	15,053	15,814	19,878	25,239	19,876	25,108	30,630

Table 1-7
Selected financial statistics by province — Ontario

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	49,130 ^A	47,840 ^A	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,620 ^A	43,285 ^A	45,030 ^A	43,105 ^A
	Average per farm (\$)									
Total operating revenues	177,095 ^A	198,539 ^A	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	237,427 ^A	257,646 ^A	263,373 ^A	283,961 ^A
Total operating expenses	153,106 ^A	171,871 ^A	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	205,677 ^A	225,105 ^A	231,799 ^A	245,896 ^A
Net operating income	23,989	26,668	25,592	27,812	26,742	27,536	31,750	32,541	31,574	38,066
Net program payments	4,633 ^A	6,547 ^A	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	14,633 ^A	15,043 ^A	11,964 ^A	13,304 ^A
Net market income	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,497	19,610	24,762
Adjustment for capital cost allowance (CCA)	15,716 ^A	16,796 ^A	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	20,710 ^A	22,561 ^A	21,807 ^A	23,037 ^A
Net market income adjusted for CCA	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	1,724
Net operating income adjusted for CCA	8,273	9,873	8,469	9,721	7,153	7,202	11,040	9,980	9,767	15,028

Table 1-8
Selected financial statistics by province — Manitoba

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	21,680 ^A	21,320 ^A	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,390 ^A	17,760 ^A	17,015 ^A	15,670 ^A
	Average per farm (\$)									
Total operating revenues	157,410 ^A	173,137 ^A	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	235,277 ^A	252,901 ^A	292,692 ^A	320,024 ^A
Total operating expenses	136,143 ^A	149,006 ^A	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	203,949 ^A	228,823 ^A	252,402 ^A	276,996 ^A
Net operating income	21,267	24,131	32,820	35,671	32,041	35,836	31,328	24,078	40,290	43,028
Net program payments	6,004 ^A	7,638 ^A	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	29,749 ^A	31,921 ^A	20,696 ^A	12,976 ^A
Net market income	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	19,594	30,052
Adjustment for capital cost allowance (CCA)	17,324 ^A	18,265 ^A	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	24,758 ^A	25,614 ^A	27,526 ^A	28,538 ^A
Net market income adjusted for CCA	-2,061	-1,772	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	1,515
Net operating income adjusted for CCA	3,943	5,866	13,699	14,617	9,043	11,372	6,570	-1,536	12,764	14,490

Table 1-9
Selected financial statistics by province — Saskatchewan

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	56,970 ^A	57,215 ^A	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,735 ^A	45,075 ^A	43,955 ^A	42,760 ^A
	Average per farm (\$)									
Total operating revenues	103,508 ^A	113,530 ^A	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	143,212 ^A	155,844 ^A	184,108 ^A	212,288 ^A
Total operating expenses	86,287 ^A	93,768 ^A	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	123,497 ^A	131,538 ^A	150,039 ^A	167,389 ^A
Net operating income	17,222	19,761	26,368	26,600	19,143	18,893	19,716	24,305	34,068	44,899
Net program payments	3,863 ^A	6,736 ^A	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	20,148 ^A	20,194 ^A	14,381 ^A	6,120 ^A
Net market income	13,359	13,025	14,736	14,130	-1,279	1,948	-432	4,112	19,687	38,779
Adjustment for capital cost allowance (CCA)	13,759 ^A	13,704 ^A	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,803 ^A	18,035 ^A	19,266 ^A	20,622 ^A
Net market income adjusted for CCA	-400	-678	851	-691	-16,611	-14,007	-17,236	-13,923	421	18,157
Net operating income adjusted for CCA	3,463	6,058	12,483	11,779	3,812	2,938	2,912	6,270	14,802	24,277

Table 1-10
Selected financial statistics by province — Alberta

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	54,340 ^A	54,360 ^A	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	48,435 ^A	44,815 ^A	42,815 ^A	42,300 ^A
	Average per farm (\$)									
Total operating revenues	176,090 ^A	204,663 ^A	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	230,103 ^A	258,588 ^A	292,068 ^A	307,027 ^A
Total operating expenses	155,689 ^A	179,608 ^A	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	203,009 ^A	230,472 ^A	252,875 ^A	260,821 ^A
Net operating income	20,401	25,055	28,858	31,267	20,564	29,525	27,095	28,116	39,192	46,206
Net program payments	3,014 ^A	8,340 ^A	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	20,196 ^A	19,196 ^A	17,406 ^A	17,236 ^A
Net market income	17,388	16,716	17,171	14,985	-149	9,083	6,899	8,920	21,786	28,970
Adjustment for capital cost allowance (CCA)	18,079 ^A	17,973 ^A	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	21,163 ^A	23,545 ^A	25,951 ^A	26,347 ^A
Net market income adjusted for CCA	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	2,623
Net operating income adjusted for CCA	2,323	7,082	10,697	12,099	677	9,636	5,932	4,571	13,241	19,859

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	10,775 ^A	10,425 ^A	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,285 ^A	9,600 ^A	9,615 ^A	9,070 ^A
	Average per farm (\$)									
Total operating revenues	203,877 ^A	230,081 ^A	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	271,068 ^A	298,986 ^A	305,430 ^A	351,691 ^A
Total operating expenses	182,964 ^A	202,504 ^A	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	243,326 ^A	266,474 ^A	277,647 ^A	325,478 ^A
Net operating income	20,912	27,577	20,810	24,977	25,414	25,241	27,742	32,512	27,783	26,213
Net program payments	3,257 ^A	3,541 ^A	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A	10,607 ^A	11,348 ^A	11,583 ^A
Net market income	17,656	24,036	16,971	21,218	20,808	14,583	13,103	21,905	16,435	14,630
Adjustment for capital cost allowance (CCA)	17,291 ^A	19,437 ^A	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,828 ^A	23,301 ^A	24,490 ^A	25,920 ^A
Net market income adjusted for CCA	365	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,291
Net operating income adjusted for CCA	3,622	8,140	2,109	6,215	6,094	5,033	6,914	9,212	3,293	293

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	115,310 ^A	111,895 ^A	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,520 ^A	98,515 ^A	100,290 ^A	98,165 ^A
	Average per farm (\$)									
Total operating revenues	129,915 ^A	142,116 ^A	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,731 ^A	196,835 ^A	223,460 ^A	259,922 ^A
Total operating expenses	106,855 ^A	117,441 ^A	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,393 ^A	166,217 ^A	183,730 ^A	206,436 ^A
Net operating income	23,061	24,675	27,561	31,863	27,456	25,898	25,339	30,618	39,730	53,485
Net program payments	5,199 ^A	9,432 ^A	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	21,707 ^A	24,158 ^A	16,497 ^A	11,233 ^A
Net market income	17,861	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,233	42,252
Adjustment for capital cost allowance (CCA)	16,482 ^A	16,789 ^A	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	20,983 ^A	22,568 ^A	24,067 ^A	26,304 ^A
Net market income adjusted for CCA	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	15,948
Net operating income adjusted for CCA	6,578	7,886	11,038	13,995	8,397	6,185	4,356	8,050	15,663	27,181

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	88,900 ^A	85,265 ^A	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	71,915 ^A	70,580 ^A	72,285 ^A	71,245 ^A
	Average per farm (\$)									
Total operating revenues	108,590 ^A	115,557 ^A	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	149,224 ^A	163,766 ^A	199,780 ^A	244,655 ^A
Total operating expenses	87,647 ^A	93,024 ^A	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	126,157 ^A	135,740 ^A	158,783 ^A	185,555 ^A
Net operating income	20,943	22,533	28,239	31,553	26,422	25,074	23,066	28,026	40,997	59,100
Net program payments	5,256 ^A	10,196 ^A	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,223 ^A	25,876 ^A	16,324 ^A	8,339 ^A
Net market income	15,688	12,337	11,748	15,726	7,255	9,982	843	2,150	24,673	50,760
Adjustment for capital cost allowance (CCA)	16,107 ^A	15,953 ^A	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,583 ^A	22,061 ^A	23,999 ^A	27,011 ^A
Net market income adjusted for CCA	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	23,750
Net operating income adjusted for CCA	4,836	6,580	12,394	14,345	8,144	5,875	2,483	5,965	16,998	32,089

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	1,490 ^A	1,520 ^B	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,360 ^B	1,325 ^B	1,200 ^A	1,225 ^B
	Average per farm (\$)									
Total operating revenues	490,195 ^A	542,328 ^B	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	726,091 ^B	771,448 ^A	891,748 ^A	1,022,357 ^B
Total operating expenses	410,473 ^A	457,197 ^B	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	606,402 ^B	653,712 ^A	763,214 ^A	856,691 ^B
Net operating income	79,722	85,131	88,895	119,845	102,967	76,592	119,688	117,735	128,535	165,666
Net program payments	13,474 ^B	21,092 ^B	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	94,852 ^B	70,447 ^B	62,818 ^A	86,617 ^B
Net market income	66,248	64,039	59,588	93,538	77,063	28,449	24,836	47,289	65,716	79,049
Adjustment for capital cost allowance (CCA)	49,204 ^A	54,384 ^B	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	80,717 ^B	80,670 ^A	95,447 ^A	96,961 ^B
Net market income adjusted for CCA	17,044	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-17,912
Net operating income adjusted for CCA	30,518	30,747	33,205	58,170	37,976	4,636	38,971	37,066	33,087	68,705

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	2,625 ^B	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A	2,375 ^A	2,565 ^B	2,390 ^B
	Average per farm (\$)									
Total operating revenues	237,857 ^B	258,435 ^A	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	312,344 ^A	375,630 ^A	368,129 ^B	376,026 ^B
Total operating expenses	199,698 ^B	221,064 ^A	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	268,285 ^A	319,075 ^A	318,631 ^B	329,944 ^B
Net operating income	38,159	37,370	39,687	44,363	41,896	37,584	44,059	56,555	49,498	46,081
Net program payments	9,240 ^B	9,719 ^B	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	27,576 ^B	30,870 ^B	25,293 ^B	27,021 ^C
Net market income	28,919	27,652	25,961	27,995	27,194	20,369	16,483	25,685	24,204	19,060
Adjustment for capital cost allowance (CCA)	18,607 ^B	20,103 ^B	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	23,623 ^A	27,006 ^B	25,595 ^B	25,957 ^B
Net market income adjusted for CCA	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-6,896
Net operating income adjusted for CCA	19,552	17,268	20,316	22,392	20,411	14,755	20,436	29,549	23,903	20,124

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	4,615 ^A	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A	4,910 ^A	4,880 ^A	4,590 ^A
	Average per farm (\$)									
Total operating revenues	132,723 ^A	129,472 ^A	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	168,139 ^A	181,866 ^A	200,017 ^A	221,005 ^A
Total operating expenses	113,358 ^A	115,656 ^A	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	149,322 ^A	153,937 ^A	163,633 ^A	189,757 ^A
Net operating income	19,365	13,816	14,518	18,558	21,704	20,978	18,817	27,929	36,384	31,248
Net program payments	6,153 ^B	5,933 ^B	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	16,687 ^B	14,847 ^A	12,837 ^A	15,122 ^B
Net market income	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,126
Adjustment for capital cost allowance (CCA)	9,750 ^A	9,739 ^A	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,001 ^A	13,152 ^A	15,253 ^A	16,066 ^A
Net market income adjusted for CCA	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	-71	8,294	61
Net operating income adjusted for CCA	9,615	4,077	4,505	7,981	10,444	8,780	5,816	14,776	21,131	15,182

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	4,080 ^A	3,685 ^A	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,865 ^A	3,870 ^A	3,965 ^A	3,560 ^A
	Average per farm (\$)									
Total operating revenues	515,768 ^A	673,436 ^A	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	784,648 ^A	902,752 ^A	874,440 ^A	962,684 ^A
Total operating expenses	451,658 ^A	594,025 ^A	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	712,740 ^A	812,471 ^A	800,867 ^A	874,870 ^A
Net operating income	64,110	79,411	42,740	67,791	67,718	64,446	71,908	90,281	73,573	87,814
Net program payments	4,240 ^B	8,087 ^B	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	26,942 ^A	35,062 ^B	30,447 ^B	42,456 ^B
Net market income	59,870	71,324	32,216	57,698	53,722	47,084	44,966	55,219	43,126	45,358
Adjustment for capital cost allowance (CCA)	34,297 ^A	43,628 ^A	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,612 ^A	56,442 ^A	54,383 ^A	57,318 ^B
Net market income adjusted for CCA	25,572	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-11,960
Net operating income adjusted for CCA	29,813	35,784	3,385	26,427	20,957	20,029	24,296	33,840	19,190	30,497

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	13,600 ^A	13,790 ^A	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	16,000 ^A	15,455 ^A	15,390 ^A	15,160 ^A
	Average per farm (\$)									
Total operating revenues	92,474 ^A	101,914 ^A	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,792 ^A	99,382 ^A	98,005 ^A	98,179 ^A
Total operating expenses	75,734 ^A	83,900 ^A	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,750 ^A	82,438 ^A	80,439 ^A	80,363 ^A
Net operating income	16,740	18,014	16,221	19,346	15,020	15,779	15,041	16,943	17,566	17,817
Net program payments	3,109 ^B	4,976 ^A	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,386 ^A	11,548 ^A	9,799 ^A	7,722 ^B
Net market income	13,631	13,038	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,095
Adjustment for capital cost allowance (CCA)	11,890 ^A	12,514 ^A	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,159 ^A	13,751 ^A	13,547 ^A	13,114 ^A
Net market income adjusted for CCA	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,020
Net operating income adjusted for CCA	4,850	5,500	3,931	6,100	1,374	2,453	1,882	3,192	4,019	4,703

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	110,965 ^A	112,730 ^A	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	100,085 ^A	93,675 ^A	88,810 ^A	84,075 ^A
	Average per farm (\$)									
Total operating revenues	195,615 ^A	223,080 ^A	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	270,194 ^A	291,404 ^A	317,089 ^A	332,439 ^A
Total operating expenses	173,275 ^A	195,840 ^A	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	235,412 ^A	260,712 ^A	282,604 ^A	299,397 ^A
Net operating income	22,340	27,239	30,457	28,606	23,551	32,064	34,781	30,693	34,485	33,042
Net program payments	5,927 ^A	6,750 ^A	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,928 ^A	16,334 ^A	18,096 ^A	20,471 ^A
Net market income	16,413	20,490	21,675	18,760	8,140	11,497	15,853	14,359	16,389	12,571
Adjustment for capital cost allowance (CCA)	16,143 ^A	17,091 ^A	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	20,530 ^A	22,239 ^A	22,590 ^A	22,108 ^A
Net market income adjusted for CCA	270	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,537
Net operating income adjusted for CCA	6,198	10,148	12,422	9,707	3,933	11,899	14,251	8,453	11,895	10,934

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	69,645 ^A	71,050 ^A	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	63,360 ^A	58,990 ^A	54,820 ^A	51,485 ^A
	Average per farm (\$)									
Total operating revenues	144,042 ^A	165,843 ^A	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	170,083 ^A	190,486 ^A	205,106 ^A	221,446 ^A
Total operating expenses	134,452 ^A	154,575 ^A	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,616 ^A	181,242 ^A	194,000 ^A	208,154 ^A
Net operating income	9,589	11,268	14,928	14,827	6,702	12,284	11,468	9,245	11,106	13,292
Net program payments	3,040 ^A	4,468 ^A	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	18,868 ^A	14,771 ^A	14,669 ^A	15,154 ^A
Net market income	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,863
Adjustment for capital cost allowance (CCA)	10,270 ^A	10,672 ^A	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,121 ^A	13,063 ^A	13,089 ^A	13,212 ^A
Net market income adjusted for CCA	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-15,075
Net operating income adjusted for CCA	-681	595	3,694	3,053	-5,183	662	-653	-3,818	-1,984	80

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	18,995 ^A	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,950 ^A	14,295 ^A	13,950 ^A	13,250 ^A
	Average per farm (\$)									
Total operating revenues	246,728 ^A	264,850 ^A	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	375,817 ^A	403,114 ^A	437,830 ^A	472,617 ^A
Total operating expenses	183,394 ^A	197,518 ^A	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	281,933 ^A	307,232 ^A	334,988 ^A	365,260 ^A
Net operating income	63,334	67,332	69,291	69,999	73,786	78,152	93,885	95,881	102,842	107,357
Net program payments	6,969 ^A	8,620 ^A	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,343 ^A	12,990 ^A	11,245 ^A	8,027 ^B
Net market income	56,365	58,713	58,469	62,231	65,088	62,977	77,541	82,892	91,596	99,329
Adjustment for capital cost allowance (CCA)	28,354 ^A	30,875 ^A	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,406 ^A	44,602 ^A	45,686 ^A	48,110 ^A
Net market income adjusted for CCA	28,011	27,838	25,811	27,662	28,373	24,956	36,135	38,290	45,911	51,220
Net operating income adjusted for CCA	34,980	36,457	36,633	35,431	37,071	40,130	52,478	51,279	57,156	59,247

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	6,625 ^A	6,740 ^A	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,345 ^A	4,910 ^A	4,335 ^A	3,770 ^A
	Average per farm (\$)									
Total operating revenues	451,837 ^A	628,590 ^A	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,310 ^A	958,250 ^A	1,090,837 ^A	1,228,143 ^A
Total operating expenses	426,141 ^A	552,150 ^A	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	834,111 ^A	898,357 ^A	1,019,727 ^A	1,200,945 ^A
Net operating income	25,696	76,441	96,153	53,886	39,134	81,407	109,199	59,893	71,111	27,198
Net program payments	37,608 ^A	27,533 ^A	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	41,994 ^A	58,665 ^A	106,289 ^A	187,522 ^B
Net market income	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-160,324
Adjustment for capital cost allowance (CCA)	33,522 ^A	40,461 ^A	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	56,895 ^A	59,444 ^A	60,031 ^A	57,779 ^A
Net market income adjusted for CCA	-45,434	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-218,103
Net operating income adjusted for CCA	-7,826	35,979	49,980	5,806	-12,697	26,891	52,305	449	11,080	-30,581

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	4,110 ^A	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,405 ^A	4,385 ^A	4,385 ^A	4,175 ^A
	Average per farm (\$)									
Total operating revenues	577,010 ^A	610,370 ^A	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	830,282 ^A	835,889 ^A	896,670 ^A	1,056,936 ^A
Total operating expenses	503,912 ^A	535,723 ^A	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	707,893 ^A	731,708 ^A	786,595 ^A	925,566 ^A
Net operating income	73,098	74,647	80,316	81,163	80,197	102,608	122,389	104,182	110,075	131,370
Net program payments	4,326 ^A	5,449 ^B	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,276 ^A	11,953 ^B	10,334 ^B	12,699 ^D
Net market income	68,771	69,198	72,789	74,887	73,291	87,721	107,113	92,228	99,741	118,671
Adjustment for capital cost allowance (CCA)	32,459 ^A	35,758 ^A	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	42,923 ^A	45,757 ^A	45,266 ^A	48,275 ^A
Net market income adjusted for CCA	36,312	33,440	32,998	36,194	33,866	46,635	64,189	46,471	54,474	70,396
Net operating income adjusted for CCA	40,639	38,889	40,525	42,469	40,772	61,522	79,466	58,424	64,809	83,095

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	11,590 ^A	12,145 ^A	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	12,015 ^A	11,090 ^A	11,315 ^A	11,400 ^A
	Average per farm (\$)									
Total operating revenues	139,850 ^A	133,023 ^A	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	161,693 ^A	173,482 ^A	189,642 ^A	108,891 ^A
Total operating expenses	127,998 ^A	117,452 ^A	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	142,761 ^A	154,748 ^A	169,504 ^A	107,126 ^A
Net operating income	11,853	15,571	9,605	15,863	14,297	16,873	18,932	18,734	20,137	1,766
Net program payments	4,016 ^B	6,178 ^A	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	13,533 ^A	11,943 ^B	12,384 ^B	6,510 ^B
Net market income	7,837	9,393	2,066	5,885	2,889	5,278	5,400	6,792	7,754	-4,744
Adjustment for capital cost allowance (CCA)	15,688 ^A	14,093 ^A	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	14,500 ^A	16,441 ^A	17,013 ^A	10,671 ^B
Net market income adjusted for CCA	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-15,415
Net operating income adjusted for CCA	-3,835	1,478	-3,221	1,029	534	3,420	4,432	2,294	3,125	-8,905

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	101,050 ^A	98,290 ^A	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	85,185 ^A	78,720 ^A	75,375 ^A	70,370 ^A
	Average per farm (\$)									
Total operating revenues	25,191 ^A	25,271 ^A	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,233 ^A	25,119 ^A	25,129 ^A	25,580 ^A
Total operating expenses	23,639 ^A	23,624 ^A	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,322 ^A	26,435 ^A	26,897 ^A	27,814 ^A
Net operating income	1,552	1,646	2,297	1,424	-944	-908	-89	-1,316	-1,768	-2,234
Net program payments	1,158 ^A	1,704 ^A	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,386 ^A	2,873 ^A	2,148 ^A	1,640 ^A
Net market income	394	-58	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-3,874
Adjustment for capital cost allowance (CCA)	3,801 ^A	3,685 ^A	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,049 ^A	4,303 ^A	4,234 ^A	4,210 ^A
Net market income adjusted for CCA	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,084
Net operating income adjusted for CCA	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619	-6,002	-6,444

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	43,995 ^A	41,760 ^A	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,760 ^A	33,230 ^A	32,030 ^A	29,865 ^A
	Average per farm (\$)									
Total operating revenues	72,361 ^A	71,919 ^A	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,893 ^A	71,489 ^A	72,021 ^A	71,879 ^A
Total operating expenses	60,819 ^A	58,729 ^A	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,724 ^A	61,885 ^A	63,388 ^A	62,203 ^A
Net operating income	11,541	13,190	14,043	13,672	7,646	9,416	10,169	9,603	8,633	9,676
Net program payments	3,390 ^A	5,147 ^A	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,935 ^A	10,797 ^A	7,471 ^A	5,253 ^A
Net market income	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,423
Adjustment for capital cost allowance (CCA)	9,835 ^A	9,157 ^A	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,514 ^A	9,888 ^A	9,382 ^A	9,409 ^A
Net market income adjusted for CCA	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-4,986
Net operating income adjusted for CCA	1,706	4,033	5,097	4,579	-1,754	-96	655	-284	-749	267

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	49,995 ^A	49,705 ^A	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,310 ^A	39,880 ^A	37,485 ^A	35,995 ^A
	Average per farm (\$)									
Total operating revenues	159,403 ^A	160,091 ^A	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,359 ^A	162,163 ^A	162,551 ^A	161,997 ^A
Total operating expenses	127,527 ^A	127,341 ^A	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,204 ^A	133,479 ^A	133,131 ^A	130,913 ^A
Net operating income	31,876	32,749	34,713	34,284	27,932	29,249	28,155	28,683	29,420	31,084
Net program payments	6,119 ^A	9,834 ^A	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,718 ^A	21,493 ^A	15,081 ^A	9,529 ^A
Net market income	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,554
Adjustment for capital cost allowance (CCA)	19,692 ^A	19,035 ^A	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,516 ^A	19,264 ^A	18,560 ^A	17,877 ^A
Net market income adjusted for CCA	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,677
Net operating income adjusted for CCA	12,184	13,715	16,282	15,343	8,161	9,225	8,639	9,420	10,860	13,206

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	20,295 ^A	21,620 ^A	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,555 ^A	22,255 ^A	23,390 ^A	22,845 ^A
	Average per farm (\$)									
Total operating revenues	342,063 ^A	343,028 ^A	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,972 ^A	350,188 ^A	352,901 ^A	353,045 ^A
Total operating expenses	280,508 ^A	279,734 ^A	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	284,566 ^A	286,600 ^A	284,551 ^A	281,001 ^A
Net operating income	61,554	63,294	68,544	69,279	62,590	64,278	64,406	63,588	68,350	72,045
Net program payments	13,880 ^A	17,894 ^A	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,665 ^A	36,851 ^A	25,647 ^A	16,170 ^A
Net market income	47,675	45,400	42,228	43,825	29,989	33,321	25,741	26,737	42,703	55,874
Adjustment for capital cost allowance (CCA)	38,356 ^A	37,276 ^A	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,402 ^A	38,674 ^A	36,413 ^A	34,685 ^A
Net market income adjusted for CCA	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	21,189
Net operating income adjusted for CCA	23,199	26,018	31,832	31,417	24,091	24,770	25,004	24,914	31,937	37,359

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ^P
Number of farms	11,310 ^A	13,245 ^A	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,805 ^A	18,105 ^A	20,815 ^A	23,160 ^A
	Average per farm (\$)									
Total operating revenues	1,420,164 ^A	1,524,177 ^A	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,530,906 ^A	1,550,523 ^A	1,538,363 ^A	1,537,978 ^A
Total operating expenses	1,275,930 ^A	1,363,911 ^A	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,348,397 ^A	1,378,380 ^A	1,336,482 ^A	1,316,411 ^A
Net operating income	144,233	160,266	165,751	176,300	161,090	187,605	182,509	172,143	201,882	221,567
Net program payments	35,790 ^A	42,141 ^A	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	90,550 ^A	91,000 ^A	81,437 ^A	79,405 ^A
Net market income	108,443	118,125	110,745	117,608	80,659	99,563	91,959	81,144	120,444	142,162
Adjustment for capital cost allowance (CCA)	98,407 ^A	98,799 ^A	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	106,744 ^A	111,031 ^A	108,224 ^A	104,816 ^A
Net market income adjusted for CCA	10,036	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	37,346
Net operating income adjusted for CCA	45,826	61,467	70,177	77,447	58,537	82,938	75,765	61,113	93,657	116,751

