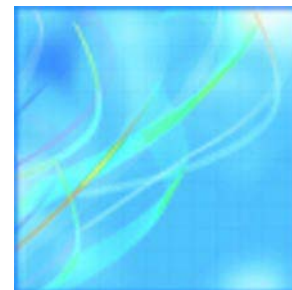


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Farm Financial Survey

2008



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Farm Financial Survey

2008

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- . 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

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Notes

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

Acknowledgements

First to be thanked are Canadian farmers. The success of the Farm Financial Survey rests upon the continued assistance of the thousands of producers who participate every year.

Special thanks are extended to Agriculture and Agri-Food Canada for its contribution to the realization of this publication.

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Highlights

Canadian Farm Financial Overview—2008

- Average net cash farm income stabilized in Canada in 2008 after increasing 22% in 2007. Average gross revenue increased 15% from 2007 while at the same time average farm expenses increased 17%. Market sales for crop farms exceeded market sales for livestock farms. Program payments increased 16% for livestock farms while decreasing 12% for crop farms in 2008.
- Average farm assets increased 9% to \$1,582,467 while average farm liabilities increased 14% to \$301,370. The highest increases in current assets were accounts receivable, crops still for sale at year's end, and cash and short term investments. The average market value of farms continued to increase in 2008, by 8%, while the market value of quota increased 6% compared with 2007. Overall, the average net worth of farmers increased 8%.

Note to readers

Operating revenues are generated from the sale of agricultural commodities and services, as well as program payments.

Market sales are revenues from the sale of agricultural commodities and services, excluding program payments.

Operating expenses are the business costs incurred by farm operators for goods and services used in the production of agricultural commodities. Capital cost allowances (depreciation) and the value of inventory adjustments are excluded.

Program payments include payments related to current agricultural production and paid directly to producers. Insurance payments are included.

Net cash farm income is operating revenue minus operating expenses. It represents the amount of money available for debt repayment, investment or withdrawal by the owner(s).

Net worth is the difference between the market value of farm assets and the value of farm liabilities.

Debt-to-equity ratio = total liabilities / equity (net worth). It is an indicator of a business's capacity to repay its debts.

Farm Financial Summary, by Farm Type—2008

- For grain farms, the strong commodity prices in 2007 weakened in 2008, but with deferred grain tickets and crops in storage carried over from 2007, the average net cash income remained similar to the 2007 levels. The average grains and oilseeds farm reported net cash income of \$52,634 in 2008 compared to \$53,711 in 2007. Operating expenses went up 27% largely driven by increases in fertilizer, pesticide, herbicide, fungicide and insecticide expenses. Average farm assets increased 15% while average farm liabilities rose 22%, which resulted in an average net worth increase of 13%. The debt-to-equity ratio for Canadian grain and oilseeds farms remained largely unchanged at 18%.
- Hog operation revenues continued to stabilize in 2008 in large part due to a 49% increase in program payments; however net cash income declined to \$10,407 from \$42,492 in 2007, a 76% decrease. Average liabilities increased 7%, while average farm assets fell 6%. For three consecutive years, the net worth of hog producers decreased; net worth declined 23% during this period. The debt-to-equity ratio of hog operations increased by 13 percentage points to reach 69% in 2008 from 56% in 2007.
- Net cash farm income of cattle operations increased by 7% in 2008 following a 53% drop in 2007. Program payments to cattle operations were up 12%, helping to buoy up average gross farm revenue. While gross farm

revenue increased by 16%, operating expenses also increased by the same amount. The debt-to-equity ratio remained on par with 2007 at 18%.

- Dairy farms experienced an increase of 12% in net cash farm income. Both assets and liabilities rose in 2008 with an overall increase of 7% in net worth. Quota values rose 6% in 2008 from the previous year. The debt-to-equity ratio climbed slightly from 35% in 2007 to 38% in 2008.
- Average net cash farm income for poultry and egg farms rebounded by 12% in 2008 after a 3% decline in 2007. While average farm asset values climbed 7%, average farm liabilities increased 20%. Overall, the average net worth of poultry and egg farms increased by 4%. The debt-to-equity ratio increased to 31% from 26% in 2007.
- Potato farms experienced a 51% increase in average net cash farm income from \$117,714 in 2007 to \$177,592 in 2008. Both assets and liabilities decreased, resulting in a net worth decrease of 3%. The debt-to-equity ratio of potato operations declined to 34% in 2008.
- The average net cash farm income of vegetable farms has declined every year since 2005. In 2008, it decreased by 4%. Although revenues increased by 8% for vegetable farms and 15% for fruit farms, both fruit and vegetable farms reported higher average operating expenses in 2008. Average assets increased for both fruit and vegetable farms, in large part due to increases in accounts receivable at year's end. Average liabilities for both types of farms increased; however, net worth increased by 16% for vegetable operations and 14% for fruit farms in 2008. The debt-to-equity ratio remained relatively stable at 25% for vegetable operations and 23% for fruit operations.
- In 2008, greenhouse, nursery and floriculture operations reported a 25% decrease in average net cash farm income as increases in average operating expenses outstripped increases in average revenues. Both average assets and average liabilities increased, with overall average net worth rising 9%. The debt-to-equity ratio for these operations remained relatively unchanged at 44%.

What's new

The capital investments and capital sales questions were not included in the Farm Financial Survey for 2008. These questions are included every other year.

Financial structure of poultry and egg farms — Prairie provinces have been replaced with three new tables at the provincial level for Manitoba, Saskatchewan and Alberta.

Analysis

Intergenerational Transfers and Retiring Farmers

Canadian agriculture has changed significantly in the last decades. Not only has agricultural methods evolved; the demography of agriculture itself has been transformed. Canadian farms are now facing new challenges, such as intergenerational farm transfers and the retirement of farmers.

How big is intergenerational farm transfer?

In Canada, 53% of farms with revenue of \$10,000 or more have an operator 55 years of age or older (Table 1). Those farmers possess \$134.2 billion of the \$247.5 billion of total farm assets. Most of those are expected to retire over the next fifteen years. Consequently, Canadian agriculture will lose significant expertise as these operators retire.

Table 1
Number of farms by age of oldest operators

Age oldest operator	Number of farms
Less than 40 years	12,725
40 to 45 years	11,760
45 to 49 years	22,875
50 to 54 years	26,190
55 years and older	82,845
Total	156,405

Source(s): Farm Financial Survey, 2008.

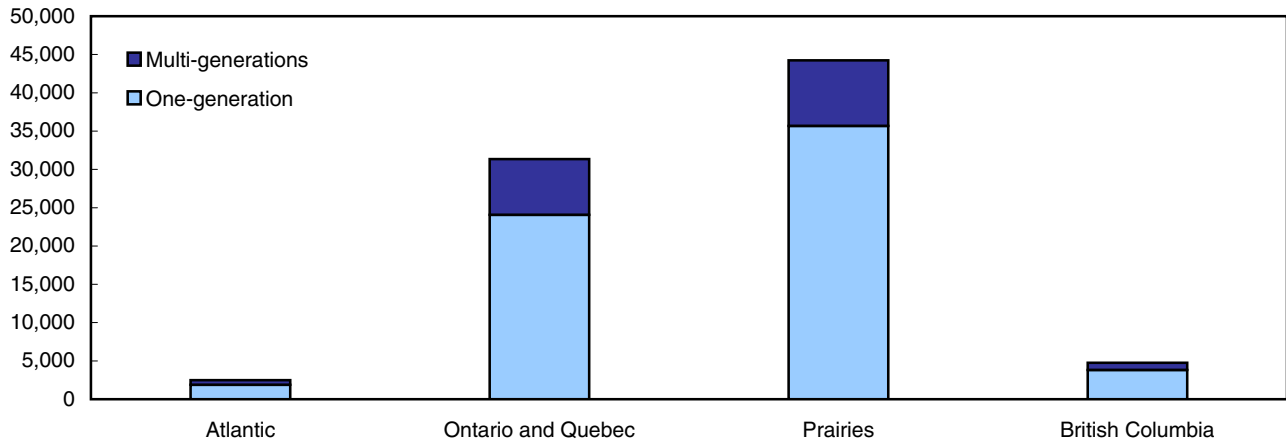
The main challenge will be the family transfer of farms to the next generation. However, this change will also offer new opportunities such as young farmers providing new ideas and innovation, as well as increasing the level of education of the industry.

The assets transfer is the main element of farm transfers and differs among farms. Multi-generation farms (operated by family members who belong to different generations) are likely to be transferred to a family member of a younger generation. One-generation farms are likely to be transferred outside the family.

Which assets will be transferred?

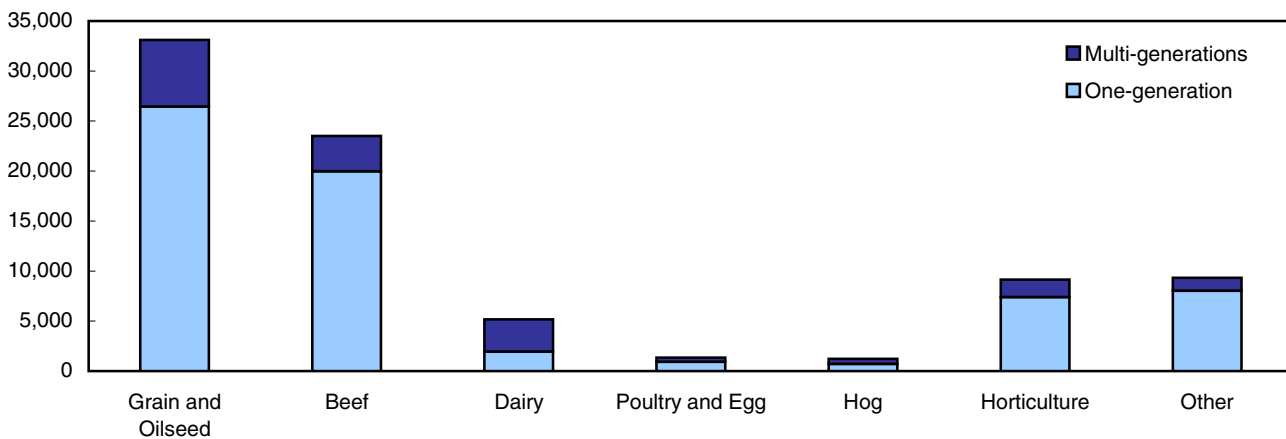
Of the 82,845 farms with an operator 55 years of age or older, 79% of them operate one-generation farms. Most of them are located in the Prairies and Central provinces (Chart 1) and are mainly grain and oilseed or beef farms (Chart 2).

Chart 1
Number of farms with an operator 55 years of age and older by region



Source(s): Farm Financial Survey, 2008. CANSIM Table 002-0065.

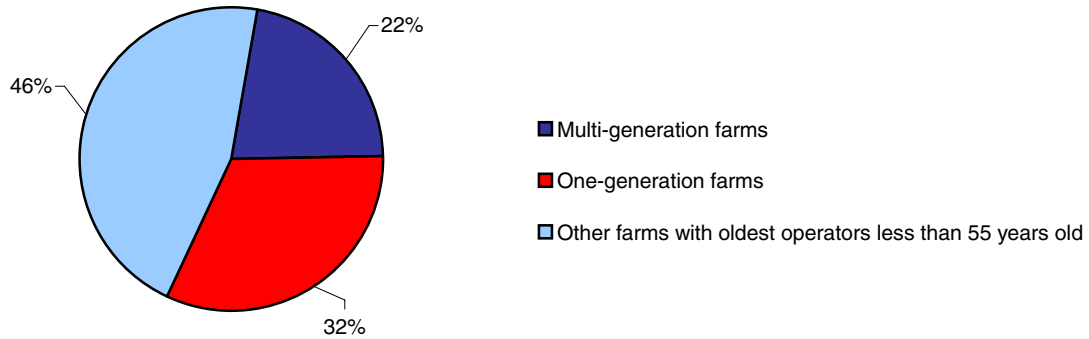
Chart 2
Number of farms with an operator 55 years of age and older by farm type



Source(s): Farm Financial Survey, 2008. CANSIM Table 002-0065.

In terms of asset value, one-generation farms and multi-generation farms represent respectively 32% and 22% of the total farm asset value (Chart 3).

Chart 3
Distribution of total farm assets



Source(s): Farm Financial Survey, 2008. CANSIM Table 002-0065.

