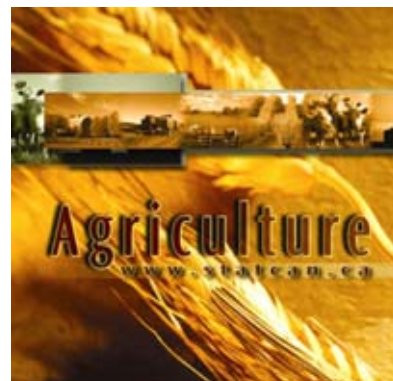


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Statistics on Income of Farm Families

2007



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Families

2007

Published by authority of the Minister responsible for Statistics Canada

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August 2010

Catalogue no. 21-207-X

ISSN 1712-4778

Frequency: Annual

Ottawa

Cette publication est également disponible en français.

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.

Acknowledgements

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

Special thanks are extended to Ping Chen, Linda De Montigny, Patricia Dow, Donna Faghali, Jihad Ghanem, Daniel Michaud, Henri Morin, Sheila Young, the staff from the Taxation Data Unit, Agriculture Division, Terri Blanchard from Business Survey Methods Division, and the CANSIM and Smart Publishing teams from Dissemination Division, for their support and contribution to this publication.

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

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Highlights

- Average total income of Canadian farm families increased 7.5% from 2006 to \$93,703 in 2007, according to data from personal income tax returns. Once adjusted for capital cost allowance (CCA), their average total income rose 8.2% to \$79,967.
- The overall growth in farm families' average total income in 2007 reflects increases in both average income from off-farm sources and average net farm operating income. As in 2006, off-farm income made up 80% of their total income.
- Average off-farm income rose 7.5% from 2006 to \$75,223 in 2007, reflecting growth in all of its major components. Investment income rose the most from 2006, up 16.7%, trailed by off-farm employment income, up 7.6%, and government social transfers, up 6.1%. Average net farm operating income went up 7.2% as average net market income continued to recover in 2007.

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

- Average net market income grew 106.5% to settle at \$8,744 in 2007. The rise in average revenues from grain and oilseed sales was the main factor driving the increase. Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and net cash advances (including any Canadian Wheat Board payments reported on statement) also supported the increase in average net market income. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher fertilizer and lime expenses, feed, supplement, straw and bedding expenses, and general expenses, mainly miscellaneous farm expenses, custom work and machine rental, and net interest expenses.
- Average net program payments to all farm families went down 25.1% in 2007 to \$9,736. The phasing-out of the Grains and Oilseeds Payment Program, which was implemented in 2006, largely contributed to the decrease. Lower payments under the Canadian Agricultural Income Stabilization (CAIS) and CAIS-related programs also contributed to the decrease. Cushioning the decrease were payments made under the Cost of Production Payment. Provincial stabilization and crop insurance payments both increased. Stabilization payments rose largely due to higher payouts made to hog producers in Quebec.
- Average total income of families specialized in oilseed and grain farming grew 10.0% to \$102,719 in 2007. Average net farm operating income of these families increased 22.0% as the gain in average net market income offset the decline in average net program payments. Driven by higher average revenues from all major grains and oilseeds, particularly canola, wheat, barley and grain corn, average net market income of families operating oilseed and grain farms increased from \$959 in 2006 to \$13,713 in 2007. Although grain and oilseed prices were the driving force behind the rise in grain and oilseed revenues, deliveries were strong as producers drew down farm stocks to meet demand and capitalize on stronger prices.
- Grain and oilseed revenues rose as prices benefited from rising food demand in emerging nations, an expanding bio-fuel sector and a string of poor crops in some major exporting countries. Drought in several large grain-producing areas such as Australia and Ukraine drove grain inventories to record lows. In Canada, dry and hot growing conditions also reduced crop production. Wheat yields in part of the United States were also affected by frost, followed by excessive rainfall.

- The increase in grain and oilseed prices was a relief for crop producers and their families but a serious challenge for livestock producers and their families, notably those in the beef cattle and hog sectors, who faced rises in feed costs. Declines in hog and cattle prices in the second half of 2007 added to the though going faced by these families, who were squeezed by the combination of the rising loonie and increased production costs.
- Average total income of families primarily engaged in beef cattle farming rose 6.4% from 2006 to \$83,645 in 2007, as the gain in average off-farm income offset the decline in average net farm operating income. Struggled with a strong dollar and increasing feed costs, these families experienced a net market income loss for a fifth consecutive year. This loss, which increased from \$3,403 on average in 2006 to \$4,459 in 2007, combined with lower average net program payments, resulted in a 25.8% decline in average net farm operating income.
- Families running hog and pig farms saw their average total income increase 2.4% from 2006 to \$78,196 in 2007, thanks to a strong gain in average net program payments. Hit by falling prices and increased production costs, in particular feed costs, these families saw their average net market income decline to a deficit of \$11,581 in 2007. Average net program payments were up 53.8% from 2006 to \$40,881, offsetting the loss in average net market income.
- Farm families in dairy sector and in poultry and egg sector saw their average total income rise respectively 11.4% and 4.6% due to increases in both average net farm operating income and average off-farm income. Average net farm operating income advanced as prices in supply-managed commodities increased to help cover mounting production costs.
- Only farm families primarily engaged in other animal production or in fruit and tree nut farming saw their average total income decrease in 2007. Average total income of families in the first group fell 7.1% due to lower average off-farm income and higher deficit in average net market income. Declines in both average off-farm income and average net program payments left average total income of families in the second group 2.8% below the 2006 level.
- Farm families operating business focused-farms (i.e., small, medium, large and very large farms) averaged \$114,843 in total income, up 10.8% from 2006, while farm families on pension, lifestyle and low-income farms earned \$78,913 on average, up 3.8%.
- Farm families in all farm typology groups saw their average total income increase in 2007, with the exception of families with low-income farms who posted a 9.9% decline, attributable almost entirely to lower net program payments. These families reported an average net market income deficit for a fifth consecutive year, but this deficit remained almost unchanged from 2006.
- Families whose focus is lifestyle-driven also posted an average net market income deficit, but this situation is typical of families in this group. Their average net market income went from -\$7,601 in 2006 to -\$7,723 in 2007, down 1.6%. Farm families in this category earned \$114,550 in average total income in 2007, up 2.2% from 2006. This was the lowest growth rate among the various typology groups.
- In contrast, average total income of families operating very large farms grew the most in 2007, up 18.8% from 2006 to \$189,681. Increases in both average net market income (+65.9%) and average off-farm income (+13.6%) compensated for the 12.8% decline in average net program payments.
- Families operating large farms and small farms also saw their average total income grow at a pace above the national average. Increases in both average net market income and average off-farm income pushed their average total income up 11.0% and 9.7% respectively.
- In 2007, 40.0% of farm families operating large farms and very large farms were specialized in oilseed and grain production, 28.2% in supply-managed commodities and 16.8% in cattle production.

Text table 1

Average total income of farm families and its components by farm typology group, Canada, 2007

	Off-farm income ¹	Net operating income ²	Net program payments	Net market income	Total income
dollars					
Pension farms	62,696	8,363	5,569	2,794	71,060
Lifestyle farms	120,327	-5,777	1,946	-7,723	114,550
Low-income farms	23,253	2,077	8,471	-6,394	25,329
Small farms	82,644	6,719	5,726	992	89,363
Medium farms	73,482	31,943	13,533	18,410	105,425
Large farms	59,069	63,468	21,436	42,033	122,537
Very large farms	75,229	114,451	45,011	69,440	189,681
Total	75,223	18,480	9,736	8,744	93,703
percent change from 2006 to 2007					
Pension farms	5.0	-4.2	-32.5	478.5	3.8
Lifestyle farms	2.6	-12.4	-20.9	-1.6	2.2
Low-income farms	3.0	-62.4	-28.9	-0.1	-9.9
Small farms	12.9	-18.6	-32.5	537.0	9.7
Medium farms	6.2	-4.9	-30.4	30.2	2.6
Large farms	16.3	6.5	-30.1	45.2	11.0
Very large farms	13.6	22.4	-12.8	65.9	18.8
Total	7.5	7.2	-25.1	106.5	7.5

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

- Average total income of farm families increased in all provinces in 2007, except in Prince Edward Island (-2.6%), Newfoundland and Labrador (-2.0%) and British Columbia (-2.0%). Only four provinces had rates of growth above the national average: New Brunswick and the three Prairie provinces. Manitoba's 14.3% growth in average total income between 2006 and 2007 topped Alberta's and Saskatchewan's gains of respectively 10.2% and 8.5%. High grain and oilseed prices helped families in the Prairies to cope with rising input costs. Higher average off-farm income, especially in Alberta, also contributed to these rises. In New Brunswick, the 8.8% gain in average total income was largely supported by a 10.1% growth in average off-farm income.
- Alberta's farm families earned the highest average total income (\$115,946), followed by those in Ontario and British Columbia. However, in these two provinces, the average total income fell short below the national average.

Notes to users

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

Statistics on Income of Farm Families 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 Revenues and Expenses of Farms** (Catalogue no. 21-208-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 Income of Farm Families** covers the 2007 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2003.

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

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income adjusted for capital cost allowance (i.e., total income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and 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.
- Starting with reference year 2006, the Taxation Data Program uses new farm typology definitions to categorize farms into farm typology groups. Data from 2000 to 2005 have been revised using the new farm typology definitions. There have been two major changes to Canada’s typology definitions. First, the pension group now includes only families with small farms (\$10,000 to \$99,999 in gross revenues) and medium-size farms

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.

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

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 information from personal income tax records also enabled the TDP to produce off-farm income estimates for farm operators. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

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

The 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. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

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.

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

This issue of **Statistics on Income of Farm Families** covers the 2007 reference year. It also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2003.

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

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-208-X	Statistics on Revenues and Expenses of Farms
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	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

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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

Statistical tables

Table 1-1
Off-farm income and net operating income of farm families by province, unincorporated sector — Canada

		2003	2004	2005	2006	2007
Number of farm families	number	135,490 ^A	130,970 ^A	130,090 ^A	124,560 ^A	121,170 ^A
Number of farms	number	134,360 ^A	129,240 ^A	128,160 ^A	120,960 ^A	118,010 ^A
Off-farm income	\$'000	7,767,376^A	8,076,333^A	8,477,775^A	8,714,244^A	9,114,778^A
Average off-farm income	\$	57,328 ^A	61,666 ^A	65,169 ^A	69,960 ^A	75,223 ^A
Net operating income	\$'000	2,095,072	2,172,267	2,254,704	2,147,418	2,239,180
Average net operating income	\$	15,463	16,586	17,332	17,240	18,480
Total income	\$'000	9,862,449	10,248,600	10,732,479	10,861,662	11,353,957
Average total income	\$	72,791	78,252	82,500	87,200	93,703
Off-farm income as a percentage of total income	%	78.8	78.8	79.0	80.2	80.3
Total income adjusted for capital cost allowance	\$'000	8,135,852	8,560,704	9,043,702	9,207,716	9,689,583
Average total income adjusted for capital cost allowance	\$	60,048	65,364	69,519	73,922	79,967
Off-farm income as a percentage of total income adjusted for CCA	%	95.5	94.3	93.7	94.6	94.1

Table 1-2
Off-farm income and net operating income of farm families by province, unincorporated sector — Newfoundland and Labrador

		2003	2004	2005	2006	2007
Number of farm families	number	140 ^A	140 ^A	140 ^A	130 ^A	130 ^A
Number of farms	number	130 ^A	130 ^A	130 ^A	130 ^A	140 ^A
Off-farm income	\$'000	7,677^A	7,946^A	7,445^A	7,196^A	7,361^A
Average off-farm income	\$	54,837 ^A	56,756 ^A	53,182 ^A	55,355 ^A	56,622 ^A
Net operating income	\$'000	1,820	1,235	2,374	3,572	3,188
Average net operating income	\$	13,003	8,824	16,954	27,478	24,525
Total income	\$'000	9,498	9,181	9,819	10,768	10,549
Average total income	\$	67,841	65,580	70,136	82,833	81,147
Off-farm income as a percentage of total income	%	80.8	86.5	75.8	66.8	69.8
Total income adjusted for capital cost allowance	\$'000	7,946	7,484	8,084	9,021	8,657
Average total income adjusted for capital cost allowance	\$	56,757	53,454	57,741	69,395	66,594
Off-farm income as a percentage of total income adjusted for CCA	%	96.6	106.2	92.1	79.8	85.0

Table 1-3
Off-farm income and net operating income of farm families by province, unincorporated sector — Prince Edward Island

		2003	2004	2005	2006	2007
Number of farm families	number	1,090 ^A	1,070 ^A	1,000 ^A	940 ^A	860 ^A
Number of farms	number	990 ^A	980 ^A	910 ^A	850 ^A	780 ^A
Off-farm income	\$'000	53,390^A	56,100^A	54,623^A	52,641^A	50,582^A
Average off-farm income	\$	48,981 ^A	52,430 ^A	54,623 ^A	56,001 ^A	58,816 ^A
Net operating income	\$'000	16,827	13,920	18,599	20,290	14,426
Average net operating income	\$	15,438	13,010	18,599	21,585	16,774
Total income	\$'000	70,217	70,020	73,221	72,930	65,007
Average total income	\$	64,419	65,439	73,221	77,585	75,590
Off-farm income as a percentage of total income	%	76.0	80.1	74.6	72.2	77.8
Total income adjusted for capital cost allowance	\$'000	56,454	55,559	59,827	59,852	53,204
Average total income adjusted for capital cost allowance	\$	51,793	51,924	59,827	63,672	61,865
Off-farm income as a percentage of total income adjusted for CCA	%	94.6	101.0	91.3	88.0	95.1