Table 4
Average operating revenues and expenses by province

	2008 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	250^A	1,205^A	2,100^A	1,520^A	24,265^A	43,105^A	15,670^A	42,760^A	42,300^A	9,070^A	182,240^A
Distribution by province (%)	0.1	0.7	1.2	0.8	13.3	23.7	8.6	23.5	23.2	5.0	100.0
	Average per farm (\$)										
Total operating revenues	605,779^A	405,193^A	286,423^A	377,589^A	376,829^A	283,961^A	320,024^A	212,288^A	307,027^A	351,691^A	293,378^A
Total crop revenues	87,363^B	221,951^A	74,075^A	164,342^B	88,589^A	116,997^A	158,930^A	126,868^A	102,617^A	147,655^A	117,878^A
Total grains and oilseeds	x	19,616 ^B	4,347 ^B	9,545 ^B	36,498 ^A	55,156 ^A	134,735 ^A	122,689 ^A	85,010 ^A	7,274 ^B	78,634 ^A
Total other crops	x	202,335 ^A	69,728 ^A	154,798 ^B	52,091 ^A	61,841 ^A	24,194 ^A	4,179 ^A	17,607 ^A	140,381 ^A	39,244 ^A
Potatoes	4,201 ^C	182,407 ^A	2,450 ^D	92,360 ^B	x	2,762 ^D	12,204 ^B	351 ^A	2,951 ^B	4,006 ^D	5,263 ^A
Fruits	3,888 ^B	5,165 ^D	33,097 ^A	17,498 ^B	7,428 ^B	6,600 ^B	147 ^D	44 ^E	83 ^E	34,348 ^A	4,867 ^A
Vegetables	13,560 ^B	7,204 ^C	9,354 ^C	5,314 ^C	12,655 ^B	8,120 ^B	1,583 ^D	40 ^E	833 ^D	7,874 ^B	4,554 ^A
Tobacco	0	0	x	0	x	2,252 ^C	x	0	0	0	533 ^C
Greenhouse, nursery and floriculture products	50,127 ^B	4,079 ^D	22,497 ^B	31,055 ^E	16,998 ^B	37,022 ^A	4,520 ^C	832 ^C	4,714 ^B	84,592 ^A	17,520 ^A
Forage crops (including seeds)	14,578 ^E	3,479 ^B	2,082 ^B	2,999 ^B	2,523 ^B	3,147 ^B	5,661 ^A	2,883 ^B	8,036 ^A	6,827 ^B	4,540 ^A
Other crops	x	0	x	5,571 ^C	8,107 ^B	1,937 ^C	x	29 ^C	990 ^C	F	1,967 ^B
Total livestock and product revenues	488,053^B	137,664^A	183,534^A	172,833^B	225,868^A	134,420^A	117,201^A	42,595^A	142,871^A	177,103^A	129,038^A
Cattle	14,689 ^B	39,569 ^A	15,503 ^B	13,108 ^A	34,910 ^A	34,644 ^A	42,503 ^A	30,412 ^A	116,236 ^A	33,051 ^A	52,828 ^A
Hogs	x	19,665 ^D	5,196 ^C	32,013 ^E	58,547 ^B	21,606 ^A	43,859 ^A	5,951 ^A	5,826 ^B	6,164 ^A	20,192 ^A
Poultry and eggs	x	12,021 ^D	65,795 ^A	58,936 ^B	46,133 ^B	33,622 ^A	13,140 ^B	1,857 ^B	7,721 ^A	74,919 ^B	22,798 ^A
Dairy products and subsidies	211,452 ^B	61,665 ^A	56,440 ^A	64,749 ^A	81,785 ^A	39,607 ^A	13,826 ^A	2,627 ^B	8,981 ^B	56,391 ^A	28,836 ^A
Other livestock and products	45,052 ^D	4,743 ^E	40,600 ^B	4,027 ^B	4,492 ^C	4,941 ^C	3,874 ^B	1,748 ^B	4,106 ^B	6,577 ^B	4,383 ^A
Program payments and insurance proceeds	12,237^B	28,717^A	9,674^A	24,419^B	42,003^A	14,610^A	18,874^A	12,033^A	21,545^A	12,269^A	19,628^A
Total other revenues	18,126^C	16,862^A	19,140^A	15,996^B	20,369^A	17,934^A	25,019^A	30,792^A	39,994^A	14,664^A	26,833^A
Custom work and machine rental	13,121 ^D	12,807 ^B	12,816 ^A	10,193 ^B	10,990 ^A	12,683 ^A	9,906 ^A	7,591 ^A	23,159 ^A	8,909 ^A	13,250 ^A
Rental income	727 ^D	2,294 ^B	1,327 ^B	1,048 ^C	2,192 ^C	2,455 ^A	2,253 ^B	3,085 ^B	7,480 ^A	3,130 ^B	3,722 ^A
Miscellaneous revenues	4,278 ^C	1,761 ^A	4,997 ^A	4,755 ^D	7,187 ^A	2,795 ^A	12,861 ^A	20,116 ^A	9,355 ^A	2,626 ^A	9,861 ^A
Total operating expenses	540,132^A	354,961^A	250,044^A	327,159^A	320,312^A	245,896^A	276,996^A	167,389^A	260,821^A	325,478^A	249,324^A
Total crop expenses	30,820^B	87,028^A	24,998^A	53,575^B	29,696^A	40,649^A	67,680^A	51,846^A	38,601^A	45,336^A	44,121^A
Fertilizer and lime	9,271 ^B	37,651 ^A	6,530 ^A	18,638 ^A	10,440 ^A	13,657 ^A	34,798 ^A	25,397 ^A	21,001 ^A	11,676 ^A	19,520 ^A
Pesticides	1,973 ^B	24,907 ^A	5,732 ^B	12,228 ^B	3,497 ^A	6,761 ^A	18,362 ^A	18,521 ^A	9,812 ^A	4,021 ^A	10,802 ^A
Seed and plants	11,562 ^B	18,338 ^A	7,245 ^B	17,304 ^D	11,542 ^A	15,288 ^A	13,389 ^A	7,714 ^A	7,120 ^A	20,210 ^A	11,137 ^A
Other crop expenses	8,015 ^C	6,131 ^B	5,492 ^A	5,404 ^B	4,218 ^A	4,943 ^A	1,131 ^B	214 ^A	667 ^B	9,429 ^A	2,662 ^A
Total livestock expenses	233,673^A	63,194^A	82,910^A	88,684^C	129,321^A	74,244^A	73,130^A	25,047^A	112,165^A	95,572^A	80,163^A
Cattle purchases	15,729 ^C	20,154 ^B	6,534 ^C	4,222 ^A	15,304 ^A	20,663 ^B	17,097 ^A	11,706 ^B	61,834 ^A	14,800 ^B	26,499 ^A
Hog purchases	x	3,466 ^D	1,069 ^D	F	18,511 ^B	4,554 ^B	10,451 ^A	522 ^A	1,360 ^E	1,409 ^A	5,095 ^A
Poultry and egg purchases	34,969 ^B	1,421 ^B	11,900 ^B	7,779 ^B	10,973 ^C	6,283 ^A	3,461 ^B	393 ^B	2,555 ^A	19,383 ^C	5,153 ^A
Other livestock purchases	x	785 ^D	3,269 ^C	359 ^C	650 ^D	1,393 ^D	811 ^D	476 ^C	1,193 ^C	F	1,062 ^B
Feed, supplements, straw and bedding	170,857 ^B	32,521 ^B	54,689 ^A	58,189 ^B	76,592 ^A	36,852 ^A	37,523 ^A	10,592 ^A	42,296 ^A	52,950 ^A	38,639 ^A
Veterinary fees, medicine and breeding fees	7,815 ^B	4,201 ^A	4,125 ^A	4,162 ^B	6,872 ^A	3,948 ^A	3,633 ^A	1,357 ^A	2,922 ^A	4,129 ^A	3,484 ^A
Other livestock expenses	2,687 ^C	645 ^B	1,114 ^B	789 ^B	420 ^B	551 ^A	155 ^B	0	F	95 ^D	233 ^A
Total machinery expenses	32,262^B	45,608^A	20,397^A	34,860^A	26,146^A	21,601^A	34,396^A	28,218^A	26,855^A	22,058^A	26,371^A
Small tools	200 ^B	287 ^A	394 ^A	280 ^A	266 ^A	574 ^A	627 ^A	705 ^A	708 ^A	436 ^A	585 ^A
Net fuel expenses, machinery, truck, auto	13,907 ^B	22,954 ^A	9,540 ^A	16,592 ^A	11,060 ^A	10,501 ^A	19,051 ^A	15,817 ^A	13,954 ^A	9,886 ^A	13,456 ^A
Repairs, licenses and insurance	18,155 ^A	22,368 ^A	10,463 ^A	17,988 ^A	14,821 ^A	10,525 ^A	14,717 ^A	11,697 ^A	12,192 ^A	11,735 ^A	12,330 ^A
Total general expenses	243,377^A	159,131^A	121,739^A	150,041^A	135,148^A	109,402^A	101,790^A	62,277^A	83,199^A	162,512^A	98,668^A
Salaries (including CPP, QPP, EI)	88,633 ^A	52,641 ^A	46,325 ^A	57,282 ^B	32,584 ^A	31,188 ^A	21,478 ^A	7,893 ^A	13,790 ^A	58,890 ^A	23,024 ^A
Rent	2,988 ^D	12,563 ^A	2,629 ^B	6,307 ^B	6,246 ^A	8,505 ^A	11,157 ^A	7,262 ^A	7,882 ^A	8,384 ^B	7,923 ^A
Insurance	8,032 ^A	7,199 ^A	3,739 ^A	6,266 ^A	6,667 ^A	4,445 ^A	4,453 ^A	2,344 ^A	3,671 ^A	4,630 ^A	4,108 ^A
Utilities	18,056 ^B	8,154 ^A	8,428 ^A	9,962 ^A	9,496 ^A	10,635 ^A	5,348 ^A	3,126 ^A	5,511 ^A	13,038 ^A	7,160 ^A
Custom work and machine rental	25,142 ^A	14,734 ^A	15,418 ^A	11,810 ^B	18,794 ^A	13,337 ^A	15,607 ^A	10,628 ^A	17,583 ^A	16,911 ^A	14,823 ^A
Net interest expenses	34,367 ^B	30,000 ^A	16,097 ^A	22,900 ^A	22,174 ^A	15,091 ^A	14,734 ^A	9,164 ^A	12,316 ^A	21,436 ^A	14,486 ^A
Net property taxes	1,428 ^B	3,004 ^A	1,508 ^A	1,812 ^A	2,854 ^A	2,841 ^A	4,546 ^A	3,772 ^A	2,113 ^A	2,611 ^A	3,003 ^A
Building and fence repairs	8,570 ^B	5,134 ^B	3,938 ^A	4,634 ^A	6,443 ^A	4,302 ^A	3,330 ^A	1,874 ^A	3,010 ^A	5,933 ^A	3,725 ^A
Marketing expenses	38,882 ^B	12,618 ^A	14,015 ^B	15,183 ^C	10,333 ^A	8,045 ^A	8,146 ^A	4,890 ^A	5,429 ^A	16,192 ^B	7,616 ^A
Miscellaneous expenses	17,279 ^A	13,084 ^A	9,642 ^A	13,885 ^A	19,558 ^A	11,013 ^A	12,991 ^A	11,324 ^A	11,895 ^A	14,485 ^A	12,802 ^A
Net operating income	65,647	50,232	36,378	50,430	56,517	38,066	43,028	44,899	46,206	26,213	44,054
Adjustment for capital cost allowance (CCA)	45,284 ^B	33,959 ^A	19,534 ^A	31,660 ^A	25,886 ^A	23,037 ^A	28,538 ^A	20,622 ^A	26,347 ^A	25,920 ^A	24,368 ^A
Net operating income adjusted for CCA	20,363	16,273	16,844	18,770	30,630	15,028	14,490	24,277	19,859	293	19,685
	Operating margins per dollar of revenue										
Operating margin	0.11	0.12	0.13	0.13	0.15	0.13	0.13	0.21	0.15	0.07	0.15
Operating margin adjusted for CCA	0.03	0.04	0.06	0.05	0.08	0.05	0.05	0.11	0.06	0.00	0.07

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

	2008 P						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	71,245 ^A	1,225 ^B	2,390 ^B	4,590 ^A	3,560 ^A	15,160 ^A	98,165 ^A
Distribution by farm type (%)	72.6	1.2	2.4	4.7	3.6	15.4	100.0
	Average per farm (\$)						
Total operating revenues	244,655 ^A	1,022,357 ^B	376,026 ^B	221,005 ^A	962,684 ^A	98,179 ^A	259,922 ^A
Total crop revenues	184,888 ^A	856,014 ^B	327,134 ^B	189,627 ^A	897,331 ^A	66,181 ^A	204,495 ^A
Total grains and oilseeds	180,418 ^A	86,405 ^B	20,635 ^C	1,055 ^C	3,180 ^E	11,377 ^B	134,448 ^A
Total other crops	4,470 ^A	769,610 ^B	306,499 ^B	188,572 ^A	894,152 ^A	54,803 ^A	70,048 ^A
Potatoes	167 ^D	749,888 ^B	4,186 ^D	F	F	580 ^C	9,726 ^A
Fruits	35 ^B	894 ^E	3,167 ^C	182,463 ^A	3,212 ^D	1,134 ^C	8,935 ^A
Vegetables	580 ^B	11,242 ^C	293,416 ^B	3,428 ^C	4,103 ^D	2,160 ^C	8,334 ^A
Tobacco	70 ^C	x	F	x	x	5,718 ^C	984 ^C
Greenhouse, nursery and floriculture products	103 ^B	x	2,966 ^D	1,363 ^D	886,105 ^A	669 ^E	32,461 ^A
Forage crops (including seeds)	3,101 ^A	5,331 ^D	655 ^E	149 ^D	285 ^E	25,231 ^A	6,246 ^A
Other crops	413 ^D	1,778 ^E	F	x	x	19,311 ^B	3,362 ^B
Total livestock and product revenues	12,222 ^A	21,895 ^C	2,538 ^D	1,120 ^C	1,060 ^D	9,230 ^B	10,723 ^A
Cattle	9,685 ^A	15,198 ^C	1,106 ^E	305 ^C	488 ^D	6,677 ^B	8,310 ^A
Hogs	913 ^B	F	x	x	F	708 ^D	809 ^B
Poultry and eggs	462 ^D	x	F	49 ^D	417 ^E	357 ^C	427 ^D
Dairy products and subsidies	771 ^C	4,540 ^D	x	x	0	F	746 ^C
Other livestock and products	391 ^B	x	F	F	F	828 ^D	431 ^B
Program payments and insurance proceeds	15,742 ^A	98,503 ^B	29,405 ^C	17,686 ^B	42,839 ^B	8,624 ^B	17,086 ^A
Total other revenues	31,802 ^A	45,945 ^B	16,949 ^C	12,573 ^B	21,454 ^B	14,144 ^A	27,618 ^A
Custom work and machine rental	9,425 ^A	27,594 ^B	9,561 ^C	7,557 ^B	13,508 ^C	8,162 ^B	9,522 ^A
Rental income	4,191 ^A	8,809 ^B	2,883 ^C	1,757 ^C	3,019 ^B	2,558 ^B	3,809 ^A
Miscellaneous revenues	18,185 ^A	9,543 ^C	4,505 ^E	3,259 ^B	4,927 ^C	3,424 ^B	14,287 ^A
Total operating expenses	185,555 ^A	856,691 ^B	329,944 ^B	189,757 ^A	874,870 ^A	80,363 ^A	206,436 ^A
Total crop expenses	71,206 ^A	279,274 ^B	94,343 ^B	37,631 ^A	299,577 ^B	12,982 ^A	72,102 ^A
Fertilizer and lime	36,787 ^A	113,014 ^B	23,238 ^B	8,464 ^A	47,414 ^B	6,136 ^A	31,743 ^A
Pesticides	21,028 ^A	77,590 ^B	16,345 ^B	10,997 ^A	17,872 ^B	3,318 ^B	18,306 ^A
Seed and plants	13,196 ^A	70,496 ^B	25,278 ^B	6,060 ^B	169,180 ^B	2,736 ^B	17,917 ^A
Other crop expenses	195 ^B	18,173 ^B	29,483 ^B	12,111 ^B	65,112 ^B	792 ^B	4,136 ^A
Total livestock expenses	6,241 ^A	11,603 ^C	1,582 ^D	677 ^B	541 ^D	6,593 ^B	5,783 ^A
Cattle purchases	2,606 ^A	6,405 ^C	511 ^E	111 ^C	75 ^C	2,534 ^B	2,384 ^A
Hog purchases	189 ^B	F	x	x	x	164 ^D	171 ^B
Poultry and egg purchases	93 ^E	16 ^C	F	5 ^A	70 ^E	64 ^D	82 ^D
Other livestock purchases	108 ^C	x	34 ^B	56 ^C	5 ^E	291 ^D	127 ^C
Feed, supplements, straw and bedding	2,739 ^A	3,868 ^D	849 ^D	404 ^C	295 ^D	3,018 ^B	2,553 ^A
Veterinary fees, medicine and breeding fees	497 ^A	661 ^C	120 ^D	81 ^C	43 ^C	515 ^B	457 ^A
Other livestock expenses	9 ^D	x	x	x	x	6 ^E	10 ^C
Total machinery expenses	31,199 ^A	111,486 ^B	36,033 ^B	18,316 ^A	39,237 ^B	16,288 ^A	29,710 ^A
Small tools	627 ^A	378 ^B	424 ^B	390 ^A	456 ^B	429 ^A	571 ^A
Net fuel expenses, machinery, truck, auto	16,894 ^A	52,868 ^B	16,395 ^B	7,770 ^A	16,203 ^B	8,074 ^A	15,519 ^A
Repairs, licenses and insurance	13,678 ^A	58,239 ^B	19,214 ^B	10,156 ^A	22,577 ^B	7,785 ^A	13,620 ^A
Total general expenses	76,909 ^A	454,328 ^B	197,986 ^B	133,133 ^A	535,515 ^A	44,500 ^A	98,842 ^A
Salaries (including CPP, QPP, EI)	10,032 ^A	162,666 ^B	96,717 ^B	59,806 ^A	264,828 ^B	9,654 ^B	25,562 ^A
Rent	11,053 ^A	51,231 ^B	13,992 ^B	5,586 ^B	13,115 ^C	3,449 ^B	10,273 ^A
Insurance	3,437 ^A	18,999 ^B	6,314 ^B	3,410 ^A	10,972 ^A	2,479 ^A	3,826 ^A
Utilities	3,742 ^A	21,287 ^A	10,899 ^B	4,428 ^A	82,629 ^B	3,902 ^A	7,054 ^A
Custom work and machine rental	13,462 ^A	53,768 ^B	18,468 ^B	17,905 ^B	26,426 ^B	6,898 ^B	13,753 ^A
Net interest expenses	10,773 ^A	60,290 ^B	12,951 ^B	12,493 ^A	31,501 ^B	6,348 ^A	11,596 ^A
Net property taxes	3,762 ^A	5,691 ^B	2,742 ^B	1,999 ^A	4,000 ^B	1,919 ^A	3,403 ^A
Building and fence repairs	2,331 ^A	11,204 ^B	5,875 ^C	3,280 ^A	15,701 ^B	2,300 ^B	3,053 ^A
Marketing expenses	4,606 ^A	28,185 ^B	12,530 ^C	8,852 ^B	42,160 ^B	1,568 ^B	6,186 ^A
Miscellaneous expenses	13,712 ^A	41,007 ^B	17,499 ^B	15,375 ^C	44,183 ^A	5,983 ^A	14,136 ^A
Net operating income	59,100	165,666	46,081	31,248	87,814	17,817	53,485
Adjustment for capital cost allowance (CCA)	27,011 ^A	96,961 ^B	25,957 ^B	16,066 ^A	57,318 ^B	13,114 ^A	26,304 ^A
Net operating income adjusted for CCA	32,089	68,705	20,124	15,182	30,497	4,703	27,181
	Operating margins per dollar of revenue						
Operating margin	0.24	0.16	0.12	0.14	0.09	0.18	0.21
Operating margin adjusted for CCA	0.13	0.07	0.05	0.07	0.03	0.05	0.10

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

	2008 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	51,485 ^A	13,250 ^A	3,770 ^A	4,175 ^A	11,400 ^A	84,075 ^A
Distribution by farm type (%)	61.2	15.8	4.5	5.0	13.6	100.0
	Average per farm (\$)					
Total operating revenues	221,446 ^A	472,617 ^A	1,228,143 ^A	1,056,936 ^A	108,891 ^A	332,439 ^A
Total crop revenues	12,412 ^A	29,341 ^A	41,059 ^B	34,860 ^B	7,013 ^B	16,748 ^A
Total grains and oilseeds	9,320 ^A	24,545 ^A	36,725 ^B	30,923 ^B	5,239 ^C	13,469 ^A
Total other crops	3,091 ^A	4,795 ^B	4,334 ^C	3,937 ^B	1,774 ^C	3,279 ^A
Potatoes	x	103 ^D	F	x	x	x
Fruits	59 ^E	179 ^E	x	842 ^D	50 ^E	119 ^D
Vegetables	21 ^E	291 ^D	472 ^D	544 ^C	F	142 ^C
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	41 ^E	28 ^C	x	828 ^E	F	75 ^D
Forage crops (including seeds)	2,833 ^A	2,941 ^A	2,341 ^C	1,522 ^B	1,252 ^C	2,548 ^A
Other crops	117 ^D	1,252 ^D	F	140 ^D	F	337 ^C
Total livestock and product revenues	164,208 ^A	415,626 ^A	943,283 ^A	976,900 ^A	75,866 ^A	267,177 ^A
Cattle	162,312 ^A	27,096 ^A	5,055 ^B	5,066 ^D	4,925 ^B	104,806 ^A
Hogs	514 ^D	2,018 ^D	920,250 ^A	10,275 ^C	2,907 ^D	42,823 ^A
Poultry and eggs	247 ^B	1,579 ^D	14,235 ^D	954,167 ^A	3,505 ^D	48,918 ^A
Dairy products and subsidies	638 ^D	384,371 ^A	2,589 ^D	6,547 ^C	1,734 ^D	61,633 ^A
Other livestock and products	497 ^B	F	1,153 ^C	845 ^E	62,795 ^B	8,997 ^A
Program payments and insurance proceeds	16,783 ^A	9,786 ^A	202,391 ^B	14,264 ^D	7,297 ^B	22,596 ^A
Total other revenues	28,043 ^A	17,865 ^A	41,411 ^A	30,912 ^B	18,715 ^B	25,917 ^A
Custom work and machine rental	20,437 ^A	6,873 ^A	25,697 ^B	15,762 ^B	15,272 ^B	17,603 ^A
Rental income	3,777 ^A	2,210 ^B	7,854 ^B	9,056 ^D	1,167 ^D	3,622 ^A
Miscellaneous revenues	3,829 ^A	8,782 ^A	7,859 ^A	6,095 ^B	2,277 ^B	4,693 ^A
Total operating expenses	208,154 ^A	365,260 ^A	1,200,945 ^A	925,566 ^A	107,126 ^A	299,397 ^A
Total crop expenses	7,971 ^A	25,406 ^A	22,484 ^A	20,523 ^B	3,981 ^B	11,452 ^A
Fertilizer and lime	4,058 ^A	11,685 ^A	9,444 ^B	5,392 ^B	1,705 ^B	5,249 ^A
Pesticides	1,696 ^A	3,660 ^A	4,476 ^B	2,505 ^B	750 ^C	2,042 ^A
Seed and plants	1,845 ^A	8,678 ^A	8,313 ^B	4,242 ^B	1,033 ^B	3,221 ^A
Other crop expenses	373 ^A	1,383 ^A	252 ^C	8,385 ^B	493 ^C	941 ^A
Total livestock expenses	130,125 ^A	110,952 ^A	790,703 ^A	577,560 ^A	41,873 ^B	167,007 ^A
Cattle purchases	84,718 ^A	14,720 ^B	1,674 ^C	2,347 ^C	1,967 ^C	54,654 ^A
Hog purchases	99 ^C	274 ^C	234,663 ^B	3,063 ^D	439 ^C	10,843 ^A
Poultry and egg purchases	55 ^B	296 ^D	4,784 ^E	215,160 ^B	657 ^D	11,073 ^A
Other livestock purchases	227 ^B	78 ^D	153 ^D	359 ^E	14,584 ^B	2,153 ^B
Feed, supplements, straw and bedding	41,765 ^A	77,026 ^A	514,619 ^A	349,103 ^A	19,393 ^B	80,772 ^A
Veterinary fees, medicine and breeding fees	3,233 ^A	16,353 ^A	33,489 ^A	6,624 ^B	4,648 ^B	7,018 ^A
Other livestock expenses	27 ^C	2,205 ^A	1,321 ^B	903 ^B	185 ^C	493 ^A
Total machinery expenses	18,787 ^A	39,090 ^A	37,418 ^A	30,397 ^A	11,959 ^A	22,473 ^A
Small tools	627 ^A	620 ^A	452 ^A	438 ^B	581 ^B	602 ^A
Net fuel expenses, machinery, truck, auto	10,113 ^A	17,266 ^A	16,357 ^A	12,194 ^A	5,853 ^A	11,046 ^A
Repairs, licenses and insurance	8,047 ^A	21,204 ^A	20,609 ^A	17,764 ^A	5,525 ^A	10,824 ^A
Total general expenses	51,272 ^A	189,812 ^A	350,340 ^A	297,087 ^A	49,313 ^A	98,466 ^A
Salaries (including CPP, QPP, EI)	6,669 ^A	39,275 ^A	90,333 ^B	82,795 ^A	11,964 ^B	20,060 ^A
Rent	3,508 ^A	7,497 ^A	20,412 ^A	13,827 ^B	1,828 ^C	5,180 ^A
Insurance	2,439 ^A	9,056 ^A	14,207 ^A	11,192 ^A	2,384 ^B	4,437 ^A
Utilities	3,361 ^A	10,611 ^A	30,526 ^A	34,528 ^A	3,455 ^A	7,283 ^A
Custom work and machine rental	11,702 ^A	22,104 ^A	55,704 ^B	33,194 ^B	9,408 ^B	16,072 ^A
Net interest expenses	8,643 ^A	47,620 ^A	49,917 ^A	40,974 ^A	5,819 ^B	17,860 ^A
Net property taxes	2,075 ^A	3,944 ^A	5,684 ^A	4,259 ^A	1,303 ^A	2,535 ^A
Building and fence repairs	2,386 ^A	8,544 ^A	14,566 ^B	13,068 ^A	2,949 ^B	4,510 ^A
Marketing expenses	3,398 ^A	21,251 ^A	32,561 ^B	39,971 ^A	3,023 ^B	9,285 ^A
Miscellaneous expenses	7,092 ^A	19,909 ^A	36,429 ^A	23,281 ^B	7,178 ^B	11,244 ^A
Net operating income	13,292	107,357	27,198	131,370	1,766	33,042
Adjustment for capital cost allowance (CCA)	13,212 ^A	48,110 ^A	57,779 ^A	48,275 ^A	10,671 ^B	22,108 ^A
Net operating income adjusted for CCA	80	59,247	-30,581	83,095	-8,905	10,934
	Operating margins per dollar of revenue					
Operating margin	0.06	0.23	0.02	0.12	0.02	0.10
Operating margin adjusted for CCA	0.00	0.13	-0.02	0.08	-0.08	0.03

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

	2008 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	70,370^A	29,865^A	35,995^A	22,845^A	23,160^A	182,240^A
Distribution by revenue class (%)	38.6	16.4	19.8	12.5	12.7	100.0
	Average per farm (\$)					
Total operating revenues	25,580^A	71,879^A	161,997^A	353,045^A	1,537,978^A	293,378^A
Total crop revenues	9,873^A	32,408^A	75,164^A	160,313^A	580,769^A	117,878^A
Total grains and oilseeds	6,474 ^A	24,090 ^A	60,215 ^A	132,707 ^A	343,501 ^A	78,634 ^A
Total other crops	3,399 ^A	8,318 ^A	14,949 ^A	27,606 ^A	237,268 ^A	39,244 ^A
Potatoes	72 ^D	141 ^B	506 ^B	2,201 ^B	38,051 ^A	5,263 ^A
Fruits	523 ^B	1,727 ^B	3,372 ^B	5,630 ^B	23,688 ^A	4,867 ^A
Vegetables	296 ^C	729 ^D	1,735 ^B	3,203 ^B	28,141 ^A	4,554 ^A
Tobacco	F	93 ^E	506 ^D	1,900 ^D	1,385 ^E	533 ^C
Greenhouse, nursery and floriculture products	342 ^D	1,024 ^C	2,578 ^C	5,958 ^B	125,609 ^A	17,520 ^A
Forage crops (including seeds)	1,680 ^A	3,032 ^B	4,595 ^A	5,951 ^B	13,699 ^B	4,540 ^A
Other crops	477 ^C	1,572 ^D	1,658 ^C	2,763 ^D	6,695 ^C	1,967 ^B
Total livestock and product revenues	8,817^A	20,922^A	52,252^A	134,495^A	747,674^A	129,038^A
Cattle	6,931 ^A	16,590 ^A	30,458 ^A	42,388 ^A	284,073 ^A	52,828 ^A
Hogs	77 ^B	492 ^C	2,113 ^B	9,031 ^B	145,819 ^A	20,192 ^A
Poultry and eggs	182 ^C	433 ^D	1,632 ^C	12,521 ^B	163,387 ^A	22,798 ^A
Dairy products and subsidies	149 ^E	1,279 ^C	14,687 ^A	63,924 ^A	138,913 ^A	28,836 ^A
Other livestock and products	1,478 ^B	2,129 ^B	3,362 ^B	6,632 ^C	15,482 ^B	4,383 ^A
Program payments and insurance proceeds	1,966^A	6,508^A	12,629^A	22,894^A	97,869^A	19,628^A
Total other revenues	4,924^A	12,041^A	21,952^A	35,343^A	111,665^A	26,833^A
Custom work and machine rental	2,044 ^A	5,487 ^A	9,374 ^A	13,276 ^A	63,306 ^A	13,250 ^A
Rental income	886 ^B	2,573 ^B	4,010 ^A	5,023 ^A	12,094 ^A	3,722 ^A
Miscellaneous revenues	1,994 ^A	3,981 ^A	8,568 ^A	17,044 ^A	36,265 ^A	9,861 ^A
Total operating expenses	27,814^A	62,203^A	130,913^A	281,001^A	1,316,411^A	249,324^A
Total crop expenses	3,082^A	10,681^A	28,549^A	66,178^A	214,375^A	44,121^A
Fertilizer and lime	1,420 ^A	5,216 ^A	14,120 ^A	33,441 ^A	87,614 ^A	19,520 ^A
Pesticides	656 ^A	2,465 ^A	7,261 ^A	17,487 ^A	51,290 ^A	10,802 ^A
Seed and plants	858 ^A	2,599 ^A	6,247 ^A	13,639 ^A	58,509 ^A	11,137 ^A
Other crop expenses	147 ^A	400 ^A	921 ^A	1,611 ^B	16,961 ^A	2,662 ^A
Total livestock expenses	4,584^A	8,724^A	20,515^A	55,102^A	519,341^A	80,163^A
Cattle purchases	1,386 ^A	3,372 ^A	7,785 ^A	14,841 ^A	173,203 ^A	26,499 ^A
Hog purchases	x	45 ^D	338 ^D	1,542 ^C	37,926 ^B	5,095 ^A
Poultry and egg purchases	36 ^D	59 ^D	315 ^D	2,128 ^B	37,771 ^B	5,153 ^A
Other livestock purchases	526 ^E	500 ^C	721 ^D	1,381 ^D	3,629 ^C	1,062 ^B
Feed, supplements, straw and bedding	2,017 ^A	3,794 ^A	9,283 ^A	29,893 ^A	249,091 ^A	38,639 ^A
Veterinary fees, medicine and breeding fees	600 ^B	951 ^B	2,037 ^A	4,941 ^A	16,323 ^A	3,484 ^A
Other livestock expenses	x	F	36 ^D	377 ^B	1,398 ^A	233 ^A
Total machinery expenses	7,245^A	13,751^A	24,785^A	39,899^A	89,876^A	26,371^A
Small tools	417 ^A	589 ^A	714 ^A	775 ^A	706 ^A	585 ^A
Net fuel expenses, machinery, truck, auto	3,705 ^A	7,245 ^A	13,198 ^A	20,531 ^A	44,509 ^A	13,456 ^A
Repairs, licenses and insurance	3,123 ^A	5,916 ^A	10,873 ^A	18,593 ^A	44,661 ^A	12,330 ^A
Total general expenses	12,903^A	29,047^A	57,064^A	119,822^A	492,819^A	98,668^A
Salaries (including CPP, QPP, EI)	656 ^B	3,108 ^B	7,516 ^A	21,295 ^A	142,471 ^A	23,024 ^A
Rent	545 ^A	1,895 ^B	4,369 ^A	10,805 ^A	40,796 ^A	7,923 ^A
Insurance	1,020 ^A	1,817 ^A	3,052 ^A	5,606 ^A	16,608 ^A	4,108 ^A
Utilities	1,425 ^A	2,508 ^A	4,121 ^A	7,662 ^A	34,810 ^A	7,160 ^A
Custom work and machine rental	2,020 ^A	4,587 ^A	9,350 ^A	17,675 ^A	72,615 ^A	14,823 ^A
Net interest expenses	2,098 ^A	4,914 ^A	9,566 ^A	20,408 ^A	66,266 ^A	14,486 ^A
Net property taxes	1,280 ^A	2,141 ^A	3,022 ^A	4,272 ^A	8,065 ^A	3,003 ^A
Building and fence repairs	1,101 ^A	1,707 ^A	2,807 ^A	4,592 ^A	14,871 ^A	3,725 ^A
Marketing expenses	233 ^B	926 ^A	3,118 ^A	8,796 ^A	44,501 ^A	7,616 ^A
Miscellaneous expenses	2,525 ^A	5,444 ^A	10,142 ^A	18,712 ^A	51,816 ^A	12,802 ^A
Net operating income	-2,234	9,676	31,084	72,045	221,567	44,054
Adjustment for capital cost allowance (CCA)	4,210 ^A	9,409 ^A	17,877 ^A	34,685 ^A	104,816 ^A	24,368 ^A
Net operating income adjusted for CCA	-6,444	267	13,206	37,359	116,751	19,685
	Operating margins per dollar of revenue					
Operating margin	-0.09	0.13	0.19	0.20	0.14	0.15
Operating margin adjusted for CCA	-0.25	0.00	0.08	0.11	0.08	0.07

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	98,165^A	259,922^A	...	206,436^A	...	53,485	...	27,181
Oilseed and grain farming	71,245 ^A	244,655 ^A	...	185,555 ^A	...	59,100	...	32,089
Potato farming	1,225 ^B	1,022,357 ^B	...	856,691 ^B	...	165,666	...	68,705
Other vegetable (except potato) and melon farming	2,390 ^B	376,026 ^B	...	329,944 ^B	...	46,081	...	20,124
Fruit and tree nut farming	4,590 ^A	221,005 ^A	...	189,757 ^A	...	31,248	...	15,182
Greenhouse, nursery and floriculture production	3,560 ^A	962,684 ^A	...	874,870 ^A	...	87,814	...	30,497
Other crop farming	15,160 ^A	98,179 ^A	...	80,363 ^A	...	17,817	...	4,703
Animal production	84,075^A	332,439^A	...	299,397^A	...	33,042	...	10,934
Beef cattle ranching and farming, including feedlots	51,485 ^A	221,446 ^A	...	208,154 ^A	...	13,292	...	80
Dairy cattle and milk production	13,250 ^A	472,617 ^A	...	365,260 ^A	...	107,357	...	59,247
Hog and pig farming	3,770 ^A	1,228,143 ^A	...	1,200,945 ^A	...	27,198	...	-30,581
Poultry and egg production	4,175 ^A	1,056,936 ^A	...	925,566 ^A	...	131,370	...	83,095
Other animal production	11,400 ^A	108,891 ^A	...	107,126 ^A	...	1,766	...	-8,905
Total	182,240^A	293,378^A	...	249,324^A	...	44,054	...	19,685