Table 2 shows that the average revenue and assets differ between one-generation and multi-generation farms. The vast majority of multi-generational farms are commercial-sized farms with average revenues 3.5 times as large as the one-generation farms. Average assets expected to be transferred for multi-generation farms are valued at \$2,665,720 compared to \$917,111 for one-generation farms.

Table 2
Financial indicators, 2008

	Multi-generation farms	One generation farms
	\$	
Average revenue	669,654	190,314
Average net cash income	104,750	22,898
Average assets	3,109,962	1,221,552
Average transferable	2,665,720	917,111

Source(s): Farm Financial Survey, 2008.

How will the farm asset transfers be financed?

Generally, the income generated by farm assets is not sufficient to fully debt finance their purchase. In 2008, multi-generational farms with operators age 55 or older generated \$2.32 billion in net income.¹ This amount represents 58% of the \$3.98 billion of cost of servicing the debt of transferable assets² (based on market value).

The one-generation farms generated \$1.98 billion in net income which represents 39% of the \$5.13 billion cost of servicing the debt of transferable assets.

How the farm asset could be transferred?

In multi-generation farms, the transfer of farm assets to the next generation may occur over a period of years. The older generation may make some concessions to the younger generation, such as offering below market interest rates or sale price.

It is unlikely that similar transaction would be available for the asset transfer of one-generation farms. Operators of existing commercial farms may purchase farm assets of one-generation operations with accumulated farm net worth. New owners may purchase assets to operate part time farms using non-farm income. Moreover, a limited number of larger farms could be purchased by new entrants with significant capital wishing to operate on a commercial scale.

1. Net income adjusted to include interest paid on farm debt.

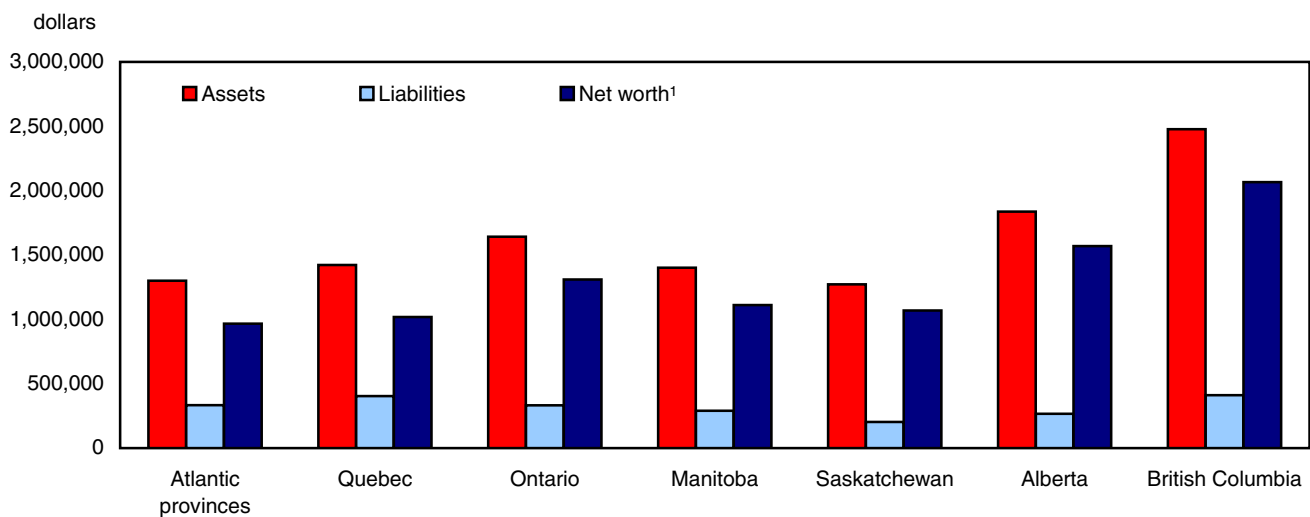
2. Assuming that debt servicing cost equals amortization of 100% of assets to be transferred at market value over twenty years at 6%.

Introduction

In 1993, the Farm Financial Survey (FFS) was created to replace the Farm Credit Corporation Survey (FCC). Since 1981, the FCC Survey had been conducted on an ad-hoc basis by the Farm Credit Corporation, Agriculture and Agri-Food Canada (AAFC) and Statistics Canada. The Farm Credit Corporation withdrew from this project, but there was still a need for AAFC and Statistics Canada to maintain a similar survey on a regular basis.

At present, AAFC finances this survey as they require accurate data concerning the current and long-term viability of farms and the financial health of farm families. The survey collects information on assets, liabilities, revenues, expenses, capital investments and capital sales. Crop and livestock information is also collected to measure physical characteristics of the farms.

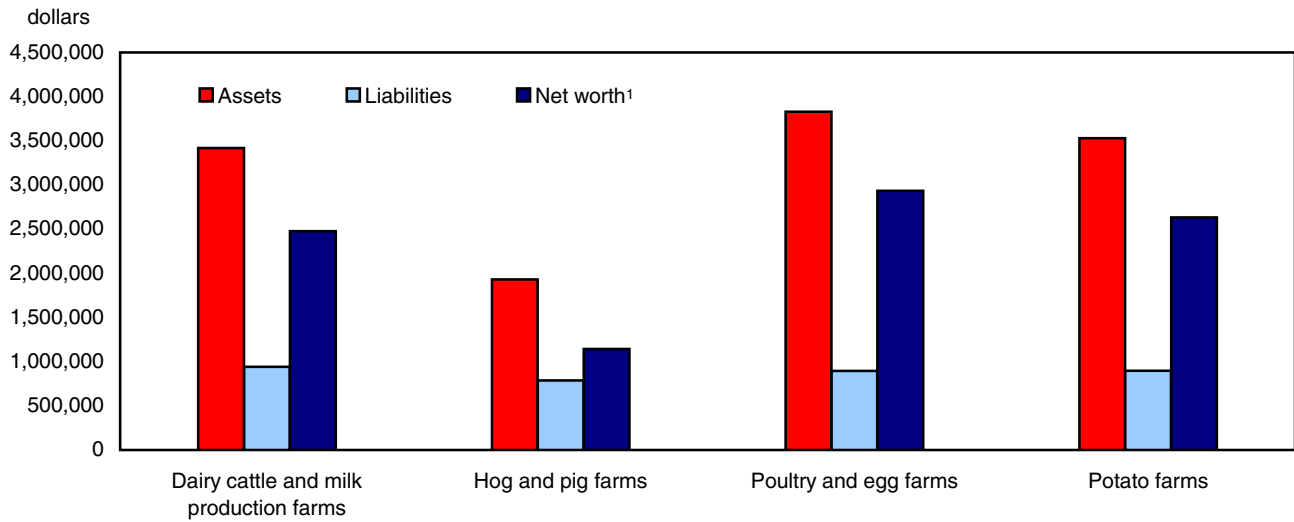
Chart 1
Assets, liabilities and net worth by province, average per farm, 2008



1. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Source(s): Statistics Canada. CANSIM Table 002-0064.

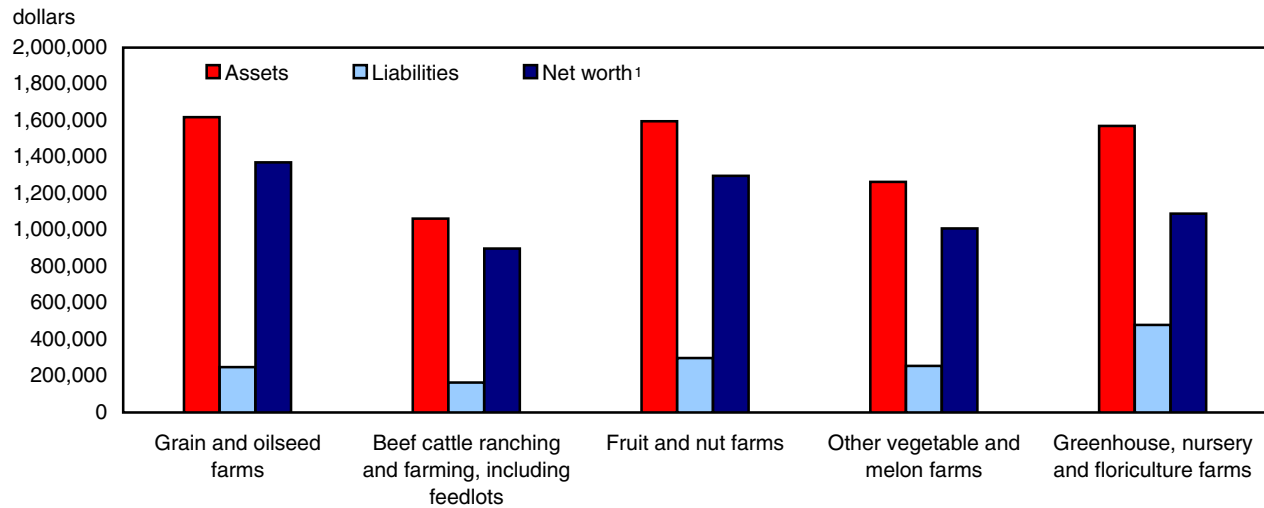
Chart 2
Assets, liabilities and net worth by farm type, average per farm, Canada, 2008



1. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Source(s): Statistics Canada. CANSIM Table 002-0065.

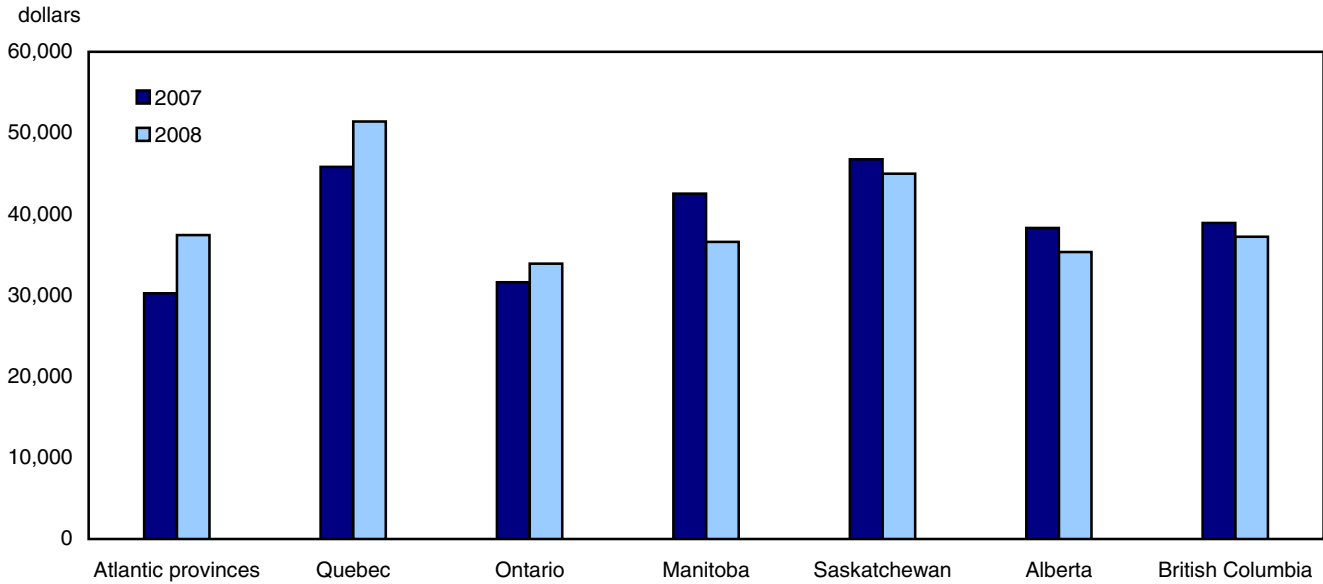
Chart 3
Assets, liabilities and net worth by farm type, average per farm, Canada, 2008