Table 1-4
Off-farm income and net operating income of farm families by province, unincorporated sector — Nova Scotia

		2003	2004	2005	2006	2007
Number of farm families	number	1,710 ^A	1,700 ^A	1,730 ^A	1,550 ^A	1,490 ^A
Number of farms	number	1,600 ^A	1,610 ^A	1,640 ^A	1,490 ^A	1,400 ^A
Off-farm income	\$'000	82,503^A	83,909^A	91,891^A	87,604^A	91,431^A
Average off-farm income	\$	48,248 ^A	49,358 ^A	53,116 ^A	56,519 ^A	61,363 ^A
Net operating income	\$'000	29,242	32,253	31,774	28,477	25,905
Average net operating income	\$	17,101	18,972	18,366	18,373	17,386
Total income	\$'000	111,746	116,161	123,665	116,082	117,336
Average total income	\$	65,348	68,330	71,483	74,892	78,749
Off-farm income as a percentage of total income	%	73.8	72.2	74.3	75.5	77.9
Total income adjusted for capital cost allowance	\$'000	96,371	97,876	106,367	100,724	103,113
Average total income adjusted for capital cost allowance	\$	56,358	57,574	61,484	64,984	69,203
Off-farm income as a percentage of total income adjusted for CCA	%	85.6	85.7	86.4	87.0	88.7

Table 1-5
Off-farm income and net operating income of farm families by province, unincorporated sector — New Brunswick

		2003	2004	2005	2006	2007
Number of farm families	number	1,220 ^A	1,200 ^A	1,140 ^A	1,120 ^A	1,120 ^A
Number of farms	number	1,150 ^A	1,150 ^A	1,080 ^A	1,050 ^A	1,050 ^A
Off-farm income	\$'000	55,084^A	59,945^A	56,880^A	58,119^A	63,964^A
Average off-farm income	\$	45,151 ^A	49,955 ^A	49,895 ^A	51,892 ^A	57,111 ^A
Net operating income	\$'000	23,871	22,691	21,028	19,610	20,625
Average net operating income	\$	19,566	18,909	18,446	17,509	18,415
Total income	\$'000	78,954	82,636	77,908	77,729	84,589
Average total income	\$	64,717	68,864	68,341	69,401	75,526
Off-farm income as a percentage of total income	%	69.8	72.5	73.0	74.8	75.6
Total income adjusted for capital cost allowance	\$'000	63,164	66,687	63,697	64,267	71,164
Average total income adjusted for capital cost allowance	\$	51,774	55,572	55,874	57,381	63,540
Off-farm income as a percentage of total income adjusted for CCA	%	87.2	89.9	89.3	90.4	89.9

Table 1-6
Off-farm income and net operating income of farm families by province, unincorporated sector — Quebec

		2003	2004	2005	2006	2007
Number of farm families	number	18,180 ^A	17,870 ^A	17,380 ^A	16,660 ^A	15,540 ^A
Number of farms	number	16,600 ^A	16,320 ^A	15,800 ^A	14,490 ^A	14,110 ^A
Off-farm income	\$'000	738,185^A	772,011^A	795,535^A	794,455^A	796,685^A
Average off-farm income	\$	40,604 ^A	43,201 ^A	45,773 ^A	47,686 ^A	51,267 ^A
Net operating income	\$'000	448,360	471,322	511,308	413,219	404,402
Average net operating income	\$	24,662	26,375	29,419	24,803	26,023
Total income	\$'000	1,186,545	1,243,333	1,306,843	1,207,674	1,201,087
Average total income	\$	65,267	69,577	75,192	72,489	77,290
Off-farm income as a percentage of total income	%	62.2	62.1	60.9	65.8	66.3
Total income adjusted for capital cost allowance	\$'000	939,235	1,000,431	1,063,884	986,079	993,430
Average total income adjusted for capital cost allowance	\$	51,663	55,984	61,213	59,188	63,927
Off-farm income as a percentage of total income adjusted for CCA	%	78.6	77.2	74.8	80.6	80.2

Table 1-7
Off-farm income and net operating income of farm families by province, unincorporated sector — Ontario

		2003	2004	2005	2006	2007
Number of farm families	number	31,740 ^A	30,410 ^A	30,790 ^A	29,960 ^A	30,770 ^A
Number of farms	number	31,370 ^A	29,860 ^A	29,950 ^A	29,070 ^A	29,910 ^A
Off-farm income	\$'000	2,082,557^A	2,124,870^A	2,214,948^A	2,200,244^A	2,388,797^A
Average off-farm income	\$	65,613 ^A	69,874 ^A	71,937 ^A	73,439 ^A	77,634 ^A
Net operating income	\$'000	482,199	449,408	500,255	485,908	486,504
Average net operating income	\$	15,192	14,778	16,247	16,219	15,811
Total income	\$'000	2,564,755	2,574,278	2,715,202	2,686,152	2,875,300
Average total income	\$	80,805	84,652	88,185	89,658	93,445
Off-farm income as a percentage of total income	%	81.2	82.5	81.6	81.9	83.1
Total income adjusted for capital cost allowance	\$'000	2,194,179	2,208,031	2,357,504	2,328,408	2,508,151
Average total income adjusted for capital cost allowance	\$	69,130	72,609	76,567	77,717	81,513
Off-farm income as a percentage of total income adjusted for CCA	%	94.9	96.2	94.0	94.5	95.2

Table 1-8
Off-farm income and net operating income of farm families by province, unincorporated sector — Manitoba

		2003	2004	2005	2006	2007
Number of farm families	number	12,610 ^A	12,110 ^A	11,810 ^A	11,250 ^A	10,800 ^A
Number of farms	number	12,620 ^A	12,110 ^A	11,750 ^A	11,120 ^A	10,590 ^A
Off-farm income	\$'000	579,551^A	589,369^A	598,103^A	615,827^A	635,543^A
Average off-farm income	\$	45,960 ^A	48,668 ^A	50,644 ^A	54,740 ^A	58,847 ^A
Net operating income	\$'000	237,592	260,286	211,849	157,490	213,221
Average net operating income	\$	18,842	21,493	17,938	13,999	19,743
Total income	\$'000	817,144	849,655	809,952	773,317	848,763
Average total income	\$	64,801	70,161	68,582	68,739	78,589
Off-farm income as a percentage of total income	%	70.9	69.4	73.8	79.6	74.9
Total income adjusted for capital cost allowance	\$'000	632,206	666,670	645,228	607,647	678,030
Average total income adjusted for capital cost allowance	\$	50,135	55,051	54,634	54,013	62,781
Off-farm income as a percentage of total income adjusted for CCA	%	91.7	88.4	92.7	101.3	93.7

Table 1-9
Off-farm income and net operating income of farm families by province, unincorporated sector — Saskatchewan

		2003	2004	2005	2006	2007
Number of farm families	number	29,250 ^A	27,790 ^A	27,030 ^A	26,710 ^A	25,330 ^A
Number of farms	number	30,060 ^A	28,440 ^A	28,000 ^A	27,050 ^A	25,480 ^A
Off-farm income	\$'000	1,557,736^A	1,578,289^A	1,580,543^A	1,720,509^A	1,713,103^A
Average off-farm income	\$	53,256 ^A	56,793 ^A	58,474 ^A	64,414 ^A	67,631 ^A
Net operating income	\$'000	406,274	360,993	360,909	456,680	526,855
Average net operating income	\$	13,890	12,990	13,352	17,098	20,800
Total income	\$'000	1,964,010	1,939,282	1,941,452	2,177,189	2,239,958
Average total income	\$	67,146	69,783	71,826	81,512	88,431
Off-farm income as a percentage of total income	%	79.3	81.4	81.4	79.0	76.5
Total income adjusted for capital cost allowance	\$'000	1,603,721	1,584,268	1,595,288	1,817,043	1,882,251
Average total income adjusted for capital cost allowance	\$	54,828	57,009	59,019	68,029	74,309
Off-farm income as a percentage of total income adjusted for CCA	%	97.1	99.6	99.1	94.7	91.0

Table 1-10
Off-farm income and net operating income of farm families by province, unincorporated sector — Alberta

		2003	2004	2005	2006	2007
Number of farm families	number	32,220 ^A	31,570 ^A	31,850 ^A	29,480 ^A	28,260 ^A
Number of farms	number	32,910 ^A	31,920 ^A	32,100 ^A	29,400 ^A	28,180 ^A
Off-farm income	\$'000	2,105,855^A	2,281,748^A	2,525,938^A	2,607,190^A	2,785,133^A
Average off-farm income	\$	65,359 ^A	72,276 ^A	79,307 ^A	88,439 ^A	98,554 ^A
Net operating income	\$'000	365,412	487,318	518,879	494,548	491,514
Average net operating income	\$	11,341	15,436	16,291	16,776	17,393
Total income	\$'000	2,471,267	2,769,066	3,044,816	3,101,737	3,276,647
Average total income	\$	76,700	87,712	95,599	105,215	115,946
Off-farm income as a percentage of total income	%	85.2	82.4	83.0	84.1	85.0
Total income adjusted for capital cost allowance	\$'000	2,021,719	2,343,733	2,582,584	2,661,129	2,823,397
Average total income adjusted for capital cost allowance	\$	62,747	74,239	81,086	90,269	99,908
Off-farm income as a percentage of total income adjusted for CCA	%	104.2	97.4	97.8	98.0	98.6

Table 1-11
Off-farm income and net operating income of farm families by province, unincorporated sector — British Columbia

		2003	2004	2005	2006	2007
Number of farm families	number	7,330 ^A	7,120 ^A	7,220 ^A	6,760 ^A	6,850 ^A
Number of farms	number	6,930 ^A	6,760 ^A	6,790 ^A	6,310 ^A	6,370 ^A
Off-farm income	\$'000	504,766^A	522,888^A	552,082^A	570,336^A	580,780^A
Average off-farm income	\$	68,863 ^A	73,439 ^A	76,466 ^A	84,369 ^A	84,785 ^A
Net operating income	\$'000	83,483	73,624	77,546	67,680	52,629
Average net operating income	\$	11,389	10,340	10,740	10,012	7,683
Total income	\$'000	588,249	596,512	629,628	638,016	633,410
Average total income	\$	80,252	83,780	87,206	94,381	92,469
Off-farm income as a percentage of total income	%	85.8	87.7	87.7	89.4	91.7
Total income adjusted for capital cost allowance	\$'000	520,792	530,987	561,409	573,479	566,863
Average total income adjusted for capital cost allowance	\$	71,049	74,577	77,757	84,834	82,754
Off-farm income as a percentage of total income adjusted for CCA	%	96.9	98.5	98.3	99.5	102.5

Table 2-1
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Oilseed and grain farming

		2003	2004	2005	2006	2007
Number of farm families	number	47,940 ^A	47,920 ^A	44,060 ^A	43,070 ^A	43,510 ^A
Number of farms	number	47,980 ^A	48,210 ^A	44,370 ^A	42,790 ^A	42,920 ^A
Off-farm income	\$'000	2,906,658^A	3,101,924^A	2,996,134^A	3,148,415^A	3,394,319^A
Average off-farm income	\$	60,631 ^A	64,731 ^A	68,001 ^A	73,100 ^A	78,012 ^A
Net operating income	\$'000	921,928	869,756	757,359	872,297	1,074,993
Average net operating income	\$	19,231	18,150	17,189	20,253	24,707
Total income	\$'000	3,828,586	3,971,680	3,753,493	4,020,712	4,469,311
Average total income	\$	79,862	82,881	85,190	93,353	102,719
Off-farm income as a percentage of total income	%	75.9	78.1	79.8	78.3	75.9
Total income adjusted for capital cost allowance	\$'000	3,153,245	3,265,912	3,098,540	3,346,701	3,739,557
Average total income adjusted for capital cost allowance	\$	65,775	68,153	70,325	77,704	85,947
Off-farm income as a percentage of total income adjusted for CCA	%	92.2	95.0	96.7	94.1	90.8

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

		2003	2004	2005	2006	2007
Number of farm families	number	920 ^B	790 ^C	630 ^C	690 ^C	500 ^B
Number of farms	number	840 ^C	730 ^C	570 ^C	560 ^C	430 ^B
Off-farm income	\$'000	50,028^C	42,307^C	37,174^D	33,854^C	24,626^B
Average off-farm income	\$	54,378 ^B	53,553 ^B	59,006 ^C	49,063 ^A	49,252 ^A
Net operating income	\$'000	28,722	19,142	27,223	25,560	23,204
Average net operating income	\$	31,219	24,230	43,211	37,044	46,408
Total income	\$'000	78,750	61,449	64,397	59,414	47,830
Average total income	\$	85,597	77,784	102,217	86,107	95,659
Off-farm income as a percentage of total income	%	63.5	68.8	57.7	57.0	51.5
Total income adjusted for capital cost allowance	\$'000	57,927	43,382	47,115	44,204	31,978
Average total income adjusted for capital cost allowance	\$	62,964	54,914	74,786	64,064	63,956
Off-farm income as a percentage of total income adjusted for CCA	%	86.4	97.5	78.9	76.6	77.0

Table 2-3
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other vegetable (except potato) and melon farming