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	130^A	187,158^B	...	171,216^B	...	15,942	...	-4,772
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	45 ^A	88,330 ^A	...	74,341 ^A	...	13,989	...	2,425
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	50 ^B	306,424 ^B	...	278,031 ^B	...	28,394	...	4,068
Other crop farming	x	x	...	x	...	x	...	x
Animal production	115^A	1,094,787^A	...	971,078^A	...	123,710	...	49,725
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	40 ^B	1,476,663 ^B	...	1,263,894 ^B	...	212,769	...	115,744
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	35 ^B	370,921 ^D	...	367,998 ^D	...	2,924	...	-60,864
Total	250^A	605,779^A	...	540,132^A	...	65,647	...	20,363

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	550^A	575,267^A	...	510,390^A	...	64,877	...	16,818
Oilseed and grain farming	85 ^B	163,490 ^D	...	144,553 ^D	...	18,937	...	5,357
Potato farming	280 ^A	978,382 ^A	...	864,853 ^A	...	113,529	...	31,862
Other vegetable (except potato) and melon farming	30 ^B	354,029 ^B	...	314,376 ^B	...	39,654	...	17,637
Fruit and tree nut farming	75 ^C	90,300 ^D	...	89,876 ^D	...	425	...	-8,853
Greenhouse, nursery and floriculture production	X	X	...	X	...	X	...	X
Other crop farming	60 ^B	67,176 ^B	...	62,103 ^B	...	5,073	...	-2,867
Animal production	660^A	264,967^A	...	226,809^A	...	38,158	...	15,824
Beef cattle ranching and farming, including feedlots	310 ^A	130,537 ^A	...	122,455 ^A	...	8,083	...	-1,666
Dairy cattle and milk production	195 ^A	411,074 ^A	...	320,788 ^A	...	90,286	...	50,446
Hog and pig farming	50 ^C	641,307 ^D	...	589,848 ^C	...	51,459	...	-2,653
Poultry and egg production	X	X	...	X	...	X	...	X
Other animal production	85 ^C	91,588 ^D	...	85,179 ^D	...	6,410	...	818
Total	1,205^A	405,193^A	...	354,961^A	...	50,232	...	16,273

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	965^A	178,952^A	...	167,913^A	...	11,038	...	-2,749
Oilseed and grain farming	30 ^D	267,685 ^D	...	184,672 ^D	...	83,014	...	54,734 ^E
Potato farming	X	X	...	X	...	X	...	X
Other vegetable (except potato) and melon farming	70 ^C	232,802 ^D	...	206,324 ^D	...	26,478	...	9,134
Fruit and tree nut farming	520 ^B	153,418 ^B	...	146,647 ^B	...	6,771	...	-5,632
Greenhouse, nursery and floriculture production	200 ^C	245,003 ^C	...	242,735 ^C	...	2,268	...	-13,313
Other crop farming	135 ^C	120,719 ^D	...	105,979 ^D	...	14,740	...	3,947
Animal production	1,130^A	377,849^A	...	319,914^A	...	57,935	...	33,512
Beef cattle ranching and farming, including feedlots	435 ^B	82,758 ^C	...	79,100 ^C	...	3,658	...	-4,669
Dairy cattle and milk production	245 ^A	549,002 ^A	...	425,974 ^A	...	123,027	...	74,309
Hog and pig farming	25 ^B	429,549 ^B	...	537,692 ^C	...	-108,143	...	-147,432
Poultry and egg production	150 ^B	972,832 ^B	...	828,018 ^B	...	144,815	...	108,404
Other animal production	270 ^B	362,982 ^C	...	305,913 ^C	...	57,069	...	36,799
Total	2,100^A	286,423^A	...	250,044^A	...	36,378	...	16,844

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	745^A	388,185^B	...	327,599^B	...	60,586	...	22,080
Oilseed and grain farming	X	X	...	X	...	X	...	X
Potato farming	235 ^A	753,269 ^B	...	636,696 ^B	...	116,574	...	42,423
Other vegetable (except potato) and melon farming	45 ^B	200,452 ^C	...	176,244 ^C	...	24,209	...	7,257
Fruit and tree nut farming	205 ^B	138,190 ^B	...	102,733 ^B	...	35,456	...	21,607
Greenhouse, nursery and floriculture production	100 ^C	538,853 ^E	...	485,463 ^E	...	53,390 ^E	...	15,623 ^E
Other crop farming	135 ^B	122,299 ^B	...	97,832 ^B	...	24,467	...	-15
Animal production	775^A	366,874^B	...	326,311^B	...	40,563	...	15,551
Beef cattle ranching and farming, including feedlots	365 ^A	51,323 ^A	...	53,061 ^B	...	-1,738	...	-8,886
Dairy cattle and milk production	230 ^A	475,519 ^A	...	371,604 ^A	...	103,914	...	56,349
Hog and pig farming	35 ^B	1,636,785 ^D	...	1,691,600 ^D	...	-54,815	...	-126,645
Poultry and egg production	50 ^C	1,772,437 ^C	...	1,585,881 ^C	...	186,556	...	132,474
Other animal production	90 ^C	72,494 ^B	...	65,308 ^B	...	7,185	...	1,889
Total	1,520^A	377,589^A	...	327,159^A	...	50,430	...	18,770

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	9,720^A	237,292^A	...	195,158^A	...	42,135	...	20,336
Oilseed and grain farming	3,625 ^A	243,937 ^A	...	198,661 ^A	...	45,276	...	17,919
Potato farming	220 ^C	675,729 ^B	...	538,707 ^B	...	137,022	...	81,258
Other vegetable (except potato) and melon farming	725 ^B	459,164 ^B	...	412,481 ^B	...	46,683	...	17,085
Fruit and tree nut farming	830 ^B	254,567 ^B	...	189,583 ^B	...	64,983	...	45,654
Greenhouse, nursery and floriculture production	675 ^B	638,349 ^B	...	577,599 ^B	...	60,750	...	28,156
Other crop farming	3,635 ^B	80,745 ^B	...	57,071 ^B	...	23,674	...	12,481
Animal production	14,550^A	470,013^A	...	403,892^A	...	66,121	...	37,505
Beef cattle ranching and farming, including feedlots	4,505 ^A	233,473 ^A	...	210,792 ^A	...	22,681	...	10,124
Dairy cattle and milk production	6,165 ^A	394,017 ^A	...	298,628 ^A	...	95,388	...	57,928
Hog and pig farming	1,580 ^A	1,254,380 ^B	...	1,201,273 ^B	...	53,107	...	8,484
Poultry and egg production	905 ^B	1,307,118 ^C	...	1,122,784 ^C	...	184,334	...	136,222
Other animal production	1,395 ^B	132,726 ^B	...	118,268 ^B	...	14,458	...	4,029
Total	24,265^A	376,829^A	...	320,312^A	...	56,517	...	30,630

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,700^A	255,661^A	...	218,083^A	...	37,578	...	15,036
Oilseed and grain farming	14,985 ^A	168,398 ^A	...	135,083 ^A	...	33,315	...	15,107
Potato farming	215 ^E	651,181 ^E	...	571,661 ^E	...	79,520 ^E	...	14,480 ^E
Other vegetable (except potato) and melon farming	1,050 ^C	356,139 ^C	...	313,551 ^C	...	42,588	...	18,132
Fruit and tree nut farming	990 ^B	333,185 ^B	...	304,520 ^C	...	28,665	...	7,342
Greenhouse, nursery and floriculture production	1,270 ^B	1,378,097 ^B	...	1,246,500 ^B	...	131,597	...	46,692
Other crop farming	3,195 ^B	134,646 ^B	...	116,206 ^B	...	18,441	...	3,494
Animal production	21,405^A	312,656^A	...	274,095^A	...	38,560	...	15,020
Beef cattle ranching and farming, including feedlots	9,165 ^A	171,976 ^B	...	165,573 ^A	...	6,403	...	-2,529
Dairy cattle and milk production	4,765 ^A	426,716 ^A	...	319,618 ^A	...	107,098	...	59,298
Hog and pig farming	1,275 ^B	871,780 ^A	...	816,583 ^A	...	55,197	...	1,278
Poultry and egg production	1,595 ^B	981,028 ^A	...	851,841 ^A	...	129,187	...	75,309
Other animal production	4,600 ^B	88,227 ^B	...	92,597 ^B	...	-4,370	...	-12,964
Total	43,105^A	283,961^A	...	245,896^A	...	38,066	...	15,028

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,685^A	339,225^A	...	273,981^A	...	65,245	...	30,008
Oilseed and grain farming	7,520 ^A	332,051 ^A	...	265,725 ^A	...	66,325	...	30,820
Potato farming	95 ^B	2,638,895 ^B	...	2,265,505 ^B	...	373,390	...	147,273
Other vegetable (except potato) and melon farming	25 ^B	931,121 ^D	...	708,478 ^D	...	222,643	...	148,402
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	90 ^D	763,517 ^D	...	680,553 ^D	...	82,963	...	41,731
Other crop farming	925 ^C	93,480 ^C	...	76,212 ^C	...	17,269	...	6,118
Animal production	6,980^A	296,137^A	...	280,748^A	...	15,389	...	-4,815
Beef cattle ranching and farming, including feedlots	5,290 ^A	137,024 ^A	...	129,901 ^A	...	7,122	...	-3,470
Dairy cattle and milk production	390 ^C	671,054 ^B	...	532,069 ^B	...	138,985	...	65,194
Hog and pig farming	415 ^B	1,876,804 ^B	...	1,947,225 ^B	...	-70,421	...	-158,582
Poultry and egg production	280 ^C	810,300 ^B	...	696,751 ^B	...	113,549	...	72,515
Other animal production	620 ^C	136,875 ^C	...	114,793 ^B	...	22,082	...	8,005
Total	15,670^A	320,024^A	...	276,996^A	...	43,028	...	14,490

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	30,940^A	228,353^A	...	169,727^A	...	58,626	...	35,266
Oilseed and grain farming	29,140 ^A	236,525 ^A	...	175,224 ^A	...	61,301	...	37,081
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	170 ^E	219,783 ^D	...	207,411 ^D	...	12,372	...	2,837 ^E
Other crop farming	1,580 ^C	74,614 ^C	...	60,655 ^C	...	13,959	...	5,483
Animal production	11,825^A	170,252^A	...	161,269^A	...	8,983	...	-4,475
Beef cattle ranching and farming, including feedlots	10,435 ^A	135,538 ^A	...	126,591 ^A	...	8,947	...	-1,868
Dairy cattle and milk production	175 ^B	797,359 ^B	...	683,810 ^B	...	113,549	...	30,070
Hog and pig farming	70 ^C	3,971,113 ^C	...	4,345,953 ^C	...	-374,839	...	-603,047
Poultry and egg production	F	F	...	F	...	F	...	F
Other animal production	1,035 ^C	87,667 ^C	...	79,944 ^C	...	7,723	...	-1,881
Total	42,760^A	212,288^A	...	167,389^A	...	44,899	...	24,277

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	20,480^A	263,811^A	...	194,815^A	...	68,996	...	36,107
Oilseed and grain farming	15,510 ^A	291,929 ^A	...	211,805 ^A	...	80,124	...	43,632
Potato farming	85 ^B	2,183,610 ^B	...	1,592,723 ^B	...	590,887	...	313,072
Other vegetable (except potato) and melon farming	45 ^C	993,296 ^E	...	790,143 ^E	...	203,153 ^E	...	108,664 ^E
Fruit and tree nut farming	90 ^E	50,566 ^D	...	49,058 ^D	...	1,508	...	-8,895 ^E
Greenhouse, nursery and floriculture production	345 ^D	613,911 ^D	...	540,080 ^D	...	73,831	...	34,982
Other crop farming	4,405 ^B	95,578 ^B	...	76,575 ^B	...	19,003	...	4,325
Animal production	21,825^A	347,579^A	...	322,759^A	...	24,821	...	4,612
Beef cattle ranching and farming, including feedlots	18,465 ^A	337,024 ^A	...	315,502 ^A	...	21,522	...	3,755
Dairy cattle and milk production	490 ^B	905,949 ^A	...	718,105 ^A	...	187,844	...	87,237
Hog and pig farming	260 ^B	1,193,859 ^B	...	1,159,854 ^B	...	34,005	...	-30,147
Poultry and egg production	280 ^B	1,221,824 ^A	...	1,113,929 ^A	...	107,895	...	55,915
Other animal production	2,330 ^B	115,532 ^B	...	109,814 ^B	...	5,718	...	-8,193
Total	42,300^A	307,027^A	...	260,821^A	...	46,206	...	19,859

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

	2008 P							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,255^A	339,869^A	...	307,296^A	...	32,574	...	7,231
Oilseed and grain farming	325 ^B	245,977 ^B	...	200,078 ^C	...	45,899	...	11,579
Potato farming	55 ^B	804,151 ^D	...	697,893 ^D	...	106,259	...	35,573
Other vegetable (except potato) and melon farming	325 ^D	216,758 ^C	...	187,733 ^D	...	29,025	...	15,232
Fruit and tree nut farming	1,840 ^A	190,665 ^B	...	163,995 ^B	...	26,671	...	12,881
Greenhouse, nursery and floriculture production	650 ^B	1,236,058 ^B	...	1,141,511 ^B	...	94,547	...	22,328
Other crop farming	1,065 ^B	91,851 ^C	...	93,932 ^C	...	-2,081	...	-17,022
Animal production	4,810^A	362,148^A	...	341,563^A	...	20,586	...	-5,846
Beef cattle ranching and farming, including feedlots	2,500 ^A	125,893 ^A	...	129,307 ^A	...	-3,414	...	-17,606
Dairy cattle and milk production	560 ^A	1,027,221 ^A	...	887,184 ^A	...	140,037	...	47,508
Hog and pig farming	50 ^A	1,228,135 ^A	...	1,268,042 ^A	...	-39,907	...	-92,816
Poultry and egg production	770 ^B	924,828 ^B	...	842,593 ^B	...	82,236	...	43,876
Other animal production	935 ^C	85,446 ^C	...	119,401 ^D	...	-33,956	...	-42,353
Total	9,070^A	351,691^A	...	325,478^A	...	26,213	...	293

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

	2008 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	70,370 A	29,865 A	35,995 A	22,845 A	23,160 A	182,240 A
Newfoundland and Labrador	90	40	35	25	60	250
Prince Edward Island	410	165	185	155	290	1,205
Nova Scotia	1,065	285	250	200	300	2,100
New Brunswick	690	140	220	195	265	1,520
Quebec	6,645	3,760	5,445	4,235	4,185	24,265
Ontario	19,020	6,295	7,025	5,270	5,490	43,105
Manitoba	5,160	2,675	3,310	2,220	2,310	15,670
Saskatchewan	15,780	7,870	9,845	5,190	4,070	42,760
Alberta	17,150	7,290	8,450	4,580	4,830	42,300
British Columbia	4,350	1,345	1,215	780	1,375	9,070
	Average per farm (\$)					
Total operating revenues						
Canada	25,580 A	71,879 A	161,997 A	353,045 A	1,537,978 A	293,378 A
Newfoundland and Labrador	23,977	73,005	180,211	338,798	2,205,782	605,779
Prince Edward Island	24,396	71,259	167,432	369,626	1,313,497	405,193
Nova Scotia	23,310	69,513	162,196	361,775	1,491,951	286,423
New Brunswick	23,181	70,066	168,649	370,017	1,654,757	377,589
Quebec	26,651	72,487	167,510	358,492	1,497,873	376,829
Ontario	24,938	70,421	161,045	353,162	1,517,281	283,961
Manitoba	26,692	71,684	161,509	354,805	1,457,186	320,024
Saskatchewan	26,621	72,713	161,871	348,163	1,150,480	212,288
Alberta	25,420	71,960	160,019	351,118	1,877,834	307,027
British Columbia	23,382	72,861	156,101	352,704	1,838,228	351,691
Total operating expenses						
Canada	27,814 A	62,203 A	130,913 A	281,001 A	1,316,411 A	249,324 A
Newfoundland and Labrador	24,184	66,088	165,402	344,557	1,939,106	540,132
Prince Edward Island	27,635	70,046	142,194	307,574	1,149,042	354,961
Nova Scotia	23,146	56,065	141,555	305,859	1,303,374	250,044
New Brunswick	25,080	63,627	138,359	303,531	1,438,354	327,159
Quebec	27,147	61,733	130,701	279,945	1,306,281	320,312
Ontario	28,183	63,370	132,752	282,220	1,319,568	245,896
Manitoba	30,474	64,079	136,846	294,454	1,258,788	276,996
Saskatchewan	25,280	58,396	128,552	272,283	889,114	167,389
Alberta	28,064	62,677	128,118	276,222	1,604,522	260,821
British Columbia	33,956	74,151	137,198	307,289	1,672,935	325,478
Net operating income						
Canada	-2,234	9,676	31,084	72,045	221,567	44,054
Newfoundland and Labrador	-207	6,917	14,809	-5,759	266,675	65,647
Prince Edward Island	-3,239	1,212	25,238	62,052	164,454	50,232
Nova Scotia	163	13,448	20,642	55,916	188,577	36,378
New Brunswick	-1,899	6,439	30,290	66,486	216,402	50,430
Quebec	-496	10,754	36,810	78,547	191,592	56,517
Ontario	-3,245	7,050	28,292	70,942	197,713	38,066
Manitoba	-3,782	7,605	24,664	60,351	198,398	43,028
Saskatchewan	1,341	14,316	33,318	75,880	261,366	44,899
Alberta	-2,644	9,283	31,901	74,896	273,312	46,206
British Columbia	-10,573	-1,290	18,903	45,414	165,293	26,213
Net operating income adjusted for CCA						
Canada	-6,444	267	13,206	37,359	116,751	19,685
Newfoundland and Labrador	-5,135	-578	-6,340	-42,210	117,852	20,363
Prince Edward Island	-7,638	-7,044	11,385	31,415	58,721	16,273
Nova Scotia	-3,900	5,407	6,616	25,571	105,027	16,844
New Brunswick	-6,473	-867	11,417	31,083	92,566	18,770
Quebec	-4,601	629	19,390	46,083	112,567	30,630
Ontario	-7,360	-1,362	12,255	37,983	92,904	15,028
Manitoba	-7,674	-932	6,764	24,116	83,738	14,490
Saskatchewan	-2,130	6,303	16,395	40,721	159,476	24,277
Alberta	-7,509	-2,248	10,803	36,845	150,195	19,859
British Columbia	-15,787	-12,477	1,934	12,645	55,278	293

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

	2008 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	34,510 A	17,260 A	21,330 A	12,825 A	12,235 A	98,165 A
Oilseed and grain farming	21,255 A	12,895 A	17,210 A	10,760 A	9,120 A	71,245 A
Potato farming	245 E	65 C	125 B	180 B	620 A	1,225 B
Other vegetable (except potato) and melon farming	900 C	390 D	445 C	220 C	435 B	2,390 B
Fruit and tree nut farming	1,825 B	885 B	965 B	435 B	480 B	4,590 A
Greenhouse, nursery and floriculture production	960 C	495 C	610 C	415 B	1,090 A	3,560 A
Other crop farming	9,325 A	2,525 B	1,975 B	825 B	500 B	15,160 A
Animal production	35,865 A	12,610 A	14,670 A	10,015 A	10,920 A	84,075 A
Beef cattle ranching and farming, including feedlots	27,140 A	9,970 A	8,855 A	2,860 A	2,660 A	51,485 A
Dairy cattle and milk production	435 E	605 C	3,495 A	4,925 A	3,780 A	13,250 A
Hog and pig farming	240 C	240 C	635 B	775 B	1,875 A	3,770 A
Poultry and egg production	630 D	165 D	355 C	800 B	2,220 A	4,175 A
Other animal production	7,415 B	1,625 B	1,330 B	645 C	375 B	11,400 A
Total	70,370 A	29,865 A	35,995 A	22,845 A	23,160 A	182,240 A
	Average per farm (\$)					
Total operating revenues						
Crop production	26,230 A	72,535 A	161,835 A	350,390 A	1,259,070 A	259,922 A
Oilseed and grain farming	27,848 A	72,868 A	163,106 A	351,317 A	1,020,926 A	244,655 A
Potato farming	30,797 B	71,972 A	179,041 A	368,676 A	1,862,764 A	1,022,357 B
Other vegetable (except potato) and melon farming	25,852 B	67,881 A	153,522 A	342,575 A	1,620,788 A	376,026 B
Fruit and tree nut farming	24,101 A	72,786 A	153,097 A	348,158 A	1,267,155 A	221,005 A
Greenhouse, nursery and floriculture production	28,742 B	70,544 A	167,960 A	348,472 A	2,875,230 A	962,684 A
Other crop farming	22,616 A	71,895 A	153,950 A	338,252 A	1,019,462 A	98,179 A
Animal production	24,955 A	70,981 A	162,233 A	356,446 A	1,850,571 A	332,439 A
Beef cattle ranching and farming, including feedlots	25,455 A	70,794 A	154,487 A	346,586 A	2,872,704 A	221,446 A
Dairy cattle and milk production	29,728 D	73,043 A	181,364 A	358,180 A	1,006,149 A	472,617 A
Hog and pig farming	25,560 A	76,671 A	174,392 A	373,926 A	2,237,590 A	1,228,143 A
Poultry and egg production	21,520 B	77,308 A	179,642 A	376,736 A	1,810,421 A	1,056,936 A
Other animal production	23,118 A	69,882 A	153,069 A	340,681 A	1,415,280 B	108,891 A
Total	25,580 A	71,879 A	161,997 A	353,045 A	1,537,978 A	293,378 A
Total operating expenses						
Crop production	24,931 A	58,629 A	127,312 A	272,659 A	995,021 A	206,436 A
Oilseed and grain farming	25,645 A	58,470 A	126,946 A	270,696 A	748,112 A	185,555 A
Potato farming	30,715 B	58,527 A	157,122 A	326,458 A	1,552,802 A	856,691 B
Other vegetable (except potato) and melon farming	23,174 B	52,109 B	131,899 B	285,668 B	1,438,338 A	329,944 B
Fruit and tree nut farming	25,717 A	66,010 A	133,789 A	295,455 A	1,060,768 A	189,757 A
Greenhouse, nursery and floriculture production	29,196 B	66,670 B	140,808 A	309,358 A	2,618,455 A	874,870 A
Other crop farming	22,727 A	56,311 A	120,300 A	252,557 A	831,412 B	80,363 A
Animal production	30,589 A	67,095 A	136,149 A	291,685 A	1,676,617 A	299,397 A
Beef cattle ranching and farming, including feedlots	29,723 A	66,356 A	133,209 A	304,338 A	2,704,895 A	208,154 A
Dairy cattle and milk production	22,583 E	52,186 B	137,369 A	270,599 A	789,020 A	365,260 A
Hog and pig farming	32,391 B	82,497 C	146,857 A	344,600 A	2,202,839 A	1,200,945 A
Poultry and egg production	20,977 C	66,904 B	163,582 A	320,611 A	1,587,212 A	925,566 A
Other animal production	34,989 B	74,925 B	140,115 B	296,995 A	1,226,621 B	107,126 A
Total	27,814 A	62,203 A	130,913 A	281,001 A	1,316,411 A	249,324 A
Net operating income						
Crop production	1,299	13,906	34,523	77,732	264,050	53,485
Oilseed and grain farming	2,203	14,398	36,160	80,621	272,814	59,100
Potato farming	82	13,445	21,919	42,218	309,962	165,666
Other vegetable (except potato) and melon farming	2,679	15,773	21,623	56,908	182,450	46,081
Fruit and tree nut farming	-1,616	6,777	19,308	52,703	206,386	31,248
Greenhouse, nursery and floriculture production	-454	3,874	27,152	39,114	256,775	87,814
Other crop farming	-111	15,584	33,650	85,695	188,050	17,817
Animal production	-5,634	3,887	26,084	64,761	173,954	33,042
Beef cattle ranching and farming, including feedlots	-4,268	4,438	21,278	42,248	167,810	13,292
Dairy cattle and milk production	7,145 E	20,857	43,995	87,581	217,129	107,357
Hog and pig farming	-6,832	-5,826	29,536	29,326	34,751	27,198
Poultry and egg production	542	10,404	16,060	56,125	223,210	131,370
Other animal production	-11,871	-5,043	12,953	43,686	188,659	1,766
Total	-2,234	9,676	31,084	72,045	221,567	44,054

Table 8-2 – continued

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

	2008 P					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,533	5,005	16,820	40,447	146,372	27,181
Oilseed and grain farming	-1,309	5,994	18,159	42,224	161,155	32,089
Potato farming	-4,044	6,540	6,875	8,655	133,002	68,705
Other vegetable (except potato) and melon farming	-183	10,043	9,395	31,418	76,333	20,124
Fruit and tree nut farming	-5,495	-954	6,306	26,938	131,105	15,182
Greenhouse, nursery and floriculture production	-4,196	-3,153	16,129	12,681	91,417	30,497
Other crop farming	-4,758	2,823	12,805	47,468	87,635	4,703
Animal production	-10,208	-6,218	7,953	33,405	83,553	10,934
Beef cattle ranching and farming, including feedlots	-8,904	-6,023	2,580	13,696	91,593	80
Dairy cattle and milk production	2,398 E	14,222	26,199	52,324	112,594	59,247
Hog and pig farming	-11,656	-19,080	5,730	2,106	-60,250	-30,581
Poultry and egg production	F	4,805	4,954	33,387	143,928	83,095
Other animal production	-16,267	-14,258	-2,388	14,011	97,069	-8,905
Total	-6,444	267	13,206	37,359	116,751	19,685

Table 9-1

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number					\$	%	
Crop production	23,335 A	33,510 A	13,870 A	12,675 A	14,765 A	98,165 A	53,485	23.8
Oilseed and grain farming	15,255 A	22,650 A	10,820 A	10,530 A	11,990 A	71,245 A	59,100	21.4
Potato farming	290 D	220 D	80 B	155 B	485 A	1,225 B	165,666	23.7
Other vegetable (except potato) and melon farming	635 C	855 C	395 D	165 B	325 B	2,390 B	46,081	26.6
Fruit and tree nut farming	1,365 A	1,750 B	640 B	415 B	420 B	4,590 A	31,248	29.7
Greenhouse, nursery and floriculture production	970 C	1,065 C	465 C	390 C	670 B	3,560 A	87,814	27.2
Other crop farming	4,825 B	6,970 B	1,465 B	1,030 B	875 B	15,160 A	17,817	31.8
Animal production	30,755 A	24,600 A	9,465 A	9,110 A	10,145 A	84,075 A	33,042	36.6
Beef cattle ranching and farming, including feedlots	21,675 A	18,895 A	5,400 A	3,225 A	2,290 A	51,485 A	13,292	42.1
Dairy cattle and milk production	795 C	1,375 C	2,065 B	4,015 A	4,995 A	13,250 A	107,357	6.0
Hog and pig farming	1,155 B	605 B	505 C	560 B	935 B	3,770 A	27,198	30.6
Poultry and egg production	735 C	650 C	495 C	790 B	1,515 A	4,175 A	131,370	17.6
Other animal production	6,385 B	3,080 B	1,000 C	520 C	415 B	11,400 A	1,766	56.0
Total	54,095 A	58,110 A	23,340 A	21,785 A	24,905 A	182,240 A	44,054	29.7

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	40^B	60^A	x	x	x	130^A	15,942	30.8
Oilseed and grain farming	0	0	0	0	x	x	x	x
Potato farming	x	x	0	x	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 ^A	13,989	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	50 ^B	28,394	x
Other crop farming	x	x	0	0	x	x	x	x
Animal production	25^B	35^B	x	x	35^B	115^A	123,710	21.7
Beef cattle ranching and farming, including feedlots	x	x	0	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^B	212,769	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	0	x	x	x	x
Other animal production	x	x	x	x	x	35 ^B	2,924	x
Total	65^A	90^A	25^B	x	35^B	250^A	65,647	26.0

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	160^B	155^B	55^B	60^B	120^A	550^A	64,877	29.1
Oilseed and grain farming	30 ^D	35 ^D	x	x	x	85 ^B	18,937	35.3
Potato farming	65 ^B	40 ^C	x	40 ^B	105 ^B	280 ^A	113,529	23.2
Other vegetable (except potato) and melon farming	x	x	x	x	x	30 ^B	39,654	x
Fruit and tree nut farming	40 ^D	30 ^C	x	x	0	75 ^C	425	53.3
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	35 ^C	x	x	x	60 ^B	5,073	x
Animal production	225^A	190^B	80^B	70^A	95^A	660^A	38,158	34.1
Beef cattle ranching and farming, including feedlots	145 ^B	115 ^B	x	x	x	310 ^A	8,083	46.8
Dairy cattle and milk production	x	x	35 ^B	45 ^B	65 ^B	195 ^A	90,286	x
Hog and pig farming	x	x	x	x	x	50 ^C	51,459	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	45 ^C	25 ^D	x	x	x	85 ^C	6,410	52.9
Total	385^A	350^A	130^A	125^A	220^A	1,205^A	50,232	32.0

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
Crop production	225 B	525 B	100 B	60 B	50 B	965 A	11,038	23.3
Oilseed and grain farming	x	x	x	x	x	30 D	83,014	x
Potato farming	x	x	x	0	x	x	x	x
Other vegetable (except potato) and melon farming	x	40 E	x	x	x	70 C	26,478	x
Fruit and tree nut farming	115 C	290 C	50 C	35 B	x	520 B	6,771	22.1
Greenhouse, nursery and floriculture production	40 C	115 D	x	x	x	200 C	2,268	20.0
Other crop farming	40 C	80 D	x	x	x	135 C	14,740	29.6
Animal production	345 B	355 B	105 B	135 A	185 A	1,130 A	57,935	30.5
Beef cattle ranching and farming, including feedlots	180 B	225 C	25 D	x	x	435 B	3,658	41.4
Dairy cattle and milk production	x	x	35 B	85 B	85 A	245 A	123,027	x
Hog and pig farming	x	x	x	x	x	25 B	-108,143	x
Poultry and egg production	40 D	25 E	x	x	45 B	150 B	144,815	26.7
Other animal production	105 D	75 D	25 E	x	45 B	270 B	57,069	38.9
Total	575 B	880 A	205 B	195 A	230 A	2,100 A	36,378	27.4

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
Crop production	220 B	260 B	55 B	70 B	135 A	745 A	60,586	29.5
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	50 C	45 C	x	35 B	90 B	235 A	116,574	21.3
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 B	24,209	x
Fruit and tree nut farming	65 D	90 C	x	x	x	205 B	35,456	31.7
Greenhouse, nursery and floriculture production	40 E	50 D	x	x	x	100 C	53,390 E	40.0
Other crop farming	35 C	60 D	x	x	x	135 B	24,467	25.9
Animal production	250 B	245 B	65 B	100 A	110 A	775 A	40,563	32.3
Beef cattle ranching and farming, including feedlots	190 B	160 B	x	x	x	365 A	-1,738	52.1
Dairy cattle and milk production	x	30 C	35 B	70 A	85 B	230 A	103,914	x
Hog and pig farming	x	x	x	x	x	35 B	-54,815	x
Poultry and egg production	x	x	x	x	x	50 C	186,556	x
Other animal production	40 D	40 D	x	x	x	90 C	7,185	44.4
Total	465 A	510 A	130 B	175 A	240 A	1,520 A	50,430	30.6