1. Net worth is the difference between market value of the farms assets and the value of the liabilities.

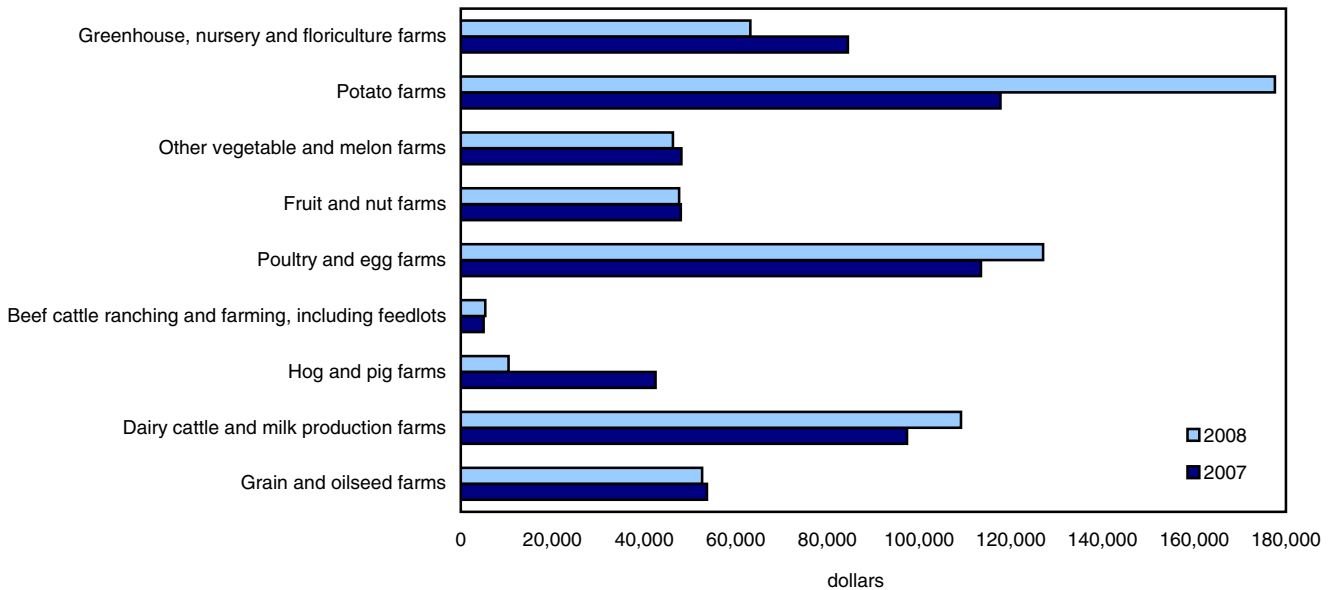
Source(s): Statistics Canada. CANSIM Table 002-0065.

Chart 4
Net cash income by province, average per farm, 2007 and 2008



Source(s): Statistics Canada. CANSIM Table 002-0065.

Chart 5
Net cash income by farm type, average per farm, Canada, 2007 and 2008



Source(s): Statistics Canada. CANSIM Table 002-0065.

Related products

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
3450	Farm Financial Survey

Selected publications from Statistics Canada

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
21-019-X	Farm and Off-farm Income Statistics
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-208-X	Statistics on Revenues and Expenses of Farms
21F0003G	People, Products and Services, Agriculture Division
21F001-X	Canadian farm financial database
21F0005G	Whole Farm Database Reference Manual

Selected CANSIM tables from Statistics Canada

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

Statistical tables

Table 1-1
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Canada

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	158,670 ^A	147,700 ^A	145,220 ^A	163,050 ^A	156,405 ^A
	millions of dollars				
Total assets	180,027^A	189,555^A	196,849^A	237,264^A	247,506^A
Current assets	16,497^A	16,553^A	18,026^A	22,548^A	25,857^A
Cash and short term investments	1,409 ^A	1,436 ^B	1,678 ^B	1,888 ^B	2,325 ^A
Accounts receivable	1,821 ^A	1,602 ^A	1,824 ^A	2,249 ^A	2,731 ^A
Crops for sale	5,562 ^A	5,531 ^A	6,537 ^A	9,161 ^A	11,088 ^A
Market livestock	4,095 ^A	4,829 ^A	4,407 ^A	4,784 ^A	4,562 ^A
Supplies on hand (inputs)	2,996 ^A	2,584 ^A	2,876 ^A	3,451 ^A	3,849 ^A
Other current assets	613 ^B	573 ^A	704 ^B	1,014 ^A	1,302 ^B
Long-term assets	163,530^A	173,002^A	178,823^A	214,716^A	221,649^A
Long-term investments	3,921 ^A	4,004 ^B	4,285 ^A	4,954 ^B	5,004 ^B
Breeding livestock	6,624 ^A	7,511 ^A	7,270 ^A	7,721 ^A	8,112 ^A
Machinery and equipment	28,566 ^A	27,913 ^A	27,530 ^A	32,555 ^A	33,794 ^A
Quota	25,807 ^A	26,373 ^A	26,234 ^A	29,653 ^A	30,243 ^A
Land and buildings	96,456 ^A	105,904 ^A	112,525 ^A	139,182 ^A	144,117 ^A
Net Income Stabilization Account (NISA)	1,732 ^A	751 ^B	511 ^C	257 ^B	..
Compte de stabilisation du revenu agricole (CSRA)	11 ^D	4 ^D	3 ^D	3 ^C	..
Other long-term assets	413 ^C	542 ^E	464 ^C	390 ^C	378 ^D
Total liabilities	37,600^A	36,546^A	36,738^A	43,020^A	47,136^A
Current liabilities	7,048^A	7,226^A	6,921^A	7,731^A	8,282^A
Farm Credit Canada (FCC)	204 ^C	267 ^E	237 ^C	..	..
Advance Payments Program	607 ^B	662 ^B	699 ^B	770 ^B	1,242 ^A
Provincial government	53 ^D	47 ^D	58 ^D	71 ^D	152 ^C
Banks, trusts and treasury branches	3,847 ^A	3,623 ^A	3,497 ^A	4,143 ^A	4,156 ^A
Credit unions and caisses populaires	1,005 ^A	1,295 ^B	1,141 ^B	1,347 ^B	1,217 ^B
Private individuals	280 ^C	255 ^C	309 ^C	327 ^B	341 ^C
Machinery and supply companies	541 ^B	587 ^C	516 ^C	501 ^B	546 ^B
Other current liabilities	511 ^B	490 ^B	464 ^B	572 ^B	627 ^B
Long-term liabilities	30,552^A	29,320^A	29,817^A	35,288^A	38,854^A
Farm Credit Canada (FCC)	6,991 ^A	7,447 ^A	7,464 ^B	9,195 ^A	10,663 ^A
Provincial government	657 ^B	656 ^B	578 ^C	683 ^C	1,171 ^B
Banks, trusts and treasury branches	12,437 ^A	11,732 ^A	11,939 ^A	13,438 ^A	14,539 ^A
Credit unions and caisses populaires	5,954 ^B	5,571 ^B	5,725 ^B	6,820 ^A	6,797 ^A
Private individuals	3,465 ^B	2,884 ^B	2,862 ^B	3,873 ^A	4,322 ^A
Machinery and supply companies	893 ^B	921 ^B	1,167 ^B	1,059 ^B	1,227 ^B
Other long-term liabilities	155 ^C	108 ^C	81 ^D	220 ^D	134 ^C
Net worth ³	142,427^A	153,009^A	160,111^A	194,244^A	200,370^A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-2
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Atlantic provinces

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	4,815 A	4,670 A	4,650 A	4,995 A	4,785 A
	millions of dollars				
Total assets	5,230 A	5,710 A	5,777 A	6,271 A	6,222 A
Current assets	443 A	477 A	456 A	496 A	499 A
Cash and short term investments	39 C	36 B	35 B	40 B	47 C
Accounts receivable	67 B	92 A	81 B	72 B	83 B
Crops for sale	173 B	160 B	166 B	192 B	187 B
Market livestock	83 A	91 A	75 A	92 B	73 B
Supplies on hand (inputs)	70 B	83 A	79 B	77 A	87 B
Other current assets	11 C	15 C	20 E	24 B	23 C
Long-term assets	4,787 A	5,233 A	5,321 A	5,775 A	5,723 A
Long-term investments	85 B	71 B	76 B	94 C	85 B
Breeding livestock	147 A	202 A	198 A	219 A	236 A
Machinery and equipment	791 A	841 A	786 A	876 A	906 A
Quota	1,348 A	1,411 A	1,455 A	1,635 A	1,572 A
Land and buildings	2,339 A	2,673 A	2,781 A	2,933 A	2,915 A
Net Income Stabilization Account (NISA)	61 B	26 B	16 C	8 C	..
Compte de stabilisation du revenu agricole (CSRA)	..	..	..	..	..
Other long-term assets	17 E	9 C	9 C	10 C	9 D
Total liabilities	1,302 A	1,319 A	1,432 A	1,540 A	1,595 A
Current liabilities	260 A	257 A	251 A	287 A	296 B
Farm Credit Canada (FCC)	6 D	7 C	5 C	..	..
Advance Payments Program	19 B	15 B	21 B	29 B	44 B
Provincial government	6 E	10 D	2 D	6 E	7 D
Banks, trusts and treasury branches	164 A	172 A	165 B	177 B	172 B
Credit unions and caisses populaires	16 D	9 D	10 D	14 D	13 D
Private individuals	7 D	4 C	5 C	5 D	8 D
Machinery and supply companies	22 C	15 C	13 C	19 C	19 C
Other current liabilities	20 C	26 C	30 C	37 B	33 C
Long-term liabilities	1,042 A	1,062 A	1,181 A	1,253 A	1,299 A
Farm Credit Canada (FCC)	362 B	357 A	416 B	465 B	453 B
Provincial government	119 C	109 B	99 C	134 C	122 C
Banks, trusts and treasury branches	407 B	458 B	524 B	453 B	517 B
Credit unions and caisses populaires	23 D	15 D	22 D	32 D	22 D
Private individuals	69 B	70 B	69 B	123 C	133 C
Machinery and supply companies	48 C	41 B	47 C	31 B	36 B
Other long-term liabilities	14 E	11 C	5 E	14 D	16 E
Net worth ³	3,928 A	4,391 A	4,345 A	4,731 A	4,626 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-3
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Quebec

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	23,260 A	22,300 A	21,650 A	24,760 A	24,050 A
	millions of dollars				
Total assets	28,460 A	29,980 A	30,540 A	33,502 A	34,206 A
Current assets	1,929 A	2,142 A	2,306 A	2,349 A	2,583 A
Cash and short term investments	240 B	357 D	344 D	295 B	396 B
Accounts receivable	337 B	351 B	428 B	365 B	379 B
Crops for sale	375 B	456 B	520 B	567 B	611 B
Market livestock	488 B	490 B	469 B	498 B	479 B
Supplies on hand (inputs)	417 A	408 B	456 B	504 B	592 B
Other current assets	72 C	79 B	89 B	119 C	126 C
Long-term assets	26,531 A	27,838 A	28,234 A	31,153 A	31,623 A
Long-term investments	470 C	647 C	666 C	600 B	745 B
Breeding livestock	1,130 B	1,220 B	1,164 B	1,313 A	1,452 A
Machinery and equipment	4,237 A	4,151 A	4,198 A	4,497 A	4,650 A
Quota	8,865 B	9,182 B	9,138 B	9,984 A	9,788 A
Land and buildings	11,743 A	12,440 A	12,971 A	14,709 A	14,969 A
Net Income Stabilization Account (NISA)	34 C	23 D	12 C	7 D	..
Compte de stabilisation du revenu agricole (CSRA)	11 D	4 D	3 D	3 C	..
Other long-term assets	41 E	F	83 D	39 D	18 D
Total liabilities	7,941 A	7,959 B	8,031 B	9,163 A	9,722 A
Current liabilities	946 B	1,002 B	1,021 B	1,124 B	1,211 B
Farm Credit Canada (FCC)	F	23 E	20 E	..	..
Advance Payments Program	59 D	40 C	42 C	74 D	163 B
Provincial government	F	11 E	F	15 D	11 D
Banks, trusts and treasury branches	376 B	322 B	378 B	408 C	401 B
Credit unions and caisses populaires	280 B	378 C	361 B	421 B	387 C
Private individuals	35 E	32 D	37 D	28 D	44 D
Machinery and supply companies	84 C	90 E	77 C	71 C	75 C
Other current liabilities	89 B	107 D	98 C	107 C	130 C
Long-term liabilities	6,996 A	6,957 B	7,011 B	8,039 A	8,511 A
Farm Credit Canada (FCC)	902 C	1,007 D	1,129 E	1,143 C	1,510 C
Provincial government	F	178 D	30 E	132 D	250 D
Banks, trusts and treasury branches	2,146 B	2,345 C	2,180 C	2,563 B	2,379 B
Credit unions and caisses populaires	3,259 B	2,884 B	3,027 B	3,282 B	3,458 B
Private individuals	574 D	421 C	465 D	739 C	788 C
Machinery and supply companies	50 C	100 D	F	96 C	106 C
Other long-term liabilities	34 D	21 D	12 E	F	19 D
Net worth ³	20,518 A	22,021 A	22,508 A	24,339 A	24,484 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-4
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Ontario