		2003	2004	2005	2006	2007
Number of farm families	number	1,820 ^B	1,700 ^B	1,790 ^B	1,540 ^B	1,670 ^B
Number of farms	number	1,750 ^B	1,640 ^B	1,710 ^B	1,360 ^B	1,570 ^B
Off-farm income	\$'000	81,752^B	80,065^B	92,412^C	74,531^B	94,176^C
Average off-farm income	\$	44,919 ^B	47,097 ^B	51,627 ^B	48,397 ^A	56,393 ^B
Net operating income	\$'000	34,894	29,985	30,128	35,886	34,794
Average net operating income	\$	19,172	17,638	16,831	23,302	20,834
Total income	\$'000	116,645	110,050	122,540	110,417	128,970
Average total income	\$	64,091	64,735	68,458	71,699	77,228
Off-farm income as a percentage of total income	%	70.1	72.8	75.4	67.5	73.0
Total income adjusted for capital cost allowance	\$'000	100,804	95,555	106,207	95,903	113,941
Average total income adjusted for capital cost allowance	\$	55,387	56,209	59,333	62,275	68,228
Off-farm income as a percentage of total income adjusted for CCA	%	81.1	83.8	87.0	77.7	82.7

Table 2-4
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Fruit and tree nut farming

		2003	2004	2005	2006	2007
Number of farm families	number	3,500 ^A	3,500 ^A	3,460 ^A	3,670 ^A	3,620 ^A
Number of farms	number	3,240 ^A	3,280 ^A	3,200 ^A	3,370 ^A	3,260 ^A
Off-farm income	\$'000	241,705^B	257,034^B	261,193^B	280,809^B	270,021^A
Average off-farm income	\$	69,059 ^B	73,438 ^B	75,489 ^A	76,515 ^A	74,591 ^A
Net operating income	\$'000	40,437	42,393	42,793	54,635	51,725
Average net operating income	\$	11,553	12,112	12,368	14,887	14,289
Total income	\$'000	282,142	299,427	303,987	335,444	321,746
Average total income	\$	80,612	85,551	87,857	91,402	88,880
Off-farm income as a percentage of total income	%	85.7	85.8	85.9	83.7	83.9
Total income adjusted for capital cost allowance	\$'000	259,776	274,622	277,545	308,258	293,297
Average total income adjusted for capital cost allowance	\$	74,222	78,464	80,215	83,994	81,021
Off-farm income as a percentage of total income adjusted for CCA	%	93.0	93.6	94.1	91.1	92.1

Table 2-5
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Greenhouse, nursery and floriculture production

		2003	2004	2005	2006	2007
Number of farm families	number	2,090 ^B	2,140 ^B	2,020 ^B	1,980 ^B	2,130 ^B
Number of farms	number	2,010 ^B	2,070 ^B	1,950 ^B	1,820 ^B	1,980 ^B
Off-farm income	\$'000	115,042^C	126,069^B	116,115^B	131,755^C	157,728^C
Average off-farm income	\$	55,044 ^B	58,911 ^A	57,483 ^A	66,543 ^B	74,051 ^B
Net operating income	\$'000	37,274	36,092	45,162	36,892	36,140
Average net operating income	\$	17,834	16,865	22,358	18,633	16,967
Total income	\$'000	152,316	162,161	161,277	168,647	193,868
Average total income	\$	72,879	75,776	79,840	85,175	91,018
Off-farm income as a percentage of total income	%	75.5	77.7	72.0	78.1	81.4
Total income adjusted for capital cost allowance	\$'000	129,217	137,843	141,577	149,873	174,615
Average total income adjusted for capital cost allowance	\$	61,826	64,413	70,088	75,693	81,979
Off-farm income as a percentage of total income adjusted for CCA	%	89.0	91.5	82.0	87.9	90.3

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

		2003	2004	2005	2006	2007
Number of farm families	number	12,180 ^A	11,850 ^A	11,210 ^A	10,560 ^A	10,810 ^A
Number of farms	number	12,120 ^A	11,610 ^A	11,040 ^A	10,260 ^A	10,480 ^A
Off-farm income	\$'000	727,774^A	749,987^A	749,006^A	783,595^A	908,809^B
Average off-farm income	\$	59,752 ^A	63,290 ^A	66,816 ^A	74,204 ^A	84,071 ^B
Net operating income	\$'000	98,807	112,993	117,583	115,562	105,478
Average net operating income	\$	8,112	9,535	10,489	10,943	9,757
Total income	\$'000	826,581	862,980	866,589	899,156	1,014,286
Average total income	\$	67,864	72,825	77,305	85,147	93,829
Off-farm income as a percentage of total income	%	88.0	86.9	86.4	87.1	89.6
Total income adjusted for capital cost allowance	\$'000	706,792	755,412	762,665	796,329	914,497
Average total income adjusted for capital cost allowance	\$	58,029	63,748	68,034	75,410	84,597
Off-farm income as a percentage of total income adjusted for CCA	%	103.0	99.3	98.2	98.4	99.4

Table 2-7
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Beef cattle ranching and farming, including feedlots

		2003	2004	2005	2006	2007
Number of farm families	number	43,480 ^A	40,220 ^A	44,950 ^A	42,350 ^A	39,230 ^A
Number of farms	number	44,060 ^A	40,160 ^A	44,710 ^A	42,150 ^A	38,940 ^A
Off-farm income	\$'000	2,476,942^A	2,502,990^A	2,960,373^A	3,011,029^A	3,063,408^A
Average off-farm income	\$	56,967 ^A	62,232 ^A	65,859 ^A	71,099 ^A	78,088 ^A
Net operating income	\$'000	189,631	305,923	435,356	317,080	217,967
Average net operating income	\$	4,361	7,606	9,685	7,487	5,556
Total income	\$'000	2,666,573	2,808,913	3,395,729	3,328,109	3,281,375
Average total income	\$	61,329	69,839	75,545	78,586	83,645
Off-farm income as a percentage of total income	%	92.9	89.1	87.2	90.5	93.4
Total income adjusted for capital cost allowance	\$'000	2,232,678	2,428,776	2,947,705	2,899,957	2,885,317
Average total income adjusted for capital cost allowance	\$	51,350	60,387	65,577	68,476	73,549
Off-farm income as a percentage of total income adjusted for CCA	%	110.9	103.1	100.4	103.8	106.2

Table 2-8
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Dairy cattle and milk production

		2003	2004	2005	2006	2007
Number of farm families	number	10,280 ^A	9,930 ^A	9,090 ^A	8,800 ^A	8,110 ^A
Number of farms	number	9,190 ^A	8,850 ^A	7,950 ^A	7,300 ^A	7,120 ^A
Off-farm income	\$'000	277,551 ^A	286,957 ^A	268,904 ^A	275,876 ^A	278,123 ^A
Average off-farm income	\$	26,999 ^A	28,898 ^A	29,582 ^A	31,350 ^A	34,294 ^A
Net operating income	\$'000	588,675	579,978	617,024	559,455	579,462
Average net operating income	\$	57,264	58,407	67,879	63,574	71,450
Total income	\$'000	866,226	866,936	885,927	835,331	857,585
Average total income	\$	84,263	87,305	97,462	94,924	105,744
Off-farm income as a percentage of total income	%	32.0	33.1	30.4	33.0	32.4
Total income adjusted for capital cost allowance	\$'000	611,404	616,988	640,947	604,467	623,915
Average total income adjusted for capital cost allowance	\$	59,475	62,134	70,511	68,689	76,932
Off-farm income as a percentage of total income adjusted for CCA	%	45.4	46.5	42.0	45.6	44.6

Table 2-9
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Hog and pig farming

		2003	2004	2005	2006	2007
Number of farm families	number	2,900 ^A	2,810 ^A	2,510 ^A	2,210 ^A	1,840 ^B
Number of farms	number	2,830 ^A	2,790 ^A	2,430 ^A	2,110 ^B	1,740 ^A
Off-farm income	\$'000	120,612 ^B	123,531 ^B	116,665 ^B	103,870 ^B	89,969 ^B
Average off-farm income	\$	41,590 ^A	43,961 ^A	46,480 ^B	47,000 ^A	48,896 ^A
Net operating income	\$'000	84,807	113,251	97,151	64,948	53,912
Average net operating income	\$	29,244	40,303	38,705	29,388	29,300
Total income	\$'000	205,419	236,783	213,816	168,818	143,881
Average total income	\$	70,834	84,264	85,186	76,388	78,196
Off-farm income as a percentage of total income	%	58.7	52.2	54.6	61.5	62.5
Total income adjusted for capital cost allowance	\$'000	143,897	171,737	156,653	119,321	106,531
Average total income adjusted for capital cost allowance	\$	49,620	61,116	62,412	53,992	57,897
Off-farm income as a percentage of total income adjusted for CCA	%	83.8	71.9	74.5	87.1	84.5

Table 2-10
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Poultry and egg production

		2003	2004	2005	2006	2007
Number of farm families	number	1,800 ^A	1,770 ^A	1,900 ^B	1,740 ^B	1,710 ^B
Number of farms	number	1,870 ^A	1,720 ^A	1,850 ^B	1,660 ^B	1,650 ^B
Off-farm income	\$'000	90,243^B	92,221^B	107,232^B	107,913^B	111,504^B
Average off-farm income	\$	50,135 ^A	52,102 ^A	56,438 ^A	62,019 ^A	65,207 ^A
Net operating income	\$'000	74,174	89,553	96,579	76,104	77,637
Average net operating income	\$	41,208	50,595	50,831	43,738	45,402
Total income	\$'000	164,417	181,774	203,812	184,017	189,141
Average total income	\$	91,343	102,697	107,269	105,757	110,609
Off-farm income as a percentage of total income	%	54.9	50.7	52.6	58.6	59.0
Total income adjusted for capital cost allowance	\$'000	126,307	144,906	164,728	149,117	157,436
Average total income adjusted for capital cost allowance	\$	70,171	81,868	86,699	85,699	92,068
Off-farm income as a percentage of total income adjusted for CCA	%	71.4	63.6	65.1	72.4	70.8

Table 2-11
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other animal production

		2003	2004	2005	2006	2007
Number of farm families	number	8,560 ^A	8,320 ^A	8,470 ^A	7,960 ^A	8,060 ^A
Number of farms	number	8,480 ^A	8,190 ^A	8,400 ^A	7,580 ^A	7,910 ^A
Off-farm income	\$'000	678,001^B	712,269^B	772,421^B	762,987^B	723,496^B
Average off-farm income	\$	79,206 ^A	85,609 ^B	91,195 ^A	95,853 ^A	89,764 ^A
Net operating income	\$'000	-3,624	-26,185	-10,873	-10,898	-16,053
Average net operating income	\$	-423	-3,147	-1,284	-1,369	-1,992
Total income	\$'000	674,377	686,084	761,548	752,089	707,443
Average total income	\$	78,782	82,462	89,911	94,484	87,772
Off-farm income as a percentage of total income	%	100.5	103.8	101.4	101.4	102.3
Total income adjusted for capital cost allowance	\$'000	613,155	625,012	700,285	694,023	649,889
Average total income adjusted for capital cost allowance	\$	71,630	75,122	82,678	87,189	80,631
Off-farm income as a percentage of total income adjusted for CCA	%	110.6	114.0	110.3	109.9	111.3

**Table 3-1
Off-farm income sources and net operating income of farm families, unincorporated sector by province**

	2007					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	130 ^A	860 ^A	1,490 ^A	1,120 ^A	15,540 ^A	30,770 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.8	25.4
Number of farms	140 ^A	780 ^A	1,400 ^A	1,050 ^A	14,110 ^A	29,910 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.0	25.3
	thousands of dollars					
Total income	10,549	65,007	117,336	84,589	1,201,087	2,875,300
Off-farm income	7,361^A	50,582^A	91,431^A	63,964^A	796,685^A	2,388,797^A
Off-farm employment income	4,168 ^A	33,250 ^A	57,242 ^B	41,736 ^A	527,447 ^A	1,620,043 ^A
Wages and salaries	4,120 ^A	31,158 ^A	54,295 ^B	39,584 ^A	496,264 ^A	1,497,016 ^A
Net off-farm self-employment income	F	2,092 ^B	2,947 ^C	2,151 ^D	31,183 ^C	123,027 ^A
Investment income	370 ^A	3,019 ^B	7,321 ^B	4,988 ^C	72,806 ^B	240,290 ^B
Pension income	1,778 ^A	7,388 ^B	16,208 ^B	10,688 ^B	93,972 ^B	358,458 ^A
Government social transfers	688 ^A	4,638 ^A	5,319 ^B	4,015 ^A	79,317 ^A	76,379 ^A
Other off-farm income	357 ^B	2,286 ^B	5,341 ^B	2,537 ^B	23,143 ^B	93,627 ^B
Net operating income	3,188	14,426	25,905	20,625	404,402	486,504
Net program payments	570 ^A	8,696 ^A	9,230 ^A	7,460 ^A	257,222 ^A	198,035 ^A
Net market income	2,618	5,730	16,675	13,166	147,180	288,469
Adjustment for capital cost allowance (CCA)	1,892 ^A	11,804 ^A	14,223 ^A	13,425 ^A	207,658 ^A	367,149 ^A
Net market income adjusted for CCA	726	-6,074	2,452	-259	-60,478	-78,680
Total income adjusted for CCA	8,657	53,204	103,113	71,164	993,430	2,508,151
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	10,800 ^A	25,330 ^A	28,260 ^A	6,850 ^A	121,170 ^A	
Distribution by province (%)	8.9	20.9	23.3	5.7	100.0	
Number of farms	10,590 ^A	25,480 ^A	28,180 ^A	6,370 ^A	118,010 ^A	
Distribution by province (%)	9.0	21.6	23.9	5.4	100.0	
	thousands of dollars					
Total income	848,763	2,239,958	3,276,647	633,410	11,353,957	
Off-farm income	635,543^A	1,713,103^A	2,785,133^A	580,780^A	9,114,778^A	
Off-farm employment income	447,660 ^A	1,204,603 ^A	1,984,749 ^A	392,626 ^A	6,314,441 ^A	
Wages and salaries	411,675 ^A	1,113,307 ^A	1,812,651 ^A	349,585 ^A	5,810,512 ^A	
Net off-farm self-employment income	35,985 ^B	91,296 ^A	172,098 ^D	43,041 ^C	503,929 ^B	
Investment income	46,689 ^A	133,784 ^A	387,503 ^B	79,601 ^B	976,506 ^A	
Pension income	81,734 ^B	241,977 ^A	254,075 ^A	67,601 ^B	1,134,104 ^A	
Government social transfers	31,188 ^A	58,641 ^A	67,889 ^A	19,598 ^B	347,735 ^A	
Other off-farm income	28,272 ^A	74,098 ^A	90,917 ^B	21,354 ^C	341,992 ^A	
Net operating income	213,221	526,855	491,514	52,629	2,239,180	
Net program payments	124,177 ^A	265,409 ^A	275,623 ^A	33,220 ^A	1,179,675 ^A	
Net market income	89,043	261,446	215,891	19,409	1,059,505	
Adjustment for capital cost allowance (CCA)	170,734 ^A	357,707 ^A	453,250 ^A	66,547 ^A	1,664,374 ^A	
Net market income adjusted for CCA	-81,691	-96,261	-237,359	-47,137	-604,870	
Total income adjusted for CCA	678,030	1,882,251	2,823,397	566,863	9,689,583	