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

	2008 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	2,380 ^B	3,615 ^B	1,400 ^B	1,185 ^B	1,145 ^B	9,720 ^A	42,135	24.5
Oilseed and grain farming	940 ^B	1,055 ^B	515 ^C	560 ^B	560 ^B	3,625 ^A	45,276	25.9
Potato farming	40 ^D	F	x	25 ^D	85 ^C	220 ^C	137,022	18.2
Other vegetable (except potato) and melon farming	195 ^D	245 ^D	115 ^E	65 ^D	110 ^C	725 ^B	46,683	26.9
Fruit and tree nut farming	190 ^C	300 ^C	165 ^D	105 ^D	80 ^D	830 ^B	64,983	22.9
Greenhouse, nursery and floriculture production	150 ^D	195 ^D	125 ^D	120 ^D	95 ^C	675 ^B	60,750	22.2
Other crop farming	885 ^C	1,770 ^C	455 ^D	315 ^D	215 ^D	3,635 ^B	23,674	24.3
Animal production	3,010 ^B	3,265 ^B	2,060 ^B	3,005 ^A	3,220 ^A	14,550 ^A	66,121	20.7
Beef cattle ranching and farming, including feedlots	1,615 ^B	1,805 ^B	490 ^C	315 ^C	275 ^B	4,505 ^A	22,681	35.8
Dairy cattle and milk production	245 ^D	515 ^C	1,025 ^B	2,215 ^B	2,160 ^A	6,165 ^A	95,388	4.0
Hog and pig farming	390 ^C	285 ^D	265 ^D	265 ^C	370 ^B	1,580 ^A	53,107	24.7
Poultry and egg production	F	120 ^D	110 ^D	130 ^D	370 ^B	905 ^B	184,334	F
Other animal production	565 ^C	540 ^D	165 ^D	80 ^E	40 ^D	1,395 ^B	14,458	40.5
Total	5,385 ^A	6,880 ^A	3,455 ^A	4,190 ^A	4,360 ^A	24,265 ^A	56,517	22.2

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

	2008 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
Crop production	6,335 ^A	8,335 ^A	2,520 ^B	2,095 ^B	2,410 ^A	21,700 ^A	37,578	29.2
Oilseed and grain farming	3,985 ^B	5,975 ^A	1,820 ^A	1,675 ^B	1,515 ^B	14,985 ^A	33,315	26.6
Potato farming	F	F	x	x	45 ^C	215 ^E	79,520 ^E	F
Other vegetable (except potato) and melon farming	320 ^D	315 ^E	F	45 ^B	155 ^D	1,050 ^C	42,588	30.5
Fruit and tree nut farming	360 ^C	315 ^D	95 ^C	55 ^D	155 ^C	990 ^B	28,665	36.4
Greenhouse, nursery and floriculture production	340 ^D	340 ^D	165 ^D	130 ^D	305 ^B	1,270 ^B	131,597	26.8
Other crop farming	1,230 ^C	1,335 ^D	220 ^D	175 ^D	230 ^D	3,195 ^B	18,441	38.5
Animal production	8,215 ^A	5,460 ^B	2,190 ^B	2,450 ^A	3,090 ^A	21,405 ^A	38,560	38.4
Beef cattle ranching and farming, including feedlots	4,525 ^B	3,315 ^B	720 ^C	355 ^B	245 ^B	9,165 ^A	6,403	49.4
Dairy cattle and milk production	355 ^D	650 ^D	750 ^C	1,255 ^B	1,755 ^A	4,765 ^A	107,098	7.5
Hog and pig farming	345 ^B	210 ^C	160 ^D	205 ^D	355 ^C	1,275 ^B	55,197	27.1
Poultry and egg production	190 ^C	205 ^E	145 ^D	440 ^C	615 ^B	1,595 ^B	129,187	11.9
Other animal production	2,795 ^C	1,085 ^D	410 ^E	190 ^D	125 ^D	4,600 ^B	-4,370	60.8
Total	14,555 ^A	13,795 ^A	4,705 ^A	4,545 ^A	5,505 ^A	43,105 ^A	38,066	33.8

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,045 B	2,365 B	1,330 A	1,330 A	1,620 A	8,685 A	65,245	23.5
Oilseed and grain farming	1,740 B	1,830 A	1,240 A	1,230 A	1,485 A	7,520 A	66,325	23.1
Potato farming	x	x	x	x	70 B	95 B	373,390	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 B	222,643	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	35 D	x	x	x	90 D	82,963	x
Other crop farming	275 D	465 D	65 D	75 E	50 E	925 C	17,269	29.7
Animal production	2,930 A	2,200 A	760 B	540 B	555 A	6,980 A	15,389	42.0
Beef cattle ranching and farming, including feedlots	2,440 A	1,875 A	500 B	295 B	170 C	5,290 A	7,122	46.1
Dairy cattle and milk production	x	35 C	F	90 C	170 B	390 C	138,985	x
Hog and pig farming	200 B	45 E	40 E	40 D	85 B	415 B	-70,421	48.2
Poultry and egg production	30 D	45 E	F	45 C	100 B	280 C	113,549	10.7
Other animal production	235 D	200 D	90 D	70 D	30 D	620 C	22,082	37.9
Total	4,975 A	4,565 A	2,085 A	1,865 A	2,180 A	15,670 A	43,028	31.7

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	6,280 A	10,295 A	5,000 A	4,500 A	4,860 A	30,940 A	58,626	20.3
Oilseed and grain farming	5,720 A	9,390 A	4,840 A	4,400 A	4,785 A	29,140 A	61,301	19.6
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	F	x	x	x	x	170 E	12,372	F
Other crop farming	435 D	870 D	140 D	80 E	60 D	1,580 C	13,959	27.5
Animal production	4,585 A	4,510 A	1,445 B	755 B	525 C	11,825 A	8,983	38.8
Beef cattle ranching and farming, including feedlots	3,960 A	4,120 B	1,325 B	690 B	345 D	10,435 A	8,947	37.9
Dairy cattle and milk production	30 D	x	x	x	80 C	175 B	113,549	17.1
Hog and pig farming	30 C	x	x	x	x	70 C	-374,839	42.9
Poultry and egg production	x	x	x	x	30 C	F	F	x
Other animal production	550 D	350 D	50 D	30 D	50 E	1,035 C	7,723	53.1
Total	10,870 A	14,810 A	6,445 A	5,245 A	5,385 A	42,760 A	44,899	25.4

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,235 A	6,385 A	2,885 A	2,975 A	3,985 A	20,480 A	68,996	20.7
Oilseed and grain farming	2,735 B	4,225 B	2,355 B	2,620 A	3,570 A	15,510 A	80,124	17.6
Potato farming	x	x	x	x	60 B	85 B	590,887	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 C	203,153 E	x
Fruit and tree nut farming	F	F	x	x	x	90 E	1,508	F
Greenhouse, nursery and floriculture production	45 C	F	50 E	35 D	65 D	345 D	73,831	13.0
Other crop farming	1,390 B	1,950 B	475 C	315 C	270 D	4,405 B	19,003	31.6
Animal production	8,905 A	7,040 A	2,435 B	1,725 A	1,720 A	21,825 A	24,821	40.8
Beef cattle ranching and farming, including feedlots	7,335 A	6,415 A	2,125 B	1,440 B	1,135 B	18,465 A	21,522	39.7
Dairy cattle and milk production	x	x	50 E	105 D	310 B	490 B	187,844	x
Hog and pig farming	105 D	x	x	25 D	85 C	260 B	34,005	40.4
Poultry and egg production	60 C	55 D	30 D	45 C	95 B	280 B	107,895	21.4
Other animal production	1,390 C	530 D	215 D	110 E	90 D	2,330 B	5,718	59.7
Total	13,145 A	13,430 A	5,320 A	4,705 A	5,700 A	42,300 A	46,206	31.1

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,405 B	1,510 B	515 B	395 B	435 B	4,255 A	32,574	33.0
Oilseed and grain farming	80 E	130 B	30 B	35 D	55 C	325 B	45,899	24.6
Potato farming	x	x	x	x	x	55 B	106,259	x
Other vegetable (except potato) and melon farming	50 B	190 E	30 D	x	30 E	325 D	29,025	15.4
Fruit and tree nut farming	560 B	645 C	300 B	185 B	145 C	1,840 A	26,671	30.4
Greenhouse, nursery and floriculture production	205 E	150 C	70 D	75 D	145 B	650 B	94,547	31.5
Other crop farming	500 C	385 B	80 D	55 C	35 D	1,065 B	-2,081	46.9
Animal production	2,260 B	1,310 B	325 B	310 B	615 A	4,810 A	20,586	47.0
Beef cattle ranching and farming, including feedlots	1,300 B	855 B	165 B	90 B	85 C	2,500 A	-3,414	52.0
Dairy cattle and milk production	75 C	65 D	40 D	120 C	270 B	560 A	140,037	13.4
Hog and pig farming	30 B	x	x	x	x	50 A	-39,907	60.0
Poultry and egg production	210 C	160 D	80 D	90 C	230 B	770 B	82,236	27.3
Other animal production	650 D	215 D	30 D	x	25 D	935 C	-33,956	69.5
Total	3,665 A	2,815 A	835 A	705 A	1,045 A	9,070 A	26,213	40.4

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	13,195 A	20,115 A	1,200 C	...	...	34,510 A	1,299	38.2
Oilseed and grain farming	7,840 A	12,415 A	1,000 C	...	...	21,255 A	2,203	36.9
Potato farming	F	125 E	0	...	...	245 E	82	F
Other vegetable (except potato) and melon farming	325 D	560 D	x	...	...	900 C	2,679	36.1
Fruit and tree nut farming	730 B	1,035 C	55 E	...	...	1,825 B	-1,616	40.0
Greenhouse, nursery and floriculture production	440 D	520 D	x	...	...	960 C	-454	45.8
Other crop farming	3,745 B	5,460 B	130 D	...	...	9,325 A	-111	40.2
Animal production	20,275 A	14,690 A	895 D	...	...	35,865 A	-5,634	56.5
Beef cattle ranching and farming, including feedlots	14,780 A	11,710 A	640 D	...	...	27,140 A	-4,268	54.5
Dairy cattle and milk production	65 B	F	x	...	...	435 E	7,145 E	14.9
Hog and pig farming	130 B	95 D	x	...	...	240 C	-6,832	54.2
Poultry and egg production	325 D	255 D	x	...	...	630 D	542	51.6
Other animal production	4,965 B	2,280 C	F	...	...	7,415 B	-11,871	67.0
Total	33,465 A	34,805 A	2,100 B	...	...	70,370 A	-2,234	47.6

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,090 A	7,340 A	4,665 A	1,170 C	...	17,260 A	13,906	23.7
Oilseed and grain farming	3,035 A	5,560 A	3,315 A	990 C	...	12,895 A	14,398	23.5
Potato farming	x	30 D	x	x	...	65 C	13,445	x
Other vegetable (except potato) and melon farming	95 E	135 C	F	x	...	390 D	15,773	24.4
Fruit and tree nut farming	255 C	360 B	240 C	30 D	...	885 B	6,777	28.8
Greenhouse, nursery and floriculture production	155 E	220 D	115 E	x	...	495 C	3,874	31.3
Other crop farming	545 C	1,035 B	820 C	125 E	...	2,525 B	15,584	21.6
Animal production	4,545 A	5,030 A	2,765 B	265 C	...	12,610 A	3,887	36.0
Beef cattle ranching and farming, including feedlots	3,490 A	4,240 A	2,050 B	190 B	...	9,970 A	4,438	35.0
Dairy cattle and milk production	85 C	235 D	275 E	x	...	605 C	20,857	14.0
Hog and pig farming	80 D	115 D	35 E	x	...	240 C	-5,826	33.3
Poultry and egg production	50 D	55 D	F	x	...	165 D	10,404	30.3
Other animal production	845 D	385 C	340 D	F	...	1,625 B	-5,043	52.0
Total	8,640 A	12,365 A	7,430 A	1,430 B	...	29,865 A	9,676	28.9

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	3,500 A	4,695 A	5,810 A	6,010 A	1,305 B	21,330 A	34,523	16.4
Oilseed and grain farming	2,685	3,670	4,790	4,940	1,130	17,210	36,160	15.6
Potato farming	x	35	30	25	x	125	21,919	x
Other vegetable (except potato) and melon farming	85	130	160	60	x	445	21,623	19.1
Fruit and tree nut farming	230	270	240	215	x	965	19,308	23.8
Greenhouse, nursery and floriculture production	105	190	160	140	x	610	27,152	17.2
Other crop farming	365	410	430	625	145	1,975	33,650	18.5
Animal production	3,045 A	3,470 A	3,875 A	3,660 A	615 C	14,670 A	26,084	20.8
Beef cattle ranching and farming, including feedlots	2,145	2,335	2,100	1,900	375	8,855	21,278	24.2
Dairy cattle and milk production	305	555	1,130	1,350	160	3,495	43,995	8.7
Hog and pig farming	150	150	155	145	F	635	27,536	23.6
Poultry and egg production	85	130	95	40	x	355	16,060	23.9
Other animal production	360	305	400	225	40	1,330	12,953	27.1
Total	6,550 A	8,165 A	9,685 A	9,675 A	1,915 B	35,995 A	31,084	18.2

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,405 A	1,055 B	1,695 A	4,250 A	4,425 A	12,825 A	77,732	11.0
Oilseed and grain farming	1,065	840	1,375	3,655	3,830	10,760	80,621	9.9
Potato farming	45	x	x	65	40	180	42,218	25.0
Other vegetable (except potato) and melon farming	F	25	45	45	60	220	56,908	F
Fruit and tree nut farming	80	60	65	115	105	435	52,703	18.4
Greenhouse, nursery and floriculture production	75	65	110	130	35	415	39,114	18.1
Other crop farming	100	50	80	235	370	825	85,695	12.1
Animal production	1,300 B	915 B	1,385 B	3,660 A	2,750 A	10,015 A	64,761	13.0
Beef cattle ranching and farming, including feedlots	650	445	435	740	590	2,860	42,248	22.7
Dairy cattle and milk production	205	160	550	2,230	1,775	4,925	87,581	4.2
Hog and pig farming	200	125	155	190	105	775	29,326	25.8
Poultry and egg production	85	80	175	335	130	800	56,125	10.6
Other animal production	155	100	75	165	155	645	43,686	24.0
Total	2,710 A	1,975 A	3,085 A	7,905 A	7,180 A	22,845 A	72,045	11.9

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

	2008 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,145 A	310 B	500 B	1,250 A	9,030 A	12,235 A	264,050	9.4
Oilseed and grain farming	635 B	160 B	345 B	935 A	7,040 A	9,120 A	272,814	7.0
Potato farming	85 B	x	x	55 B	445 A	620 A	309,962	13.7
Other vegetable (except potato) and melon farming	85 D	x	x	50 C	260 B	435 B	182,450	19.5
Fruit and tree nut farming	75 D	x	30 D	55 D	300 B	480 B	206,386	15.6
Greenhouse, nursery and floriculture production	195 C	80 D	75 D	120 D	625 B	1,090 A	256,775	17.9
Other crop farming	65 D	x	x	40 C	355 C	500 B	188,050	13.0
Animal production	1,585 A	490 B	535 B	1,530 A	6,785 A	10,920 A	173,954	14.5
Beef cattle ranching and farming, including feedlots	610 B	160 B	175 B	395 B	1,320 A	2,660 A	167,810	22.9
Dairy cattle and milk production	125 C	75 D	90 D	430 C	3,065 A	3,780 A	217,129	3.3
Hog and pig farming	610 B	120 D	150 D	215 C	790 B	1,875 A	34,751	32.5
Poultry and egg production	175 C	120 D	120 C	425 B	1,385 A	2,220 A	223,210	7.9
Other animal production	60 D	x	x	65 D	220 B	375 B	188,659	16.0
Total	2,735 A	800 B	1,040 A	2,780 A	15,810 A	23,160 A	221,567	11.8

Table 11-1

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

	2008 ^p							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	140^B	3,625^A	14,985^A	7,520^A	29,140^A	15,510^A	325^B	71,245^A
Distribution by province (%)	0.2	5.1	21.0	10.6	40.9	21.8	0.5	100.0
	Average per farm (\$)							
Total operating revenues	185,757^C	243,937^A	168,398^A	332,051^A	236,525^A	291,929^A	245,977^B	244,655^A
Total crop revenues	115,046^C	186,073^A	130,117^A	264,988^A	176,788^A	214,395^A	192,588^B	184,888^A
Total grains and oilseeds	94,935 ^C	179,282 ^A	124,666 ^A	259,477 ^A	174,818 ^A	207,532 ^A	180,126 ^B	180,418 ^A
Total other crops	20,112 ^E	6,791 ^B	5,452 ^B	5,511 ^B	1,971 ^B	6,863 ^B	12,462 ^C	4,470 ^A
Potatoes	F	F	F	496 ^E	x	F	x	167 ^D
Fruits	x	191 ^E	83 ^B	19 ^C	5 ^C	F	x	35 ^B
Vegetables	2,700 ^E	3,196 ^C	1,844 ^C	F	6 ^A	69 ^B	x	580 ^B
Tobacco	0	x	335 ^C	x	x	0	0	70 ^C
Greenhouse, nursery and floriculture products	x	x	46 ^B	F	118 ^A	97 ^D	0	103 ^B
Forage crops (including seeds)	4,985 ^B	2,727 ^B	2,778 ^B	4,560 ^B	1,765 ^B	5,089 ^B	12,299 ^C	3,101 ^A
Other crops	x	496 ^E	288 ^D	x	30 ^D	1,373 ^D	0	413 ^D
Total livestock and product revenues	14,525^D	11,880^C	9,389^B	16,206^A	9,282^A	18,696^A	8,397^E	12,222^A
Cattle	4,876 ^D	3,109 ^C	4,388 ^B	12,949 ^A	8,708 ^A	16,728 ^A	5,488 ^E	9,685 ^A
Hogs	x	2,498 ^C	1,942 ^C	1,869 ^C	89 ^C	F	F	913 ^B
Poultry and eggs	x	F	1,426 ^E	143 ^E	F	425 ^D	x	462 ^D
Dairy products and subsidies	x	5,353 ^D	1,324 ^D	468 ^D	F	F	x	771 ^C
Other livestock and products	x	180 ^E	309 ^C	776 ^D	328 ^C	455 ^D	F	391 ^B
Program payments and insurance proceeds	19,330^C	16,434^B	10,290^A	19,213^A	13,709^A	22,869^A	19,850^C	15,742^A
Total other revenues	36,856^B	29,550^B	18,601^A	31,644^A	36,746^A	35,970^A	25,142^D	31,802^A
Custom work and machine rental	27,860 ^C	22,503 ^B	13,087 ^B	8,154 ^B	6,117 ^A	9,501 ^B	9,403 ^E	9,425 ^A
Rental income	5,495 ^D	2,313 ^E	3,005 ^B	2,478 ^C	3,201 ^B	8,343 ^A	9,456 ^E	4,191 ^A
Miscellaneous revenues	3,501 ^E	4,734 ^B	2,509 ^B	21,013 ^A	27,428 ^A	18,126 ^A	6,283 ^C	18,185 ^A
Total operating expenses	152,608^C	198,661^A	135,083^A	265,725^A	175,224^A	211,805^A	200,078^C	185,555^A
Total crop expenses	42,807^D	58,287^A	43,343^A	114,755^A	71,821^A	79,165^A	69,961^B	71,206^A
Fertilizer and lime	21,497 ^D	27,526 ^A	20,834 ^A	61,378 ^A	35,461 ^A	45,038 ^A	38,523 ^B	36,787 ^A
Pesticides	7,156 ^D	7,761 ^A	8,536 ^A	32,427 ^A	25,932 ^A	21,639 ^A	18,408 ^B	21,028 ^A
Seed and plants	13,008 ^C	22,441 ^A	13,680 ^A	20,787 ^A	10,327 ^A	12,303 ^A	12,125 ^B	13,196 ^A
Other crop expenses	1,146 ^D	558 ^C	293 ^D	163 ^A	100 ^A	185 ^B	F	195 ^B
Total livestock expenses	5,178^C	8,340^C	6,242^B	7,308^A	3,777^A	9,894^A	5,346^E	6,241^A
Cattle purchases	1,234 ^B	1,239 ^D	1,932 ^C	2,880 ^B	1,738 ^A	5,132 ^B	x	2,606 ^A
Hog purchases	x	903 ^D	361 ^D	424 ^C	12 ^D	x	x	189 ^B
Poultry and egg purchases	x	F	241 ^E	17 ^A	F	69 ^D	0	93 ^E
Other livestock purchases	x	F	87 ^E	F	97 ^D	109 ^B	x	108 ^C
Feed, supplements, straw and bedding	2,141 ^C	5,415 ^D	3,248 ^B	3,167 ^A	1,437 ^A	3,839 ^B	F	2,739 ^A
Veterinary fees, medicine and breeding fees	474 ^E	582 ^C	339 ^B	618 ^A	441 ^A	677 ^A	467 ^E	497 ^A
Other livestock expenses	x	F	33 ^D	0	0	x	0	9 ^D
Total machinery expenses	28,562^B	31,541^A	20,069^A	42,619^A	32,115^A	34,550^A	35,420^C	31,199^A
Small tools	264 ^B	213 ^B	512 ^A	626 ^A	702 ^A	702 ^A	441 ^C	627 ^A
Net fuel expenses, machinery, truck, auto	15,626 ^B	15,158 ^A	10,159 ^A	24,094 ^A	17,983 ^A	18,246 ^A	18,529 ^C	16,894 ^A
Repairs, licenses and insurance	12,672 ^B	16,170 ^A	9,399 ^A	17,899 ^A	13,431 ^A	15,601 ^A	16,450 ^C	13,678 ^A
Total general expenses	76,063^C	100,494^A	65,429^A	101,043^A	67,512^A	88,196^A	89,350^C	76,909^A
Salaries (including CPP, QPP, EI)	22,748 ^C	13,149 ^B	8,361 ^B	14,787 ^A	7,752 ^A	12,491 ^A	23,789 ^D	10,032 ^A
Rent	5,391 ^C	11,683 ^B	12,052 ^A	16,312 ^A	8,473 ^A	12,381 ^A	6,677 ^C	11,053 ^A
Insurance	3,757 ^B	5,497 ^A	3,446 ^A	4,466 ^A	2,525 ^A	4,172 ^A	2,825 ^C	3,437 ^A
Utilities	4,920 ^C	7,279 ^B	3,650 ^A	3,842 ^A	2,838 ^A	4,608 ^A	5,437 ^D	3,742 ^A
Custom work and machine rental	12,111 ^B	17,001 ^A	12,621 ^A	16,190 ^A	12,023 ^A	14,756 ^A	17,450 ^C	13,462 ^A
Net interest expenses	10,901 ^D	19,277 ^A	9,355 ^A	13,501 ^A	9,155 ^A	11,918 ^A	8,619 ^C	10,773 ^A
Net property taxes	2,750 ^B	3,429 ^B	3,241 ^A	5,463 ^A	4,269 ^A	2,615 ^A	1,883 ^B	3,762 ^A
Building and fence repairs	2,150 ^C	4,767 ^B	2,471 ^A	2,633 ^A	1,712 ^A	2,625 ^A	3,211 ^C	2,331 ^A
Marketing expenses	5,018 ^C	1,725 ^B	2,021 ^B	6,760 ^A	5,117 ^A	5,773 ^A	4,433 ^C	4,606 ^A
Miscellaneous expenses	6,317 ^B	16,688 ^A	8,211 ^A	17,090 ^A	13,646 ^A	16,857 ^A	15,028 ^D	13,712 ^A
Net operating income	33,149	45,276	33,315	66,325	61,301	80,124	45,899	59,100
Adjustment for capital cost allowance (CCA)	17,675 ^C	27,357 ^A	18,208 ^A	35,506 ^A	24,220 ^A	36,493 ^A	34,320 ^C	27,011 ^A
Net operating income adjusted for CCA	15,474	17,919	15,107	30,820	37,081	43,632	11,579	32,089
	Operating margins per dollar of revenue							
Operating margin	0.18	0.19	0.20	0.20	0.26	0.27	0.19	0.24
Operating margin adjusted for CCA	0.08	0.07	0.09	0.09	0.16	0.15	0.05	0.13

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

	2008 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	280 ^A	x	235 ^A	220 ^C	215 ^E	95 ^B	x	85 ^B	55 ^B	1,225 ^B
Distribution by province (%)	x	22.9	x	19.2	18.0	17.6	7.8	x	6.9	4.5	100.0
	Average per farm (\$)										
Total operating revenues	x	978,382 ^A	x	753,269 ^B	675,729 ^B	651,181 ^E	2,638,895 ^B	x	2,183,610 ^B	804,151 ^D	1,022,357 ^B
Total crop revenues	x	828,285 ^A	x	624,401 ^B	520,039 ^C	573,232 ^E	2,400,791 ^B	x	1,631,224 ^B	669,459 ^D	856,014 ^B
Total grains and oilseeds	x	50,538 ^B	x	39,100 ^B	38,590 ^C	34,908 ^E	479,468 ^B	x	206,450 ^C	4,341 ^D	86,405 ^B
Total other crops	x	777,747 ^A	x	585,301 ^B	481,449 ^C	538,324 ^E	1,921,323 ^B	x	1,424,774 ^A	665,117 ^D	769,610 ^B
Potatoes	x	771,256 ^A	x	579,166 ^B	471,854 ^C	518,131 ^E	1,868,931 ^B	x	1,372,492 ^A	594,989 ^D	749,888 ^B
Fruits	x	x	x	F	F	x	x	x	0	6,210 ^D	894 ^E
Vegetables	x	F	x	x	F	17,528 ^E	x	x	9,077 ^E	61,247 ^D	11,242 ^C
Tobacco	x	0	x	0	0	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	0	0	x	x	0	x
Forage crops (including seeds)	x	5,129 ^D	x	4,041 ^D	F	F	F	x	F	2,671 ^C	5,331 ^D
Other crops	x	0	x	x	x	0	0	x	x	0	1,778 ^E
Total livestock and product revenues	x	53,560 ^C	x	8,197 ^D	F	x	F	x	46,998 ^E	8,860 ^D	21,895 ^C
Cattle	x	38,977 ^C	x	5,768 ^B	x	x	9,834 ^D	x	46,287 ^E	8,850 ^D	15,198 ^C
Hogs	x	x	x	x	0	x	x	x	0	x	F
Poultry and eggs	x	x	x	x	x	x	x	x	x	x	x
Dairy products and subsidies	x	13,789 ^D	x	x	x	0	0	x	0	0	4,540 ^D
Other livestock and products	x	x	x	x	x	0	0	x	x	0	x
Program payments and insurance proceeds	x	66,553 ^B	x	83,295 ^B	111,660 ^C	54,421 ^E	102,723 ^C	x	384,012 ^C	44,214 ^E	98,503 ^B
Total other revenues	x	29,984 ^C	x	37,376 ^D	37,258 ^C	x	104,848 ^B	x	121,376 ^C	81,618 ^B	45,945 ^B
Custom work and machine rental	x	25,210 ^C	x	21,422 ^C	23,904 ^D	14,749 ^D	37,487 ^B	x	57,100 ^E	68,930 ^B	27,594 ^B
Rental income	x	2,808 ^D	x	3,858 ^D	3,256 ^D	x	27,700 ^C	x	49,364 ^B	9,429 ^D	8,809 ^B
Miscellaneous revenues	x	1,966 ^B	x	F	10,097 ^D	2,191 ^D	39,661 ^C	x	14,911 ^C	3,259 ^B	9,543 ^C
Total operating expenses	x	864,853 ^A	x	636,696 ^B	538,707 ^B	571,661 ^E	2,265,505 ^B	x	1,592,723 ^B	697,893 ^D	856,691 ^B
Total crop expenses	x	309,572 ^A	x	218,767 ^B	179,986 ^C	191,112 ^E	726,725 ^B	x	425,524 ^B	172,684 ^D	279,274 ^B
Fertilizer and lime	x	135,474 ^A	x	88,088 ^B	74,336 ^C	69,948 ^E	298,543 ^B	x	171,395 ^B	49,051 ^C	113,014 ^B
Pesticides	x	95,922 ^A	x	65,268 ^B	37,521 ^C	46,964 ^E	211,299 ^B	x	123,216 ^B	33,440 ^D	77,590 ^B
Seed and plants	x	61,002 ^A	x	56,226 ^B	44,915 ^C	53,191 ^E	190,549 ^C	x	118,741 ^B	66,748 ^E	70,496 ^B
Other crop expenses	x	17,173 ^C	x	9,186 ^D	23,214 ^C	21,008 ^E	26,334 ^B	x	12,172 ^D	23,444 ^B	18,173 ^B
Total livestock expenses	x	27,281 ^D	x	3,631 ^B	x	x	F	x	27,999 ^D	3,442 ^B	11,603 ^C
Cattle purchases	x	18,568 ^D	x	x	168 ^E	x	1,875 ^C	x	x	x	6,405 ^C
Hog purchases	x	x	x	x	0	0	x	x	0	x	F
Poultry and egg purchases	x	x	x	x	0	x	0	x	0	0	16 ^C
Other livestock purchases	x	x	x	x	x	0	0	x	x	0	x
Feed, supplements, straw and bedding	x	7,130 ^C	x	1,327 ^C	x	x	F	x	7,876 ^E	762 ^B	3,868 ^D
Veterinary fees, medicine and breeding fees	x	1,262 ^C	x	277 ^D	F	x	F	x	F	361 ^D	661 ^C
Other livestock expenses	x	x	x	0	x	0	x	x	0	0	x
Total machinery expenses	x	123,861 ^A	x	98,265 ^A	x	x	268,845 ^B	x	180,590 ^B	78,634 ^D	111,486 ^B
Small tools	x	309 ^B	x	254 ^B	x	x	424 ^B	x	516 ^B	453 ^B	378 ^B
Net fuel expenses, machinery, truck, auto	x	62,697 ^A	x	47,867 ^A	29,227 ^C	29,098 ^E	139,699 ^B	x	77,024 ^B	32,253 ^C	52,868 ^B
Repairs, licenses and insurance	x	60,854 ^A	x	50,144 ^A	43,300 ^C	36,375 ^E	128,722 ^B	x	103,050 ^B	45,928 ^D	58,239 ^B
Total general expenses	x	404,139 ^A	x	316,033 ^B	284,140 ^B	312,312 ^E	1,246,774 ^B	x	958,610 ^B	443,132 ^D	454,328 ^B
Salaries (including CPP, QPP, EI)	x	146,584 ^B	x	126,600 ^B	117,030 ^C	126,137 ^E	410,420 ^B	x	259,539 ^B	174,345 ^D	162,666 ^B
Rent	x	42,131 ^B	x	25,935 ^C	15,310 ^C	28,904 ^E	188,405 ^C	x	148,629 ^B	47,294 ^E	51,231 ^B
Insurance	x	18,818 ^A	x	16,418 ^A	12,431 ^C	10,411 ^D	52,217 ^B	x	35,829 ^B	13,101 ^C	18,999 ^B
Utilities	x	16,849 ^A	x	14,785 ^A	12,705 ^C	15,728 ^D	52,593 ^B	x	59,693 ^B	16,312 ^C	21,287 ^A
Custom work and machine rental	x	32,657 ^B	x	23,809 ^D	30,171 ^B	26,375 ^D	193,326 ^B	x	152,434 ^B	92,307 ^D	53,768 ^B
Net interest expenses	x	73,979 ^B	x	45,450 ^B	30,193 ^C	F	140,760 ^C	x	112,468 ^B	23,279 ^C	60,290 ^B
Net property taxes	x	5,434 ^A	x	3,562 ^B	4,125 ^C	3,860 ^E	18,971 ^B	x	6,717 ^B	4,729 ^B	5,691 ^B
Building and fence repairs	x	10,117 ^B	x	8,130 ^B	7,077 ^B	10,603 ^E	24,161 ^B	x	22,470 ^C	13,249 ^D	11,204 ^B
Marketing expenses	x	26,394 ^B	x	20,815 ^D	14,418 ^D	23,931 ^E	70,290 ^C	x	55,501 ^C	25,250 ^D	28,185 ^B
Miscellaneous expenses	x	31,176 ^A	x	30,528 ^B	40,680 ^C	19,912 ^E	95,630 ^B	x	105,330 ^D	33,266 ^C	41,007 ^B
Net operating income	x	113,529	x	116,574	137,022	79,520 ^E	373,390	x	590,887	106,259	165,666
Adjustment for capital cost allowance (CCA)	x	81,667 ^A	x	74,150 ^B	55,765 ^C	65,039 ^E	226,117 ^B	x	277,815 ^B	70,685 ^D	96,961 ^B
Net operating income adjusted for CCA	x	31,862	x	42,423	81,258	14,480 ^E	147,273	x	313,072	35,573	68,705
	Operating margins per dollar of revenue										
Operating margin	x	0.12	x	0.15	0.20	0.12	0.14	x	0.27	0.13	0.16
Operating margin adjusted for CCA	x	0.03	x	0.06	0.12	0.02	0.06	x	0.14	0.04	0.07