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	36,665 A	35,540 A	34,145 A	37,895 A	37,010 A
	millions of dollars				
Total assets	48,372 A	50,328 A	50,210 A	58,485 A	60,782 A
Current assets	3,327 A	3,267 A	3,401 A	3,878 A	4,111 A
Cash and short term investments	296 B	226 B	246 B	350 C	375 B
Accounts receivable	464 B	387 B	401 B	472 B	544 B
Crops for sale	964 A	990 A	1,111 B	1,248 B	1,343 B
Market livestock	792 A	914 A	843 B	919 A	841 B
Supplies on hand (inputs)	658 A	596 B	633 A	710 A	771 B
Other current assets	152 C	154 B	167 B	180 B	237 B
Long-term assets	45,045 A	47,062 A	46,809 A	54,607 A	56,672 A
Long-term investments	893 C	868 C	876 B	1,104 C	967 C
Breeding livestock	1,245 C	1,210 A	1,224 B	1,398 A	1,531 A
Machinery and equipment	5,745 A	5,605 A	5,451 A	6,174 A	6,316 A
Quota	9,981 A	9,037 A	8,924 B	10,177 A	10,764 A
Land and buildings	26,642 A	30,065 A	30,118 A	35,605 A	37,044 A
Net Income Stabilization Account (NISA)	379 B	166 B	95 B	64 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	160 D	F	121 E	84 E	49 D
Total liabilities	10,113 A	9,613 A	9,017 A	11,249 A	12,310 A
Current liabilities	1,728 A	1,585 B	1,635 A	1,699 A	1,701 B
Farm Credit Canada (FCC)	52 D	F	58 E	..	..
Advance Payments Program	93 C	92 C	101 D	129 C	168 C
Provincial government	10 E	F	F	F	34 D
Banks, trusts and treasury branches	1,075 A	912 A	986 B	1,050 B	991 B
Credit unions and caisses populaires	137 C	137 C	143 C	140 C	147 C
Private individuals	99 C	114 D	131 D	124 D	110 C
Machinery and supply companies	109 B	87 C	84 D	93 C	89 C
Other current liabilities	153 B	115 B	129 B	151 C	163 C
Long-term liabilities	8,386 A	8,028 A	7,382 B	9,550 A	10,609 A
Farm Credit Canada (FCC)	2,708 B	2,835 B	2,436 B	3,223 B	3,840 B
Provincial government	7 E	F	x	F	F
Banks, trusts and treasury branches	3,763 B	3,200 B	3,223 B	3,926 B	4,229 B
Credit unions and caisses populaires	366 C	536 C	522 D	587 C	558 C
Private individuals	1,353 C	1,244 B	990 C	1,596 B	1,702 B
Machinery and supply companies	168 B	181 B	195 C	189 C	208 C
Other long-term liabilities	19 D	26 D	x	24 E	28 D
Net worth ³	38,259 A	40,715 A	41,193 A	47,236 A	48,472 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-5
Canadian and regional agriculture balance sheet, total all farms^{1,2} — Manitoba

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	14,475 A	12,570 A	12,630 A	13,915 A	13,805 A
	millions of dollars				
Total assets	14,309 A	13,595 A	14,002 A	18,301 A	19,341 A
Current assets	1,932 A	1,594 A	2,020 A	2,708 A	3,081 A
Cash and short term investments	106 D	123 C	136 D	182 D	212 C
Accounts receivable	139 B	160 B	172 C	229 C	236 C
Crops for sale	802 B	579 B	904 B	1,333 A	1,647 B
Market livestock	465 B	429 B	463 B	461 B	361 B
Supplies on hand (inputs)	335 C	218 B	255 B	341 B	435 B
Other current assets	86 C	84 C	90 B	163 B	190 C
Long-term assets	12,377 A	12,001 A	11,982 A	15,593 A	16,260 A
Long-term investments	270 D	285 C	302 C	398 D	360 D
Breeding livestock	648 A	707 A	662 B	711 A	762 B
Machinery and equipment	3,058 A	2,808 A	2,602 A	3,322 A	3,330 A
Quota	985 B	926 B	890 B	1,151 B	1,191 B
Land and buildings	7,159 A	7,147 A	7,421 A	9,911 A	10,605 A
Net Income Stabilization Account (NISA)	238 B	94 C	70 C	38 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	19 D	34 E	36 E	F	F
Total liabilities	3,212 A	2,826 A	3,136 B	3,683 A	4,008 A
Current liabilities	853 B	794 B	825 B	797 B	1,027 B
Farm Credit Canada (FCC)	F	10 E	F	..	..
Advance Payments Program	96 C	83 B	125 B	127 B	216 B
Provincial government	14 E	5 E	F	F	34 E
Banks, trusts and treasury branches	364 C	285 B	277 C	260 B	307 B
Credit unions and caisses populaires	242 B	306 B	286 C	278 B	312 C
Private individuals	21 D	4 D	9 D	23 E	17 E
Machinery and supply companies	68 D	63 D	53 D	40 D	69 D
Other current liabilities	40 D	37 D	30 D	66 D	71 D
Long-term liabilities	2,359 A	2,032 B	2,311 B	2,887 B	2,981 A
Farm Credit Canada (FCC)	533 B	545 B	646 C	741 C	697 C
Provincial government	158 C	117 D	122 D	96 D	125 D
Banks, trusts and treasury branches	643 B	441 C	564 B	672 C	778 B
Credit unions and caisses populaires	638 B	683 B	737 C	945 B	950 B
Private individuals	239 D	146 D	145 D	286 E	254 D
Machinery and supply companies	137 D	94 C	93 C	126 D	165 C
Other long-term liabilities	F	F	F	F	F
Net worth³	11,098 A	10,769 A	10,866 A	14,618 A	15,334 A

- The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
- Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
- Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-6
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Saskatchewan

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	36,260 A	32,605 A	32,845 A	36,670 A	34,055 A
	millions of dollars				
Total assets	26,328 A	27,820 A	29,212 A	39,850 A	43,330 A
Current assets	3,464 A	3,348 A	4,011 A	6,361 A	7,810 B
Cash and short term investments	249 C	253 D	313 C	565 C	628 B
Accounts receivable	321 C	171 C	264 C	491 B	796 C
Crops for sale	1,651 B	1,820 B	2,134 B	3,503 A	4,542 B
Market livestock	567 B	656 B	654 B	701 B	611 B
Supplies on hand (inputs)	569 B	358 B	496 B	822 B	896 B
Other current assets	107 C	91 D	151 D	280 C	335 C
Long-term assets	22,864 A	24,471 A	25,201 A	33,490 A	35,520 A
Long-term investments	668 C	852 D	838 C	1,177 C	1,044 C
Breeding livestock	1,153 A	1,465 B	1,423 B	1,523 A	1,622 B
Machinery and equipment	6,287 A	6,271 A	6,307 B	8,322 A	8,537 A
Quota	283 D	624 C	650 C	979 C	948 B
Land and buildings	13,858 A	14,913 A	15,708 A	21,342 A	23,261 A
Net Income Stabilization Account (NISA)	556 B	280 C	169 E	91 C	..
Compte de stabilisation du revenu agricole (CSRA)	..	..	..	..	..
Other long-term assets	F	66 E	106 E	56 D	F
Total liabilities	4,950 B	5,343 B	5,644 B	6,263 A	6,927 B
Current liabilities	1,290 B	1,554 B	1,304 B	1,406 B	1,544 B
Farm Credit Canada (FCC)	70 E	58 D	65 E	..	..
Advance Payments Program	229 C	298 C	290 C	271 C	431 B
Provincial government	6 E	F	F	F	F
Banks, trusts and treasury branches	541 C	580 C	486 C	585 C	595 B
Credit unions and caisses populaires	192 C	315 C	211 C	310 D	266 C
Private individuals	F	F	30 E	35 E	47 E
Machinery and supply companies	146 D	222 E	F	127 D	123 D
Other current liabilities	56 D	58 D	51 E	75 E	58 D
Long-term liabilities	3,660 B	3,789 B	4,340 B	4,857 A	5,383 B
Farm Credit Canada (FCC)	957 C	1,165 C	1,200 C	1,479 B	1,785 C
Provincial government	20 D	16 E	F	F	29 E
Banks, trusts and treasury branches	1,049 B	1,104 C	1,397 C	1,392 C	1,524 C
Credit unions and caisses populaires	1,147 B	946 B	978 C	1,291 B	1,277 B
Private individuals	276 D	325 D	422 E	343 D	431 D
Machinery and supply companies	183 D	218 D	332 D	299 C	322 C
Other long-term liabilities	28 E	F	4 E	F	F
Net worth ³	21,378 A	22,477 A	23,568 A	33,588 A	36,403 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-7
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — Alberta

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	35,585 A	32,565 A	32,080 A	35,975 A	34,580 A
	millions of dollars				
Total assets	45,074 A	47,900 A	51,683 A	60,893 A	63,515 A
Current assets	4,724 A	4,992 A	5,082 A	5,987 A	6,914 B
Cash and short term investments	402 B	361 B	512 C	371 C	537 C
Accounts receivable	358 B	312 B	356 B	505 B	557 B
Crops for sale	1,445 A	1,336 A	1,503 B	2,121 B	2,538 B
Market livestock	1,551 B	2,072 B	1,730 B	1,913 B	2,025 C
Supplies on hand (inputs)	794 A	779 B	813 B	850 B	886 B
Other current assets	173 C	130 B	166 C	227 C	371 C
Long-term assets	40,350 A	42,909 A	46,601 A	54,906 A	56,601 A
Long-term investments	1,355 B	1,153 B	1,358 B	1,412 D	1,637 C
Breeding livestock	1,943 A	2,277 A	2,218 B	2,098 A	2,057 A
Machinery and equipment	7,238 A	7,008 A	7,032 A	8,004 A	8,708 B
Quota	1,845 B	2,306 B	2,395 B	2,575 A	2,842 B
Land and buildings	27,452 A	29,926 A	33,394 A	40,665 A	41,193 A
Net Income Stabilization Account (NISA)	426 B	141 B	136 D	43 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	91 E	F	F	108 E	164 E
Total liabilities	7,806 A	7,040 A	6,990 A	8,036 A	9,234 B
Current liabilities	1,684 A	1,752 B	1,607 B	2,073 B	2,136 B
Farm Credit Canada (FCC)	37 D	41 E	63 D	..	..
Advance Payments Program	105 B	125 C	114 C	133 D	202 C
Provincial government	F	4 E	F	F	37 E
Banks, trusts and treasury branches	1,160 B	1,185 B	1,013 B	1,415 B	1,456 C
Credit unions and caisses populaires	125 C	138 D	125 D	174 D	73 D
Private individuals	51 D	F	76 E	86 D	79 E
Machinery and supply companies	94 C	97 D	108 D	129 D	152 D
Other current liabilities	100 C	95 C	97 C	104 D	136 D
Long-term liabilities	6,122 A	5,287 A	5,383 A	5,963 A	7,099 B
Farm Credit Canada (FCC)	1,168 B	1,041 B	1,161 B	1,576 B	1,698 C
Provincial government	320 D	229 D	315 D	298 D	590 D
Banks, trusts and treasury branches	3,236 A	2,897 B	2,744 B	2,838 B	3,418 B
Credit unions and caisses populaires	415 C	393 C	300 D	473 C	333 D
Private individuals	675 C	446 C	537 D	460 D	670 C
Machinery and supply companies	274 B	262 B	301 B	290 C	362 C
Other long-term liabilities	35 E	20 E	25 E	28 E	F
Net worth ³	37,268 A	40,861 A	44,693 A	52,857 A	54,281 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 1-8
Canadian and regional agriculture balance sheet, total all farms ^{1,2} — British Columbia