Table 3-2
Off-farm income sources and net operating income of farm families, unincorporated sector by farm type, Canada

	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
Number of farm families	43,510^A	500^B	1,670^B	3,620^A	2,130^B	10,810^A
Distribution by farm type (%)	35.9	0.4	1.4	3.0	1.8	8.9
Number of farms	42,920^A	430^B	1,570^B	3,260^A	1,980^B	10,480^A
Distribution by farm type (%)	36.4	0.4	1.3	2.8	1.7	8.9
	thousands of dollars					
Total income	4,469,311	47,830	128,970	321,746	193,868	1,014,286
Off-farm income	3,394,319^A	24,626^B	94,176^C	270,021^A	157,728^C	908,809^B
Off-farm employment income	2,252,014 ^A	15,375 ^B	61,626 ^D	167,459 ^A	111,666 ^C	610,915 ^B
Wages and salaries	2,081,326 ^A	14,688 ^B	57,853 ^D	149,033 ^A	103,765 ^C	579,470 ^B
Net off-farm self-employment income	170,688 ^A	687 ^A	3,773 ^E	18,426 ^C	7,901 ^E	31,445 ^C
Investment income	375,194 ^B	1,541 ^C	9,773 ^C	34,209 ^B	12,241 ^B	128,855 ^D
Pension income	506,222 ^A	4,182 ^D	10,748 ^C	42,193 ^B	19,186 ^D	107,366 ^B
Government social transfers	93,660 ^A	2,013 ^C	7,682 ^D	14,208 ^B	7,687 ^C	28,874 ^B
Other off-farm income	167,229 ^A	1,514 ^B	4,346 ^C	11,952 ^B	6,948 ^D	32,799 ^C
Net operating income	1,074,993	23,204	34,794	51,725	36,140	105,478
Net program payments	478,340 ^A	12,465 ^B	15,471 ^B	23,617 ^B	8,474 ^B	59,900 ^A
Net market income	596,653	10,739	19,322	28,109	27,666	45,578
Adjustment for capital cost allowance (CCA)	729,754 ^A	15,852 ^A	15,029 ^B	28,449 ^B	19,254 ^B	99,790 ^A
Net market income adjusted for CCA	-133,101	-5,113	4,293	-341	8,413	-54,212
Total income adjusted for CCA	3,739,557	31,978	113,941	293,297	174,615	914,497
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	39,230^A	8,110^A	1,840^B	1,710^B	8,060^A	121,170^A
Distribution by farm type (%)	32.4	6.7	1.5	1.4	6.7	100.0
Number of farms	38,940^A	7,120^A	1,740^A	1,650^B	7,910^A	118,010^A
Distribution by farm type (%)	33.0	6.0	1.5	1.4	6.7	100.0
	thousands of dollars					
Total income	3,281,375	857,585	143,881	189,141	707,443	11,353,957
Off-farm income	3,063,408^A	278,123^A	89,969^B	111,504^B	723,496^B	9,114,778^A
Off-farm employment income	2,241,932 ^A	174,760 ^A	63,912 ^B	79,390 ^B	536,328 ^B	6,314,441 ^A
Wages and salaries	2,040,655 ^A	166,035 ^A	56,001 ^B	71,537 ^B	491,016 ^B	5,810,512 ^A
Net off-farm self-employment income	201,276 ^D	8,726 ^D	7,911 ^D	7,853 ^D	45,313 ^D	503,929 ^B
Investment income	291,147 ^B	24,422 ^B	6,367 ^C	14,348 ^C	78,567 ^C	976,506 ^A
Pension income	332,168 ^A	31,749 ^B	7,120 ^D	7,941 ^B	65,411 ^C	1,134,104 ^A
Government social transfers	118,581 ^A	35,140 ^A	9,149 ^B	6,496 ^B	24,312 ^B	347,735 ^A
Other off-farm income	79,580 ^A	12,052 ^B	3,421 ^C	3,329 ^B	18,877 ^C	341,992 ^A
Net operating income	217,967	579,462	53,912	77,637	-16,053	2,239,180
Net program payments	392,893 ^A	57,605 ^A	75,221 ^A	10,336 ^C	45,727 ^C	1,179,675 ^A
Net market income	-174,926	521,857	-21,309	67,301	-61,780	1,059,505
Adjustment for capital cost allowance (CCA)	396,058 ^A	233,669 ^A	37,350 ^A	31,705 ^A	57,554 ^B	1,664,374 ^A
Net market income adjusted for CCA	-570,985	288,188	-58,659	35,596	-119,334	-604,870
Total income adjusted for CCA	2,885,317	623,915	106,531	157,436	649,889	9,689,583

Table 3-3

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

	2007							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	16,050^A	15,090^A	12,690^A	6,050^A	32,890^A	25,950^A	12,440^A	121,170^A
Distribution by farm typology group (%)	13.2	12.5	10.5	5.0	27.1	21.4	10.3	100.0
Number of farms	15,800^A	14,720^A	12,010^A	5,250^A	32,710^A	25,360^A	12,160^A	118,010^A
Distribution by farm typology group (%)	13.4	12.5	10.2	4.4	27.7	21.5	10.3	100.0
	thousands of dollars							
Total income	1,434,270	1,590,859	1,554,996	1,147,567	2,337,149	2,972,577	315,096	11,353,957
Off-farm income	1,326,437^A	1,108,846^A	749,587^A	455,137^B	2,062,084^A	3,122,481^A	289,263^A	9,114,778^A
Off-farm employment income	1,113,052 ^A	900,818 ^A	521,736 ^B	317,131 ^C	574,297 ^A	2,715,093 ^A	171,645 ^A	6,314,441 ^A
Wages and salaries	1,032,409 ^A	831,619 ^A	474,328 ^B	256,275 ^B	512,930 ^A	2,557,219 ^A	145,102 ^A	5,810,512 ^A
Net off-farm self-employment income	80,643 ^C	69,199 ^A	47,408 ^B	F	61,367 ^B	157,874 ^B	26,543 ^B	503,929 ^B
Investment income	98,893 ^B	91,026 ^B	92,203 ^C	65,258 ^B	402,243 ^B	206,246 ^B	20,535 ^B	976,506 ^A
Pension income	32,658 ^B	20,794 ^B	52,615 ^A	22,451 ^A	930,774 ^A	60,980 ^B	13,707 ^C	1,134,104 ^A
Government social transfers	50,866 ^A	48,242 ^A	43,428 ^A	24,449 ^A	24,842 ^B	82,137 ^A	73,760 ^A	347,735 ^A
Other off-farm income	30,967 ^B	47,966 ^B	39,604 ^A	25,848 ^A	129,928 ^B	58,026 ^B	9,616 ^A	341,992 ^A
Net operating income	107,833	482,013	805,410	692,430	275,065	-149,904	25,833	2,239,180
Net program payments	91,909 ^A	204,212 ^A	272,017 ^A	272,319 ^A	183,166 ^A	50,509 ^A	105,374 ^A	1,179,675 ^A
Net market income	15,924	277,801	533,393	420,111	91,899	-200,412	-79,541	1,059,505
Adjustment for capital cost allowance (CCA)	132,145 ^A	256,778 ^A	411,870 ^A	377,354 ^A	242,258 ^A	124,851 ^A	118,858 ^A	1,664,374 ^A
Net market income adjusted for CCA	-116,220	21,023	121,523	42,756	-150,359	-325,263	-198,398	-604,870
Total income adjusted for CCA	1,302,126	1,334,082	1,143,126	770,213	2,094,891	2,847,726	196,239	9,689,583
	percent							
Families with positive family income and:								
Loss from farming	29.6	14.0	7.6	5.3	34.7	59.5	27.0	31.6
Gain from farming less than 25%	42.8	22.7	8.4	5.3	35.5	39.3	15.4	29.3
Gain from farming between 25% and 49%	19.1	29.1	18.9	13.1	18.6	1.0	15.0	15.6
Gain from farming between 50% and 74%	5.1	20.9	31.8	26.8	7.7	0.0	15.4	11.6
Gain from farming equal to or more than 75%	2.0	12.1	30.0	43.6	1.9	0.0	14.6	9.1
Families with negative total income	1.4	1.4	3.3	5.8	1.6	0.3	12.6	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 4-1
Average off-farm income by source and average net operating income of farm families, unincorporated sector by province

	2007					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	130 ^A	860 ^A	1,490 ^A	1,120 ^A	15,540 ^A	30,770 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.8	25.4
Number of farms	140 ^A	780 ^A	1,400 ^A	1,050 ^A	14,110 ^A	29,910 ^A
Distribution by province (%)	0.1	0.7	1.2	0.9	12.0	25.3
	Average per family (\$)					
Total income	81,147	75,590	78,749	75,526	77,290	93,445
Off-farm income	56,622^A	58,816^A	61,363^A	57,111^A	51,267^A	77,634^A
Off-farm employment income	32,063 ^A	38,663 ^A	38,418 ^B	37,264 ^A	33,941 ^A	52,650 ^A
Wages and salaries	31,696 ^A	36,231 ^A	36,440 ^B	35,343 ^A	31,935 ^A	48,652 ^A
Net off-farm self-employment income	F	2,432 ^B	1,978 ^C	1,921 ^C	2,007 ^C	3,998 ^A
Investment income	2,847 ^A	3,511 ^B	4,913 ^B	4,454 ^C	4,685 ^B	7,809 ^B
Pension income	13,678 ^A	8,591 ^B	10,878 ^B	9,543 ^B	6,047 ^B	11,650 ^A
Government social transfers	5,291 ^A	5,393 ^A	3,569 ^B	3,585 ^A	5,104 ^A	2,482 ^A
Other off-farm income	2,744 ^B	2,658 ^B	3,585 ^B	2,265 ^B	1,489 ^B	3,043 ^B
Net operating income	24,525	16,774	17,386	18,415	26,023	15,811
Net program payments	4,384	10,112	6,195	6,660	16,552	6,436
Net market income	20,141	6,662	11,191	11,755	9,471	9,375
Adjustment for capital cost allowance (CCA)	14,554	13,725	9,546	11,987	13,363	11,932
Net market income adjusted for CCA	5,587	-7,063	1,646	-232	-3,892	-2,557
Total income adjusted for CCA	66,594	61,865	69,203	63,540	63,927	81,513
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	10,800 ^A	25,330 ^A	28,260 ^A	6,850 ^A	121,170 ^A	
Distribution by province (%)	8.9	20.9	23.3	5.7	100.0	
Number of farms	10,590 ^A	25,480 ^A	28,180 ^A	6,370 ^A	118,010 ^A	
Distribution by province (%)	9.0	21.6	23.9	5.4	100.0	
	Average per family (\$)					
Total income	78,589	88,431	115,946	92,469	93,703	
Off-farm income	58,847^A	67,631^A	98,554^A	84,785^A	75,223^A	
Off-farm employment income	41,450 ^A	47,556 ^A	70,232 ^A	57,318 ^A	52,112 ^A	
Wages and salaries	38,118 ^A	43,952 ^A	64,142 ^A	51,034 ^A	47,953 ^A	
Net off-farm self-employment income	3,332 ^B	3,604 ^A	6,090 ^D	6,283 ^C	4,159 ^B	
Investment income	4,323 ^A	5,282 ^A	13,712 ^B	11,621 ^B	8,059 ^A	
Pension income	7,568 ^B	9,553 ^A	8,991 ^A	9,869 ^A	9,360 ^A	
Government social transfers	2,888 ^A	2,315 ^A	2,402 ^A	2,861 ^B	2,870 ^A	
Other off-farm income	2,618 ^A	2,925 ^A	3,217 ^B	3,117 ^C	2,822 ^A	
Net operating income	19,743	20,800	17,393	7,683	18,480	
Net program payments	11,498	10,478	9,753	4,850	9,736	
Net market income	8,245	10,322	7,639	2,833	8,744	
Adjustment for capital cost allowance (CCA)	15,809	14,122	16,039	9,715	13,736	
Net market income adjusted for CCA	-7,564	-3,800	-8,399	-6,881	-4,992	
Total income adjusted for CCA	62,781	74,309	99,908	82,754	79,967	