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

	2008 P					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	185^B	725^B	1,050^C	95^B	325^D	2,390^B
Distribution by province (%)	7.7	30.3	43.9	4.0	13.6	100.0
	Average per farm (\$)					
Total operating revenues	210,943^B	459,164^B	356,139^C	813,799^D	216,758^C	376,026^B
Total crop revenues	185,409^B	402,641^B	311,003^C	620,624^D	202,735^C	327,134^B
Total grains and oilseeds	3,000 ^D	12,652 ^E	31,351 ^D	60,109 ^E	F	20,635 ^C
Total other crops	182,408 ^B	389,989 ^B	279,652 ^C	560,515 ^D	200,470 ^C	306,499 ^B
Potatoes	8,327 ^B	1,199 ^E	4,623 ^E	F	5,331 ^E	4,186 ^D
Fruits	3,667 ^D	3,514 ^E	1,734 ^E	F	6,718 ^E	3,167 ^C
Vegetables	165,040 ^B	380,209 ^B	266,185 ^C	542,815 ^D	185,038 ^C	293,416 ^B
Tobacco	0	0	F	0	0	F
Greenhouse, nursery and floriculture products	3,894 ^D	3,008 ^E	2,979 ^E	x	2,961 ^D	2,966 ^D
Forage crops (including seeds)	1,479 ^B	F	110 ^D	F	421 ^D	655 ^E
Other crops	0	F	112 ^C	x	0	F
Total livestock and product revenues	2,018^B	1,489^B	3,786^E	F	1,207^D	2,538^D
Cattle	1,402 ^C	134 ^B	F	F	x	1,106 ^E
Hogs	x	x	x	x	x	x
Poultry and eggs	x	x	F	x	292 ^E	F
Dairy products and subsidies	x	x	x	0	0	x
Other livestock and products	x	F	F	x	20 ^D	F
Program payments and insurance proceeds	15,769^C	35,540^C	23,749^C	F	6,935^D	29,405^C
Total other revenues	7,748^B	19,495^C	17,601^D	45,336^D	5,881^E	16,949^C
Custom work and machine rental	5,889 ^B	13,790 ^D	7,698 ^D	x	1,694 ^D	9,561 ^C
Rental income	395 ^D	2,781 ^D	2,703 ^D	x	F	2,883 ^C
Miscellaneous revenues	1,464 ^D	2,924 ^C	F	4,435 ^C	1,112 ^D	4,505 ^E
Total operating expenses	185,815^B	412,481^B	313,551^C	637,318^D	187,733^D	329,944^B
Total crop expenses	43,583^B	122,485^C	93,248^C	137,448^D	50,732^D	94,343^B
Fertilizer and lime	12,515 ^B	25,629 ^C	25,400 ^C	32,845 ^C	14,142 ^D	23,238 ^B
Pesticides	6,852 ^B	18,683 ^C	18,329 ^C	25,279 ^C	7,434 ^D	16,345 ^B
Seed and plants	11,503 ^B	27,529 ^C	27,172 ^C	42,672 ^D	16,794 ^D	25,278 ^B
Other crop expenses	12,714 ^C	50,644 ^C	22,347 ^D	36,653 ^D	12,362 ^D	29,483 ^B
Total livestock expenses	800^B	830^B	1,996^E	x	1,338^D	1,582^D
Cattle purchases	138 ^D	x	F	x	x	511 ^E
Hog purchases	x	x	F	0	x	x
Poultry and egg purchases	x	x	F	x	31 ^E	F
Other livestock purchases	94 ^D	x	x	0	x	34 ^B
Feed, supplements, straw and bedding	440 ^B	573 ^B	1,150 ^E	F	692 ^E	849 ^D
Veterinary fees, medicine and breeding fees	113 ^C	169 ^E	94 ^E	x	38 ^D	120 ^D
Other livestock expenses	0	x	x	0	0	x
Total machinery expenses	26,647^B	42,835^B	34,614^C	x	18,331^C	36,033^B
Small tools	465 ^B	317 ^C	473 ^C	x	408 ^D	424 ^B
Net fuel expenses, machinery, truck, auto	11,622 ^B	17,232 ^B	17,706 ^C	34,141 ^D	7,684 ^D	16,395 ^B
Repairs, licenses and insurance	14,560 ^B	25,287 ^B	16,435 ^C	42,395 ^E	10,240 ^C	19,214 ^B
Total general expenses	114,785^B	246,331^B	183,693^C	417,539^D	117,331^D	197,986^B
Salaries (including CPP, QPP, EI)	59,224 ^B	125,798 ^C	84,269 ^C	200,309 ^D	61,976 ^D	96,717 ^B
Rent	3,124 ^C	11,452 ^C	18,967 ^C	14,254 ^D	9,801 ^D	13,992 ^B
Insurance	3,386 ^B	9,229 ^B	5,428 ^C	10,799 ^D	2,950 ^C	6,314 ^B
Utilities	5,735 ^B	13,636 ^B	8,906 ^C	F	5,466 ^B	10,899 ^B
Custom work and machine rental	12,156 ^D	20,888 ^C	17,105 ^C	42,511 ^E	13,852 ^D	18,468 ^B
Net interest expenses	7,636 ^B	15,368 ^C	13,967 ^D	20,567 ^D	4,977 ^D	12,951 ^B
Net property taxes	1,168 ^B	3,422 ^B	2,827 ^D	3,918 ^D	1,490 ^D	2,742 ^B
Building and fence repairs	3,448 ^B	7,595 ^C	6,025 ^D	6,067 ^B	2,849 ^D	5,875 ^C
Marketing expenses	10,091 ^D	11,960 ^D	12,441 ^D	F	4,576 ^D	12,530 ^C
Miscellaneous expenses	8,816 ^B	26,983 ^C	13,757 ^C	30,267 ^E	9,395 ^D	17,499 ^B
Net operating income	25,128	46,683	42,588	176,481	29,025	46,081
Adjustment for capital cost allowance (CCA)	16,649 ^B	29,598 ^B	24,456 ^C	73,212 ^D	13,794 ^D	25,957 ^B
Net operating income adjusted for CCA	8,478	17,085	18,132	103,269	15,232	20,124
	Operating margins per dollar of revenue					
Operating margin	0.12	0.10	0.12	0.22	0.13	0.12
Operating margin adjusted for CCA	0.04	0.04	0.05	0.13	0.07	0.05

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

	2008 p					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	810^A	830^B	990^B	125^D	1,840^A	4,590^A
Distribution by province (%)	17.6	18.1	21.6	2.7	40.1	100.0
	Average per farm (\$)					
Total operating revenues	142,907^B	254,567^B	333,185^B	58,669^C	190,665^B	221,005^A
Total crop revenues	119,604^B	218,511^B	282,991^C	46,607^D	166,695^B	189,627^A
Total grains and oilseeds	499 ^D	1,464 ^D	3,043 ^D	x	F	1,055 ^C
Total other crops	119,105 ^B	217,047 ^B	279,948 ^C	x	166,607 ^B	188,572 ^A
Potatoes	26 ^D	F	x	349 ^D	x	F
Fruits	114,572 ^B	209,084 ^B	268,167 ^C	43,721 ^D	163,459 ^B	182,463 ^A
Vegetables	3,802 ^C	3,327 ^E	6,414 ^D	F	1,859 ^D	3,428 ^C
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	345 ^E	F	F	x	1,208 ^B	1,363 ^D
Forage crops (including seeds)	198 ^B	208 ^B	F	335 ^E	62 ^D	149 ^D
Other crops	163 ^D	2,327 ^E	x	x	x	x
Total livestock and product revenues	1,902^D	F	419^E	x	1,118^B	1,120^C
Cattle	602 ^B	143 ^B	x	x	327 ^D	305 ^C
Hogs	x	x	x	x	x	x
Poultry and eggs	x	x	F	x	63 ^E	49 ^D
Dairy products and subsidies	x	0	0	0	x	x
Other livestock and products	261 ^D	F	F	x	43 ^B	F
Program payments and insurance proceeds	6,106^B	22,748^C	29,355^C	x	15,323^C	17,686^B
Total other revenues	15,294^B	12,061^D	20,420^C	10,121^E	7,529^C	12,573^B
Custom work and machine rental	11,316 ^B	8,031 ^D	11,479 ^D	x	3,707 ^D	7,557 ^B
Rental income	789 ^C	1,189 ^D	2,846 ^E	x	1,722 ^D	1,757 ^C
Miscellaneous revenues	3,189 ^C	2,841 ^D	6,095 ^D	1,012 ^D	2,099 ^C	3,259 ^B
Total operating expenses	129,035^B	189,583^B	304,520^C	51,825^D	163,995^B	189,757^A
Total crop expenses	27,797^B	41,264^B	63,900^C	8,131^D	28,136^B	37,631^A
Fertilizer and lime	5,138 ^B	9,613 ^B	12,247 ^C	2,274 ^E	7,786 ^B	8,464 ^A
Pesticides	11,963 ^B	10,136 ^B	19,291 ^C	F	7,097 ^B	10,997 ^A
Seed and plants	3,532 ^B	6,860 ^C	11,838 ^C	2,030 ^E	3,969 ^B	6,060 ^B
Other crop expenses	7,163 ^B	14,655 ^B	20,525 ^C	1,989 ^E	9,284 ^C	12,111 ^B
Total livestock expenses	1,156^C	737^E	429^D	489^D	584^B	677^B
Cattle purchases	209 ^D	x	x	x	134 ^D	111 ^C
Hog purchases	x	x	0	0	0	x
Poultry and egg purchases	x	x	x	x	x	5 ^A
Other livestock purchases	153 ^D	33 ^D	x	x	23 ^D	56 ^C
Feed, supplements, straw and bedding	584 ^D	557 ^E	271 ^D	332 ^D	332 ^B	404 ^C
Veterinary fees, medicine and breeding fees	146 ^D	F	66 ^C	27 ^D	73 ^D	81 ^C
Other livestock expenses	x	0	0	0	x	x
Total machinery expenses	15,864^A	23,901^B	24,129^B	8,635^D	14,378^B	18,316^A
Small tools	280 ^B	258 ^C	601 ^B	680 ^C	366 ^B	390 ^A
Net fuel expenses, machinery, truck, auto	6,736 ^A	9,493 ^B	11,251 ^B	3,841 ^D	5,830 ^A	7,770 ^A
Repairs, licenses and insurance	8,848 ^A	14,150 ^B	12,277 ^B	4,114 ^D	8,181 ^B	10,156 ^A
Total general expenses	84,218^B	123,681^B	216,061^C	34,570^D	120,896^B	133,133^A
Salaries (including CPP, QPP, EI)	35,246 ^B	52,522 ^B	107,556 ^C	6,916 ^E	51,750 ^B	59,806 ^A
Rent	1,697 ^C	3,479 ^D	6,306 ^D	290 ^E	8,224 ^C	5,586 ^B
Insurance	2,259 ^B	3,903 ^B	5,560 ^C	1,661 ^D	2,652 ^B	3,410 ^A
Utilities	3,054 ^B	4,374 ^B	7,837 ^B	2,645 ^D	3,339 ^B	4,428 ^A
Custom work and machine rental	16,454 ^B	20,792 ^C	23,817 ^C	F	14,977 ^C	17,905 ^B
Net interest expenses	9,081 ^B	10,131 ^B	12,151 ^C	8,325 ^E	15,529 ^B	12,493 ^A
Net property taxes	941 ^B	1,669 ^B	2,975 ^B	1,200 ^E	2,141 ^B	1,999 ^A
Building and fence repairs	2,346 ^C	3,761 ^C	5,373 ^B	x	2,438 ^B	3,280 ^A
Marketing expenses	5,654 ^B	5,187 ^C	14,485 ^C	x	9,385 ^C	8,852 ^B
Miscellaneous expenses	7,488 ^B	17,862 ^B	F	6,255 ^D	10,460 ^B	15,375 ^C
Net operating income	13,872^B	64,983	28,665	6,843	26,671	31,248
Adjustment for capital cost allowance (CCA)	12,397 ^B	19,330 ^B	21,323 ^B	9,775 ^D	13,790 ^B	16,066 ^A
Net operating income adjusted for CCA	1,474	45,654	7,342	-2,932	12,881	15,182
	Operating margins per dollar of revenue					
Operating margin	0.10	0.26	0.09	0.12	0.14	0.14
Operating margin adjusted for CCA	0.01	0.18	0.02	-0.05	0.07	0.07

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

	2008 P					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	355^B	675^B	1,270^B	605^C	650^B	3,560^A
Distribution by province (%)	10.0	19.0	35.7	17.0	18.3	100.0
	Average per farm (\$)					
Total operating revenues	336,080^C	638,349^B	1,378,097^B	528,890^C	1,236,058^B	962,684^A
Total crop revenues	304,404^C	602,426^B	1,265,176^B	503,080^C	1,177,833^B	897,331^A
Total grains and oilseeds	533 ^D	2,634 ^E	F	4,246 ^C	x	3,180 ^E
Total other crops	303,871 ^C	599,791 ^B	1,259,861 ^B	498,834 ^C	x	894,152 ^A
Potatoes	x	x	x	x	x	F
Fruits	5,164 ^E	F	5,565 ^D	F	2,102 ^D	3,212 ^D
Vegetables	786 ^D	3,917 ^E	7,300 ^E	F	1,273 ^E	4,103 ^D
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	297,053 ^C	594,893 ^B	1,246,435 ^B	493,369 ^C	1,173,924 ^B	886,105 ^A
Forage crops (including seeds)	744 ^D	52 ^B	F	F	F	285 ^E
Other crops	x	x	x	x	x	x
Total livestock and product revenues	4,140^E	F	F	1,993^E	F	1,060^D
Cattle	1,083 ^E	x	x	1,824 ^E	F	488 ^D
Hogs	x	0	0	x	x	F
Poultry and eggs	2,465 ^E	x	x	F	x	417 ^E
Dairy products and subsidies	0	0	0	0	0	0
Other livestock and products	x	0	x	x	x	F
Program payments and insurance proceeds	11,839^E	19,358^D	78,759^C	14,056^D	40,836^D	42,839^B
Total other revenues	15,697^C	16,360^D	33,781^C	9,761^D	16,664^C	21,454^B
Custom work and machine rental	10,583 ^C	8,046 ^D	22,352 ^D	4,590 ^E	11,791 ^C	13,508 ^C
Rental income	480 ^D	2,145 ^D	4,672 ^D	1,555 ^E	3,452 ^C	3,019 ^B
Miscellaneous revenues	4,634 ^D	F	6,757 ^D	3,616 ^D	1,421 ^B	4,927 ^C
Total operating expenses	315,281^C	577,599^B	1,246,500^B	470,483^C	1,141,511^B	874,870^A
Total crop expenses	93,548^D	207,784^C	410,011^B	171,072^C	412,042^B	299,577^B
Fertilizer and lime	16,870 ^B	40,400 ^D	53,266 ^C	31,490 ^D	74,889 ^C	47,414 ^B
Pesticides	5,759 ^C	7,767 ^D	32,565 ^C	11,857 ^D	11,912 ^C	17,872 ^B
Seed and plants	57,377 ^D	120,484 ^B	224,962 ^C	101,588 ^D	235,173 ^B	169,180 ^B
Other crop expenses	13,541 ^C	39,134 ^C	99,218 ^B	26,137 ^C	90,068 ^B	65,112 ^B
Total livestock expenses	3,116^E	199^D	133^C	258^C	547^E	541^D
Cattle purchases	276 ^E	64 ^D	29 ^B	61 ^C	x	75 ^C
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	592 ^E	0	x	x	x	70 ^E
Other livestock purchases	x	0	x	x	0	5 ^E
Feed, supplements, straw and bedding	1,530 ^E	126 ^D	77 ^D	117 ^C	F	295 ^D
Veterinary fees, medicine and breeding fees	174 ^E	9 ^E	23 ^D	59 ^D	31 ^E	43 ^C
Other livestock expenses	0	0	0	0	0	x
Total machinery expenses	19,062^B	32,135^B	54,727^C	26,545^C	39,206^B	39,237^B
Small tools	343 ^C	204 ^D	612 ^B	526 ^D	411 ^D	456 ^B
Net fuel expenses, machinery, truck, auto	7,692 ^B	13,877 ^B	22,029 ^C	12,454 ^C	15,389 ^B	16,203 ^B
Repairs, licenses and insurance	11,027 ^B	18,054 ^B	32,087 ^C	13,565 ^C	23,406 ^B	22,577 ^B
Total general expenses	199,555^C	337,480^B	781,629^B	272,608^C	689,716^B	535,515^A
Salaries (including CPP, QPP, EI)	99,120 ^D	169,850 ^B	394,285 ^B	139,123 ^C	318,564 ^B	264,828 ^B
Rent	1,681 ^D	5,711 ^D	16,961 ^D	5,724 ^D	26,493 ^C	13,115 ^C
Insurance	4,200 ^C	7,811 ^B	15,659 ^B	7,666 ^C	11,896 ^B	10,972 ^A
Utilities	18,052 ^C	40,184 ^B	139,456 ^C	35,989 ^D	94,579 ^C	82,629 ^B
Custom work and machine rental	11,504 ^C	25,871 ^D	27,067 ^C	17,750 ^C	42,018 ^C	26,426 ^B
Net interest expenses	17,118 ^C	17,609 ^B	40,975 ^B	14,946 ^C	50,784 ^B	31,501 ^B
Net property taxes	1,326 ^C	3,900 ^B	5,412 ^B	2,803 ^C	3,918 ^B	4,000 ^B
Building and fence repairs	4,327 ^C	11,531 ^B	21,360 ^C	9,611 ^D	20,895 ^C	15,701 ^B
Marketing expenses	23,603 ^E	22,851 ^D	58,743 ^C	11,394 ^D	68,680 ^D	42,160 ^B
Miscellaneous expenses	18,622 ^C	32,163 ^B	61,711 ^B	27,602 ^C	51,890 ^B	44,183 ^A
Net operating income	20,799	60,750	131,597	58,407	94,547	87,814
Adjustment for capital cost allowance (CCA)	23,155 ^D	32,595 ^B	84,905 ^C	31,191 ^C	72,219 ^B	57,318 ^B
Net operating income adjusted for CCA	-2,356	28,156	46,692	27,216	22,328	30,497
	Operating margins per dollar of revenue					
Operating margin	0.06	0.10	0.10	0.11	0.08	0.09
Operating margin adjusted for CCA	-0.01	0.04	0.03	0.05	0.02	0.03

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

	2008 P											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	310 ^A	435 ^B	365 ^A	4,505 ^A	9,165 ^A	5,290 ^A	10,435 ^A	18,465 ^A	2,500 ^A	51,485 ^A	
Distribution by province (%)	x	0.6	0.8	0.7	8.8	17.8	10.3	20.3	35.9	4.9	100.0	
		Average per farm (\$)										
Total operating revenues	x	130,537 ^A	82,758 ^C	51,323 ^A	233,473 ^A	171,976 ^B	137,024 ^A	135,538 ^A	337,024 ^A	125,893 ^A	221,446 ^A	
Total crop revenues	x	5,275 ^B	7,419 ^E	1,820 ^B	5,995 ^B	9,995 ^B	9,868 ^A	12,236 ^A	17,584 ^A	4,086 ^C	12,412 ^A	
Total grains and oilseeds	x	2,465 ^B	848 ^D	417 ^A	4,320 ^C	7,834 ^B	7,755 ^B	10,197 ^A	12,926 ^A	x	9,320 ^A	
Total other crops	x	2,810 ^A	6,571 ^E	1,403 ^C	1,676 ^C	2,161 ^C	2,113 ^A	2,040 ^B	4,657 ^A	x	3,091 ^A	
Potatoes	x	990 ^A	x	x	x	x	x	x	x	x	x	
Fruits	x	x	F	x	x	5 ^A	x	x	x	x	59 ^E	
Vegetables	x	x	63 ^E	x	x	F	x	5 ^A	x	x	21 ^E	
Tobacco	x	0	0	0	0	x	0	0	0	0	x	
Greenhouse, nursery and floriculture products	x	x	F	x	F	28 ^B	x	x	11 ^A	x	41 ^E	
Forage crops (including seeds)	x	1,654 ^B	809 ^C	1,135 ^C	1,347 ^C	1,716 ^C	2,009 ^A	2,028 ^B	4,523 ^A	2,949 ^B	2,833 ^A	
Other crops	x	0	x	x	148 ^E	338 ^E	x	0	116 ^B	x	117 ^D	
Total livestock and product revenues	x	104,793 ^B	55,338 ^C	36,810 ^A	161,619 ^B	140,182 ^B	102,533 ^A	97,585 ^A	247,118 ^A	98,687 ^A	164,208 ^A	
Cattle	x	95,233 ^B	54,430 ^C	35,784 ^A	157,508 ^B	136,247 ^B	101,614 ^A	97,013 ^A	245,797 ^A	97,065 ^A	162,312 ^A	
Hogs	x	x	x	F	x	1,663 ^C	x	22 ^E	F	57 ^D	514 ^D	
Poultry and eggs	x	154 ^A	118 ^B	F	x	707 ^C	F	F	34 ^A	106 ^E	247 ^B	
Dairy products and subsidies	x	6,767 ^D	x	F	F	1,084 ^D	x	85 ^A	381 ^E	625 ^E	638 ^D	
Other livestock and products	x	x	420 ^C	454 ^A	353 ^D	481 ^D	526 ^B	449 ^C	521 ^B	833 ^E	497 ^B	
Program payments and insurance proceeds	x	9,936 ^A	8,261 ^B	3,390 ^B	53,468 ^A	8,367 ^A	10,057 ^A	7,421 ^A	20,990 ^A	8,181 ^B	16,783 ^A	
Total other revenues	x	10,534 ^A	11,741 ^B	9,303 ^C	12,390 ^B	13,431 ^B	14,566 ^B	18,296 ^B	51,332 ^A	14,939 ^B	28,043 ^A	
Custom work and machine rental	x	7,235 ^B	7,674 ^C	5,828 ^D	7,637 ^C	9,947 ^B	9,720 ^B	10,632 ^B	39,699 ^B	9,403 ^B	20,437 ^A	
Rental income	x	847 ^D	316 ^E	231 ^E	710 ^D	592 ^C	1,497 ^D	2,878 ^B	7,657 ^A	2,424 ^D	3,777 ^A	
Miscellaneous revenues	x	2,451 ^A	3,751 ^C	3,244 ^C	4,044 ^B	2,893 ^B	3,349 ^A	4,786 ^B	3,977 ^A	3,112 ^B	3,829 ^A	
Total operating expenses	x	122,455 ^A	79,100 ^C	53,061 ^B	210,792 ^A	165,573 ^A	129,901 ^A	126,591 ^A	315,502 ^A	129,307 ^A	208,154 ^A	
Total crop expenses	x	6,684 ^A	4,235 ^C	3,231 ^B	6,085 ^B	6,776 ^B	8,265 ^A	7,202 ^A	10,138 ^A	3,876 ^B	7,971 ^A	
Fertilizer and lime	x	3,248 ^A	2,497 ^C	1,758 ^C	2,380 ^B	3,159 ^B	4,627 ^A	3,211 ^A	5,578 ^A	2,203 ^B	4,058 ^A	
Pesticides	x	822 ^B	374 ^C	168 ^C	600 ^C	999 ^B	1,596 ^A	2,262 ^A	2,279 ^B	332 ^C	1,696 ^A	
Seed and plants	x	1,742 ^A	713 ^D	675 ^C	2,235 ^B	2,306 ^B	1,605 ^A	1,477 ^A	1,975 ^A	921 ^C	1,845 ^A	
Other crop expenses	x	873 ^B	650 ^B	629 ^A	870 ^B	311 ^A	437 ^A	252 ^A	306 ^B	420 ^B	373 ^A	
Total livestock expenses	x	67,768 ^B	34,139 ^C	19,499 ^B	125,361 ^B	113,176 ^B	63,274 ^A	62,123 ^B	212,524 ^A	58,689 ^B	130,125 ^A	
Cattle purchases	x	52,509 ^B	25,621 ^C	11,255 ^B	67,435 ^B	85,168 ^B	44,282 ^A	40,975 ^B	134,535 ^A	39,741 ^B	84,718 ^A	
Hog purchases	x	x	83 ^E	x	F	386 ^D	x	2 ^A	x	x	99 ^C	
Poultry and egg purchases	x	24 ^A	x	x	x	128 ^D	F	F	10 ^B	19 ^B	55 ^B	
Other livestock purchases	x	x	F	x	11 ^C	161 ^B	170 ^C	248 ^D	331 ^B	187 ^C	227 ^B	
Feed, supplements, straw and bedding	x	12,447 ^A	6,788 ^C	6,609 ^B	53,156 ^B	24,960 ^B	16,390 ^A	18,404 ^B	73,324 ^A	16,038 ^A	41,765 ^A	
Veterinary fees, medicine and breeding fees	x	2,267 ^A	1,418 ^C	1,211 ^B	4,339 ^B	2,264 ^B	2,340 ^A	2,491 ^A	4,295 ^A	2,682 ^B	3,233 ^A	
Other livestock expenses	x	x	x	x	x	108 ^C	x	0	x	x	27 ^C	
Total machinery expenses	x	14,791 ^A	12,537 ^B	12,185 ^A	15,741 ^A	12,154 ^A	20,791 ^A	19,629 ^A	22,117 ^A	18,854 ^A	18,787 ^A	
Small tools	x	222 ^A	347 ^B	227 ^B	275 ^B	507 ^B	639 ^A	729 ^A	752 ^A	491 ^A	627 ^A	
Net fuel expenses, machinery, truck, auto	x	7,545 ^A	6,750 ^B	6,348 ^A	7,412 ^A	6,349 ^A	11,968 ^A	11,316 ^A	11,640 ^A	10,051 ^A	10,113 ^A	
Repairs, licenses and insurance	x	7,024 ^A	5,440 ^B	5,610 ^A	8,055 ^A	5,298 ^A	8,185 ^A	7,584 ^A	9,725 ^A	8,313 ^A	8,047 ^A	
Total general expenses	x	33,212 ^A	28,190 ^C	18,147 ^B	63,605 ^A	33,466 ^A	37,571 ^A	37,637 ^A	70,723 ^A	47,888 ^A	51,272 ^A	
Salaries (including CPP, QPP, EI)	x	5,369 ^B	6,245 ^D	4,226 ^C	5,981 ^B	3,980 ^B	3,797 ^C	3,442 ^B	10,187 ^A	11,928 ^B	6,669 ^A	
Rent	x	1,274 ^B	1,926 ^E	539 ^C	1,800 ^B	2,115 ^B	3,132 ^A	3,731 ^A	4,790 ^A	3,097 ^D	3,508 ^A	
Insurance	x	1,964 ^A	1,396 ^B	1,301 ^A	3,919 ^B	2,209 ^A	1,897 ^A	1,598 ^A	2,851 ^A	2,643 ^B	2,439 ^A	
Utilities	x	2,413 ^A	1,429 ^B	1,422 ^A	2,710 ^A	2,745 ^A	2,569 ^A	2,796 ^A	4,554 ^A	2,767 ^A	3,361 ^A	
Custom work and machine rental	x	6,406 ^A	5,549 ^C	2,211 ^B	12,385 ^B	5,742 ^B	6,600 ^A	6,560 ^A	20,044 ^A	6,129 ^B	11,702 ^A	
Net interest expenses	x	5,838 ^B	3,995 ^B	3,298 ^C	10,248 ^B	5,835 ^B	7,143 ^A	7,686 ^A	11,171 ^A	6,531 ^B	8,643 ^A	
Net property taxes	x	1,691 ^A	851 ^B	925 ^A	1,861 ^A	1,627 ^A	2,805 ^A	2,812 ^A	1,844 ^A	1,625 ^C	2,075 ^A	
Building and fence repairs	x	1,823 ^B	1,806 ^B	1,107 ^B	2,973 ^A	2,085 ^B	1,838 ^B	1,713 ^A	2,955 ^A	2,556 ^B	2,386 ^A	
Marketing expenses	x	2,502 ^A	1,911 ^D	482 ^D	4,289 ^B	2,670 ^B	3,344 ^B	2,159 ^A	4,380 ^A	3,283 ^B	3,398 ^A	
Miscellaneous expenses	x	3,931 ^A	3,083 ^B	2,636 ^A	17,437 ^A	4,459 ^A	4,447 ^A	5,140 ^A	7,946 ^A	7,328 ^A	7,092 ^A	
Net operating income	x	8,083	3,658	-1,738	22,681	6,403	7,122	8,947	21,522	-3,414	13,292	
Adjustment for capital cost allowance (CCA)	x	9,748 ^A	8,327 ^B	7,147 ^B	12,557 ^A	8,932 ^A	10,592 ^A	10,815 ^A	17,767 ^A	14,192 ^B	13,212 ^A	
Net operating income adjusted for CCA	x	-1,666	-4,669	-8,886	10,124	-2,529	-3,470	-1,868	3,755	-17,606	80	
		Operating margins per dollar of revenue										
Operating margin	x	0.06	0.04	-0.03	0.10	0.04	0.05	0.07	0.06	-0.03	0.06	
Operating margin adjusted for CCA	x	-0.01	-0.06	-0.17	0.04	-0.01	-0.03	-0.01	0.01	-0.14	0.00	