	Total, all farms				
	2004	2005	2006	2007	2008
Number of farms	7,605 A	7,445 A	7,220 A	8,825 A	8,115 A
	millions of dollars				
Total assets	12,251 A	14,217 A	15,422 A	19,936 A	20,101 A
Current assets	677 A	734 A	751 B	767 B	860 B
Cash and short term investments	77 B	80 B	92 B	86 C	130 B
Accounts receivable	134 B	128 C	121 B	115 B	135 B
Crops for sale	153 B	188 B	200 C	197 C	220 C
Market livestock	150 B	177 B	173 B	200 C	173 C
Supplies on hand (inputs)	154 B	142 B	144 B	147 B	182 B
Other current assets	11 C	19 C	20 C	22 D	20 C
Long-term assets	11,573 A	13,483 A	14,672 A	19,169 A	19,241 A
Long-term investments	180 C	127 C	170 C	168 C	165 C
Breeding livestock	359 A	431 A	381 B	458 B	451 B
Machinery and equipment	1,209 A	1,227 A	1,156 A	1,357 A	1,346 A
Quota	2,498 A	2,886 B	2,781 B	3,150 B	3,136 B
Land and buildings	7,262 A	8,737 A	10,132 A	14,001 A	14,123 A
Net Income Stabilization Account (NISA)	39 B	20 C	13 D	5 D	..
Compte de stabilisation du revenu agricole (CSRA)	..	..	..	..	..
Other long-term assets	26 C	55 E	39 D	F	F
Total liabilities	2,275 A	2,445 A	2,487 A	3,082 B	3,338 B
Current liabilities	288 B	282 B	279 B	346 C	367 B
Farm Credit Canada (FCC)	11 E	8 D	7 D	..	..
Advance Payments Program	6 D	F	7 D	F	17 E
Provincial government	1 E	1 D	F	F	4 E
Banks, trusts and treasury branches	166 B	167 B	192 B	249 C	235 C
Credit unions and caisses populaires	14 D	13 D	6 E	10 D	18 E
Private individuals	18 D	19 E	21 D	26 D	F
Machinery and supply companies	18 C	14 D	17 D	21 D	20 D
Other current liabilities	54 C	51 C	30 C	33 C	36 C
Long-term liabilities	1,987 A	2,163 A	2,208 A	2,736 B	2,971 B
Farm Credit Canada (FCC)	362 C	497 C	475 C	566 C	679 C
Provincial government	1 D	1 D	x	2 E	F
Banks, trusts and treasury branches	1,193 A	1,286 B	1,308 B	1,592 B	1,694 B
Credit unions and caisses populaires	105 C	115 C	139 C	209 D	200 D
Private individuals	279 B	232 B	235 C	325 C	343 D
Machinery and supply companies	33 D	25 C	31 D	28 D	28 C
Other long-term liabilities	14 E	9 E	x	F	16 E
Net worth ³	9,976 A	11,772 A	12,936 A	16,854 A	16,763 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-1
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	158,670 ^A	147,700 ^A	145,220 ^A	163,050 ^A	156,405 ^A
	dollars				
Total assets	1,134,600^A	1,283,378^A	1,355,521^A	1,455,158^A	1,582,467^A
Current assets	103,970^A	112,072^A	124,130^A	138,288^A	165,320^A
Cash and short term investments	8,881 ^A	9,721 ^B	11,557 ^B	11,580 ^B	14,862 ^A
Accounts receivable	11,476 ^A	10,844 ^A	12,558 ^A	13,791 ^A	17,462 ^A
Crops for sale	35,056 ^A	37,447 ^A	45,017 ^A	56,185 ^A	70,893 ^A
Market livestock	25,808 ^A	32,692 ^A	30,346 ^A	29,342 ^A	29,168 ^A
Supplies on hand (inputs)	18,885 ^A	17,492 ^A	19,807 ^A	21,168 ^A	24,610 ^A
Other current assets	3,864 ^B	3,876 ^A	4,845 ^B	6,221 ^A	8,324 ^B
Long-term assets	1,030,630^A	1,171,306^A	1,231,391^A	1,316,871^A	1,417,147^A
Long-term investments	24,712 ^A	27,109 ^B	29,510 ^A	30,383 ^B	31,997 ^B
Breeding livestock	41,748 ^A	50,855 ^A	50,060 ^A	47,354 ^A	51,867 ^A
Machinery and equipment	180,033 ^A	188,985 ^A	189,578 ^A	199,664 ^A	216,068 ^A
Quota	162,647 ^A	178,555 ^A	180,652 ^A	181,865 ^A	193,365 ^A
Land and buildings	607,905 ^A	717,024 ^A	774,862 ^A	853,618 ^A	921,435 ^A
Net Income Stabilization Account (NISA)	10,915 ^A	5,081 ^B	3,517 ^C	1,573 ^B	..
Compte de stabilisation du revenu agricole (CSRA)	67 ^D	26 ^D	18 ^D	19 ^C	..
Other long-term assets	2,603 ^C	3,672 ^E	3,194 ^C	2,395 ^C	2,416 ^D
Total liabilities	236,969^A	247,434^A	252,981^A	263,843^A	301,370^A
Current liabilities	44,418^A	48,924^A	47,662^A	47,416^A	52,952^A
Farm Credit Canada (FCC)	1,285 ^C	1,810 ^E	1,630 ^C	..	..
Advance Payments Program	3,828 ^B	4,483 ^B	4,814 ^B	4,721 ^B	7,939 ^A
Provincial government	332 ^D	316 ^D	396 ^D	434 ^D	975 ^C
Banks, trusts and treasury branches	24,242 ^A	24,532 ^A	24,082 ^A	25,410 ^A	26,572 ^A
Credit unions and caisses populaires	6,336 ^A	8,765 ^B	7,860 ^B	8,260 ^B	7,784 ^B
Private individuals	1,763 ^C	1,728 ^C	2,129 ^C	2,008 ^B	2,182 ^C
Machinery and supply companies	3,410 ^B	3,974 ^C	3,556 ^C	3,073 ^B	3,492 ^B
Other current liabilities	3,222 ^B	3,315 ^B	3,194 ^B	3,508 ^B	4,010 ^B
Long-term liabilities	192,551^A	198,510^A	205,320^A	216,427^A	248,417^A
Farm Credit Canada (FCC)	44,061 ^A	50,422 ^A	51,398 ^B	56,393 ^A	68,175 ^A
Provincial government	4,138 ^B	4,444 ^B	3,978 ^C	4,190 ^C	7,487 ^B
Banks, trusts and treasury branches	78,382 ^A	79,429 ^A	82,216 ^A	82,419 ^A	92,958 ^A
Credit unions and caisses populaires	37,524 ^B	37,720 ^B	39,425 ^B	41,829 ^A	43,460 ^A
Private individuals	21,841 ^B	19,525 ^B	19,706 ^B	23,751 ^A	27,633 ^A
Machinery and supply companies	5,629 ^B	6,237 ^B	8,035 ^B	6,495 ^B	7,848 ^B
Other long-term liabilities	977 ^C	734 ^C	561 ^D	1,351 ^D	856 ^C
Net worth³	897,630^A	1,035,944^A	1,102,540^A	1,191,315^A	1,281,098^A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-2
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	4,815 A	4,670 A	4,650 A	4,995 A	4,785 A
	dollars				
Total assets	1,086,122 A	1,222,591 A	1,242,314 A	1,255,394 A	1,300,213 A
Current assets	91,984 A	102,046 A	98,107 A	99,317 A	104,217 A
Cash and short term investments	8,052 C	7,633 B	7,564 B	7,949 B	9,749 C
Accounts receivable	13,994 B	19,718 B	17,465 B	14,442 B	17,394 B
Crops for sale	35,841 B	34,259 B	35,776 B	38,357 B	38,994 B
Market livestock	17,263 A	19,499 A	16,173 A	18,411 B	15,227 B
Supplies on hand (inputs)	14,490 B	17,750 A	16,891 B	15,336 A	18,113 B
Other current assets	2,345 C	3,186 C	4,238 E	4,823 B	4,739 C
Long-term assets	994,137 A	1,120,546 A	1,144,207 A	1,156,076 A	1,195,996 A
Long-term investments	17,648 B	15,303 B	16,248 B	18,759 C	17,727 B
Breeding livestock	30,448 A	43,191 A	42,580 A	43,823 A	49,328 A
Machinery and equipment	164,309 A	180,138 A	169,022 A	175,467 A	189,386 A
Quota	279,915 A	302,035 A	312,988 A	327,268 A	328,479 A
Land and buildings	485,693 A	572,482 A	597,969 A	587,191 A	609,271 A
Net Income Stabilization Account (NISA)	12,613 B	5,554 B	3,382 C	1,639 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	3,512 E	1,844 C	2,016 C	1,929 C	1,804 D
Total liabilities	270,330 A	282,402 A	307,868 A	308,299 A	333,423 A
Current liabilities	53,974 A	55,046 A	53,895 A	57,422 A	61,934 B
Farm Credit Canada (FCC)	1,230 D	1,521 C	1,114 D	..	..
Advance Payments Program	3,932 B	3,250 B	4,446 B	5,899 B	9,231 B
Provincial government	1,217 E	2,070 D	486 D	1,172 E	1,509 D
Banks, trusts and treasury branches	34,146 B	36,929 A	35,517 B	35,394 B	35,989 B
Credit unions and caisses populaires	3,232 D	1,834 D	2,065 D	2,765 D	2,725 D
Private individuals	1,518 D	798 C	1,114 D	1,099 D	1,597 D
Machinery and supply companies	4,540 C	3,116 C	2,725 C	3,748 C	4,008 C
Other current liabilities	4,159 C	5,528 C	6,426 C	7,345 B	6,875 C
Long-term liabilities	216,355 A	227,356 A	253,973 A	250,877 A	271,489 A
Farm Credit Canada (FCC)	75,096 B	76,516 A	89,451 B	93,170 B	94,591 B
Provincial government	24,811 C	23,322 B	21,383 C	26,815 C	25,548 C
Banks, trusts and treasury branches	84,441 B	98,163 B	112,600 B	90,701 B	107,960 B
Credit unions and caisses populaires	4,756 D	3,211 D	4,644 D	6,461 D	4,611 D
Private individuals	14,382 B	14,917 B	14,736 B	24,703 C	27,810 C
Machinery and supply companies	9,909 C	8,808 B	10,145 C	6,227 B	7,590 B
Other long-term liabilities	2,960 E	2,419 C	1,014 E	2,800 D	3,379 E
Net worth³	815,792 A	940,189 A	934,446 A	947,094 A	966,790 A