Table 4-2

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

	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
Number of farm families	43,510 ^A	500 ^B	1,670 ^B	3,620 ^A	2,130 ^B	10,810 ^A
Distribution by farm type (%)	35.9	0.4	1.4	3.0	1.8	8.9
Number of farms	42,920 ^A	430 ^B	1,570 ^B	3,260 ^A	1,980 ^B	10,480 ^A
Distribution by farm type (%)	36.4	0.4	1.3	2.8	1.7	8.9
	Average per family (\$)					
Total income	102,719	95,659	77,228	88,880	91,018	93,829
Off-farm income	78,012 ^A	49,252 ^A	56,393 ^B	74,591 ^A	74,051 ^B	84,071 ^B
Off-farm employment income	51,759 ^A	30,751 ^B	36,902 ^C	46,259 ^A	52,425 ^C	56,514 ^B
Wages and salaries	47,836 ^A	29,376 ^B	34,643 ^C	41,169 ^A	48,716 ^C	53,605 ^B
Net off-farm self-employment income	3,923 ^A	1,375 ^B	2,259 ^E	5,090 ^C	3,709 ^E	2,909 ^C
Investment income	8,623 ^B	3,082 ^C	5,852 ^B	9,450 ^B	5,747 ^B	11,920 ^D
Pension income	11,635 ^A	8,364 ^D	6,436 ^C	11,655 ^B	9,008 ^D	9,932 ^B
Government social transfers	2,153 ^A	4,027 ^C	4,600 ^C	3,925 ^B	3,609 ^B	2,671 ^B
Other off-farm income	3,843 ^A	3,029 ^B	2,602 ^C	3,302 ^B	3,262 ^D	3,034 ^C
Net operating income	24,707	46,408	20,834	14,289	16,967	9,757
Net program payments	10,994	24,929	9,264	6,524	3,978	5,541
Net market income	13,713	21,479	11,570	7,765	12,989	4,216
Adjustment for capital cost allowance (CCA)	16,772	31,704	9,000	7,859	9,039	9,231
Net market income adjusted for CCA	-3,059	-10,225	2,571	-94	3,950	-5,015
Total income adjusted for CCA	85,947	63,956	68,228	81,021	81,979	84,597
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	39,230 ^A	8,110 ^A	1,840 ^B	1,710 ^B	8,060 ^A	121,170 ^A
Distribution by farm type (%)	32.4	6.7	1.5	1.4	6.7	100.0
Number of farms	38,940 ^A	7,120 ^A	1,740 ^A	1,650 ^B	7,910 ^A	118,010 ^A
Distribution by farm type (%)	33.0	6.0	1.5	1.4	6.7	100.0
	Average per family (\$)					
Total income	83,645	105,744	78,196	110,609	87,772	93,703
Off-farm income	78,088 ^A	34,294 ^A	48,896 ^A	65,207 ^A	89,764 ^A	75,223 ^A
Off-farm employment income	57,148 ^A	21,549 ^A	34,735 ^B	46,427 ^B	66,542 ^B	52,112 ^A
Wages and salaries	52,018 ^A	20,473 ^A	30,435 ^B	41,835 ^B	60,920 ^B	47,953 ^A
Net off-farm self-employment income	5,131 ^D	1,076 ^D	4,299 ^D	4,592 ^D	5,622 ^D	4,159 ^B
Investment income	7,422 ^B	3,011 ^B	3,461 ^C	8,391 ^B	9,748 ^C	8,059 ^A
Pension income	8,467 ^A	3,915 ^B	3,869 ^D	4,644 ^B	8,116 ^B	9,360 ^A
Government social transfers	3,023 ^A	4,333 ^A	4,973 ^B	3,799 ^B	3,016 ^B	2,870 ^A
Other off-farm income	2,029 ^A	1,486 ^B	1,859 ^B	1,947 ^B	2,342 ^C	2,822 ^A
Net operating income	5,556	71,450	29,300	45,402	-1,992	18,480
Net program payments	10,015	7,103	40,881	6,045	5,673	9,736
Net market income	-4,459	64,347	-11,581	39,357	-7,665	8,744
Adjustment for capital cost allowance (CCA)	10,096	28,812	20,299	18,541	7,141	13,736
Net market income adjusted for CCA	-14,555	35,535	-31,880	20,816	-14,806	-4,992
Total income adjusted for CCA	73,549	76,932	57,897	92,068	80,631	79,967

Table 4-3

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

	2007							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	16,050^A	15,090^A	12,690^A	6,050^A	32,890^A	25,950^A	12,440^A	121,170^A
Distribution by farm typology group (%)	13.2	12.5	10.5	5.0	27.1	21.4	10.3	100.0
Number of farms	15,800^A	14,720^A	12,010^A	5,250^A	32,710^A	25,360^A	12,160^A	118,010^A
Distribution by farm typology group (%)	13.4	12.5	10.2	4.4	27.7	21.5	10.3	100.0
	Average per family (\$)							
Total income	89,363	105,425	122,537	189,681	71,060	114,550	25,329	93,703
Off-farm income	82,644^A	73,482^A	59,069^A	75,229^B	62,696^A	120,327^A	23,253^A	75,223^A
Off-farm employment income	69,349 ^A	59,696 ^A	41,114 ^B	52,418 ^C	17,461 ^A	104,628 ^A	13,798 ^A	52,112 ^A
Wages and salaries	64,325 ^A	55,111 ^A	37,378 ^B	42,359 ^B	15,595 ^A	98,544 ^A	11,664 ^A	47,953 ^A
Net off-farm self-employment income	5,025 ^B	4,586 ^A	3,736 ^B	F	1,866 ^B	6,084 ^B	2,134 ^B	4,159 ^B
Investment income	6,162 ^B	6,032 ^B	7,266 ^C	10,786 ^B	12,230 ^B	7,948 ^B	1,651 ^B	8,059 ^A
Pension income	2,035 ^B	1,378 ^B	4,146 ^A	3,711 ^A	28,300 ^A	2,350 ^B	1,102 ^C	9,360 ^A
Government social transfers	3,169 ^A	3,197 ^A	3,422 ^A	4,041 ^A	755 ^B	3,165 ^A	5,929 ^A	2,870 ^A
Other off-farm income	1,929 ^B	3,179 ^B	3,121 ^A	4,272 ^A	3,950 ^B	2,236 ^B	773 ^A	2,822 ^A
Net operating income	6,719	31,943	63,468	114,451	8,363	-5,777	2,077	18,480
Net program payments	5,726	13,533	21,436	45,011	5,569	1,946	8,471	9,736
Net market income	992	18,410	42,033	69,440	2,794	-7,723	-6,394	8,744
Adjustment for capital cost allowance (CCA)	8,233	17,016	32,456	62,373	7,366	4,811	9,554	13,736
Net market income adjusted for CCA	-7,241	1,393	9,576	7,067	-4,572	-12,534	-15,948	-4,992
Total income adjusted for CCA	81,129	88,408	90,081	127,308	63,694	109,739	15,775	79,967
	percent							
Families with positive family income and:								
Loss from farming	29.6	14.0	7.6	5.3	34.7	59.5	27.0	31.6
Gain from farming less than 25%	42.8	22.7	8.4	5.3	35.5	39.3	15.4	29.3
Gain from farming between 25% and 49%	19.1	29.1	18.9	13.1	18.6	1.0	15.0	15.6
Gain from farming between 50% and 74%	5.1	20.9	31.8	26.8	7.7	0.0	15.4	11.6
Gain from farming equal to or more than 75%	2.0	12.1	30.0	43.6	1.9	0.0	14.6	9.1
Families with negative total income	1.4	1.4	3.3	5.8	1.6	0.3	12.6	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	62,220^A	1.2	77,917^A	7.6	21,317	14.9	99,234	9.1	84,639
Oilseed and grain farming	43,510 ^A	1.0	78,012 ^A	6.7	24,707	22.0	102,719	10.0	85,947
Potato farming	500 ^B	-27.5	49,252 ^A	0.4	46,408	25.3	95,659	11.1	63,956
Other vegetable (except potato) and melon farming	1,670 ^B	8.4	56,393 ^B	16.5	20,834	-10.6	77,228	7.7	68,228
Fruit and tree nut farming	3,620 ^A	-1.4	74,591 ^A	-2.5	14,289	-4.0	88,880	-2.8	81,021
Greenhouse, nursery and floriculture production	2,130 ^B	7.6	74,051 ^B	11.3	16,967	-8.9	91,018	6.9	81,979
Other crop farming	10,810 ^A	2.4	84,071 ^B	13.3	9,757	-10.8	93,829	10.2	84,597
Animal production	58,940^A	-6.5	72,379^A	7.1	15,490	-3.0	87,868	5.2	75,035
Beef cattle ranching and farming, including feedlots	39,230 ^A	-7.4	78,088 ^A	9.8	5,556	-25.8	83,645	6.4	73,549
Dairy cattle and milk production	8,110 ^A	-7.8	34,294 ^A	9.4	71,450	12.4	105,744	11.4	76,932
Hog and pig farming	1,840 ^B	-16.7	48,896 ^A	4.0	29,300	-0.3	78,196	2.4	57,897
Poultry and egg production	1,710 ^B	-1.7	65,207 ^A	5.1	45,402	3.8	110,609	4.6	92,068
Other animal production	8,060 ^A	1.3	89,764 ^A	-6.4	-1,992	-45.5	87,772	-7.1	80,631
Total	121,170^A	-2.7	75,223^A	7.5	18,480	7.2	93,703	7.5	79,967

Table 5-2
Average total income of farm families by farm type and province, unincorporated sector — Newfoundland and Labrador

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	80^A	14.3	60,440^A	1.2	6,688	-25.1	67,128	-2.2	60,483
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^A	x	54,550 ^A	x	12,367	x	66,917	x	59,730
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
Animal production	70^A	16.7	50,843^A	4.5	31,003	-29.8	81,846	-11.9	66,427
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
Total	130^A	0.0	56,622^A	2.3	24,525	-10.7	81,147	-2.0	66,594

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	360^A	0.0	64,955^A	5.7	15,752	-41.4	80,707	-8.7	63,305
Oilseed and grain farming	60 ^B	50.0	70,188 ^A	-5.6	1,255	..	71,442	-1.0	59,501
Potato farming	150 ^A	-21.1	57,804 ^A	3.4	27,263	-32.1	85,068	-11.5	57,032
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	60 ^B	0.0	86,180 ^C	5.9	7,939	..	94,119	11.8	88,220
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	40 ^C	0.0	57,164 ^B	8.6	-1,465	..	55,699	-6.5	51,295
Animal production	500^A	-13.8	54,402^A	3.2	17,881	-5.0	72,283	1.0	60,910
Beef cattle ranching and farming, including feedlots	240 ^A	-20.0	62,365 ^A	6.3	1,234	-62.4	63,599	2.7	56,680
Dairy cattle and milk production	130 ^A	-23.5	36,007 ^A	-8.7	52,346	12.3	88,353	2.6	66,614
Hog and pig farming	40 ^B	0.0	47,712 ^B	-4.3	26,174	45.5	73,886	8.9	64,211
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	70 ^C	40.0	63,869 ^B	4.8	1,100	-92.0	64,969	-12.9	58,243
Total	860^A	-8.5	58,816^A	5.0	16,774	-22.3	75,590	-2.6	61,865

Table 5-4
Average total income of farm families by farm type and province, unincorporated sector — Nova Scotia

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	710^A	6.0	64,557^A	10.2	13,711	-7.3	78,268	6.7	71,324
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	50 ^C	25.0	50,767 ^A	8.3	16,949	19.0	67,716	10.8	58,035
Fruit and tree nut farming	330 ^B	-10.8	68,818 ^A	8.3	18,149	0.0	86,967	6.5	80,280
Greenhouse, nursery and floriculture production	210 ^C	40.0	67,616 ^B	20.4	12,054	-17.8	79,670	12.5	73,476
Other crop farming	90 ^D	0.0	58,939 ^A	20.9	9,002	..	67,941	33.1	60,469
Animal production	780^A	-12.4	58,450^A	6.3	20,685	-2.1	79,136	4.0	67,255
Beef cattle ranching and farming, including feedlots	360 ^B	-23.4	60,412 ^A	3.7	1,943	-37.6	62,355	1.6	55,962
Dairy cattle and milk production	160 ^A	-20.0	40,913 ^A	8.0	74,683	18.8	115,596	14.8	89,618
Hog and pig farming	40 ^D	33.3	50,764 ^B	41.6	-9,006	..	41,758 ^E	-21.4	25,030 ^E
Poultry and egg production	50 ^C	0.0	62,484 ^B	17.0	33,550	..	96,034	36.9	81,939
Other animal production	170 ^C	13.3	71,454 ^C	0.2	13,654	-48.5	85,107	-13.0	76,172
Total	1,490^A	-3.9	61,363^A	8.6	17,386	-5.4	78,749	5.2	69,203