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

	2008 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40^B	195^A	245^A	230^A	6,165^A	4,765^A	390^C	175^B	490^B	560^A	13,250^A
Distribution by province (%)	0.3	1.5	1.8	1.7	46.5	36.0	2.9	1.3	3.7	4.2	100.0
	Average per farm (\$)										
Total operating revenues	1,476,663^B	411,074^A	549,002^A	475,519^A	394,017^A	426,716^A	671,054^B	797,359^B	905,949^A	1,027,221^A	472,617^A
Total crop revenues	x	9,983^B	13,890^B	11,031^C	24,886^A	33,454^B	64,064^D	69,725^D	46,400^C	14,213^D	29,341^A
Total grains and oilseeds	x	5,307 ^D	8,080 ^C	6,460 ^D	19,847 ^A	30,703 ^B	59,151 ^D	x	34,103 ^C	1,691 ^D	24,545 ^A
Total other crops	x	4,676 ^B	5,810 ^C	4,571 ^D	5,039 ^C	2,751 ^C	4,913 ^C	x	12,297 ^C	12,523 ^D	4,795 ^B
Potatoes	0	x	0	x	x	x	0	0	x	x	103 ^D
Fruits	0	x	1,405 ^E	x	x	F	0	0	0	x	179 ^E
Vegetables	0	x	x	x	487 ^E	F	0	0	0	x	291 ^D
Tobacco	0	0	0	0	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	32 ^B	x	0	x	x	x	28 ^C
Forage crops (including seeds)	x	1,891 ^C	3,431 ^C	1,937 ^B	1,775 ^B	2,586 ^C	4,913 ^C	x	11,772 ^C	9,533 ^D	2,941 ^A
Other crops	0	0	0	x	2,673 ^D	F	0	0	0	0	1,252 ^D
Total livestock and product revenues	1,419,570^B	382,029^A	502,606^A	446,422^A	333,739^A	377,351^A	583,735^B	690,272^B	816,984^A	980,786^A	415,626^A
Cattle	36,672 ^B	27,571 ^A	23,885 ^A	20,229 ^A	17,441 ^B	25,769 ^B	38,560 ^B	75,009 ^E	77,736 ^C	80,775 ^C	27,096 ^A
Hogs	0	1,620 ^E	x	0	2,887 ^C	F	x	x	x	432 ^E	2,018 ^D
Poultry and eggs	x	x	x	x	F	1,397 ^E	x	x	x	8,638 ^E	1,579 ^D
Dairy products and subsidies	1,328,277 ^B	352,644 ^A	474,227 ^A	425,418 ^A	311,669 ^A	348,107 ^A	544,876 ^B	613,990 ^B	738,128 ^A	890,440 ^A	384,371 ^A
Other livestock and products	x	x	559 ^D	x	F	403 ^D	F	x	F	500 ^D	F
Program payments and insurance proceeds	26,534^B	11,487^A	11,925^C	8,147^B	12,863^B	4,443^B	11,258^C	9,222^D	19,176^C	10,262^B	9,786^A
Total other revenues	x	7,576^B	20,580^A	9,918^B	22,529^A	11,468^B	11,997^C	28,140^D	23,388^B	21,960^B	17,865^A
Custom work and machine rental	x	3,657 ^B	6,613 ^A	5,444 ^B	6,035 ^B	7,295 ^B	5,311 ^C	16,807 ^E	7,565 ^C	11,722 ^B	6,873 ^A
Rental income	x	2,208 ^D	1,876 ^C	339 ^D	1,371 ^D	2,105 ^C	918 ^D	F	10,341 ^C	6,291 ^C	2,210 ^B
Miscellaneous revenues	19,533 ^B	1,710 ^A	12,091 ^A	4,135 ^C	15,123 ^A	2,067 ^C	5,768 ^D	6,404 ^D	5,483 ^B	3,947 ^C	8,782 ^A
Total operating expenses	1,263,894^B	320,788^A	425,974^A	371,604^A	298,628^A	319,618^A	532,069^B	683,810^B	718,105^A	887,184^A	365,260^A
Total crop expenses	13,404^C	20,165^A	26,989^A	18,696^B	20,590^A	28,037^A	56,509^D	46,747^C	37,769^B	21,625^B	25,406^A
Fertilizer and lime	10,029 ^C	10,922 ^A	15,397 ^A	10,213 ^B	8,649 ^A	12,289 ^A	31,810 ^D	23,904 ^C	21,656 ^B	12,807 ^B	11,685 ^A
Pesticides	x	1,855 ^A	2,849 ^A	2,395 ^C	2,069 ^A	4,858 ^B	10,791 ^D	14,458 ^D	6,013 ^B	2,211 ^C	3,660 ^A
Seed and plants	840 ^C	4,888 ^A	7,039 ^A	4,506 ^B	8,234 ^A	9,901 ^A	11,810 ^C	6,937 ^C	8,611 ^C	5,849 ^C	8,638 ^E
Other crop expenses	x	2,500 ^A	1,703 ^B	1,582 ^A	1,638 ^A	989 ^B	2,098 ^C	1,448 ^E	1,490 ^E	758 ^C	1,383 ^A
Total livestock expenses	577,862^B	98,291^A	132,895^A	124,268^A	86,615^A	88,700^A	158,668^B	244,374^C	242,503^B	335,333^B	110,952^A
Cattle purchases	67,283 ^C	11,084 ^B	7,263 ^B	6,608 ^B	9,382 ^B	11,609 ^B	19,800 ^C	81,372 ^E	42,733 ^D	55,173 ^D	14,720 ^B
Hog purchases	x	x	0	x	448 ^C	F	0	0	0	x	274 ^C
Poultry and egg purchases	x	x	x	x	244 ^E	235 ^E	0	0	x	1,276 ^D	296 ^D
Other livestock purchases	0	x	x	0	F	134 ^D	F	F	159 ^D	x	78 ^D
Feed, supplements, straw and bedding	454,903 ^B	69,909 ^A	102,766 ^A	98,428 ^A	60,318 ^A	58,148 ^A	114,497 ^B	145,544 ^B	173,106 ^A	246,514 ^A	77,026 ^A
Veterinary fees, medicine and breeding fees	40,173 ^B	14,097 ^A	17,049 ^A	14,452 ^A	14,606 ^A	15,425 ^A	21,620 ^B	17,237 ^B	25,814 ^A	30,893 ^A	16,353 ^A
Other livestock expenses	10,642 ^C	3,071 ^C	5,277 ^B	4,682 ^B	1,579 ^B	2,994 ^B	2,691 ^D	x	x	1,282 ^D	2,205 ^A
Total machinery expenses	80,926^B	34,680^A	45,061^A	40,451^A	33,386^A	37,007^A	67,185^B	70,344^B	66,058^A	62,162^A	39,090^A
Small tools	366 ^C	434 ^A	567 ^A	354 ^B	360 ^B	911 ^B	986 ^B	1,099 ^B	840 ^B	615 ^B	620 ^A
Net fuel expenses, machinery, truck, auto	31,987 ^B	17,466 ^A	21,205 ^A	18,561 ^A	13,634 ^A	17,461 ^A	32,475 ^B	35,005 ^B	30,229 ^A	24,799 ^A	17,266 ^A
Repairs, licenses and insurance	48,573 ^B	16,781 ^A	23,288 ^A	21,536 ^A	19,392 ^A	18,635 ^A	33,723 ^B	34,240 ^B	34,989 ^A	36,747 ^A	21,204 ^A
Total general expenses	591,702^B	167,652^A	221,030^A	188,189^A	158,038^A	165,874^A	249,708^B	322,344^B	371,775^A	468,064^A	189,812^A
Salaries (including CPP, QPP, EI)	183,610 ^B	40,631 ^B	67,137 ^A	63,090 ^A	31,701 ^A	28,308 ^B	53,462 ^C	67,030 ^C	77,521 ^B	131,813 ^A	39,275 ^A
Rent	13,230 ^E	5,935 ^B	4,346 ^B	2,005 ^C	4,470 ^B	8,239 ^B	10,592 ^D	16,764 ^D	15,521 ^C	26,233 ^C	7,497 ^A
Insurance	20,646 ^A	6,502 ^A	8,618 ^A	8,739 ^A	9,158 ^A	7,340 ^A	14,138 ^B	11,517 ^B	13,557 ^B	14,692 ^A	9,056 ^A
Utilities	27,629 ^B	8,685 ^A	10,944 ^A	9,871 ^A	8,141 ^A	11,238 ^A	12,940 ^B	17,804 ^A	22,697 ^A	17,642 ^A	10,611 ^A
Custom work and machine rental	53,255 ^B	15,524 ^A	18,737 ^A	10,375 ^B	15,856 ^A	22,049 ^A	34,592 ^C	47,357 ^B	66,087 ^B	42,567 ^B	22,104 ^A
Net interest expenses	112,766 ^B	44,969 ^B	52,598 ^A	48,456 ^B	41,078 ^A	41,035 ^A	68,258 ^B	76,247 ^B	87,866 ^B	111,125 ^B	47,620 ^A
Net property taxes	2,410 ^B	3,416 ^A	3,484 ^A	2,879 ^A	3,487 ^A	3,694 ^A	7,285 ^B	5,252 ^C	3,325 ^B	9,877 ^A	3,944 ^A
Building and fence repairs	17,108 ^B	5,627 ^A	6,892 ^A	6,924 ^A	8,025 ^A	7,669 ^A	12,862 ^B	9,955 ^C	11,115 ^B	17,827 ^B	8,544 ^A
Marketing expenses	140,826 ^C	20,600 ^A	29,364 ^A	22,805 ^A	17,608 ^A	18,847 ^A	14,066 ^D	30,752 ^C	37,675 ^B	57,246 ^A	21,251 ^A
Miscellaneous expenses	20,222 ^B	15,760 ^A	18,909 ^A	13,046 ^A	18,515 ^A	17,455 ^A	21,512 ^B	39,666 ^B	36,411 ^A	39,042 ^A	19,909 ^A
Net operating income	212,769	90,286	123,027	103,914	95,388	107,098	138,985	113,549	187,844	140,037	107,357
Adjustment for capital cost allowance (CCA)	97,025 ^B	39,840 ^A	48,718 ^A	47,566 ^A	37,460 ^A	47,800 ^A	73,791 ^B	83,479 ^B	100,606 ^A	92,529 ^A	48,110 ^A
Net operating income adjusted for CCA	115,744	50,446	74,309	56,349	57,928	59,298	65,194	30,070	87,237	47,508	59,247
	Operating margins per dollar of revenue										
Operating margin	0.14	0.22	0.22	0.22	0.24	0.25	0.21	0.14	0.21	0.14	0.23
Operating margin adjusted for CCA	0.08	0.12	0.14	0.12	0.15	0.14	0.10	0.04	0.10	0.05	0.13

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

	2008 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	50 ^C	25 ^B	35 ^B	1,580 ^A	1,275 ^B	415 ^B	70 ^C	260 ^B	50 ^A	3,770 ^A
Distribution by province (%)	x	1.3	0.7	0.9	41.9	33.8	11.0	1.9	6.9	1.3	100.0
	Average per farm (\$)										
Total operating revenues	x	641,307 ^D	429,549 ^B	1,636,785 ^D	1,254,380 ^B	871,780 ^A	1,876,804 ^B	3,971,113 ^C	1,193,859 ^B	1,228,135 ^A	1,228,143 ^A
Total crop revenues	x	F	7,107 ^C	19,710 ^D	19,750 ^B	69,798 ^B	34,535 ^C	70,305 ^E	44,506 ^D	17,878 ^C	41,059 ^B
Total grains and oilseeds	x	18,818 ^E	x	F	15,587 ^B	65,911 ^B	33,395 ^C	x	36,078 ^D	x	36,725 ^B
Total other crops	x	F	x	10,945 ^E	4,164 ^D	3,887 ^E	1,140 ^C	x	8,428 ^D	x	4,334 ^C
Potatoes	x	x	x	x	x	x	0	0	0	0	F
Fruits	x	0	x	x	0	x	0	x	0	x	x
Vegetables	x	x	x	x	x	537 ^C	0	0	0	0	472 ^D
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	0	0	0	x	x	x	x	x	x	x
Forage crops (including seeds)	x	x	1,292 ^C	10,421 ^E	2,080 ^E	1,723 ^D	1,132 ^C	x	8,228 ^E	3,465 ^B	2,341 ^C
Other crops	x	0	0	0	1,223 ^E	F	x	0	x	0	F
Total livestock and product revenues	x	438,794 ^D	313,627 ^C	1,347,658 ^D	896,488 ^B	673,821 ^B	1,618,368 ^B	3,558,731 ^C	859,082 ^B	1,065,511 ^A	943,283 ^A
Cattle	x	x	2,337 ^B	x	3,110 ^D	6,313 ^C	4,277 ^C	F	F	x	5,055 ^B
Hogs	x	423,358 ^D	309,559 ^C	1,336,405 ^D	863,412 ^B	655,926 ^B	1,606,726 ^B	3,543,310 ^C	847,083 ^B	1,038,737 ^A	920,250 ^A
Poultry and eggs	x	x	x	x	24,342 ^D	x	x	x	x	x	14,235 ^D
Dairy products and subsidies	x	0	x	0	4,798 ^D	x	0	x	x	0	2,589 ^D
Other livestock and products	x	F	x	x	F	804 ^D	x	533 ^C	1,758 ^D	x	1,153 ^C
Program payments and insurance proceeds	x	131,288 ^C	89,098 ^C	187,613 ^D	305,055 ^B	97,262 ^A	150,539 ^B	239,760 ^C	210,261 ^B	128,186 ^A	202,391 ^B
Total other revenues	x	32,313 ^D	19,718 ^C	81,805 ^E	33,087 ^B	30,898 ^B	73,362 ^B	102,317 ^B	80,010 ^B	16,560 ^A	41,411 ^A
Custom work and machine rental	x	26,008 ^D	15,556 ^C	62,017 ^E	21,778 ^C	18,790 ^C	46,596 ^C	88,798 ^C	32,211 ^D	10,711 ^B	25,697 ^B
Rental income	x	5,981 ^E	3,554 ^E	F	6,274 ^D	8,809 ^C	5,749 ^D	5,369 ^E	18,770 ^D	4,390 ^B	7,854 ^B
Miscellaneous revenues	x	324 ^C	F	F	5,035 ^B	3,299 ^C	21,017 ^B	8,150 ^E	29,029 ^B	1,459 ^B	7,859 ^A
Total operating expenses	x	589,848 ^C	537,692 ^C	1,691,600 ^D	1,201,273 ^B	816,583 ^A	1,947,225 ^B	4,345,953 ^C	1,159,854 ^B	1,268,042 ^A	1,200,945 ^A
Total crop expenses	x	29,938 ^E	4,376 ^B	11,504 ^D	10,123 ^B	39,812 ^B	14,633 ^B	F	24,991 ^D	3,268 ^C	22,484 ^A
Fertilizer and lime	x	11,193 ^D	x	3,951 ^D	4,010 ^B	16,713 ^B	6,671 ^C	F	11,955 ^D	1,052 ^D	9,444 ^B
Pesticides	x	8,199 ^E	x	1,608 ^D	1,165 ^B	7,791 ^B	4,017 ^C	F	6,743 ^D	927 ^C	4,476 ^B
Seed and plants	x	10,050 ^E	1,001 ^C	3,042 ^E	4,732 ^B	15,068 ^B	3,912 ^B	F	6,093 ^C	x	8,313 ^B
Other crop expenses	x	495 ^E	x	F	216 ^C	240 ^E	33 ^B	F	200 ^D	x	252 ^C
Total livestock expenses	x	319,155 ^C	336,100 ^C	1,263,521 ^E	823,059 ^B	495,266 ^B	1,324,706 ^B	2,634,167 ^C	753,164 ^B	896,360 ^A	790,703 ^A
Cattle purchases	x	x	x	x	364 ^D	3,079 ^D	x	882 ^D	1,935 ^E	x	1,674 ^C
Hog purchases	x	75,791 ^D	61,722 ^D	F	276,404 ^B	137,623 ^B	381,310 ^B	309,294 ^C	211,637 ^E	238,961 ^A	234,663 ^B
Poultry and egg purchases	x	x	x	x	1,901 ^D	x	x	x	0	x	4,784 ^E
Other livestock purchases	x	x	x	0	x	281 ^E	x	x	F	0	153 ^D
Feed, supplements, straw and bedding	x	221,131 ^C	243,462 ^C	672,713 ^D	511,482 ^B	325,273 ^B	864,107 ^B	2,137,251 ^C	512,413 ^B	617,971 ^A	514,619 ^A
Veterinary fees, medicine and breeding fees	x	14,816 ^C	28,292 ^C	43,017 ^D	27,406 ^B	24,283 ^B	65,212 ^B	x	26,650 ^C	33,379 ^A	33,489 ^A
Other livestock expenses	x	1,588 ^E	1,703 ^D	x	x	2,827 ^B	2,805 ^C	0	0	x	1,321 ^B
Total machinery expenses	x	38,691 ^D	17,218 ^B	51,397 ^D	38,361 ^B	33,889 ^A	36,162 ^B	88,095 ^C	35,659 ^B	46,391 ^A	37,418 ^A
Small tools	x	223 ^C	691 ^C	288 ^B	160 ^D	744 ^B	511 ^B	516 ^C	712 ^C	506 ^A	452 ^A
Net fuel expenses, machinery, truck, auto	x	20,399 ^D	8,831 ^C	27,508 ^D	14,325 ^B	17,604 ^A	15,414 ^B	40,836 ^C	16,556 ^B	13,679 ^A	16,357 ^A
Repairs, licenses and insurance	x	18,069 ^D	7,697 ^B	23,600 ^D	23,876 ^B	15,541 ^B	20,236 ^B	46,743 ^D	18,391 ^B	32,206 ^A	20,609 ^A
Total general expenses	x	202,064 ^D	179,997 ^C	365,178 ^D	329,731 ^B	247,616 ^A	571,724 ^B	1,577,903 ^C	346,040 ^B	322,023 ^A	350,340 ^A
Salaries (including CPP, QPP, EI)	x	63,132 ^D	49,095 ^C	103,415 ^D	76,764 ^C	53,623 ^B	193,707 ^B	486,718 ^C	88,160 ^B	94,148 ^A	90,333 ^B
Rent	x	10,945 ^E	14,431 ^D	F	13,556 ^C	23,782 ^B	11,631 ^C	x	21,247 ^C	x	20,412 ^A
Insurance	x	10,147 ^D	9,233 ^C	17,713 ^D	14,480 ^B	9,704 ^A	20,103 ^B	37,166 ^C	19,493 ^A	15,919 ^A	14,207 ^A
Utilities	x	17,441 ^C	18,151 ^C	25,902 ^D	27,411 ^B	25,733 ^B	40,643 ^B	113,752 ^C	38,138 ^B	34,451 ^A	30,526 ^A
Custom work and machine rental	x	16,013 ^C	15,252 ^B	86,211 ^E	61,266 ^D	37,541 ^C	93,740 ^B	90,030 ^C	52,453 ^B	41,675 ^B	55,704 ^B
Net interest expenses	x	32,303 ^C	36,771 ^D	40,368 ^D	40,241 ^A	47,406 ^B	75,334 ^B	180,642 ^C	50,496 ^B	54,543 ^B	49,917 ^A
Net property taxes	x	4,284 ^B	4,155 ^C	2,024 ^D	4,806 ^B	5,106 ^B	12,426 ^B	11,440 ^C	2,561 ^B	5,786 ^B	5,684 ^A
Building and fence repairs	x	F	4,680 ^C	4,588 ^D	16,389 ^C	9,022 ^B	21,091 ^B	58,847 ^C	10,504 ^C	14,349 ^A	14,566 ^B
Marketing expenses	x	19,029 ^D	12,058 ^D	57,997 ^E	22,570 ^C	17,887 ^B	65,165 ^B	x	39,081 ^D	x	32,561 ^B
Miscellaneous expenses	x	12,501 ^D	16,173 ^B	17,588 ^D	52,250 ^B	17,813 ^B	37,882 ^B	98,869 ^C	23,907 ^B	26,463 ^A	36,429 ^A
Net operating income	x	51,459	-108,143	-54,815	53,107	55,197	-70,421	-374,839	34,005	-39,907	27,198
Adjustment for capital cost allowance (CCA)	x	54,112 ^D	39,289 ^C	71,831 ^D	44,623 ^B	53,919 ^A	88,161 ^B	228,208 ^B	64,153 ^B	52,908 ^A	57,779 ^A
Net operating income adjusted for CCA	x	-2,653	-147,432	-126,645	8,484	1,278	-158,582	-603,047	-30,147	-92,816	-30,581
	Operating margins per dollar of revenue										
Operating margin	x	0.08	-0.25	-0.03	0.04	0.06	-0.04	-0.09	0.03	-0.03	0.02
Operating margin adjusted for CCA	x	0.00	-0.34	-0.08	0.01	0.00	-0.08	-0.15	-0.03	-0.08	-0.02

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

	2008 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	x	150 ^B	50 ^C	905 ^B	1,595 ^B	280 ^C	F	280 ^B	770 ^B	4,175 ^A
Distribution by province (%)	x	x	3.6	1.2	21.7	38.2	6.7	F	6.7	18.4	100.0
	Average per farm (\$)										
Total operating revenues	x	x	972,832 ^B	1,772,437 ^C	1,307,118 ^C	981,028 ^A	810,300 ^B	F	1,221,824 ^A	924,828 ^B	1,056,936 ^A
Total crop revenues	x	x	27,925 ^D	3,012 ^E	36,725 ^D	48,839 ^B	38,847 ^E	F	44,959 ^C	5,525 ^D	34,860 ^B
Total grains and oilseeds	x	x	7,785 ^D	x	33,262 ^D	46,212 ^B	37,410 ^E	F	39,773 ^C	F	30,923 ^B
Total other crops	x	x	20,140 ^E	x	3,464 ^D	2,627 ^C	1,437 ^D	F	5,185 ^C	4,913 ^D	3,937 ^B
Potatoes	x	x	x	0	x	x	x	F	x	x	x
Fruits	x	x	F	x	x	x	x	F	x	F	842 ^D
Vegetables	x	x	3,257 ^D	x	1,214 ^C	240 ^E	0	F	x	F	544 ^C
Tobacco	x	x	0	0	0	x	0	F	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	F	x	F	x	273 ^E	828 ^E
Forage crops (including seeds)	x	x	736 ^D	x	1,549 ^E	1,410 ^C	664 ^D	F	3,612 ^C	1,497 ^D	1,522 ^B
Other crops	x	x	0	x	391 ^E	x	0	F	x	x	140 ^D
Total livestock and product revenues	x	x	896,810 ^B	1,751,046 ^C	1,192,886 ^C	892,997 ^A	735,513 ^B	F	1,142,705 ^A	890,898 ^B	976,900 ^A
Cattle	x	x	2,351 ^C	2,245 ^C	F	7,417 ^E	3,185 ^D	F	8,536 ^C	3,132 ^E	5,066 ^D
Hogs	x	x	x	x	19,583 ^D	13,265 ^D	F	x	x	x	10,275 ^C
Poultry and eggs	x	x	880,805 ^B	1,740,980 ^C	1,163,525 ^C	865,431 ^A	721,674 ^B	F	1,133,736 ^A	873,059 ^B	954,167 ^A
Dairy products and subsidies	x	x	x	x	F	5,017 ^E	x	F	x	x	6,547 ^C
Other livestock and products	x	x	x	x	43 ^E	1,867 ^E	x	F	F	479 ^E	845 ^E
Program payments and insurance proceeds	x	x	13,726 ^D	7,473 ^D	22,937 ^D	F	12,798 ^D	F	9,928 ^B	9,882 ^D	14,264 ^D
Total other revenues	x	x	34,371 ^C	10,906 ^C	54,569 ^D	25,828 ^B	23,142 ^D	F	24,232 ^D	18,523 ^C	30,912 ^B
Custom work and machine rental	x	x	22,797 ^C	4,607 ^D	23,287 ^D	16,724 ^B	9,800 ^D	F	8,145 ^D	8,529 ^C	15,762 ^B
Rental income	x	x	6,614 ^D	1,568 ^E	F	6,145 ^C	2,957 ^D	F	6,669 ^B	7,890 ^D	9,056 ^D
Miscellaneous revenues	x	x	4,961 ^B	4,731 ^D	13,507 ^D	2,959 ^B	10,385 ^D	F	9,418 ^E	2,105 ^C	6,095 ^B
Total operating expenses	x	x	828,018 ^B	1,585,881 ^C	1,122,784 ^C	851,841 ^A	696,751 ^B	F	1,113,929 ^A	842,593 ^B	925,566 ^A
Total crop expenses	x	x	25,304 ^C	29,707 ^D	14,219 ^D	29,425 ^B	31,202 ^D	F	23,834 ^B	2,857 ^D	20,523 ^B
Fertilizer and lime	x	x	4,008 ^D	866 ^C	5,493 ^D	6,865 ^C	7,296 ^D	F	10,352 ^C	534 ^D	5,392 ^B
Pesticides	x	x	1,679 ^D	x	1,603 ^D	3,707 ^C	3,009 ^D	F	x	241 ^E	2,505 ^B
Seed and plants	x	x	4,782 ^E	x	5,467 ^D	6,051 ^B	3,898 ^D	F	2,692 ^B	418 ^D	4,242 ^B
Other crop expenses	x	x	14,835 ^C	27,920 ^D	1,656 ^D	12,802 ^C	16,999 ^D	F	x	1,664 ^E	8,385 ^B
Total livestock expenses	x	x	520,860 ^B	973,146 ^C	701,910 ^C	510,375 ^A	410,708 ^B	F	761,331 ^A	558,084 ^B	577,560 ^A
Cattle purchases	x	x	441 ^D	x	908 ^E	3,660 ^D	531 ^D	F	2,228 ^D	1,776 ^C	2,347 ^C
Hog purchases	x	x	x	x	4,056 ^E	4,675 ^D	F	F	0	x	3,063 ^D
Poultry and egg purchases	x	x	158,627 ^C	229,919 ^C	274,496 ^D	161,897 ^B	180,878 ^C	F	383,883 ^A	226,825 ^D	215,160 ^B
Other livestock purchases	x	x	x	x	x	784 ^E	x	F	F	F	359 ^E
Feed, supplements, straw and bedding	x	x	351,857 ^B	728,049 ^C	416,097 ^B	330,723 ^A	218,350 ^B	F	368,902 ^B	321,451 ^B	349,103 ^A
Veterinary fees, medicine and breeding fees	x	x	6,003 ^B	12,271 ^C	6,337 ^D	6,642 ^B	6,218 ^E	F	6,253 ^B	7,608 ^D	6,624 ^B
Other livestock expenses	x	x	1,725 ^C	1,777 ^D	x	1,993 ^C	x	F	0	x	903 ^B
Total machinery expenses	x	x	25,414 ^B	46,773 ^B	34,639 ^C	33,241 ^B	28,432 ^C	F	34,995 ^B	19,284 ^B	30,397 ^A
Small tools	x	x	632 ^B	F	123 ^D	616 ^B	457 ^C	F	713 ^B	301 ^B	438 ^B
Net fuel expenses, machinery, truck, auto	x	x	11,049 ^B	22,817 ^C	12,072 ^C	14,417 ^B	12,752 ^C	F	13,741 ^B	6,917 ^B	12,194 ^A
Repairs, licenses and insurance	x	x	13,733 ^B	23,556 ^C	22,444 ^C	18,209 ^B	15,223 ^C	F	20,541 ^B	12,066 ^B	17,764 ^A
Total general expenses	x	x	256,439 ^B	536,255 ^C	372,016 ^C	278,799 ^B	226,409 ^C	F	293,769 ^B	262,368 ^B	297,087 ^A
Salaries (including CPP, QPP, EI)	x	x	92,055 ^C	146,527 ^C	88,499 ^D	89,321 ^B	66,578 ^C	F	69,254 ^B	68,002 ^B	82,795 ^A
Rent	x	x	4,935 ^C	24,742 ^D	28,251 ^C	10,288 ^C	4,561 ^D	F	13,896 ^D	9,455 ^B	13,827 ^B
Insurance	x	x	8,673 ^B	14,660 ^C	13,565 ^B	11,028 ^B	10,318 ^B	F	15,101 ^B	8,145 ^B	11,192 ^A
Utilities	x	x	39,708 ^B	76,335 ^C	40,219 ^B	34,610 ^B	21,019 ^C	F	36,842 ^A	28,081 ^B	34,528 ^A
Custom work and machine rental	x	x	17,725 ^C	25,846 ^C	59,653 ^D	22,268 ^B	20,100 ^D	F	41,968 ^B	29,448 ^B	33,194 ^B
Net interest expenses	x	x	26,192 ^B	90,663 ^D	36,173 ^C	42,698 ^B	27,189 ^C	F	47,563 ^B	43,175 ^B	40,974 ^A
Net property taxes	x	x	3,675 ^B	3,846 ^C	3,674 ^B	4,977 ^A	4,873 ^C	F	2,949 ^A	4,065 ^B	4,259 ^A
Building and fence repairs	x	x	10,981 ^C	22,663 ^C	20,148 ^C	11,625 ^B	8,009 ^C	F	8,731 ^B	11,379 ^B	13,068 ^A
Marketing expenses	x	x	35,886 ^C	66,380 ^D	45,228 ^C	33,746 ^B	47,224 ^C	F	30,086 ^C	43,711 ^B	39,971 ^A
Miscellaneous expenses	x	x	16,609 ^B	64,593 ^C	36,607 ^D	18,240 ^B	16,537 ^C	F	27,378 ^B	16,907 ^B	23,281 ^B
Net operating income	x	x	144,815	186,556	184,334	129,187	113,549	F	107,895	82,236	131,370
Adjustment for capital cost allowance (CCA)	x	x	36,411 ^B	54,082 ^C	48,111 ^B	53,878 ^A	41,033 ^C	F	51,980 ^B	38,359 ^B	48,275 ^A
Net operating income adjusted for CCA	x	x	108,404	132,474	136,222	75,309	72,515	F	55,915	43,876	83,095
	Operating margins per dollar of revenue										
Operating margin	x	x	0.15	0.11	0.14	0.13	0.14	F	0.09	0.09	0.12
Operating margin adjusted for CCA	x	x	0.11	0.07	0.10	0.08	0.09	F	0.05	0.05	0.08