- The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
- Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
- Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-3
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	23,260 A	22,300 A	21,650 A	24,760 A	24,050 A
	dollars				
Total assets	1,223,555 A	1,344,395 A	1,410,612 A	1,353,078 A	1,422,296 A
Current assets	82,914 A	96,032 A	106,503 A	94,863 A	107,403 A
Cash and short term investments	10,319 B	16,029 D	15,903 D	11,907 B	16,453 B
Accounts receivable	14,501 B	15,741 B	19,789 B	14,757 B	15,779 B
Crops for sale	16,110 B	20,466 B	24,003 B	22,890 B	25,413 B
Market livestock	20,968 B	21,953 B	21,641 B	20,116 B	19,919 B
Supplies on hand (inputs)	17,925 A	18,293 B	21,062 B	20,371 B	24,603 B
Other current assets	3,091 C	3,550 B	4,104 B	4,822 C	5,236 C
Long-term assets	1,140,641 A	1,248,362 A	1,304,109 A	1,258,215 A	1,314,893 A
Long-term investments	20,189 C	29,006 C	30,743 C	24,247 B	30,996 B
Breeding livestock	48,586 B	54,706 B	53,775 B	53,016 A	60,393 A
Machinery and equipment	182,162 A	186,151 A	193,896 A	181,639 A	193,356 A
Quota	381,127 B	411,765 B	422,093 B	403,251 A	406,969 A
Land and buildings	504,867 A	557,844 A	599,104 A	594,072 A	622,411 A
Net Income Stabilization Account (NISA)	1,466 C	1,035 D	555 C	296 D	..
Compte de stabilisation du revenu agricole (CSRA)	459 D	169 D	123 D	122 C	..
Other long-term assets	1,784 E	F	3,820 D	1,572 D	768 D
Total liabilities	341,421 A	356,922 B	370,962 B	370,070 A	404,242 A
Current liabilities	40,660 B	44,930 B	47,138 B	45,376 B	50,368 B
Farm Credit Canada (FCC)	F	1,028 E	907 E	..	..
Advance Payments Program	2,535 D	1,816 C	1,959 C	3,003 D	6,796 B
Provincial government	F	483 E	F	587 D	450 D
Banks, trusts and treasury branches	16,173 B	14,417 B	17,451 B	16,466 C	16,657 B
Credit unions and caisses populaires	12,035 B	16,958 C	16,666 B	16,994 B	16,105 C
Private individuals	1,485 E	1,421 D	1,711 D	1,128 D	1,836 D
Machinery and supply companies	3,626 C	4,017 E	3,557 C	2,881 C	3,131 C
Other current liabilities	3,841 B	4,789 D	4,534 C	4,316 C	5,395 C
Long-term liabilities	300,760 A	311,992 B	323,824 B	324,695 A	353,873 A
Farm Credit Canada (FCC)	38,781 C	45,164 D	52,149 E	46,145 C	62,800 C
Provincial government	F	7,991 D	1,402 E	5,347 D	10,392 D
Banks, trusts and treasury branches	92,248 B	105,178 C	100,677 C	103,525 B	98,925 B
Credit unions and caisses populaires	140,129 B	129,332 B	139,808 B	132,565 B	143,765 B
Private individuals	24,692 D	18,888 C	21,467 D	29,855 C	32,778 C
Machinery and supply companies	2,144 C	4,477 D	F	3,866 C	4,408 C
Other long-term liabilities	1,460 D	963 D	553 E	F	806 D
Net worth³	882,135 A	987,472 A	1,039,650 A	983,007 A	1,018,055 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-4
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	36,665 A	35,540 A	34,145 A	37,895 A	37,010 A
	dollars				
Total assets	1,319,297 A	1,416,107 A	1,470,491 A	1,543,341 A	1,642,325 A
Current assets	90,747 A	91,923 A	99,610 A	102,345 A	111,068 A
Cash and short term investments	8,080 B	6,366 B	7,209 B	9,229 C	10,122 B
Accounts receivable	12,660 B	10,895 B	11,745 B	12,448 B	14,711 B
Crops for sale	26,286 A	27,869 A	32,537 B	32,931 B	36,301 B
Market livestock	21,612 A	25,705 A	24,702 B	24,251 A	22,715 B
Supplies on hand (inputs)	17,954 B	16,757 B	18,533 A	18,743 A	20,820 B
Other current assets	4,154 C	4,331 B	4,883 B	4,743 B	6,400 B
Long-term assets	1,228,550 A	1,324,185 A	1,370,880 A	1,440,996 A	1,531,256 A
Long-term investments	24,343 C	24,428 C	25,659 B	29,140 C	26,128 C
Breeding livestock	33,970 C	34,033 A	35,839 B	36,890 A	41,364 A
Machinery and equipment	156,690 A	157,714 A	159,641 A	162,929 A	170,663 A
Quota	272,230 A	254,289 A	261,348 B	268,552 A	290,844 A
Land and buildings	726,620 A	845,962 A	882,061 A	939,575 A	1,000,924 A
Net Income Stabilization Account (NISA)	10,325 B	4,673 B	2,791 B	1,687 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	4,374 D	F	3,541 E	2,224 E	1,333 D
Total liabilities	275,832 A	270,488 A	264,083 A	296,844 A	332,612 A
Current liabilities	47,126 A	44,601 B	47,878 A	44,833 A	45,965 B
Farm Credit Canada (FCC)	1,415 D	F	1,701 E	..	..
Advance Payments Program	2,544 C	2,582 C	2,947 D	3,408 C	4,527 C
Provincial government	264 E	F	F	F	909 D
Banks, trusts and treasury branches	29,327 B	25,668 A	28,877 B	27,700 B	26,765 B
Credit unions and caisses populaires	3,738 C	3,847 C	4,177 C	3,702 C	3,972 C
Private individuals	2,694 C	3,208 D	3,850 D	3,269 D	2,981 C
Machinery and supply companies	2,981 C	2,452 C	2,452 D	2,459 C	2,396 C
Other current liabilities	4,164 B	3,242 B	3,764 B	3,982 C	4,415 C
Long-term liabilities	228,706 A	225,888 A	216,205 B	252,012 A	286,648 A
Farm Credit Canada (FCC)	73,857 B	79,765 B	71,335 B	85,056 B	103,758 B
Provincial government	204 E	F	x	F	F
Banks, trusts and treasury branches	102,630 B	90,040 B	94,385 B	103,606 B	114,257 B
Credit unions and caisses populaires	9,994 C	15,086 C	15,298 D	15,485 C	15,082 C
Private individuals	36,907 C	34,998 B	28,990 C	42,119 B	45,987 B
Machinery and supply companies	4,590 B	5,094 B	5,697 C	4,985 C	5,631 C
Other long-term liabilities	524 D	742 D	x	624 E	744 D
Net worth³	1,043,465 A	1,145,619 A	1,206,408 A	1,246,497 A	1,309,712 A

- The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
- Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
- Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-5
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	14,475 A	12,570 A	12,630 A	13,915 A	13,805 A
	dollars				
Total assets	988,548 A	1,081,519 A	1,108,630 A	1,315,231 A	1,401,037 A
Current assets	133,477 A	126,776 A	159,920 A	194,632 A	223,183 A
Cash and short term investments	7,312 D	9,785 C	10,766 D	13,058 D	15,351 C
Accounts receivable	9,574 B	12,745 B	13,627 C	16,422 C	17,069 C
Crops for sale	55,404 B	46,065 B	71,543 B	95,813 B	119,339 B
Market livestock	32,093 B	34,130 B	36,621 B	33,153 B	26,123 B
Supplies on hand (inputs)	23,141 C	17,337 B	20,216 B	24,507 B	31,523 B
Other current assets	5,953 C	6,714 C	7,147 B	11,681 B	13,779 C
Long-term assets	855,072 A	954,743 A	948,710 A	1,120,598 A	1,177,854 A
Long-term investments	18,643 D	22,705 C	23,921 C	28,604 D	26,113 D
Breeding livestock	44,737 A	56,217 A	52,394 B	51,110 A	55,186 B
Machinery and equipment	211,293 A	223,416 A	205,992 A	238,708 A	241,199 A
Quota	68,067 B	73,629 B	70,462 B	82,706 B	86,290 B
Land and buildings	494,592 A	568,553 A	587,565 A	712,237 A	768,224 A
Net Income Stabilization Account (NISA)	16,434 B	7,486 C	5,551 C	2,737 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	1,306 D	2,737 E	2,825 E	F	F
Total liabilities	221,880 A	224,819 A	248,336 B	264,712 A	290,312 A
Current liabilities	58,916 B	63,138 B	65,340 B	57,253 B	74,363 B
Farm Credit Canada (FCC)	F	802 E	F	..	..
Advance Payments Program	6,648 C	6,620 B	9,866 B	9,106 B	15,668 B
Provincial government	1,001 E	413 E	F	F	2,486 E
Banks, trusts and treasury branches	25,114 C	22,709 B	21,936 C	18,703 C	22,212 B
Credit unions and caisses populaires	16,693 B	24,313 B	22,638 C	20,007 B	22,622 C
Private individuals	1,452 D	354 D	750 D	1,672 E	1,225 E
Machinery and supply companies	4,667 D	4,992 D	4,209 D	2,896 D	5,006 D
Other current liabilities	2,773 D	2,934 D	2,376 D	4,732 D	5,144 D
Long-term liabilities	162,964 A	161,681 B	182,996 B	207,459 B	215,949 A
Farm Credit Canada (FCC)	36,836 B	43,335 B	51,145 C	53,217 C	50,476 C
Provincial government	10,919 C	9,338 D	9,625 D	6,881 D	9,086 D
Banks, trusts and treasury branches	44,443 B	35,091 C	44,659 B	48,263 C	56,360 B
Credit unions and caisses populaires	44,053 B	54,307 B	58,379 C	67,931 B	68,795 B
Private individuals	16,525 D	11,636 D	11,490 D	20,519 E	18,410 D
Machinery and supply companies	9,468 D	7,461 C	7,386 C	9,046 D	11,942 C
Other long-term liabilities	F	F	F	F	F
Net worth³	766,668 A	856,700 A	860,294 A	1,050,519 A	1,110,725 A

- The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
- Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
- Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-6
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	36,260 A	32,605 A	32,845 A	36,670 A	34,055 A
	dollars				
Total assets	726,102 A	853,232 A	889,389 A	1,086,731 A	1,272,341 A
Current assets	95,542 A	102,693 A	122,125 A	173,456 A	229,326 B
Cash and short term investments	6,876 C	7,745 D	9,526 C	15,407 C	18,454 B
Accounts receivable	8,848 C	5,249 C	8,032 C	13,378 B	23,382 C
Crops for sale	45,538 B	55,826 B	64,958 B	95,521 B	133,366 B
Market livestock	15,628 B	20,120 B	19,897 B	19,103 B	17,955 B
Supplies on hand (inputs)	15,689 B	10,965 B	15,105 B	22,412 B	26,320 B
Other current assets	2,962 C	2,788 D	4,606 D	7,635 C	9,849 C
Long-term assets	630,560 A	750,540 A	767,264 A	913,275 A	1,043,015 A
Long-term investments	18,436 C	26,139 D	25,512 C	32,091 C	30,667 C
Breeding livestock	31,786 A	44,923 B	43,325 B	41,540 A	47,633 B
Machinery and equipment	173,391 A	192,325 A	192,020 A	226,932 A	250,694 A
Quota	7,808 D	19,147 D	19,779 C	26,700 C	27,840 B
Land and buildings	382,189 A	457,376 A	478,244 A	582,013 A	683,053 A
Net Income Stabilization Account (NISA)	15,342 B	8,601 C	5,150 E	2,473 C	..
Compte de stabilisation du revenu agricole (CSRA)	..	..	..	..	..
Other long-term assets	F	2,030 E	3,235 E	1,526 D	F
Total liabilities	136,519 B	163,866 B	171,836 B	170,791 A	203,400 B
Current liabilities	35,574 B	47,655 B	39,701 B	38,349 B	45,338 B
Farm Credit Canada (FCC)	1,930 E	1,771 D	1,966 E	..	..
Advance Payments Program	6,320 C	9,140 C	8,832 C	7,389 C	12,645 B
Provincial government	171 E	F	F	F	F
Banks, trusts and treasury branches	14,927 C	17,783 C	14,797 C	15,942 C	17,467 B
Credit unions and caisses populaires	5,308 C	9,657 C	6,426 C	8,444 D	7,806 C
Private individuals	F	F	907 E	960 E	1,384 E
Machinery and supply companies	4,017 D	6,806 E	F	3,463 D	3,597 D
Other current liabilities	1,533 D	1,791 D	1,560 E	2,035 E	1,695 D
Long-term liabilities	100,945 B	116,211 B	132,135 B	132,442 A	158,062 B
Farm Credit Canada (FCC)	26,383 C	35,742 C	36,547 C	40,344 B	52,425 C
Provincial government	552 D	496 E	F	F	838 E
Banks, trusts and treasury branches	28,940 B	33,852 C	42,547 C	37,962 C	44,763 C
Credit unions and caisses populaires	31,626 B	28,999 B	29,778 C	35,199 B	37,508 B
Private individuals	7,607 D	9,973 D	12,842 E	9,357 D	12,663 D
Machinery and supply companies	5,055 D	6,701 D	10,100 D	8,154 C	9,453 C
Other long-term liabilities	782 E	F	127 E	F	F
Net worth³	589,583 A	689,366 A	717,553 A	915,941 A	1,068,941 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-7
Canadian and regional agriculture balance sheet, average per farm^{1, 2} — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	35,585 A	32,565 A	32,080 A	35,975 A	34,580 A
	dollars				
Total assets	1,266,651 A	1,470,916 A	1,611,071 A	1,692,647 A	1,836,769 A
Current assets	132,754 A	153,284 A	158,406 A	166,414 A	199,942 B
Cash and short term investments	11,306 B	11,094 B	15,969 C	10,310 C	15,525 C
Accounts receivable	10,069 B	9,591 B	11,099 B	14,041 B	16,113 B
Crops for sale	40,618 A	41,036 A	46,861 B	58,950 B	73,386 B
Market livestock	43,575 B	63,636 B	53,939 B	53,180 B	58,546 C
Supplies on hand (inputs)	22,312 A	23,929 B	25,352 B	23,626 B	25,634 B
Other current assets	4,874 C	3,999 B	5,186 C	6,306 C	10,739 C
Long-term assets	1,133,897 A	1,317,632 A	1,452,665 A	1,526,234 A	1,636,827 A
Long-term investments	38,088 B	35,399 B	42,327 B	39,257 D	47,350 C
Breeding livestock	54,589 A	69,935 A	69,134 A	58,331 A	59,499 A
Machinery and equipment	203,396 A	215,199 A	219,192 A	222,491 A	251,812 B
Quota	51,855 B	70,825 B	74,644 B	71,570 A	82,192 B
Land and buildings	771,447 A	918,955 A	1,040,949 A	1,130,377 A	1,191,225 A
Net Income Stabilization Account (NISA)	11,960 B	4,334 B	4,231 D	1,200 C	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	2,562 E	F	F	3,009 E	4,749 E
Total liabilities	219,351 A	216,175 A	217,893 A	223,368 A	267,037 B
Current liabilities	47,310 A	53,814 B	50,096 B	57,611 B	61,758 B
Farm Credit Canada (FCC)	1,051 D	1,274 E	1,966 D	..	..
Advance Payments Program	2,938 B	3,834 C	3,542 C	3,699 D	5,843 C
Provincial government	F	124 E	F	F	1,083 E
Banks, trusts and treasury branches	32,594 B	36,381 B	31,590 B	39,323 B	42,111 C
Credit unions and caisses populaires	3,501 C	4,239 D	3,904 D	4,836 D	2,125 D
Private individuals	1,425 D	F	2,355 E	2,381 D	2,277 E
Machinery and supply companies	2,640 C	2,975 D	3,367 D	3,597 D	4,390 D
Other current liabilities	2,800 C	2,924 C	3,010 C	2,904 D	3,929 D
Long-term liabilities	172,041 A	162,361 A	167,797 A	165,757 A	205,279 B
Farm Credit Canada (FCC)	32,816 B	31,970 B	36,202 B	43,821 B	49,106 C
Provincial government	8,993 D	7,043 D	9,829 D	8,280 D	17,049 D
Banks, trusts and treasury branches	90,925 A	88,952 B	85,521 B	78,899 B	98,832 B
Credit unions and caisses populaires	11,674 C	12,054 C	9,352 D	13,144 C	9,625 D
Private individuals	18,959 C	13,688 C	16,737 D	12,791 D	19,375 C
Machinery and supply companies	7,687 B	8,050 B	9,373 B	8,057 C	10,457 C
Other long-term liabilities	988 E	603 E	782 E	765 E	F
Net worth³	1,047,300 A	1,254,741 A	1,393,178 A	1,469,279 A	1,569,732 A