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	490^A	11.4	63,147^A	10.3	16,423	-11.7	79,571	4.9	68,995
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	100 ^B	11.1	41,835 ^B	-13.6	34,323	-28.2	76,158	-20.8	50,160
Other vegetable (except potato) and melon farming	30 ^C	-25.0	58,314 ^C	5.7	16,366	15.5	74,680	7.7	67,182
Fruit and tree nut farming	180 ^C	28.6	65,312 ^B	4.1	12,029	28.4	77,342	7.2	72,273
Greenhouse, nursery and floriculture production	90 ^D	28.6	85,432 ^C	24.2	10,538 ^E	-15.3	95,970 ^E	18.1	90,236 ^E
Other crop farming	90 ^C	0.0	61,620 ^B	25.0	10,077	-14.6	71,696	17.4	62,910
Animal production	620^A	-10.1	52,334^A	8.1	19,976	22.7	72,310	11.7	59,216
Beef cattle ranching and farming, including feedlots	360 ^B	-10.0	54,861 ^A	6.8	1,905	20.6	56,766	7.2	49,651
Dairy cattle and milk production	140 ^A	0.0	41,578 ^A	19.1	84,932	15.4	126,510	16.6	89,985
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	80 ^D	14.3	60,966 ^C	-0.2	1,199	-74.9	62,165	-5.6	56,325
Total	1,120^A	0.0	57,111^A	10.1	18,415	5.2	75,526	8.8	63,540

Table 5-6
Average total income of farm families by farm type and province, unincorporated sector — Quebec

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	6,650^A	-1.0	61,051^A	10.3	14,248	2.7	75,299	8.7	64,908
Oilseed and grain farming	2,360 ^B	1.7	64,132 ^A	8.6	16,079	8.2	80,210	8.5	65,450
Potato farming	60 ^E	-40.0	49,680 ^B	25.3	61,302 ^E	..	110,981 ^E	64.0	89,960 ^E
Other vegetable (except potato) and melon farming	500 ^C	-12.3	52,019 ^B	22.6	21,867	18.5	73,886	21.3	65,145
Fruit and tree nut farming	690 ^C	3.0	66,847 ^C	12.2	12,674	-34.3	79,521	0.8	70,350
Greenhouse, nursery and floriculture production	300 ^C	-33.3	51,742 ^C	-1.0	23,239	68.6	74,981	13.5	66,840
Other crop farming	2,760 ^B	5.3	59,915 ^B	9.0	9,825	-1.9	69,740	7.3	62,464
Animal production	8,890^A	-10.6	43,943^A	3.4	34,841	8.2	78,783	5.5	63,195
Beef cattle ranching and farming, including feedlots	3,310 ^A	-7.5	54,907 ^A	5.2	12,533	16.8	67,440	7.2	58,631
Dairy cattle and milk production	3,830 ^A	-12.2	30,361 ^A	4.3	61,006	11.8	91,367	9.2	68,454
Hog and pig farming	520 ^C	-22.4	44,193 ^B	4.0	40,255	3.2	84,448	3.6	60,497
Poultry and egg production	190 ^C	-26.9	48,263 ^D	-14.1	50,297	29.2	98,560	3.6	84,668
Other animal production	1,040 ^C	-3.7	58,083 ^B	-4.9	3,708	-42.4	61,791	-8.5	55,540
Total	15,540^A	-6.7	51,267^A	7.5	26,023	4.9	77,290	6.6	63,927

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	15,100^A	4.9	87,717^A	11.7	13,064	-6.3	100,782	9.0	90,502
Oilseed and grain farming	10,250 ^A	2.3	94,561 ^A	15.8	13,351	2.5	107,912	14.0	97,323
Potato farming	110 ^E	F	44,814 ^B	F	44,057	F	88,872 ^E	F	64,899 ^E
Other vegetable (except potato) and melon farming	740 ^D	48.0	60,723 ^D	4.0	18,365	-35.9	79,088	-9.1	71,202
Fruit and tree nut farming	830 ^C	2.5	71,993 ^B	1.0	14,360	-5.3	86,353	-0.1	76,841
Greenhouse, nursery and floriculture production	830 ^C	20.3	77,520 ^D	7.5	14,341	-21.9	91,860	1.5	82,269
Other crop farming	2,340 ^B	7.8	77,394 ^A	0.5	7,714	-36.4	85,108	-4.5	75,573
Animal production	15,680^A	0.8	67,924^A	-1.2	18,445	0.6	86,369	-0.8	72,855
Beef cattle ranching and farming, including feedlots	8,030 ^A	-3.3	73,787 ^A	1.3	-1,376	..	72,410	-1.6	64,956
Dairy cattle and milk production	3,130 ^A	3.6	37,742 ^A	15.2	80,695	8.4	118,436	10.4	86,247
Hog and pig farming	740 ^B	-8.6	51,883 ^B	9.8	29,204	6.6	81,087	8.6	61,462
Poultry and egg production	770 ^B	5.5	68,160 ^B	6.1	53,860	0.2	122,019	3.4	101,539
Other animal production	3,010 ^B	11.5	87,529 ^B	-15.8	-5,054	-93.9	82,476	-18.6	75,471
Total	30,770^A	2.7	77,634^A	5.7	15,811	-2.5	93,445	4.2	81,513

**Table 5-8
Average total income of farm families by farm type and province, unincorporated sector — Manitoba**

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	5,640^A	7.2	60,518^A	4.9	28,313	58.7	88,832	17.6	68,914
Oilseed and grain farming	4,810 ^A	7.4	59,614 ^A	4.7	31,052	63.4	90,666	19.4	68,809
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	30 ^D	F	63,548 ^A	F	19,485	F	83,033	F	76,164
Other crop farming	740 ^C	8.8	65,621 ^B	5.0	10,651	18.3	76,272	6.6	68,298
Animal production	5,150^A	-13.9	57,028^A	9.4	10,378	-2.5	67,406	7.4	56,075
Beef cattle ranching and farming, including feedlots	4,240 ^A	-12.4	58,418 ^A	8.3	5,135	-26.1	63,553	4.3	54,218
Dairy cattle and milk production	190 ^A	-24.0	29,909 ^A	14.1	75,874	46.2	105,783	35.5	61,403
Hog and pig farming	210 ^B	-19.2	42,419 ^A	-1.5	29,910	3.2	72,329	0.4	53,148
Poultry and egg production	120 ^C	0.0	42,196 ^A	11.9	63,659	33.2	105,855	23.8	86,288
Other animal production	410 ^C	-21.2	66,384 ^C	20.4	7,748	5.5	74,132	18.6	64,831
Total	10,800^A	-4.0	58,847^A	7.5	19,743	41.0	78,589	14.3	62,781

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	17,600^A	-1.2	68,757^A	5.8	26,019	22.9	94,776	10.0	78,708
Oilseed and grain farming	16,520 ^A	-1.4	68,251 ^A	4.7	27,095	23.2	95,346	9.4	78,720
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	F	F	F	F	F	F	F
Other crop farming	960 ^C	-1.0	78,945 ^B	26.9	8,347	-1.6	87,292	23.4	80,042
Animal production	7,740^A	-12.9	65,072^A	2.8	8,912	-0.1	73,984	2.5	64,302
Beef cattle ranching and farming, including feedlots	6,980 ^A	-11.4	65,789 ^A	2.4	7,715	-2.7	73,504	1.8	64,274
Dairy cattle and milk production	110 ^C	-35.3	32,855 ^B	-1.4	83,156	80.6	116,011	46.1	73,951
Hog and pig farming	F	F	F	F	F	F	F	F	F
Poultry and egg production	F	F	F	F	F	F	F	F	F
Other animal production	500 ^D	-25.4	67,975 ^B	6.6	4,290	-28.8	72,265	3.6	63,674
Total	25,330^A	-5.2	67,631^A	5.0	20,800	21.7	88,431	8.5	74,309

Table 5-10
Average total income of farm families by farm type and province, unincorporated sector — Alberta

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	12,490^A	-0.6	97,074^A	8.0	27,802	15.4	124,876	9.6	105,226
Oilseed and grain farming	9,270 ^A	0.2	89,981 ^A	1.1	32,200	19.9	122,181	5.5	100,270
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	40 ^B	0.0	135,547 ^B	..	18,740	-57.9	154,287	55.1	137,939
Fruit and tree nut farming	F	x	F	x	F	x	F	x	F
Greenhouse, nursery and floriculture production	210 ^E	16.7	92,969 ^C	23.1	25,202	-40.3	F	F	F
Other crop farming	2,900 ^B	-5.8	120,624 ^D	28.4	12,945	-0.8	133,569	24.9	121,298
Animal production	15,770^A	-6.7	99,726^A	14.1	9,165	-19.2	108,891	10.3	95,700
Beef cattle ranching and farming, including feedlots	13,340 ^A	-7.2	98,818 ^A	17.1	8,717	-26.0	107,536	11.8	94,623
Dairy cattle and milk production	200 ^C	-16.7	35,372 ^B	10.2	112,094	10.0	147,466	10.1	83,614
Hog and pig farming	160 ^D	-11.1	59,344 ^C	38.7	14,536	-49.8	73,880 ^E	2.9	49,382 ^E
Poultry and egg production	150 ^C	-37.5	50,774 ^B	13.3	61,295	59.7	112,070	34.7	85,496
Other animal production	1,910 ^B	1.6	120,200 ^C	-4.9	-2,311	74.4	117,889	0.4	109,607
Total	28,260^A	-4.1	98,554^A	11.4	17,393	3.7	115,946	10.2	99,908

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

Farm type	2007								
	Average family income								
	Number of farm families	Change 2007/2006	Off-farm income	Change 2007/2006	Net operating income	Change 2007/2006	Total income	Change 2007/2006	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	3,110^A	-2.5	80,208^A	-4.5	14,664	4.7	94,872	-3.2	86,382
Oilseed and grain farming	200 ^C	-4.8	92,346 ^A	-6.4	23,357	5.7	115,703	-4.2	102,049
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	230 ^B	-11.5	43,098 ^B	4.4	26,893	10.1	69,991	6.5	58,872
Fruit and tree nut farming	1,430 ^A	-8.3	81,795 ^A	-9.7	15,516	17.0	97,311	-6.3	90,094
Greenhouse, nursery and floriculture production	330 ^C	6.5	79,690 ^A	9.9	19,208	-7.6	98,898	6.0	89,290
Other crop farming	880 ^B	8.6	84,881 ^A	-0.4	5,967	-27.3	90,848	-2.8	82,621
Animal production	3,740^A	4.5	88,592^A	4.6	1,878	-70.7	90,470	-0.7	79,733
Beef cattle ranching and farming, including feedlots	2,360 ^B	7.3	87,654 ^A	11.6	-2,615	..	85,039	6.0	74,844
Dairy cattle and milk production	200 ^A	-20.0	47,037 ^A	7.9	86,203	12.1	133,239	10.6	94,996
Hog and pig farming	30 ^A	F	61,530 ^A	F	27,186	F	88,716	F	70,410
Poultry and egg production	300 ^C	20.0	91,229 ^A	-5.8	12,183	-47.4	103,412	-13.8	87,917
Other animal production	850 ^C	4.9	101,003 ^C	-6.2	-9,633	-15.3	91,370	-8.0	87,419
Total	6,850^A	1.3	84,785^A	0.5	7,683	-23.3	92,469	-2.0	82,754

Table 6
Average family income by source and family total income group, unincorporated sector, Canada