Table 12-1

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	2,215 ^B	1,625 ^B	1,915 ^B	15,500 ^A	21,255 ^A
Average total agricultural sales (\$)	22,559 ^A	24,648 ^A	24,939 ^A	20,381 ^A	21,344 ^A
Average program payments and insurance proceeds (\$)	1,824 ^C	1,816 ^C	1,948 ^D	1,852 ^B	1,855 ^B
Average total operating revenues (\$)	29,000 ^A	30,515 ^A	30,579 ^A	27,066 ^A	27,848 ^A
Average net operating income (\$)	-4,645	-1,682	1,242	3,707	2,203
Average agricultural sales from primary activity (\$)	14,159 ^A	20,523 ^A	23,710 ^A	20,381 ^A	20,044 ^A
Primary commodity (% of total agricultural sales)	62.8	83.3	95.1	100.0	93.9
Secondary commodity (% of total agricultural sales)	21.0	8.8	3.5	...	3.2
\$50,000 to \$99,999					
Number of farms	1,915 ^A	1,605 ^B	1,925 ^B	7,445 ^A	12,895 ^A
Average total agricultural sales (\$)	56,313 ^A	57,146 ^A	57,781 ^A	56,064 ^A	56,492 ^A
Average program payments and insurance proceeds (\$)	5,566 ^A	4,751 ^B	4,382 ^B	4,422 ^B	4,627 ^A
Average total operating revenues (\$)	72,179 ^A	73,718 ^A	75,128 ^A	72,278 ^A	72,868 ^A
Average net operating income (\$)	8,118	10,640	10,187	17,913	14,398
Average agricultural sales from primary activity (\$)	35,444 ^A	47,873 ^A	55,336 ^A	56,064 ^A	51,871 ^A
Primary commodity (% of total agricultural sales)	62.9	83.8	95.8	100.0	91.8
Secondary commodity (% of total agricultural sales)	27.6	9.9	2.4	...	5.6
\$100,000 to \$249,999					
Number of farms	3,035 ^A	2,670 ^A	3,105 ^A	8,400 ^A	17,210 ^A
Average total agricultural sales (\$)	126,598 ^A	134,963 ^A	132,577 ^A	126,181 ^A	128,778 ^A
Average program payments and insurance proceeds (\$)	12,727 ^A	10,471 ^A	9,867 ^B	9,882 ^A	10,473 ^A
Average total operating revenues (\$)	162,116 ^A	168,256 ^A	164,226 ^A	161,395 ^A	163,106 ^A
Average net operating income (\$)	27,072	30,680	35,221	41,531	36,160
Average agricultural sales from primary activity (\$)	80,443 ^A	111,898 ^A	127,443 ^A	126,181 ^A	116,130 ^A
Primary commodity (% of total agricultural sales)	63.5	82.9	96.1	100.0	90.2
Secondary commodity (% of total agricultural sales)	28.0	12.5	2.0	...	7.2
\$250,000 to \$499,999					
Number of farms	1,615 ^A	1,900 ^A	2,715 ^A	4,530 ^A	10,760 ^A
Average total agricultural sales (\$)	269,475 ^A	283,142 ^A	291,770 ^A	283,905 ^A	283,592 ^A
Average program payments and insurance proceeds (\$)	28,489 ^B	23,244 ^B	20,518 ^B	19,694 ^A	21,849 ^A
Average total operating revenues (\$)	340,641 ^A	354,912 ^A	356,701 ^A	350,382 ^A	351,317 ^A
Average net operating income (\$)	64,804	80,167	78,028	88,011	80,621
Average agricultural sales from primary activity (\$)	173,664 ^A	236,332 ^A	281,154 ^A	283,905 ^A	258,260 ^A
Primary commodity (% of total agricultural sales)	64.4	83.5	96.4	100.0	91.1
Secondary commodity (% of total agricultural sales)	24.5	11.9	2.1	...	6.2
\$500,000 and over					
Number of farms	1,190 ^A	1,135 ^A	2,905 ^A	3,900 ^A	9,120 ^A
Average total agricultural sales (\$)	863,335 ^A	784,288 ^A	855,431 ^A	820,146 ^A	832,529 ^A
Average program payments and insurance proceeds (\$)	80,152 ^A	65,388 ^A	67,839 ^A	61,822 ^A	66,562 ^A
Average total operating revenues (\$)	1,059,887 ^A	956,693 ^A	1,050,865 ^A	1,005,475 ^A	1,020,926 ^A
Average net operating income (\$)	226,447	231,925	277,475	295,327	272,814
Average agricultural sales from primary activity (\$)	536,424 ^A	653,652 ^A	829,155 ^A	820,146 ^A	765,452 ^A
Primary commodity (% of total agricultural sales)	62.1	83.3	96.9	100.0	91.9
Secondary commodity (% of total agricultural sales)	15.8	9.6	1.6	...	3.8
Total					
Number of farms	9,970 ^A	8,935 ^A	12,570 ^A	39,775 ^A	71,245 ^A
Average total agricultural sales (\$)	200,731 ^A	214,777 ^A	306,158 ^A	157,784 ^A	197,111 ^A
Average program payments and insurance proceeds (\$)	19,500 ^A	17,550 ^A	23,518 ^A	11,938 ^A	15,742 ^A
Average total operating revenues (\$)	250,936 ^A	265,903 ^A	376,693 ^A	196,593 ^A	244,655 ^A
Average net operating income (\$)	46,204	57,240	91,438	52,532	59,100
Average agricultural sales from primary activity (\$)	126,393 ^A	178,944 ^A	295,961 ^A	157,784 ^A	180,418 ^A
Primary commodity (% of total agricultural sales)	63.0	83.3	96.7	100.0	91.5
Secondary commodity (% of total agricultural sales)	20.8	10.8	1.7	...	4.9

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

Table 12-2

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	x	140 ^E	245 ^E
Average total agricultural sales (\$)	F	F	x	16,984 ^E	20,545 ^D
Average program payments and insurance proceeds (\$)	F	F	x	4,948 ^E	3,960 ^E
Average total operating revenues (\$)	F	F	x	27,919 ^D	30,797 ^B
Average net operating income (\$)	F	F	x	-3,716	82
Average agricultural sales from primary activity (\$)	F	F	x	16,984 ^E	16,690 ^D
Primary commodity (% of total agricultural sales)	F	F	x	100.0	81.2
Secondary commodity (% of total agricultural sales)	F	F	x	...	F
\$50,000 to \$99,999					
Number of farms	x	x	x	x	65 ^C
Average total agricultural sales (\$)	x	x	x	x	60,252 ^A
Average program payments and insurance proceeds (\$)	x	x	x	x	9,813 ^C
Average total operating revenues (\$)	x	x	x	x	71,972 ^A
Average net operating income (\$)	x	x	x	x	13,445
Average agricultural sales from primary activity (\$)	x	x	x	x	53,313 ^A
Primary commodity (% of total agricultural sales)	x	x	x	x	88.5
Secondary commodity (% of total agricultural sales)	x	x	x	x	4.6
\$100,000 to \$249,999					
Number of farms	30 ^C	x	30 ^C	35 ^C	125 ^B
Average total agricultural sales (\$)	145,295 ^B	x	147,241 ^A	140,806 ^B	143,113 ^A
Average program payments and insurance proceeds (\$)	28,978 ^B	x	19,403 ^D	23,027 ^D	23,559 ^B
Average total operating revenues (\$)	185,465 ^A	x	181,171 ^A	178,649 ^A	179,041 ^A
Average net operating income (\$)	26,241	x	16,969	26,719	21,919
Average agricultural sales from primary activity (\$)	90,579 ^B	x	140,909 ^A	140,806 ^B	124,839 ^A
Primary commodity (% of total agricultural sales)	62.3	x	95.7	100.0	87.2
Secondary commodity (% of total agricultural sales)	14.8	x	3.0	...	5.4
\$250,000 to \$499,999					
Number of farms	x	40 ^C	40 ^D	65 ^C	180 ^B
Average total agricultural sales (\$)	x	274,360 ^A	312,944 ^A	296,325 ^A	298,742 ^A
Average program payments and insurance proceeds (\$)	x	64,013 ^C	61,225 ^B	71,055 ^B	59,913 ^B
Average total operating revenues (\$)	x	350,482 ^A	382,026 ^A	377,634 ^A	368,676 ^A
Average net operating income (\$)	x	58,069	48,764	21,836	42,218
Average agricultural sales from primary activity (\$)	x	230,428 ^A	295,476 ^A	296,325 ^A	267,438 ^A
Primary commodity (% of total agricultural sales)	x	84.0	94.4	100.0	89.5
Secondary commodity (% of total agricultural sales)	x	8.8	4.0	...	4.0
\$500,000 and over					
Number of farms	125 ^B	175 ^A	200 ^A	125 ^B	620 ^A
Average total agricultural sales (\$)	1,920,900 ^B	1,735,653 ^A	1,479,294 ^B	1,338,694 ^A	1,609,216 ^A
Average program payments and insurance proceeds (\$)	218,267 ^B	188,047 ^B	123,672 ^B	174,540 ^B	170,669 ^A
Average total operating revenues (\$)	2,248,200 ^B	2,022,514 ^A	1,669,179 ^B	1,575,191 ^A	1,862,764 ^A
Average net operating income (\$)	294,218	373,449	281,500	283,324	309,962
Average agricultural sales from primary activity (\$)	1,232,245 ^B	1,457,921 ^A	1,400,997 ^B	1,338,694 ^A	1,370,738 ^A
Primary commodity (% of total agricultural sales)	64.1	84.0	94.7	100.0	85.2
Secondary commodity (% of total agricultural sales)	23.3	11.2	4.7	...	10.2
Total					
Number of farms	255 ^C	290 ^B	290 ^A	395 ^C	1,225 ^B
Average total agricultural sales (\$)	978,002 ^C	1,109,090 ^B	1,086,135 ^B	498,961 ^C	877,910 ^B
Average program payments and insurance proceeds (\$)	110,637 ^D	126,365 ^C	96,968 ^B	71,960 ^C	98,503 ^B
Average total operating revenues (\$)	1,143,599 ^C	1,299,962 ^B	1,231,695 ^B	595,944 ^C	1,022,357 ^B
Average net operating income (\$)	152,889	236,977	203,648	95,720	165,666
Average agricultural sales from primary activity (\$)	626,355 ^D	931,723 ^B	1,028,691 ^B	498,961 ^C	749,888 ^B
Primary commodity (% of total agricultural sales)	64.0	84.0	94.7	100.0	85.4
Secondary commodity (% of total agricultural sales)	22.6	11.1	4.6	...	9.8

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

Table 12-3

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	210 ^E	F	F	495 ^D	900 ^C
Average total agricultural sales (\$)	21,317 ^D	F	F	21,700 ^B	22,627 ^B
Average program payments and insurance proceeds (\$)	1,241 ^D	F	F	1,145 ^D	1,183 ^C
Average total operating revenues (\$)	24,624 ^C	F	F	24,557 ^B	25,852 ^B
Average net operating income (\$)	-3,969	F	F	3,985	2,679
Average agricultural sales from primary activity (\$)	13,727 ^D	F	F	21,700 ^B	20,301 ^B
Primary commodity (% of total agricultural sales)	64.4	F	F	100.0	89.7
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$50,000 to \$99,999					
Number of farms	50 ^A	30 ^D	F	230 ^E	390 ^D
Average total agricultural sales (\$)	57,618 ^A	64,525 ^A	F	43,121 ^D	50,525 ^C
Average program payments and insurance proceeds (\$)	4,538 ^A	3,194 ^D	F	F	F
Average total operating revenues (\$)	70,613 ^A	69,936 ^A	F	68,989 ^A	67,881 ^A
Average net operating income (\$)	2,584	17,804	F	14,614	15,773
Average agricultural sales from primary activity (\$)	36,386 ^A	53,541 ^A	F	43,121 ^D	46,118 ^C
Primary commodity (% of total agricultural sales)	63.2	83.0	F	100.0	91.3
Secondary commodity (% of total agricultural sales)	10.7	6.9	F	...	F
\$100,000 to \$249,999					
Number of farms	140 ^D	50 ^D	30 ^C	225 ^D	445 ^C
Average total agricultural sales (\$)	132,480 ^A	132,124 ^A	157,074 ^A	138,503 ^A	136,825 ^A
Average program payments and insurance proceeds (\$)	6,065 ^D	9,398 ^D	5,189 ^C	13,990 ^D	10,398 ^D
Average total operating revenues (\$)	144,888 ^A	151,585 ^B	169,119 ^A	157,923 ^B	153,522 ^A
Average net operating income (\$)	33,585	29,498	33,027	11,226	21,623
Average agricultural sales from primary activity (\$)	81,800 ^A	111,033 ^A	149,596 ^A	138,503 ^A	118,149 ^A
Primary commodity (% of total agricultural sales)	61.7	84.0	95.2	100.0	86.4
Secondary commodity (% of total agricultural sales)	15.6	5.2	2.4	...	5.5
\$250,000 to \$499,999					
Number of farms	55 ^D	30 ^E	F	105 ^D	220 ^C
Average total agricultural sales (\$)	287,604 ^A	296,675 ^A	F	290,103 ^C	288,985 ^A
Average program payments and insurance proceeds (\$)	17,357 ^C	F	F	18,767 ^D	20,971 ^D
Average total operating revenues (\$)	341,785 ^A	361,862 ^B	F	348,872 ^A	342,575 ^A
Average net operating income (\$)	43,377	65,557	F	74,796	56,908
Average agricultural sales from primary activity (\$)	172,076 ^B	247,458 ^A	F	290,103 ^C	250,930 ^B
Primary commodity (% of total agricultural sales)	59.8	83.4	F	100.0	86.8
Secondary commodity (% of total agricultural sales)	21.5	6.1	F	...	6.7
\$500,000 and over					
Number of farms	125 ^D	65 ^C	65 ^C	170 ^B	435 ^B
Average total agricultural sales (\$)	1,007,108 ^B	1,217,021 ^B	1,741,450 ^B	1,705,577 ^B	1,432,676 ^A
Average program payments and insurance proceeds (\$)	F	113,742 ^C	119,177 ^D	133,005 ^C	127,136 ^C
Average total operating revenues (\$)	1,199,737 ^C	1,383,924 ^B	1,923,418 ^B	1,901,037 ^B	1,620,788 ^A
Average net operating income (\$)	114,865	186,203	267,146	196,525	182,450
Average agricultural sales from primary activity (\$)	642,872 ^B	997,939 ^B	1,666,255 ^B	1,705,577 ^B	1,280,646 ^A
Primary commodity (% of total agricultural sales)	63.8	82.0	95.7	100.0	89.4
Secondary commodity (% of total agricultural sales)	24.0	8.6	2.8	...	6.6
Total					
Number of farms	575 ^C	285 ^D	295 ^D	1,225 ^B	2,390 ^B
Average total agricultural sales (\$)	294,683 ^C	349,139 ^D	481,918 ^D	304,795 ^B	329,672 ^B
Average program payments and insurance proceeds (\$)	F	32,268 ^D	31,415 ^E	26,667 ^C	29,405 ^C
Average total operating revenues (\$)	347,721 ^C	399,588 ^D	530,408 ^D	346,535 ^B	376,026 ^B
Average net operating income (\$)	36,492	59,626	76,247	40,132	46,081
Average agricultural sales from primary activity (\$)	186,312 ^C	287,618 ^D	460,326 ^D	304,795 ^B	293,416 ^B
Primary commodity (% of total agricultural sales)	63.2	82.4	95.5	100.0	89.0
Secondary commodity (% of total agricultural sales)	22.0	8.0	2.7	...	6.3

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

Table 12-4

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	80 ^B	85 ^E	55 ^C	1,600 ^B	1,825 ^B
Average total agricultural sales (\$)	22,893 ^B	22,056 ^B	25,720 ^B	19,231 ^A	19,710 ^A
Average program payments and insurance proceeds (\$)	1,293 ^B	F	1,835 ^C	1,856 ^C	1,827 ^C
Average total operating revenues (\$)	27,137 ^B	25,870 ^A	30,109 ^A	23,664 ^A	24,101 ^A
Average net operating income (\$)	-4,901	-3,872	-852	-1,363	-1,616
Average agricultural sales from primary activity (\$)	13,967 ^B	18,351 ^B	24,371 ^B	19,231 ^A	19,118 ^A
Primary commodity (% of total agricultural sales)	61.0	83.2	94.8	100.0	97.0
Secondary commodity (% of total agricultural sales)	13.9	9.7	1.1	...	1.2
\$50,000 to \$99,999					
Number of farms	40 ^A	45 ^D	45 ^B	760 ^B	885 ^B
Average total agricultural sales (\$)	56,992 ^A	60,223 ^B	54,173 ^B	58,336 ^A	58,141 ^A
Average program payments and insurance proceeds (\$)	7,455 ^A	6,955 ^E	5,355 ^B	7,457 ^C	7,313 ^C
Average total operating revenues (\$)	71,812 ^A	74,108 ^A	70,184 ^A	72,927 ^A	72,786 ^A
Average net operating income (\$)	12,161	8,530	13,019	6,012	6,777
Average agricultural sales from primary activity (\$)	35,673 ^A	50,275 ^B	51,387 ^B	58,336 ^A	56,644 ^A
Primary commodity (% of total agricultural sales)	62.6	83.5	94.9	100.0	97.4
Secondary commodity (% of total agricultural sales)	12.2	9.6	1.6	...	1.0
\$100,000 to \$249,999					
Number of farms	115 ^E	60 ^D	65 ^E	730 ^B	965 ^B
Average total agricultural sales (\$)	139,589 ^B	132,816 ^A	103,576 ^C	129,970 ^A	129,564 ^A
Average program payments and insurance proceeds (\$)	14,979 ^E	16,076 ^C	24,207 ^E	14,194 ^B	15,058 ^B
Average total operating revenues (\$)	162,631 ^B	159,799 ^A	135,254 ^A	152,587 ^A	153,097 ^A
Average net operating income (\$)	22,874	25,210	25,264	17,742	19,308
Average agricultural sales from primary activity (\$)	86,977 ^B	108,845 ^A	98,885 ^C	129,970 ^A	121,544 ^A
Primary commodity (% of total agricultural sales)	62.3	82.0	95.5	100.0	93.8
Secondary commodity (% of total agricultural sales)	15.0	6.7	F	...	2.4
\$250,000 to \$499,999					
Number of farms	30 ^E	x	50 ^E	330 ^B	435 ^B
Average total agricultural sales (\$)	294,038 ^B	x	334,883 ^A	284,592 ^A	292,366 ^A
Average program payments and insurance proceeds (\$)	26,240 ^D	x	34,000 ^D	34,055 ^C	33,966 ^C
Average total operating revenues (\$)	346,400 ^A	x	383,043 ^A	340,982 ^A	348,158 ^A
Average net operating income (\$)	26,483	x	43,461	58,199	52,703
Average agricultural sales from primary activity (\$)	183,902 ^A	x	324,056 ^A	284,592 ^A	280,160 ^A
Primary commodity (% of total agricultural sales)	62.5	x	96.8	100.0	95.8
Secondary commodity (% of total agricultural sales)	14.6	x	2.0	...	1.7
\$500,000 and over					
Number of farms	25 ^D	30 ^D	80 ^D	335 ^B	480 ^B
Average total agricultural sales (\$)	1,103,671 ^B	1,115,161 ^C	1,218,760 ^C	1,099,844 ^A	1,119,112 ^A
Average program payments and insurance proceeds (\$)	85,095 ^D	47,462 ^E	66,289 ^D	96,999 ^C	87,775 ^B
Average total operating revenues (\$)	1,293,963 ^B	1,198,630 ^C	1,339,296 ^C	1,256,841 ^A	1,267,155 ^A
Average net operating income (\$)	247,405	165,945	89,199	235,428	206,386
Average agricultural sales from primary activity (\$)	642,637 ^B	929,424 ^C	1,178,467 ^C	1,099,844 ^A	1,071,996 ^A
Primary commodity (% of total agricultural sales)	58.2	83.3	96.7	100.0	95.8
Secondary commodity (% of total agricultural sales)	14.4	9.1	2.2	...	1.9
Total					
Number of farms	285 ^C	250 ^C	300 ^B	3,750 ^A	4,590 ^A
Average total agricultural sales (\$)	217,287 ^B	210,387 ^C	423,929 ^B	168,651 ^A	190,746 ^A
Average program payments and insurance proceeds (\$)	19,084 ^C	15,478 ^D	30,130 ^C	16,724 ^B	17,686 ^B
Average total operating revenues (\$)	255,218 ^B	237,172 ^C	475,022 ^B	196,878 ^A	221,005 ^A
Average net operating income (\$)	38,235	28,728	38,970	30,261	31,248
Average agricultural sales from primary activity (\$)	130,683 ^B	174,779 ^C	409,434 ^B	168,651 ^A	182,463 ^A
Primary commodity (% of total agricultural sales)	60.1	83.1	96.6	100.0	95.7
Secondary commodity (% of total agricultural sales)	14.4	7.9	2.1	...	1.8

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

Table 12-5

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	x	F	770 ^C	960 ^C
Average total agricultural sales (\$)	F	x	F	25,789 ^B	25,043 ^B
Average program payments and insurance proceeds (\$)	F	x	F	F	F
Average total operating revenues (\$)	F	x	F	29,332 ^B	28,742 ^B
Average net operating income (\$)	F	x	F	-940	-454
Average agricultural sales from primary activity (\$)	F	x	F	25,789 ^B	23,812 ^B
Primary commodity (% of total agricultural sales)	F	x	F	100.0	95.1
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$50,000 to \$99,999					
Number of farms	25 ^D	F	F	415 ^D	495 ^C
Average total agricultural sales (\$)	57,613 ^B	F	F	61,954 ^A	60,857 ^A
Average program payments and insurance proceeds (\$)	6,059 ^D	F	F	F	F
Average total operating revenues (\$)	72,057 ^A	F	F	70,661 ^A	70,544 ^A
Average net operating income (\$)	15,460	F	F	2,709	3,874
Average agricultural sales from primary activity (\$)	36,339 ^B	F	F	61,954 ^A	59,185 ^A
Primary commodity (% of total agricultural sales)	63.1	F	F	100.0	97.3
Secondary commodity (% of total agricultural sales)	10.0	F	F	...	0.6
\$100,000 to \$249,999					
Number of farms	25 ^D	35 ^E	50 ^E	490 ^C	610 ^C
Average total agricultural sales (\$)	109,498 ^B	180,206 ^B	154,807 ^A	146,656 ^A	147,750 ^A
Average program payments and insurance proceeds (\$)	28,718 ^D	F	3,736 ^E	7,697 ^E	8,309 ^E
Average total operating revenues (\$)	154,692 ^A	201,400 ^A	191,303 ^A	163,680 ^A	167,960 ^A
Average net operating income (\$)	31,910	9,752	14,376	29,565	27,152
Average agricultural sales from primary activity (\$)	69,692 ^B	154,896 ^B	149,020 ^A	146,656 ^A	143,929 ^A
Primary commodity (% of total agricultural sales)	63.6	86.0	96.3	100.0	97.4
Secondary commodity (% of total agricultural sales)	8.9	F	F	...	0.8
\$250,000 to \$499,999					
Number of farms	x	x	x	365 ^B	415 ^B
Average total agricultural sales (\$)	x	x	x	327,301 ^A	324,282 ^A
Average program payments and insurance proceeds (\$)	x	x	x	7,455 ^E	7,694 ^D
Average total operating revenues (\$)	x	x	x	351,382 ^A	348,472 ^A
Average net operating income (\$)	x	x	x	40,231	39,114
Average agricultural sales from primary activity (\$)	x	x	x	327,301 ^A	316,471 ^A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	97.6
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
\$500,000 and over					
Number of farms	30 ^D	50 ^E	60 ^D	945 ^A	1,090 ^A
Average total agricultural sales (\$)	1,406,160 ^D	1,399,985 ^B	4,223,252 ^C	2,700,178 ^A	2,692,422 ^A
Average program payments and insurance proceeds (\$)	116,167 ^D	87,523 ^C	269,506 ^D	124,785 ^B	131,014 ^B
Average total operating revenues (\$)	1,604,104 ^D	1,559,912 ^B	4,591,980 ^C	2,871,796 ^A	2,875,230 ^A
Average net operating income (\$)	242,463	219,324	643,311	234,397	256,775
Average agricultural sales from primary activity (\$)	902,199 ^D	1,121,606 ^B	4,091,382 ^C	2,700,178 ^A	2,659,063 ^A
Primary commodity (% of total agricultural sales)	64.2	80.1	96.9	100.0	98.8
Secondary commodity (% of total agricultural sales)	17.0	F	1.1	...	0.4
Total					
Number of farms	200 ^D	150 ^C	230 ^D	2,980 ^A	3,560 ^A
Average total agricultural sales (\$)	293,140 ^D	504,630 ^D	1,178,301 ^E	936,746 ^B	898,391 ^A
Average program payments and insurance proceeds (\$)	23,966 ^E	31,751 ^E	72,525 ^E	42,347 ^B	42,839 ^B
Average total operating revenues (\$)	335,732 ^D	565,125 ^D	1,288,674 ^E	999,099 ^B	962,684 ^A
Average net operating income (\$)	48,124	73,506	176,108 ^E	84,331	87,814
Average agricultural sales from primary activity (\$)	188,847 ^D	408,430 ^D	1,141,282 ^E	936,746 ^B	886,105 ^A
Primary commodity (% of total agricultural sales)	64.4	80.9	96.9	100.0	98.6
Secondary commodity (% of total agricultural sales)	13.9	F	1.1	...	0.5

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

Table 12-6

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	3,555 ^B	2,575 ^B	3,110 ^B	17,900 ^A	27,140 ^A
Average total agricultural sales (\$)	21,439 ^A	20,895 ^A	21,420 ^A	16,812 ^A	18,334 ^A
Average program payments and insurance proceeds (\$)	2,135 ^B	2,779 ^C	2,437 ^C	2,477 ^A	2,456 ^A
Average total operating revenues (\$)	28,173 ^A	27,932 ^A	27,774 ^A	24,155 ^A	25,455 ^A
Average net operating income (\$)	-2,851	-5,463	-8,332	-3,671	-4,268
Average agricultural sales from primary activity (\$)	13,443 ^A	17,232 ^A	20,335 ^A	16,812 ^A	16,815 ^A
Primary commodity (% of total agricultural sales)	62.7	82.5	94.9	100.0	91.7
Secondary commodity (% of total agricultural sales)	18.6	7.5	2.4	...	3.6
\$50,000 to \$99,999					
Number of farms	2,045 ^B	1,635 ^B	1,550 ^B	4,740 ^A	9,970 ^A
Average total agricultural sales (\$)	52,491 ^A	51,378 ^A	52,730 ^A	46,515 ^A	49,500 ^A
Average program payments and insurance proceeds (\$)	7,656 ^B	8,557 ^C	9,512 ^B	9,938 ^B	9,176 ^A
Average total operating revenues (\$)	70,671 ^A	71,239 ^A	73,068 ^A	69,964 ^A	70,794 ^A
Average net operating income (\$)	4,620	4,322	3,306	4,772	4,438
Average agricultural sales from primary activity (\$)	32,881 ^A	42,527 ^A	50,517 ^A	46,515 ^A	43,685 ^A
Primary commodity (% of total agricultural sales)	62.6	82.8	95.8	100.0	88.3
Secondary commodity (% of total agricultural sales)	24.5	8.1	2.1	...	6.9
\$100,000 to \$249,999					
Number of farms	2,350 ^A	1,560 ^A	1,820 ^A	3,125 ^A	8,855 ^A
Average total agricultural sales (\$)	116,183 ^A	113,816 ^A	114,906 ^A	105,329 ^A	111,675 ^A
Average program payments and insurance proceeds (\$)	16,076 ^A	19,620 ^B	20,402 ^B	21,068 ^B	19,350 ^A
Average total operating revenues (\$)	153,881 ^A	157,565 ^A	157,431 ^A	151,690 ^A	154,487 ^A
Average net operating income (\$)	25,894	25,970	16,939	17,991	21,278
Average agricultural sales from primary activity (\$)	72,406 ^A	94,117 ^A	110,162 ^A	105,329 ^A	95,607 ^A
Primary commodity (% of total agricultural sales)	62.3	82.7	95.9	100.0	85.6
Secondary commodity (% of total agricultural sales)	27.2	10.8	1.9	...	9.8
\$250,000 to \$499,999					
Number of farms	780 ^A	505 ^B	700 ^B	880 ^B	2,860 ^A
Average total agricultural sales (\$)	266,295 ^A	265,441 ^A	278,229 ^A	264,549 ^A	268,519 ^A
Average program payments and insurance proceeds (\$)	36,395 ^B	32,996 ^B	36,293 ^C	34,718 ^B	35,256 ^A
Average total operating revenues (\$)	345,707 ^A	345,963 ^A	351,092 ^A	344,147 ^A	346,586 ^A
Average net operating income (\$)	49,288	55,141	36,661	33,037	42,248
Average agricultural sales from primary activity (\$)	162,478 ^A	219,405 ^A	268,640 ^A	264,549 ^A	229,743 ^A
Primary commodity (% of total agricultural sales)	61.0	82.7	96.6	100.0	85.6
Secondary commodity (% of total agricultural sales)	29.1	10.2	1.8	...	10.1
\$500,000 and over					
Number of farms	525 ^B	445 ^B	850 ^A	840 ^B	2,660 ^A
Average total agricultural sales (\$)	1,110,538 ^B	1,454,770 ^B	3,150,625 ^A	2,897,793 ^B	2,384,269 ^A
Average program payments and insurance proceeds (\$)	101,057 ^B	116,399 ^B	210,649 ^A	178,117 ^B	162,960 ^A
Average total operating revenues (\$)	1,339,524 ^B	1,767,350 ^B	3,855,103 ^A	3,423,301 ^B	2,872,704 ^A
Average net operating income (\$)	171,285	154,281	181,003	159,449	167,810
Average agricultural sales from primary activity (\$)	711,999 ^B	1,215,978 ^B	3,070,140 ^A	2,897,793 ^B	2,239,907 ^A
Primary commodity (% of total agricultural sales)	64.1	83.6	97.4	100.0	93.9
Secondary commodity (% of total agricultural sales)	25.0	10.6	1.4	...	4.0
Total					
Number of farms	9,260 ^A	6,720 ^A	8,035 ^A	27,480 ^A	51,485 ^A
Average total agricultural sales (\$)	135,045 ^A	162,845 ^A	401,696 ^A	128,189 ^A	176,620 ^A
Average program payments and insurance proceeds (\$)	15,420 ^A	17,860 ^B	32,823 ^A	12,289 ^A	16,783 ^A
Average total operating revenues (\$)	170,962 ^A	207,202 ^A	498,514 ^A	160,931 ^A	221,446 ^A
Average net operating income (\$)	20,416	19,306	23,566	6,419	13,292
Average agricultural sales from primary activity (\$)	85,069 ^A	135,503 ^A	390,433 ^A	128,189 ^A	162,312 ^A
Primary commodity (% of total agricultural sales)	63.0	83.2	97.2	100.0	91.9
Secondary commodity (% of total agricultural sales)	25.8	10.2	1.5	...	5.3