- The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
- Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
- Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 2-8
Canadian and regional agriculture balance sheet, average per farm 1, 2 — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	7,605 A	7,445 A	7,220 A	8,825 A	8,115 A
	dollars				
Total assets	1,610,874 A	1,909,622 A	2,136,063 A	2,259,054 A	2,476,986 A
Current assets	89,083 A	98,577 A	103,953 B	86,883 B	105,927 B
Cash and short term investments	10,060 B	10,700 B	12,682 B	9,762 C	16,056 C
Accounts receivable	17,651 B	17,141 C	16,757 B	13,034 B	16,616 B
Crops for sale	20,069 B	25,280 B	27,694 C	22,336 C	27,074 C
Market livestock	19,708 B	23,764 B	24,020 B	22,629 C	21,314 C
Supplies on hand (inputs)	20,199 B	19,135 B	19,977 B	16,662 B	22,461 B
Other current assets	1,396 C	2,556 C	2,823 C	2,461 D	2,406 D
Long-term assets	1,521,791 A	1,811,045 A	2,032,110 A	2,172,172 A	2,371,059 A
Long-term investments	23,701 C	17,050 C	23,585 C	19,053 C	20,339 C
Breeding livestock	47,235 A	57,886 A	52,807 B	51,887 B	55,607 B
Machinery and equipment	158,926 A	164,870 A	160,042 A	153,750 A	165,894 A
Quota	328,516 A	387,622 B	385,201 B	356,929 B	386,505 B
Land and buildings	954,934 A	1,173,600 A	1,403,358 A	1,586,485 A	1,740,358 A
Net Income Stabilization Account (NISA)	5,079 B	2,654 C	1,762 D	578 D	..
Compte de stabilisation du revenu agricole (CSRA)	...	...	...	...	...
Other long-term assets	3,401 C	7,363 E	5,355 D	F	F
Total liabilities	299,166 A	328,432 A	344,424 B	349,201 B	411,362 B
Current liabilities	37,862 B	37,853 B	38,666 B	39,171 C	45,207 B
Farm Credit Canada (FCC)	1,442 E	1,087 D	952 D	..	..
Advance Payments Program	826 D	F	986 D	F	2,155 E
Provincial government	88 E	107 D	F	F	448 E
Banks, trusts and treasury branches	21,821 B	22,437 B	26,555 B	28,228 C	28,940 C
Credit unions and caisses populaires	1,867 D	1,685 D	844 E	1,116 D	2,279 E
Private individuals	2,323 D	2,583 E	2,859 D	2,947 D	F
Machinery and supply companies	2,414 C	1,901 D	2,316 D	2,391 D	2,413 D
Other current liabilities	7,083 C	6,895 C	4,089 C	3,693 C	4,492 C
Long-term liabilities	261,303 A	290,579 A	305,757 B	310,029 B	366,155 B
Farm Credit Canada (FCC)	47,587 C	66,701 C	65,858 C	64,191 C	83,673 C
Provincial government	158 D	73 D	x	260 E	F
Banks, trusts and treasury branches	156,892 A	172,740 B	181,163 B	180,443 B	208,725 B
Credit unions and caisses populaires	13,816 C	15,438 C	19,237 C	23,728 D	24,673 D
Private individuals	36,678 B	31,153 B	32,484 C	36,783 C	42,268 D
Machinery and supply companies	4,381 D	3,326 C	4,343 D	3,224 D	3,481 C
Other long-term liabilities	1,791 E	1,148 E	x	F	1,946 E
Net worth ³	1,311,709 A	1,581,190 A	1,791,639 A	1,909,854 A	2,065,624 A

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Canadian and regional balance sheets include the following farm types: beef cattle ranching and farming including feedlots; dairy cattle and milk production farms; fruit and nut farms; grain and oilseed farms; greenhouse, nursery and floriculture farms; hog and pig farms; other vegetable and melon farms; potato farms; poultry and egg farms.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.

Table 3-1
Financial structure of grain and oilseed farms ¹ — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	54,490 ^A	50,410 ^A	49,905 ^A	59,215 ^A	58,380 ^A
	dollars				
Total assets	1,020,100 ^A	1,162,999 ^A	1,238,099 ^A	1,413,198 ^A	1,618,803 ^A
Current assets	116,213 ^A	116,509 ^A	146,998 ^A	189,838 ^A	243,659 ^A
Long-term assets	903,888 ^A	1,046,490 ^A	1,091,101 ^A	1,223,360 ^A	1,375,144 ^A
Total liabilities	178,265 ^A	196,094 ^A	206,909 ^A	204,130 ^A	248,270 ^A
Current liabilities	46,739 ^A	54,732 ^B	54,257 ^B	49,859 ^A	57,999 ^B
Long-term liabilities	131,527 ^A	141,363 ^A	152,652 ^A	154,271 ^A	190,271 ^A
Net worth ²	841,835 ^A	966,905 ^A	1,031,189 ^A	1,209,068 ^A	1,370,533 ^A
Total revenue	185,961 ^A	191,050 ^A	213,563 ^A	258,370 ^A	312,216 ^A
Farm sales revenue	167,286 ^A	166,774 ^A	181,861 ^A	236,294 ^A	294,460 ^A
Program payments revenue	18,675 ^A	24,277 ^A	31,702 ^A	22,076 ^A	17,756 ^B
Total expenses	157,374 ^A	170,428 ^A	184,138 ^A	204,659 ^A	259,583 ^A
Interest expenses	9,825 ^A	10,465 ^A	12,179 ^A	12,662 ^A	12,212 ^A
Family wages from the farm	6,288 ^B	6,106 ^B	7,175 ^B	6,987 ^B	7,657 ^B
Other expenses	141,262 ^A	153,858 ^A	164,783 ^A	185,009 ^A	239,713 ^A
Net cash farm income ³	28,586	20,622	29,425	53,711	52,634

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-2
Financial structure of grain and oilseed farms 1 — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	70 ^D	60 ^D	65 ^D	115 ^D	115 ^D
	dollars				
Total assets	765,055^C	971,141^D	1,041,917^C	1,025,133^D	876,431^D
Current assets	51,827 ^D	105,221 ^E	64,873 ^D	69,523 ^D	71,552 ^D
Long-term assets	713,228 ^C	865,920 ^D	977,044 ^C	955,610 ^D	804,879 ^D
Total liabilities	152,310^E	170,337^D	F	262,463^E	226,859^D
Current liabilities	46,970 ^D	42,475 ^E	37,423 ^E	49,238 ^E	46,510 ^D
Long-term liabilities	105,340 ^E	127,862 ^D	F	F	180,349 ^E
Net worth²	612,745^C	800,804^D	838,583^C	762,670^D	649,572^D
Total revenue	99,196^D	163,579^D	141,485^D	142,983^E	120,706^D
Farm sales revenue	91,359 ^D	151,617 ^D	130,707 ^D	135,799 ^E	110,584 ^D
Program payments revenue	F	F	10,778 ^E	7,184 ^E	10,122 ^D
Total expenses	105,780^D	150,889^D	122,126^D	157,480^E	119,196^D
Interest expenses	7,630 ^D	9,329 ^D	F	11,590 ^E	12,413 ^E
Family wages from the farm	2,710 ^E	F	F	F	2,237 ^E
Other expenses	95,441 ^D	137,426 ^D	102,459 ^D	142,072 ^E	104,547 ^D
Net cash farm income³	-6,584	12,690	19,360	-14,497^E	1,510

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-3
Financial structure of grain and oilseed farms 1 — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	3,020 ^B	3,145 ^B	3,040 ^B	3,585 ^B	3,390 ^B
	dollars				
Total assets	1,043,266^B	1,256,725^B	1,327,352^B	1,220,714^A	1,448,289^A
Current assets	87,034 ^B	118,211 ^B	120,054 ^B	108,679 ^B	153,885 ^B
Long-term assets	956,232 ^B	1,138,514 ^B	1,207,299 ^B	1,112,035 ^A	1,294,404 ^A
Total liabilities	262,547^B	300,432^B	341,005^C	274,874^B	337,163^B
Current liabilities	44,647 ^C	50,391 ^C	69,173 ^D	50,981 ^B	57,542 ^C
Long-term liabilities	217,900 ^B	250,041 ^B	271,832 ^B	223,893 ^B	279,621 ^B
Net worth²	780,719^B	956,293^B	986,347^B	945,840^A	1,111,126^B
Total revenue	170,126^B	204,306^B	208,265^B	187,243^B	235,667^B
Farm sales revenue	135,674 ^B	162,003 ^B	166,482 ^B	160,097 ^B	218,906 ^B
Program payments revenue	34,451 ^B	42,303 ^B	41,783 ^B	27,146 ^B	16,762 ^C
Total expenses	145,517^B	172,500^B	175,028^B	156,717^B	195,288^B
Interest expenses	13,332 ^C	16,109 ^B	16,893 ^C	14,074 ^B	15,343 ^B
Family wages from the farm	6,408 ^C	6,141 ^D	7,284 ^D	6,318 ^C	5,640 ^C
Other expenses	125,777 ^B	150,250 ^B	150,851 ^B	136,326 ^B	174,306 ^B
Net cash farm income³	24,608	31,806	33,236	30,526	40,379