Family total income group ¹	2007							
	Number of farm families	Average family income by source						
		Off-farm employment income ²	Investment income	Pension income	Other off-farm income ³	Off-farm income	Net operating income	Total income
number	dollars							
All families								
Under \$10,000 ⁴	5,720 ^A	14,366 ^B	2,291 ^B	3,672 ^B	5,123 ^A	25,453 ^A	-50,036	-24,583
\$10,000 to \$19,999	3,980 ^A	9,707 ^B	1,772 ^E	7,550 ^B	3,843 ^B	22,871 ^A	-7,023	15,848
\$20,000 to \$29,999	7,030 ^A	11,254 ^A	2,464 ^B	10,321 ^B	3,784 ^B	27,823 ^A	-2,166	25,657
\$30,000 to \$39,999	9,120 ^A	14,364 ^A	2,968 ^B	11,340 ^A	4,280 ^A	32,952 ^A	2,525	35,477
\$40,000 to \$49,999	10,350 ^A	20,074 ^A	3,414 ^B	11,499 ^A	4,747 ^A	39,735 ^A	5,267	45,001
\$50,000 to \$99,999	44,640 ^A	38,632 ^A	4,773 ^A	9,822 ^A	5,327 ^A	58,555 ^A	14,853	73,407
\$100,000 and over	40,330 ^A	100,447 ^A	16,453 ^B	8,668 ^A	7,254 ^A	132,821 ^A	45,336	178,156
Total	121,170^A	52,112^A	8,059^A	9,360^A	5,692^A	75,223^A	18,480	93,703
Families whose farm had operating revenues of less than \$50,000 in 2007								
Under \$10,000 ⁴	2,300 ^B	12,589 ^D	1,486 ^D	4,331 ^B	4,645 ^B	23,051 ^B	-30,125	-7,074
\$10,000 to \$19,999	2,290 ^B	8,355 ^B	1,753 ^D	9,494 ^B	2,896 ^C	22,497 ^A	-6,535	15,962
\$20,000 to \$29,999	4,460 ^B	10,506 ^B	2,387 ^B	12,625 ^B	3,404 ^B	28,921 ^A	-3,180	25,742
\$30,000 to \$39,999	5,350 ^A	14,656 ^B	3,301 ^B	14,761 ^A	4,116 ^B	36,834 ^A	-1,827	35,007
\$40,000 to \$49,999	5,740 ^A	21,885 ^B	3,857 ^B	14,826 ^B	4,831 ^B	45,399 ^A	-281	45,118
\$50,000 to \$99,999	20,380 ^A	49,357 ^A	5,856 ^B	13,282 ^A	5,035 ^A	73,529 ^A	-1,010	72,520
\$100,000 and over	15,030 ^A	131,005 ^A	18,659 ^B	11,903 ^B	6,446 ^B	168,013 ^A	-2,034	165,979
Total	55,540^A	58,930^A	8,238^B	12,633^A	5,072^A	84,873^A	-2,893	81,980
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2007								
Under \$10,000 ⁴	1,240 ^B	12,748 ^C	1,973 ^D	4,215 ^C	4,851 ^B	23,788 ^B	-42,420	-18,633
\$10,000 to \$19,999	810 ^B	10,146 ^C	2,772 ^E	6,113 ^D	6,003 ^C	25,033 ^B	-8,857	16,176
\$20,000 to \$29,999	1,350 ^B	12,902 ^B	2,329 ^D	5,706 ^B	3,902 ^B	24,839 ^A	617	25,456
\$30,000 to \$39,999	1,760 ^B	13,130 ^B	2,771 ^D	7,366 ^B	4,160 ^B	27,426 ^A	8,230	35,657
\$40,000 to \$49,999	2,260 ^B	18,865 ^B	3,035 ^C	9,835 ^C	4,273 ^A	36,008 ^A	8,713	44,721
\$50,000 to \$99,999	8,610 ^A	38,513 ^A	4,938 ^A	9,919 ^B	5,289 ^A	58,659 ^A	13,338	71,998
\$100,000 and over	5,980 ^A	121,608 ^B	21,967 ^D	9,550 ^B	6,655 ^A	159,781 ^B	14,313	174,094
Total	22,010^A	52,950^A	8,785^C	8,885^A	5,381^A	76,002^A	7,976	83,978
Families whose farm had operating revenues of \$100,000 and more in 2007								
Under \$10,000 ⁴	2,190 ^A	17,159 ^A	3,320 ^B	2,670 ^B	5,782 ^A	28,931 ^A	-75,155	-46,224
\$10,000 to \$19,999	890 ^B	12,796 ^B	F	3,873 ^D	4,305 ^B	21,881 ^B	-6,532	15,349
\$20,000 to \$29,999	1,220 ^B	12,165 ^B	2,895 ^D	7,007 ^E	5,048 ^B	27,115 ^B	-1,534	25,581
\$30,000 to \$39,999	2,000 ^B	14,662 ^A	2,251 ^C	5,686 ^C	4,821 ^B	27,420 ^A	9,191	36,611
\$40,000 to \$49,999	2,350 ^A	16,808 ^B	2,693 ^B	4,960 ^B	4,999 ^A	29,460 ^A	15,596	45,056
\$50,000 to \$99,999	15,660 ^A	24,740 ^A	3,273 ^A	5,266 ^B	5,728 ^A	39,007 ^A	36,315	75,322
\$100,000 and over	19,330 ^A	70,160 ^A	13,033 ^A	5,881 ^A	8,066 ^A	97,141 ^A	91,707	188,848
Total	43,620^A	43,010^A	7,464^A	5,432^A	6,638^A	62,544^A	50,989	113,533

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

2. Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".

3. Other off-farm income includes "government social transfers and RRSP".

4. Includes losses.

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

Province	2007							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Canada	16,050^A	15,090^A	12,690^A	6,050^A	32,890^A	25,950^A	12,440^A	121,170^A
Newfoundland and Labrador	x	x	x	x	30 ^A	30 ^A	x	130 ^A
Prince Edward Island	90 ^B	90 ^B	120 ^A	80 ^A	210 ^A	150 ^B	110 ^B	860 ^A
Nova Scotia	190 ^C	100 ^B	130 ^A	70 ^A	450 ^B	370 ^B	170 ^B	1,490 ^A
New Brunswick	190 ^C	100 ^C	100 ^A	60 ^B	290 ^A	250 ^B	130 ^C	1,120 ^A
Quebec	2,390 ^B	2,230 ^A	2,300 ^A	1,070 ^A	2,730 ^B	2,690 ^B	2,150 ^B	15,540 ^A
Ontario	3,440 ^B	3,070 ^A	3,040 ^A	1,700 ^A	8,930 ^A	7,300 ^A	3,290 ^B	30,770 ^A
Manitoba	1,500 ^B	1,450 ^A	1,300 ^A	650 ^A	2,720 ^A	1,860 ^B	1,320 ^A	10,800 ^A
Saskatchewan	3,570 ^A	3,800 ^A	2,690 ^A	860 ^A	7,700 ^A	4,550 ^A	2,160 ^A	25,330 ^A
Alberta	3,750 ^A	3,710 ^A	2,560 ^A	1,300 ^A	7,760 ^A	6,890 ^A	2,290 ^B	28,260 ^A
British Columbia	910 ^B	540 ^A	440 ^A	230 ^A	2,070 ^B	1,870 ^B	810 ^B	6,850 ^A
Average total income (\$)								
Canada	89,363	105,425	122,537	189,681	71,060	114,550	25,329	93,703
Newfoundland and Labrador	x	x	x	x	50,861	90,672	x	81,147
Prince Edward Island	77,871	83,121	99,666	105,709	58,398	87,756	28,975	75,590
Nova Scotia	73,441	95,133	102,161	188,727	57,131	103,654	26,077	78,749
New Brunswick	58,312	94,252	112,624	150,535	57,885	96,322	26,348	75,526
Quebec	59,724	84,705	101,320	135,043	59,197	99,253	30,478	77,290
Ontario	91,322	114,486	114,407	177,742	72,081	115,704	21,806	93,445
Manitoba	75,378	89,668	106,269	157,671	58,845	90,974	27,716	78,589
Saskatchewan	84,690	98,694	123,513	205,402	67,884	103,636	27,273	88,431
Alberta	119,923	121,413	160,962	267,597	79,861	136,596	24,479	115,946
British Columbia	86,584	125,589	124,541	188,662	83,541	107,645	18,580	92,469

Table 7-2
Distribution of farm families and average total income, unincorporated sector by farm typology group and farm type, Canada

Farm type	2007							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Crop production	8,450^A	8,690^A	6,460^A	2,590^A	19,160^A	12,310^A	4,580^A	62,220^A
Oilseed and grain farming	5,530 ^A	6,960 ^A	5,460 ^A	2,050 ^A	13,550 ^A	7,420 ^A	2,540 ^A	43,510 ^A
Potato farming	30 ^B	30 ^A	100 ^D	120 ^A	110 ^D	80 ^E	40 ^C	500 ^B
Other vegetable (except potato) and melon farming	270 ^D	160 ^C	150 ^C	120 ^C	370 ^D	310 ^E	290 ^C	1,670 ^B
Fruit and tree nut farming	660 ^B	450 ^B	240 ^B	70 ^C	1,060 ^C	730 ^B	410 ^C	3,620 ^A
Greenhouse, nursery and floriculture production	360 ^E	260 ^C	160 ^D	120 ^B	460 ^D	500 ^D	280 ^D	2,130 ^B
Other crop farming	1,620 ^B	850 ^B	350 ^B	100 ^B	3,620 ^B	3,280 ^B	1,010 ^C	10,810 ^A
Animal production	7,590^A	6,410^A	6,230^A	3,470^A	13,730^A	13,650^A	7,850^A	58,940^A
Beef cattle ranching and farming, including feedlots	5,750 ^A	3,620 ^A	1,980 ^A	1,170 ^A	11,060 ^A	10,550 ^A	5,100 ^A	39,230 ^A
Dairy cattle and milk production	400 ^D	1,730 ^B	3,150 ^A	1,350 ^A	580 ^C	F	780 ^C	8,110 ^A
Hog and pig farming	100 ^D	220 ^C	400 ^A	440 ^A	220 ^E	210 ^E	240 ^C	1,840 ^B
Poultry and egg production	240 ^E	170 ^E	390 ^B	390 ^A	140 ^B	250 ^D	130 ^D	1,710 ^B
Other animal production	1,110 ^C	660 ^C	320 ^C	130 ^C	1,730 ^B	2,500 ^B	1,600 ^C	8,060 ^A
Total	16,050^A	15,090^A	12,690^A	6,050^A	32,890^A	25,950^A	12,440^A	121,170^A
Average total income (\$)								
Crop production	97,036	108,450	124,498	194,461	79,485	118,550	27,165	99,234
Oilseed and grain farming	97,331	109,723	126,690	196,553	81,290	121,729	27,267	102,719
Potato farming	79,234	96,212	100,576	176,335	55,487	F	25,788	95,659
Other vegetable (except potato) and melon farming	73,335	81,876	90,981	157,866	65,648	F	27,466	77,228
Fruit and tree nut farming	81,633	108,296	133,753	189,776	76,283	114,716	22,387	88,880
Greenhouse, nursery and floriculture production	103,248 ^E	80,547	87,733	141,613	85,454 ^E	118,848	25,180 ^E	91,018
Other crop farming	105,049 ^E	111,460	120,429	308,712	75,174	114,528	29,452	93,829
Animal production	80,827	101,324	120,514	186,164	59,289	110,941	24,258	87,868
Beef cattle ranching and farming, including feedlots	80,400	103,289	134,621	228,687	57,663	108,822	24,591	83,645
Dairy cattle and milk production	54,215	89,998	116,182	174,283	65,957	F	39,156	105,744
Hog and pig farming	92,280	99,310	83,894	103,543	46,329 ^E	73,719 ^E	30,089	78,196
Poultry and egg production	64,524	F	110,870	186,860	60,884	98,045	19,166 ^E	110,609
Other animal production	94,899	113,267	135,191	187,152	68,708	126,134	15,547	87,772
Total	89,363	105,425	122,537	189,681	71,060	114,550	25,329	93,703

Table 8
Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2007				
	All families	Family size			
		2	3	4	5 or more
number					
Canada					
Under \$10,000 ²	5,720 A	2,690 B	980 C	1,000 C	1,050 C
\$10,000 to \$19,999	3,980 A	2,610 B	570 C	420 C	380 C
\$20,000 to \$29,999	7,030 A	4,800 B	850 C	770 C	620 C
\$30,000 to \$39,999	9,120 A	5,990 A	1,190 B	1,070 B	870 B
\$40,000 to \$49,999	10,350 A	6,190 A	1,530 B	1,560 B	1,080 B
\$50,000 to \$99,999	44,640 A	20,630 A	8,360 A	8,450 A	7,210 A
\$100,000 and over	40,330 A	12,980 A	8,150 A	10,170 A	9,050 A
Total	121,170 A	55,850 A	21,630 A	23,420 A	20,260 A
dollars					
Average income	93,703	79,879	102,164	104,363	110,466
Median income	74,786	59,927	82,728	90,715	91,091
number					
Atlantic provinces					
Under \$10,000 ²	150 C	100 D	x	x	x
\$10,000 to \$19,999	180 B	130 C	x	x	x
\$20,000 to \$29,999	220 B	160 B	30 C	x	x
\$30,000 to \$39,999	350 B	200 B	70 D	60 D	40 E
\$40,000 to \$49,999	370 B	250 C	60 D	40 E	30 C
\$50,000 to \$99,999	1,400 A	600 A	320 B	280 B	210 B
\$100,000 and over	930 A	230 B	220 B	260 B	220 B
Total	3,600 A	1,670 A	720 A	680 A	540 A
dollars					
Average income	77,011	58,652	84,586	98,478	96,363
Median income	65,016	49,942	76,428	84,067	81,497
number					
Quebec					
Under \$10,000 ²	660 B	280 C	90 E	190 D	120 D
\$10,000 to \$19,999	580 D	350 D	80 E	F	50 E
\$20,000 to \$29,999	1,100 C	580 C	240 E	190 E	80 E
\$30,000 to \$39,999	1,400 B	780 C	290 D	170 D	170 E
\$40,000 to \$49,999	1,600 B	750 C	290 D	330 D	230 E
\$50,000 to \$99,999	5,990 A	1,970 B	1,390 B	1,440 B	1,180 B
\$100,000 and over	4,210 A	950 C	890 C	1,390 B	990 B
Total	15,540 A	5,640 A	3,270 B	3,810 B	2,830 B
dollars					
Average income	77,290	63,530	77,887	85,221	93,175
Median income	67,666	51,279	71,034	81,037	81,848

See notes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2007				
	All families	Family size			
		2	3	4	5 or more
number					
Ontario					
Under \$10,000 ²	1,680 C	720 C	380 D	310 E	270 E
\$10,000 to \$19,999	980 B	570 C	210 D	100 D	90 E
\$20,000 to \$29,999	1,850 B	1,290 C	180 D	180 E	200 E
\$30,000 to \$39,999	2,230 B	1,450 C	280 D	240 D	270 D
\$40,000 to \$49,999	2,440 B	1,440 C	450 D	360 D	200 C
\$50,000 to \$99,999	10,880 A	5,160 A	1,960 B	2,100 B	1,680 B
\$100,000 and over	10,710 A	3,080 B	2,110 B	2,670 B	2,850 B
Total	30,770 A	13,710 A	5,560 A	5,950 A	5,550 A
dollars					
Average income	93,445	76,724	101,461	104,009	115,399
Median income	75,746	59,986	80,793	91,400	102,255
number					
Manitoba					
Under \$10,000 ²	540 A	270 B	90 A	90 C	100 A
\$10,000 to \$19,999	480 C	310 D	40 C	50 A	F
\$20,000 to \$29,999	600 B	400 B	70 C	60 A	60 A
\$30,000 to \$39,999	880 B	590 B	110 A	90 A	90 A
\$40,000 to \$49,999	1,110 B	580 B	180 C	170 C	170 D
\$50,000 to \$99,999	4,260 A	1,930 B	840 B	830 A	660 B
\$100,000 and over	2,940 A	820 B	530 B	740 B	850 C
Total	10,800 A	4,910 A	1,850 A	2,030 A	2,010 B
dollars					
Average income	78,589	64,812	84,380	90,774	94,673
Median income	68,707	55,359	75,309	82,208	86,165
number					
Saskatchewan					
Under \$10,000 ²	910 B	480 B	160 D	130 C	150 C
\$10,000 to \$19,999	740 C	540 D	80 A	70 C	40 A
\$20,000 to \$29,999	1,310 B	980 B	120 B	110 A	100 C
\$30,000 to \$39,999	1,980 B	1,420 B	240 D	180 A	130 A
\$40,000 to \$49,999	2,190 B	1,500 B	250 B	250 C	180 A
\$50,000 to \$99,999	9,940 A	5,020 A	1,730 B	1,720 A	1,480 B
\$100,000 and over	8,280 A	3,120 B	1,750 B	1,950 B	1,450 B
Total	25,330 A	13,060 A	4,320 A	4,420 A	3,550 A
dollars					
Average income	88,431	75,922	101,304	102,580	101,071
Median income	74,758	62,646	88,622	91,674	89,144

See notes at the end of the table.