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

Table 12-7

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	35 ^C	F	35 ^D	F	435 ^E
Average total agricultural sales (\$)	22,928 ^B	F	29,596 ^A	F	27,980 ^D
Average program payments and insurance proceeds (\$)	467 ^C	F	749 ^B	F	F
Average total operating revenues (\$)	26,241 ^A	F	32,876 ^A	F	29,728 ^D
Average net operating income (\$)	-15,014	F	2,876	F	7,145 ^E
Average agricultural sales from primary activity (\$)	12,228 ^B	F	26,377 ^A	F	23,516 ^C
Primary commodity (% of total agricultural sales)	53.3	F	89.1	F	84.0
Secondary commodity (% of total agricultural sales)	23.1	F	9.7	F	F
\$50,000 to \$99,999					
Number of farms	F	F	165 ^E	250 ^D	605 ^C
Average total agricultural sales (\$)	F	F	69,910 ^A	71,932 ^A	68,869 ^A
Average program payments and insurance proceeds (\$)	F	F	1,896 ^B	1,065 ^D	1,422 ^C
Average total operating revenues (\$)	F	F	74,971 ^A	75,829 ^A	73,043 ^A
Average net operating income (\$)	F	F	25,384	21,746	20,857
Average agricultural sales from primary activity (\$)	F	F	63,042 ^B	70,034 ^A	60,744 ^A
Primary commodity (% of total agricultural sales)	F	F	90.2	97.4	88.2
Secondary commodity (% of total agricultural sales)	F	F	6.8	2.6	7.2
\$100,000 to \$249,999					
Number of farms	340 ^D	560 ^D	1,500 ^B	1,110 ^B	3,495 ^A
Average total agricultural sales (\$)	161,468 ^B	164,902 ^A	177,387 ^A	166,182 ^A	170,318 ^A
Average program payments and insurance proceeds (\$)	6,621 ^E	4,309 ^C	3,738 ^B	3,457 ^C	4,017 ^B
Average total operating revenues (\$)	177,390 ^B	175,027 ^A	188,131 ^A	176,626 ^A	181,364 ^A
Average net operating income (\$)	32,838	50,476	43,439	44,854	43,995
Average agricultural sales from primary activity (\$)	87,502 ^B	129,110 ^A	163,921 ^A	158,592 ^A	149,353 ^A
Primary commodity (% of total agricultural sales)	54.2	78.3	92.4	95.4	87.7
Secondary commodity (% of total agricultural sales)	30.7	9.3	4.6	4.6	7.7
\$250,000 to \$499,999					
Number of farms	445 ^C	960 ^B	2,570 ^A	955 ^B	4,925 ^A
Average total agricultural sales (\$)	348,613 ^A	340,543 ^A	334,696 ^A	330,660 ^A	336,305 ^A
Average program payments and insurance proceeds (\$)	8,429 ^C	10,770 ^E	5,610 ^B	F	7,420 ^C
Average total operating revenues (\$)	370,932 ^A	366,558 ^A	356,091 ^A	349,451 ^A	358,180 ^A
Average net operating income (\$)	87,101	91,510	87,357	84,450	87,581
Average agricultural sales from primary activity (\$)	213,134 ^A	271,692 ^A	306,651 ^A	318,159 ^A	293,658 ^A
Primary commodity (% of total agricultural sales)	61.1	79.8	91.6	96.2	87.3
Secondary commodity (% of total agricultural sales)	21.5	11.2	5.0	3.8	5.6
\$500,000 and over					
Number of farms	540 ^B	750 ^B	1,700 ^A	795 ^B	3,780 ^A
Average total agricultural sales (\$)	1,007,768 ^A	881,588 ^A	908,008 ^A	1,059,692 ^A	948,869 ^A
Average program payments and insurance proceeds (\$)	45,140 ^B	21,564 ^B	14,883 ^B	15,265 ^C	20,614 ^A
Average total operating revenues (\$)	1,103,224 ^A	945,063 ^A	958,126 ^A	1,100,431 ^A	1,006,149 ^A
Average net operating income (\$)	214,467	209,394	211,823	237,610	217,129
Average agricultural sales from primary activity (\$)	593,248 ^A	688,373 ^A	839,199 ^A	1,026,056 ^A	813,359 ^A
Primary commodity (% of total agricultural sales)	58.9	78.1	92.4	96.8	85.7
Secondary commodity (% of total agricultural sales)	19.7	10.3	4.4	3.2	6.1
Total					
Number of farms	1,440 ^B	2,485 ^B	5,965 ^A	3,355 ^B	13,250 ^A
Average total agricultural sales (\$)	528,076 ^B	438,272 ^A	449,503 ^A	406,272 ^A	444,966 ^A
Average program payments and insurance proceeds (\$)	21,226 ^B	11,673 ^C	7,652 ^A	7,276 ^D	9,786 ^A
Average total operating revenues (\$)	574,910 ^B	469,865 ^A	475,854 ^A	425,091 ^A	472,617 ^A
Average net operating income (\$)	115,423	110,814	109,606	97,342	107,357
Average agricultural sales from primary activity (\$)	311,559 ^B	344,490 ^A	414,229 ^A	392,106 ^A	384,371 ^A
Primary commodity (% of total agricultural sales)	59.0	78.6	92.2	96.5	86.4
Secondary commodity (% of total agricultural sales)	19.3	10.3	4.6	3.5	6.1

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

Table 12-8

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	50 A	x	x	155 D	240 C
Average total agricultural sales (\$)	18,158 A	x	x	14,137 C	15,956 B
Average program payments and insurance proceeds (\$)	1,914 A	x	x	2,587 D	2,256 C
Average total operating revenues (\$)	23,903 A	x	x	26,195 B	25,560 A
Average net operating income (\$)	-4,798	x	x	-6,328	-6,832
Average agricultural sales from primary activity (\$)	11,217 A	x	x	14,137 C	14,151 B
Primary commodity (% of total agricultural sales)	61.8	x	x	100.0	88.7
Secondary commodity (% of total agricultural sales)	16.2	x	x	...	5.0
\$50,000 to \$99,999					
Number of farms	55 E	25 B	x	135 D	240 C
Average total agricultural sales (\$)	58,179 B	56,536 A	x	53,138 C	54,539 B
Average program payments and insurance proceeds (\$)	11,644 C	8,608 B	x	7,578 D	9,136 C
Average total operating revenues (\$)	79,134 A	71,939 A	x	76,930 A	76,671 A
Average net operating income (\$)	-57,194	11,078	x	11,541	-5,826
Average agricultural sales from primary activity (\$)	38,563 B	46,648 A	x	53,138 C	48,543 B
Primary commodity (% of total agricultural sales)	66.3	82.5	x	100.0	89.0
Secondary commodity (% of total agricultural sales)	17.6	7.0	x	...	5.4
\$100,000 to \$249,999					
Number of farms	115 D	100 D	100 E	330 C	635 B
Average total agricultural sales (\$)	150,403 B	136,219 A	119,171 B	94,570 C	114,731 B
Average program payments and insurance proceeds (\$)	24,830 C	30,925 E	32,867 E	26,214 D	27,729 C
Average total operating revenues (\$)	183,435 A	177,207 A	164,763 A	172,708 A	174,392 A
Average net operating income (\$)	33,324	21,974	29,923	26,438	27,536
Average agricultural sales from primary activity (\$)	89,613 B	110,456 A	110,877 B	94,570 C	98,722 B
Primary commodity (% of total agricultural sales)	59.6	81.1	93.0	100.0	86.0
Secondary commodity (% of total agricultural sales)	16.3	12.6	F	...	6.7
\$250,000 to \$499,999					
Number of farms	150 C	130 D	155 D	340 C	775 B
Average total agricultural sales (\$)	302,827 A	268,256 A	276,127 B	249,099 B	267,989 A
Average program payments and insurance proceeds (\$)	56,510 C	73,448 B	80,612 B	106,762 B	86,324 B
Average total operating revenues (\$)	380,973 A	352,585 A	367,196 A	382,121 A	373,926 A
Average net operating income (\$)	66,065	22,579	28,535	16,373	29,326
Average agricultural sales from primary activity (\$)	187,397 A	220,745 A	264,060 B	249,099 B	235,569 A
Primary commodity (% of total agricultural sales)	61.9	82.3	95.6	100.0	87.9
Secondary commodity (% of total agricultural sales)	30.6	10.9	2.8	...	9.0
\$500,000 and over					
Number of farms	265 C	255 C	475 B	880 B	1,875 A
Average total agricultural sales (\$)	1,129,744 B	1,497,930 C	2,184,202 C	1,920,315 B	1,816,436 A
Average program payments and insurance proceeds (\$)	205,500 B	238,428 B	476,239 D	379,197 B	359,568 B
Average total operating revenues (\$)	1,399,334 B	1,789,059 B	2,737,353 C	2,354,737 B	2,237,590 A
Average net operating income (\$)	160,522	111,559	65,322	-42,303	34,751
Average agricultural sales from primary activity (\$)	727,436 B	1,272,636 C	2,101,905 C	1,920,315 B	1,707,650 A
Primary commodity (% of total agricultural sales)	64.4	85.0	96.2	100.0	94.0
Secondary commodity (% of total agricultural sales)	20.0	9.5	1.7	...	3.3
Total					
Number of farms	635 B	535 B	750 B	1,850 A	3,770 A
Average total agricultural sales (\$)	579,039 B	814,750 B	1,449,462 C	983,709 B	984,342 A
Average program payments and insurance proceeds (\$)	105,197 B	138,686 B	321,196 D	206,017 B	202,391 B
Average total operating revenues (\$)	718,826 B	983,811 B	1,823,074 C	1,232,226 B	1,228,143 A
Average net operating income (\$)	83,328	63,145	50,623	-12,051	27,198
Average agricultural sales from primary activity (\$)	369,837 B	689,417 B	1,394,005 C	983,709 B	920,250 A
Primary commodity (% of total agricultural sales)	63.9	84.6	96.2	100.0	93.5
Secondary commodity (% of total agricultural sales)	21.0	9.7	1.7	...	3.7

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

Table 12-9

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

	2008 ^p				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	140 ^D	70 ^D	25 ^A	410 ^D	630 ^D
Average total agricultural sales (\$)	16,677 ^C	16,142 ^B	16,290 ^A	14,091 ^D	14,948 ^C
Average program payments and insurance proceeds (\$)	x	F	x	437 ^E	604 ^E
Average total operating revenues (\$)	21,313 ^B	20,684 ^B	22,185 ^A	21,678 ^C	21,520 ^B
Average net operating income (\$)	-3,803	-7,773	-6,840	3,818	542
Average agricultural sales from primary activity (\$)	10,040 ^B	13,331 ^C	15,423 ^A	14,091 ^D	13,204 ^C
Primary commodity (% of total agricultural sales)	60.2	82.6	94.7	100.0	88.3
Secondary commodity (% of total agricultural sales)	13.5	3.4	1.8	...	F
\$50,000 to \$99,999					
Number of farms	x	F	x	105 ^E	165 ^D
Average total agricultural sales (\$)	x	F	x	71,826 ^B	68,049 ^B
Average program payments and insurance proceeds (\$)	x	F	x	F	1,633 ^D
Average total operating revenues (\$)	x	F	x	79,333 ^A	77,308 ^A
Average net operating income (\$)	x	F	x	16,393	10,404
Average agricultural sales from primary activity (\$)	x	F	x	71,826 ^B	64,217 ^B
Primary commodity (% of total agricultural sales)	x	F	x	100.0	94.4
Secondary commodity (% of total agricultural sales)	x	F	x	...	F
\$100,000 to \$249,999					
Number of farms	40 ^C	F	F	245 ^C	355 ^C
Average total agricultural sales (\$)	148,504 ^A	F	F	160,300 ^A	160,081 ^A
Average program payments and insurance proceeds (\$)	5,196 ^B	F	F	F	F
Average total operating revenues (\$)	168,101 ^A	F	F	181,330 ^A	179,642 ^A
Average net operating income (\$)	21,748	F	F	14,492	16,060
Average agricultural sales from primary activity (\$)	91,450 ^B	F	F	160,300 ^A	150,202 ^A
Primary commodity (% of total agricultural sales)	61.6	F	F	100.0	93.8
Secondary commodity (% of total agricultural sales)	14.6	F	F	...	2.7
\$250,000 to \$499,999					
Number of farms	75 ^D	80 ^D	190 ^D	460 ^B	800 ^B
Average total agricultural sales (\$)	355,603 ^A	354,999 ^A	362,924 ^B	365,051 ^A	362,695 ^A
Average program payments and insurance proceeds (\$)	3,833 ^E	4,734 ^D	2,244 ^E	3,300 ^D	3,237 ^C
Average total operating revenues (\$)	370,813 ^A	369,613 ^A	372,982 ^B	380,464 ^A	376,736 ^A
Average net operating income (\$)	69,093	48,634	67,839	50,432	56,125
Average agricultural sales from primary activity (\$)	224,970 ^A	296,706 ^A	346,637 ^B	365,051 ^A	341,094 ^A
Primary commodity (% of total agricultural sales)	63.3	83.6	95.5	100.0	94.0
Secondary commodity (% of total agricultural sales)	24.1	11.3	3.7	...	4.1
\$500,000 and over					
Number of farms	245 ^C	280 ^C	415 ^B	1,290 ^A	2,220 ^A
Average total agricultural sales (\$)	1,612,584 ^B	1,226,248 ^B	1,465,873 ^A	1,956,784 ^A	1,736,237 ^A
Average program payments and insurance proceeds (\$)	56,526 ^D	F	15,747 ^D	14,827 ^C	24,689 ^D
Average total operating revenues (\$)	1,729,905 ^B	1,323,810 ^B	1,549,903 ^A	2,014,443 ^A	1,810,421 ^A
Average net operating income (\$)	274,291	228,018	139,248	239,271	223,210
Average agricultural sales from primary activity (\$)	1,033,475 ^A	1,020,335 ^B	1,420,237 ^A	1,956,784 ^A	1,638,122 ^A
Primary commodity (% of total agricultural sales)	64.1	83.2	96.9	100.0	94.3
Secondary commodity (% of total agricultural sales)	16.2	11.4	2.0	...	3.0
Total					
Number of farms	505 ^B	490 ^B	685 ^B	2,500 ^A	4,175 ^A
Average total agricultural sales (\$)	845,504 ^B	784,523 ^B	997,617 ^B	1,093,397 ^B	1,011,760 ^A
Average program payments and insurance proceeds (\$)	28,400 ^D	F	10,336 ^D	8,746 ^C	14,264 ^D
Average total operating revenues (\$)	907,407 ^B	845,464 ^B	1,052,568 ^B	1,129,453 ^B	1,056,936 ^A
Average net operating income (\$)	142,731	140,349	103,535	134,939	131,370
Average agricultural sales from primary activity (\$)	541,014 ^B	652,711 ^B	965,073 ^B	1,093,397 ^B	954,167 ^A
Primary commodity (% of total agricultural sales)	64.0	83.2	96.7	100.0	94.3
Secondary commodity (% of total agricultural sales)	16.6	11.3	2.2	...	3.1

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 13-1
Average net market income by quintile and province

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-77,564	-4,873	8,450	32,734	184,012	28,559
Newfoundland and Labrador	-86,304	-1,324 ^E	7,033	30,441	322,947	53,621
Prince Edward Island	-111,036	-8,808	5,230	34,228	199,890	23,982
Nova Scotia	-77,263	-1,714	5,728	21,853	186,262	26,984
New Brunswick	-94,969	-5,927	5,122	27,380	207,744	27,907
Quebec	-139,493	-7,092	11,465	47,235	192,392	20,969
Ontario	-64,324	-6,130	5,758	27,105	161,092	24,762
Manitoba	-86,686	-6,202	8,761	35,241	199,126	30,052
Saskatchewan	-46,716	-108	12,861	37,338	190,427	38,779
Alberta	-73,968	-5,775	7,661	28,819	187,997	28,970
British Columbia	-109,337	-10,950	1,965	18,200	171,833	14,630

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

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-49,408	501	13,394	40,290	206,474	42,252
Oilseed and grain farming	-37,999	2,996	18,298	49,678	220,618	50,760
Potato farming	-241,115	-12,322	17,336	88,264	540,886	79,049
Other vegetable (except potato) and melon farming	-97,160	-3,905	9,195 ^E	23,762	158,946	19,060
Fruit and tree nut farming	-84,298	-6,768	3,641	19,658	147,710	16,126
Greenhouse, nursery and floriculture production	-161,257	-2,682 ^E	8,670	37,419	342,239	45,358
Other crop farming	-41,374	-4,171	4,350	13,739	77,866	10,095
Animal production	-108,312	-10,899	2,561	23,249	155,984	12,571
Beef cattle ranching and farming, including feedlots	-78,669	-13,030	-1,647	9,152	74,868	-1,863
Dairy cattle and milk production	-11,402	42,906	73,810	115,167	275,842	99,329
Hog and pig farming	-763,011	-136,156	-41,416	7,361	132,054	-160,324
Poultry and egg production	-66,637	16,054	F	120,660	462,944	118,671
Other animal production	-76,132	-17,717	-5,475	5,454	69,303	-4,744
Total	-77,564	-4,873	8,450	32,734	184,012	28,559

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

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-32,164	-8,891	-880	5,692	16,863	-3,874
\$50,000 to \$99,999	-43,817	-5,622	8,634	20,941	41,840	4,423
\$100,000 to \$249,999	-54,638	4,186	26,135	46,684	85,397	21,554
\$250,000 to \$499,999	-67,340	26,904	62,690	94,945	162,163	55,874
\$500,000 and over	-302,631	44,583	132,360	229,235	606,921	142,162
Total	-77,564	-4,873	8,450	32,734	184,012	28,559

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

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-108,947	-13,876	830	17,514	125,428	4,190
Newfoundland and Labrador	-156,939	-14,153	-895	9,612	204,063	8,338
Prince Edward Island	-159,982	-20,326	-3,203	13,379	120,078	-9,978
Nova Scotia	-99,225	-8,356	613	11,838	132,110	7,450
New Brunswick	-148,835	-14,851	-2,546	11,089	136,439	-3,753
Quebec	-173,251	-16,266	1,981	25,456	137,350	-4,917
Ontario	-94,071	-14,110	-606	14,044	103,307	1,724
Manitoba	-123,371	-16,279	-874	16,910	129,135	1,515
Saskatchewan	-69,500	-7,729	5,424	22,732	139,834	18,157
Alberta	-108,255	-16,668	-999	14,732	124,196	2,623
British Columbia	-153,150	-21,368	-4,903	8,330	114,512	-11,291

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

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

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-80,540	-8,235	5,042	22,788	140,641	15,948
Oilseed and grain farming	-65,932	-6,120	8,194	28,750	153,850	23,750
Potato farming	-370,353	-51,071	-5,713	26,435	309,460	-17,912
Other vegetable (except potato) and melon farming	-144,722	F	2,880 ^E	13,501 ^E	103,099	-6,896
Fruit and tree nut farming	-110,792	-14,907	-1,142	11,047	114,604	61
Greenhouse, nursery and floriculture production	-260,348	-14,520	1,244	F	193,748	-11,960
Other crop farming	-61,028	-12,010	-968	7,154 ^E	51,394	-3,020
Animal production	-140,439	-19,868	-4,641	10,849	106,406	-9,537
Beef cattle ranching and farming, including feedlots	-102,493	-21,274	-8,203	2,798	53,791	-15,075
Dairy cattle and milk production	-53,545	16,413	40,573	71,005	181,620	51,220
Hog and pig farming	-900,524	-185,076	-74,868	-14,904	73,574	-218,103
Poultry and egg production	-114,316	-496	29,604	F	357,968	70,396
Other animal production	-92,078	-25,865	-10,217	911	49,884	-15,415
Total	-108,947	-13,876	830	17,514	125,428	4,190

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

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

	2008 P					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-39,569	-13,619	-4,515	2,711	14,522	-8,084
\$50,000 to \$99,999	-58,589	-14,900	261	13,001	35,290	-4,986
\$100,000 to \$249,999	-77,719	-13,020	9,908	29,836	69,383	3,677
\$250,000 to \$499,999	-104,513	-5,795	28,808	60,138	126,880	21,189
\$500,000 and over	-418,700	-30,467	53,174	135,038	447,354	37,346
Total	-108,947	-13,876	830	17,514	125,428	4,190

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	5.74	11.16	15.08	14.98	14.77	12.63	9.52	15.60	10.87	10.87	12.62
Operating profit margin adjusted for CCA (%)	-0.66	2.52	7.70	5.72	6.58	3.87	-0.61	4.02	1.77	3.08	3.39
Operating profit margin (excluding interest expenses) (%)	10.75	18.47	20.80	21.00	21.12	18.22	14.82	21.27	15.39	16.58	18.09
Solvency ratio											
Interest coverage	2.15	2.53	3.64	3.49	3.33	3.26	2.80	3.75	3.40	2.90	3.31
	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
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
Solvency ratio											
Interest coverage	2.35	2.36	3.77	3.07	3.32	3.07	3.66	4.54	4.00	2.45	3.54
	2008 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.84	12.40	12.70	13.36	15.00	13.41	13.45	21.15	15.05	7.45	15.02
Operating profit margin adjusted for CCA (%)	3.36	4.02	5.88	4.97	8.13	5.29	4.53	11.44	6.47	0.08	6.71
Operating profit margin (excluding interest expenses) (%)	16.51	19.80	18.32	19.42	20.88	18.72	18.05	25.47	19.06	13.55	19.95
Solvency ratio											
Interest coverage	2.91	2.67	3.26	3.20	3.55	3.52	3.92	5.90	4.75	2.22	4.04

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

	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.11	15.26	15.06	15.36	10.00	17.05	15.56
Operating profit margin adjusted for CCA (%)	3.64	4.80	7.87	8.12	3.75	3.21	4.09
Operating profit margin (excluding interest expenses) (%)	22.99	20.98	18.47	21.01	13.54	23.85	20.95
Solvency ratio							
Interest coverage	3.91	3.67	5.40	3.72	3.82	3.51	3.88
	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
Profitability ratios							
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
Solvency ratio							
Interest coverage	4.85	3.43	4.69	4.27	3.34	3.64	4.47
	2008 P						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	24.16	16.20	12.25	14.14	9.12	18.15	20.58
Operating profit margin adjusted for CCA (%)	13.12	6.72	5.35	6.87	3.17	4.79	10.46
Operating profit margin (excluding interest expenses) (%)	28.56	22.10	15.70	19.79	12.39	24.61	25.04
Solvency ratio							
Interest coverage	6.49	3.75	4.56	3.50	3.79	3.81	5.61

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

	2006					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	4.85	23.79	6.25	12.46	10.80	10.53
Operating profit margin adjusted for CCA (%)	-2.00	12.72	0.05	6.99	1.32	2.90
Operating profit margin (excluding interest expenses) (%)	9.27	33.60	10.77	16.61	14.93	16.05
Solvency ratio						
Interest coverage	2.10	3.42	2.38	4.00	3.62	2.91
	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
Profitability ratios						
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
Solvency ratio						
Interest coverage	2.21	3.25	2.44	3.74	3.39	2.88
	2008 ^p					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	6.00	22.72	2.21	12.43	1.62	9.94
Operating profit margin adjusted for CCA (%)	0.04	12.54	-2.49	7.86	-8.18	3.29
Operating profit margin (excluding interest expenses) (%)	9.91	32.79	6.28	16.31	6.97	15.31
Solvency ratio						
Interest coverage	2.54	3.25	1.54	4.21	1.30	2.85

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-5.24	13.43	17.69	18.16	11.10	12.62
Operating profit margin adjusted for CCA (%)	-22.37	-0.40	5.81	7.11	3.94	3.39
Operating profit margin (excluding interest expenses) (%)	3.04	20.45	24.37	24.65	15.68	18.09
Solvency ratio						
Interest coverage	0.37	2.92	3.65	3.80	3.43	3.31
	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	
Profitability ratios						
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
Solvency ratio						
Interest coverage	0.17	2.63	3.84	4.01	3.76	3.54
	2008 p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-8.73	13.46	19.19	20.41	14.41	15.02
Operating profit margin adjusted for CCA (%)	-25.19	0.37	8.15	10.58	7.59	6.71
Operating profit margin (excluding interest expenses) (%)	-0.53	20.30	25.09	26.19	18.72	19.95
Solvency ratio						
Interest coverage	-0.06	2.97	4.25	4.53	4.34	4.04

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

	2008 p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-1.69	-6.23	-2.70	-9.30	2.99	-12.67	-8.86	-0.59	-10.17	-27.72	-6.21
Operating profit margin adjusted for CCA (%)	-20.25	-18.98	-14.64	-26.44	-6.85	-28.19	-22.05	-12.55	-27.73	-47.38	-20.95
Operating profit margin (excluding interest expenses) (%)	1.29	0.95	1.87	-4.27	8.83	-4.99	-1.32	5.66	-1.08	-15.28	0.78
Solvency ratio											
Interest coverage	0.88	0.37	0.58	0.14	1.45	-0.21	-0.05	0.53	-0.06	-1.51	0.22

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

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

	2008 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.93	12.00	16.43	14.52	19.08	13.71	14.05	20.58	17.16	6.78	16.58
Operating profit margin adjusted for CCA (%)	2.00	2.38	5.26	2.75	8.99	3.63	3.22	9.97	4.45	-3.07	5.78
Operating profit margin (excluding interest expenses) (%)	15.49	19.27	21.45	20.02	26.55	19.66	19.32	25.41	23.28	13.26	22.46
Solvency ratio											
Interest coverage	3.53	2.64	3.17	3.09	3.55	2.83	3.27	4.42	3.41	1.85	3.38

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

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

	2008 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	24.93	27.67	34.70	30.86	32.73	31.83	29.93	40.87	37.42	26.55	34.82
Operating profit margin adjusted for CCA (%)	14.61	16.27	21.91	19.36	21.45	21.38	19.07	30.50	25.39	16.26	23.78
Operating profit margin (excluding interest expenses) (%)	28.67	33.16	39.21	37.70	40.71	37.73	34.38	44.51	41.65	34.12	40.05
Solvency ratio											
Interest coverage	9.90	8.24	9.96	10.42	8.90	10.08	11.10	16.93	14.05	9.06	12.09

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

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

Crop production	2008 p						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	4.16	1.44	-0.78	-5.39	-0.37	-12.86	1.50
Operating profit margin adjusted for CCA (%)	-7.92	-6.88	-9.82	-21.19	-6.65	-34.52	-11.18
Operating profit margin (excluding interest expenses) (%)	10.07	6.18	3.34	2.78	3.36	-1.60	7.25
Solvency ratio							
Interest coverage	1.37	1.65	0.67	0.29	0.80	-0.50	0.95
Animal production	2008 p					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	-25.95	15.92	-3.61	4.01	-61.48	-18.09	
Operating profit margin adjusted for CCA (%)	-45.26	6.36	-11.15	-1.26	-90.05	-34.80	
Operating profit margin (excluding interest expenses) (%)	-16.04	25.43	2.25	8.30	-54.81	-9.61	
Solvency ratio							
Interest coverage	-1.66	2.34	0.59	1.90	-6.02	-0.61	

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

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

Crop production	2008 p						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	22.25	15.05	17.41	14.00	9.90	20.39	20.91
Operating profit margin adjusted for CCA (%)	11.34	6.22	9.84	4.17	3.93	4.88	9.55
Operating profit margin (excluding interest expenses) (%)	26.88	21.15	20.81	20.57	14.61	26.78	25.78
Solvency ratio							
Interest coverage	5.47	4.49	4.72	2.92	3.41	3.32	4.84
Animal production	2008 p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	6.67	25.14	7.75	13.26	-7.14	11.16	
Operating profit margin adjusted for CCA (%)	-4.50	14.94	1.23	8.11	-21.79	1.01	
Operating profit margin (excluding interest expenses) (%)	13.02	34.35	13.66	18.14	-0.23	17.71	
Solvency ratio							
Interest coverage	1.53	3.86	2.27	3.79	0.24	2.36	

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

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

Crop production	2008 ^p						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	39.68	28.05	38.21	35.14	24.27	43.76	39.49
Operating profit margin adjusted for CCA (%)	29.31	19.19	27.07	25.18	14.45	28.22	28.47
Operating profit margin (excluding interest expenses) (%)	43.22	32.64	43.65	40.16	27.53	49.19	43.52
Solvency ratio							
Interest coverage	20.41	10.75	18.75	11.01	11.36	12.43	18.55
Animal production	2008 ^p						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	28.95	34.11	20.00	22.04	21.99	29.00	29.00
Operating profit margin adjusted for CCA (%)	17.02	24.39	10.54	15.69	11.73	18.47	18.47
Operating profit margin (excluding interest expenses) (%)	34.78	42.73	26.53	27.09	25.77	36.25	36.25
Solvency ratio							
Interest coverage	7.00	8.33	4.95	13.53	4.88	7.08	7.08

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

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

	2008 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-41.85	-4.22	6.35	10.07	7.75	-6.21
Operating profit margin adjusted for CCA (%)	-62.46	-17.84	-4.90	0.97	0.50	-20.95
Operating profit margin (excluding interest expenses) (%)	-31.60	3.77	12.51	15.44	12.70	0.78
Solvency ratio						
Interest coverage	-4.55	0.11	1.67	2.39	2.32	0.22

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

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

	2008 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	2.51	18.55	21.63	21.43	18.41	16.58
Operating profit margin adjusted for CCA (%)	-12.42	6.91	11.04	11.34	9.40	5.78
Operating profit margin (excluding interest expenses) (%)	9.05	24.78	27.35	27.26	24.31	22.46
Solvency ratio						
Interest coverage	0.07	3.16	4.80	4.99	4.96	3.38

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

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

	2008 ^p					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	36.07	38.26	36.34	31.93	30.32	34.82
Operating profit margin adjusted for CCA (%)	23.36	27.67	25.81	21.98	20.01	23.78
Operating profit margin (excluding interest expenses) (%)	41.13	43.60	41.43	38.21	36.52	40.05
Solvency ratio						
Interest coverage	4.54	14.68	17.62	14.64	14.53	12.09

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

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and 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—T1¹ and the Statistical Universe File—T2² 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.³

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 form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the 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).⁵

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

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.⁶

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

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling 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 types⁷ created for the purpose of statistical tabulations in this publication.

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

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.⁸ The same SIN (or same BN) will produce the same hash number each year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries from year to year, it will always be included if moving upwards. Conversely, it will be included if moving downwards because the longitudinal records are pre-specified for inclusion in the sample. 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/AgrilInvest-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/AgrilInvest-CRA farming return throughout the year. All AgriStability/AgrilInvest 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

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

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

1. The 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.¹ 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.² While the number of farms is substantially higher in the TDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

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

Text table 2

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

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	90,133	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
Canada	36,743,561	30,130,977

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,⁴ FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

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

Differences at the item level

Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the 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 census⁵ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the 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.⁶

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.⁷

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 2005.⁸ 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 2007.⁹

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

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

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

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.¹
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat’s milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare’s urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs.
 - federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program² 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) withdrawals³ 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.

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
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
Maple syrup and products production	111994 ⁴	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁵	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
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 ⁶	no
Aquaculture	112510 ⁶	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the 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

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.¹ Consider the following examples: 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for the data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming [111110] or Wheat farming [111140]). However, this had no impact upon the industry group 1111, Oilseed and grain farming. 2) Most data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the 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

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).

- **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:

Whole Farm Data Projects Section
Agriculture Division
Statistics Canada
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