Table 8 – continued

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

Family total income group ¹	2007				
	All families	Family size			
		2	3	4	5 or more
	number				
Alberta					
Under \$10,000 ²	1,350 B	650 C	200 D	200 C	290 D
\$10,000 to \$19,999	740 C	520 D	90 D	70 A	70 A
\$20,000 to \$29,999	1,530 C	1,110 C	160 E	160 D	90 B
\$30,000 to \$39,999	1,870 B	1,290 B	160 D	280 E	130 A
\$40,000 to \$49,999	1,920 B	1,280 B	220 B	240 D	210 C
\$50,000 to \$99,999	9,780 A	4,860 A	1,620 B	1,650 B	1,650 B
\$100,000 and over	11,070 A	3,970 A	2,290 B	2,570 A	2,250 A
Total	28,260 A	13,670 A	4,730 A	5,170 A	4,690 A
	dollars				
Average income	115,946	101,696	130,259	126,360	131,520
Median income	83,612	65,326	98,230	99,917	96,005
	number				
British Columbia					
Under \$10,000 ²	410 D	180 B	60 B	60 D	F
\$10,000 to \$19,999	280 D	180 E	x	x	F
\$20,000 to \$29,999	420 B	260 C	50 D	40 C	60 E
\$30,000 to \$39,999	420 B	270 C	50 D	60 D	50 D
\$40,000 to \$49,999	730 C	420 C	100 D	F	50 C
\$50,000 to \$99,999	2,380 A	1,080 B	510 D	440 C	340 C
\$100,000 and over	2,210 B	820 B	360 B	590 D	450 B
Total	6,850 A	3,200 A	1,190 B	1,370 B	1,110 B
	dollars				
Average income	92,469	79,267	101,560	104,448	105,962
Median income	72,156	60,921	78,567	89,806	89,947

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

2. Includes losses.

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

Province	2007					
	Quintiles					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	14,947	50,370	75,017	106,639	221,419	93,703
Newfoundland and Labrador	13,014	41,454	67,013	92,371	x	81,147
Prince Edward Island	9,083	47,420	66,961	92,965	160,286	75,590
Nova Scotia	13,764	46,289	65,635	95,447	171,850	78,749
New Brunswick	18,141	42,940	61,391	90,727	165,693	75,526
Quebec	15,813	45,662	66,979	94,925	163,134	77,290
Ontario	13,081	50,747	76,368	110,697	215,590	93,445
Manitoba	12,655	47,060	68,934	95,351	168,556	78,589
Saskatchewan	19,874	52,428	75,531	104,662	189,233	88,431
Alberta	14,997	54,478	83,141	120,289	306,814	115,946
British Columbia	8,937	47,784	71,851	102,496	228,903	92,469

Table 9-2
Average total income of farm families by quintile, unincorporated sector by farm type, Canada

Farm type	2007					
	Quintiles					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	22,951	55,794	80,838	112,810	223,827	99,234
Oilseed and grain farming	24,857	60,465	85,487	118,733	223,863	102,719
Potato farming	3,375	55,884	78,758	118,017	232,390	95,659
Other vegetable (except potato) and melon farming	19,874	41,344	63,006	87,538	175,169 E	77,228
Fruit and tree nut farming	20,419	46,020	71,460	101,339	204,351	88,880
Greenhouse, nursery and floriculture production	19,665	48,172	70,098	101,919	210,282	91,018
Other crop farming	20,554	47,177	69,017	98,738	232,645	93,829
Animal production	7,617	45,080	68,501	99,730	218,355	87,868
Beef cattle ranching and farming, including feedlots	6,914	42,274	64,357	93,619	210,954	83,645
Dairy cattle and milk production	30,023	65,087	91,752	123,015	217,597	105,744
Hog and pig farming	-5,372	43,668	67,796	98,010	186,945	78,196
Poultry and egg production	11,858	62,207	91,299	126,178	247,425	110,609
Other animal production	-695	38,570	62,200	97,063	241,104	87,772
Total	14,947	50,370	75,017	106,639	221,419	93,703

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 revenues 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

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.

For the unincorporated sector, these returns comprise the following:

- a T1 General—Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the 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.

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

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

for the unincorporated farms is stratified by province/territory and gross farm income. The predetermined initial sample size is allocated, using the square-root allocation algorithm for the sampled provinces, to ensure adequate representation of all provinces. Following the initial provincial allocation, additional records are added to the sample in some provinces to improve the quality of the estimates.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining strata all have their upper boundaries determined by Sethi's algorithm.⁵

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

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 2.0% 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/AgrilInvest-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/AgrilInvest-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.

Sample selection of unincorporated 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 farms is selected using a pseudo-random sampling technique. Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms. Thus, when selecting a proportion p of records in a stratum where p is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than p are chosen.⁶ The same SIN will produce the same hash number each year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries from year to year, it will always be included if moving upwards. Conversely, it will be included if moving downwards because the longitudinal records are pre-specified for inclusion in the sample. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

For the 2007 taxation year, the sample included about 202,000 returns of individuals operating unincorporated farms. Of the 168,000 returns classified as farms according to the NAICS, 161,400 were single unincorporated farms.

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

6. 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.

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, records of taxfilers that contribute the most for each revenue 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.

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 contributors for each revenue and expense item at the provincial level are analyzed further. As a final check, the top contributors by province and type of farm are reviewed. At this stage, the weights may be adjusted if records are added or removed.

Estimation: Total income of farm family

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

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

Identification of farm families

Farm families are identified by linking two source files. One contains the Taxation Data Program’s (TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed

by Small Area and Administrative Data Division (SAADD). Records are linked (and farm families⁷ are identified) through the Social Insurance Number (SIN).

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

Exclusions

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

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

Estimation

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

Farm revenues and expenses

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

$$WGT_I = (N_h/n_h) * \text{Partnership share}$$

where N_h is the population size for stratum h
 n_h is the sample size for stratum h, and
 WGT_I is the weight of the sampled member(s) within each family.

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

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

$$WGT_F = \text{sum of } WGT_I \text{ for all sampled members within each family.}$$

7. Census family refers to a married couple and the children, if any, of either or both spouses; a couple living common law and the children, if any, of either or both partners; or, a lone parent of any marital status with at least one child living in the same dwelling and that child or those children. All members of a particular census family live in the same dwelling. Children may be children by birth, marriage or adoption regardless of their age or marital status as long as they live in the dwelling and do not have their own spouse or child living in the dwelling. Grandchildren living with their grandparent(s) but with no parents present also constitute a census family. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.

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

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

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

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

Off-farm income

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

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

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

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

where n_h is the sample size for stratum h ,
 N_h is the population size for stratum h , and
 PN_{ij} is the probability of non-selection for member j in family i .

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

$$PN_{ij} = 1.$$

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

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

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

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

$$FWGT_i = 1 / (1 - PNF_i)$$

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

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

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

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

Data confidentiality

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

For each of the tabulations produced, the estimated number of farms and farm families is rounded to the base of 10 and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

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

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

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

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

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

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

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

Industrial classification

Starting with the 2001 reference year, the 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 II 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 market income and net market income adjusted for capital cost allowance (CCA) are in that situation and therefore, the c.v.'s calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the c.v. of variables from which they are derived.

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

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

Non-sampling error measures

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

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

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

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

Data limitations

Users of data from the 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 III—Further notes on data limitations.)
- ii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.
- iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.
- v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

Comparisons of the 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.

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.

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 1999, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm family income. RRSP income is part of other off-farm income.
- Farm families are modeled after 'Census families'. The definition of a census family has evolved over time. A census family now refers to a married couple and the children, if any, of either or both spouses; a couple living common law and the children, if any, of either or both partners; or, a lone parent of any marital status with at least one child living in the same dwelling and that child or those children. All members of a particular census family live in the same dwelling. Children may be children by birth, marriage or adoption regardless of their age or marital status as long as they live in the dwelling and do not have their own spouse or child living in the dwelling. Grandchildren living with their grandparent(s) but with no parents present also constitute a census family. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
- The comparability of government social transfers estimates is affected by the implementation of different provincial family benefits programs in the last half of the 1990s. Provincial family benefits are included in the farm family income series.
- The comparability of other off-farm income and program payments and insurance proceeds estimates is affected by the replacement of the Net Income Stabilization Account (NISA) program by the CAIS program in 2003.¹ NISA withdrawals by unincorporated operators are included in other off-farm income while payments delivered through the CAIS program are included in program payments and insurance proceeds. (For more details, also refer to the "Program payments and insurance proceeds" item in the section Data quality, concepts and methodology — Glossary.)

1. The CAIS program was actually implemented in 2004.

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 families included in the domain. A domain is defined as a region, a type of farm, a farm typology group, a combination of these variables, etc.

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

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

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

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

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

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

Crop production (NAICS code 111): This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. 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 II to obtain a complete set of farm types available in the TDP.)

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

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

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

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

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

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

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

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

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

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

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

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

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements. Starting in 2007, spouses or common-law partners may jointly elect to split pension income. To avoid double-counting, the amount reported by the pension transferee is not included in the estimates, as the full pension amount has been reported by the pensioner.
- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit, Universal Child Care Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The Universal Child Care Benefit (UCCB) program for children under 6 years of age was introduced in July 2006. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec Child Assistance Payment which, in 2005, replaced the Quebec Family Allowance (which was in place from 1994 to 2004), the Ontario Child Benefit Program (beginning in 2007), which integrates the Ontario Child Care Supplement for Working Families (beginning in 1998) with its basic social assistance benefits for children, the Saskatchewan Child Benefit (beginning in 1998), the Alberta Family Employment Tax Credit (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), which includes the basic Family Bonus and the British Columbia Earned Income Benefit (beginning in 1998).
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

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

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

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

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

- provincial stabilization programs.
- federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program¹ 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.
- 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) withdrawals² are not included in program payments for unincorporated farms.

1. 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.
2. 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.

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 2008. 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.

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

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

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

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

Appendix I

Farm typology

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

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

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

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

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

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

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

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

1. For more information on the AAFC farm typology, consult the brochure *Characteristics of Canada's Diverse Farm Sector*, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.
2. For more information on the Economic Research Service/USDA's farm typology, see bulletins: *America's Diverse Family Farms—Assorted Sizes, Types and Situations*, ERS Agriculture Information Bulletin No. 769, May 2001; and *Income, Wealth, and the Economic Well-Being of Farm Households*, ERS Agriculture Information Bulletin No. 812, July 2002.
3. The main differences between the two data sources are the following: a) The TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (Hutterite colonies and other communal operations, non-family corporations and co-operatives) while the TDP does not include them. c) The low-income measure (LIM—see note 5) defining "low-income farms" also varies between data sources. While both the TDP and the FFS now define low-income farms using Statistics Canada's before-tax LIM, which varies depending upon the number of adults and children in the family, the FFS adds an adjustment for capital cost allowance (CCA) to the LIM to determine the LIM before CCA. d) The FFS "pension farms" group excludes multi-generational farms, where both the parents and children are involved in the day-to-day operation of the farm. The TDP "pension farms" group does not distinguish whether children are involved.

Typology definitions

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

Non-business-focused farms

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

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

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

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

Business-focused farms

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

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

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

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

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

5. Low income measures (LIMs) are relative measures of low income, set at 50% of adjusted median family income where “adjusted” indicates that family needs are taken into account. These measures are categorized according to the number of adults and children present in families, reflecting the economies of scale inherent in family size and composition. For a detailed description of the method used to calculate LIMs, consult Statistics Canada’s publication *Low Income Cut-offs for 2008 and Low Income Measures for 2007*, Income Research Paper Series, (Catalogue no. 75F0002M – No. 002). In 2007, the low income measure before tax for a family of 2 adults and 2 children was \$36,356.

Appendix II

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 III

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.

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

Appendix IV

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 *Key resource* module of our website (www.statcan.gc.ca) under *Publications*.

- **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 *Key resource* module of our website under *Publications*.

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

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

Other ways to reach us:

Toll-free: 1 800 465-1991

Fax: (613) 951-3868

E-mail:

agriculture@statcan.gc.ca