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-4
Financial structure of grain and oilseed farms 1 — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	10,175 A	10,655 A	10,495 B	11,970 A	12,130 A
	dollars				
Total assets	1,103,546 A	1,247,378 A	1,224,541 A	1,333,320 A	1,368,698 A
Current assets	75,008 B	72,420 B	88,404 B	100,422 B	102,582 B
Long-term assets	1,028,538 A	1,174,958 A	1,136,137 A	1,232,898 A	1,266,116 A
Total liabilities	167,267 B	168,656 B	158,066 B	194,134 B	200,789 B
Current liabilities	42,003 B	36,406 B	44,390 C	43,041 C	44,253 C
Long-term liabilities	125,265 B	132,250 B	113,675 B	151,093 B	156,536 B
Net worth ²	936,279 A	1,078,723 A	1,066,475 A	1,139,186 A	1,167,909 A
Total revenue	141,636 B	148,652 B	159,527 B	172,240 B	192,194 B
Farm sales revenue	134,685 B	137,255 B	143,324 B	159,555 B	183,671 B
Program payments revenue	6,950 B	11,397 B	16,203 B	12,685 B	8,523 B
Total expenses	125,545 A	136,614 B	140,308 B	146,929 B	169,889 B
Interest expenses	8,672 B	8,944 B	9,384 B	10,956 B	9,638 B
Family wages from the farm	5,019 C	4,232 C	5,310 C	5,775 D	6,078 C
Other expenses	111,853 A	123,437 B	125,615 B	130,198 B	154,173 B
Net cash farm income ³	16,091	12,038	19,219	25,312	22,305

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-5
Financial structure of grain and oilseed farms 1 — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	6,285 A	5,720 A	5,115 B	6,555 A	6,410 A
	dollars				
Total assets	1,065,038 A	1,139,405 A	1,270,996 A	1,458,312 A	1,676,413 A
Current assets	160,564 B	145,074 B	213,263 B	259,253 B	329,896 B
Long-term assets	904,474 A	994,331 A	1,057,734 A	1,199,059 A	1,346,517 A
Total liabilities	239,101 B	229,918 B	267,805 B	275,485 B	312,802 B
Current liabilities	77,454 C	78,902 B	89,007 B	74,332 B	98,555 B
Long-term liabilities	161,647 B	151,017 B	178,798 C	201,153 B	214,247 B
Net worth 2	825,937 B	909,487 A	1,003,192 B	1,182,827 A	1,363,611 B
Total revenue	267,684 B	242,296 A	281,223 B	330,458 B	417,645 B
Farm sales revenue	246,430 B	196,287 B	228,340 B	303,772 B	398,352 B
Program payments revenue	21,254 C	46,009 B	52,883 B	26,686 B	19,293 B
Total expenses	229,918 B	216,100 A	246,691 B	267,777 B	356,009 B
Interest expenses	11,942 B	10,981 B	15,610 C	17,299 B	14,447 B
Family wages from the farm	10,501 C	7,940 C	9,996 C	8,057 C	11,459 D
Other expenses	207,474 B	197,178 A	221,086 B	242,421 B	330,103 B
Net cash farm income 3	37,766	26,196	34,532	62,681	61,636

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-6
Financial structure of grain and oilseed farms 1 — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	23,130 A	19,845 A	21,390 A	24,760 A	23,880 A
	dollars				
Total assets	766,206 A	913,875 A	950,865 A	1,188,333 A	1,418,162 A
Current assets	106,804 B	112,610 B	144,565 B	212,107 A	285,181 B
Long-term assets	659,403 A	801,265 A	806,300 A	976,226 A	1,132,981 A
Total liabilities	139,847 B	179,228 B	184,400 B	174,458 B	214,163 B
Current liabilities	41,278 C	60,214 C	48,649 C	43,943 B	49,203 B
Long-term liabilities	98,569 B	119,014 B	135,751 B	130,515 B	164,960 B
Net worth 2	626,360 A	734,647 A	766,465 A	1,013,875 A	1,203,999 A
Total revenue	159,794 B	181,796 B	202,258 B	271,311 A	322,053 A
Farm sales revenue	139,798 B	156,036 B	170,795 B	248,150 A	306,280 A
Program payments revenue	19,996 B	25,760 B	31,463 B	23,161 B	15,773 B
Total expenses	134,681 A	164,658 B	175,648 B	211,612 A	262,144 A
Interest expenses	8,527 B	10,134 B	11,089 B	11,696 B	11,823 B
Family wages from the farm	4,682 C	5,775 C	6,083 C	6,953 B	7,132 C
Other expenses	121,473 A	148,748 B	158,476 B	192,963 A	243,188 A
Net cash farm income 3	25,112	17,139	26,610	59,699	59,909

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-7
Financial structure of grain and oilseed farms 1 — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	11,570 A	10,790 A	9,685 B	12,015 A	12,210 A
	dollars				
Total assets	1,421,878 A	1,519,531 A	1,833,159 A	1,987,874 A	2,287,086 B
Current assets	155,838 B	151,370 B	188,949 B	221,306 B	287,272 B
Long-term assets	1,266,040 A	1,368,161 A	1,644,210 A	1,766,568 A	1,999,814 B
Total liabilities	209,536 B	205,449 B	235,082 B	215,445 B	306,129 C
Current liabilities	45,855 B	50,856 B	54,231 B	55,542 C	68,207 D
Long-term liabilities	163,682 B	154,592 B	180,850 B	159,902 B	237,921 C
Net worth 2	1,212,342 A	1,314,083 A	1,598,077 A	1,772,429 A	1,980,957 B
Total revenue	238,055 A	218,350 B	262,838 B	300,918 B	381,597 B
Farm sales revenue	217,022 A	200,631 B	227,995 B	275,533 B	351,339 B
Program payments revenue	21,033 B	17,719 B	34,843 B	25,385 C	30,258 C
Total expenses	194,812 A	189,296 B	220,005 B	228,089 B	313,220 B
Interest expenses	11,354 B	10,575 B	14,328 B	13,459 B	13,593 B
Family wages from the farm	8,289 C	7,556 B	10,056 C	7,903 C	8,890 C
Other expenses	175,169 A	171,165 B	195,621 B	206,726 B	290,737 B
Net cash farm income 3	43,243	29,054	42,833	72,829	68,376

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 3-8
Financial structure of grain and oilseed farms 1 — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	240 ^D	185 ^D	120 ^C	210 ^C	245 ^D
	dollars				
Total assets	1,184,811^C	1,433,528^B	2,032,033^D	1,691,263^C	1,464,388^C
Current assets	82,680 ^D	133,744 ^C	222,309 ^D	145,286 ^D	75,759 ^D
Long-term assets	1,102,131 ^C	1,299,784 ^B	1,809,724 ^D	1,545,977 ^C	1,388,629 ^C
Total liabilities	193,580^D	227,929^D	224,351^D	156,727^D	133,109^D
Current liabilities	38,283 ^E	F	68,786 ^D	27,765 ^E	37,871 ^E
Long-term liabilities	155,297 ^E	148,360 ^C	155,564 ^D	128,962 ^D	95,238 ^D
Net worth²	991,231^C	1,205,600^B	1,807,683^D	1,534,536^C	1,331,279^C
Total revenue	158,146^D	234,238^C	267,148^D	235,169^D	229,677^D
Farm sales revenue	146,401 ^D	219,538 ^C	237,628 ^D	217,278 ^D	207,198 ^D
Program payments revenue	11,745 ^D	14,699 ^D	29,519 ^D	17,891 ^D	22,479 ^E
Total expenses	152,281^D	197,226^C	234,179^C	209,143^D	210,559^D
Interest expenses	11,025 ^E	15,479 ^E	11,658 ^D	9,967 ^D	6,958 ^E
Family wages from the farm	7,441 ^D	8,314 ^E	9,501 ^D	7,583 ^E	6,507 ^E
Other expenses	133,815 ^D	173,432 ^C	213,020 ^D	191,594 ^D	197,094 ^D
Net cash farm income³	5,865	37,012	32,968	26,025	19,119

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-1
Financial structure of dairy cattle and milk production farms ¹ — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	15,710 ^A	14,665 ^A	14,010 ^A	14,090 ^A	13,515 ^A
	dollars				
Total assets	2,485,245 ^A	2,743,914 ^A	2,882,515 ^A	3,131,425 ^A	3,418,274 ^A
Current assets	73,586 ^A	88,419 ^B	88,977 ^B	93,880 ^A	118,978 ^A
Long-term assets	2,411,659 ^A	2,655,495 ^A	2,793,538 ^A	3,037,545 ^A	3,299,297 ^A
Total liabilities	617,183 ^A	684,012 ^B	679,539 ^B	805,615 ^A	941,214 ^A
Current liabilities	41,345 ^B	50,450 ^C	45,353 ^B	53,388 ^B	54,100 ^B
Long-term liabilities	575,838 ^A	633,562 ^B	634,186 ^B	752,226 ^A	887,114 ^A
Net worth ²	1,868,062 ^A	2,059,903 ^A	2,202,976 ^A	2,325,810 ^A	2,477,060 ^A
Total revenue	364,295 ^A	388,684 ^A	393,849 ^A	443,726 ^A	492,390 ^A
Farm sales revenue	350,511 ^A	374,542 ^A	381,409 ^A	433,513 ^A	482,924 ^A
Program payments revenue	13,783 ^A	14,142 ^B	12,440 ^B	10,213 ^B	9,466 ^B
Total expenses	277,197 ^A	290,302 ^A	297,016 ^A	346,382 ^A	383,273 ^A
Interest expenses	32,214 ^A	34,517 ^B	36,426 ^B	43,705 ^A	46,318 ^A
Family wages from the farm	22,486 ^B	19,256 ^B	21,822 ^B	23,877 ^A	24,086 ^B
Other expenses	222,497 ^A	236,528 ^A	238,768 ^A	278,800 ^A	312,870 ^A
Net cash farm income ³	87,098	98,382	96,833	97,344	109,117

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-2
Financial structure of dairy cattle and milk production farms ¹ — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	845 A	835 A	800 A	750 A	705 A
	dollars				
Total assets	2,399,821 A	2,626,106 A	2,860,772 A	2,954,218 A	3,143,773 A
Current assets	58,404 B	72,311 B	70,938 B	72,474 B	101,069 B
Long-term assets	2,341,417 A	2,553,795 A	2,789,835 A	2,881,743 A	3,042,704 A
Total liabilities	530,588 B	585,954 B	771,870 B	776,927 B	858,900 B
Current liabilities	34,182 B	32,033 B	37,629 B	44,114 B	59,691 D
Long-term liabilities	496,405 B	553,920 B	734,241 B	732,813 B	799,209 B
Net worth ²	1,869,233 A	2,040,153 A	2,088,902 A	2,177,291 A	2,284,873 A
Total revenue	356,688 A	372,784 A	423,779 A	455,579 A	511,732 A
Farm sales revenue	346,834 A	367,568 A	418,413 A	451,727 A	503,777 A
Program payments revenue	9,854 B	5,216 C	5,366 C	3,852 C	7,955 B
Total expenses	279,870 A	299,492 A	344,032 A	383,988 A	420,456 A
Interest expenses	26,505 B	31,998 B	42,582 B	41,955 B	43,202 B
Family wages from the farm	22,135 B	24,839 B	24,746 B	25,578 B	24,977 B
Other expenses	231,230 A	242,655 A	276,703 A	316,456 A	352,277 A
Net cash farm income ³	76,818	73,293	79,747	71,590	91,276

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-3
Financial structure of dairy cattle and milk production farms ¹ — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	7,285 A	7,065 A	7,020 B	7,070 A	6,835 A
	dollars				
Total assets	2,050,139 A	2,213,315 B	2,176,769 A	2,412,444 A	2,463,977 A
Current assets	60,480 B	76,675 C	82,895 C	75,574 B	95,517 B
Long-term assets	1,989,658 A	2,136,639 B	2,093,874 A	2,336,870 A	2,368,461 A
Total liabilities	561,192 B	606,699 C	572,527 C	715,603 B	766,185 B
Current liabilities	35,281 C	47,207 D	39,981 C	55,774 D	52,114 C
Long-term liabilities	525,911 B	559,492 C	532,546 C	659,830 B	714,071 B
Net worth ²	1,488,947 A	1,606,616 A	1,604,243 B	1,696,841 A	1,697,792 A
Total revenue	318,289 A	344,257 A	335,643 B	376,175 A	397,517 A
Farm sales revenue	297,724 B	323,752 B	315,686 B	360,813 A	383,254 A
Program payments revenue	20,565 B	20,505 B	19,957 B	15,362 B	14,263 B
Total expenses	232,429 B	246,524 B	248,773 B	286,854 A	301,152 A
Interest expenses	27,653 B	30,228 C	28,563 B	38,755 B	37,624 B
Family wages from the farm	20,015 C	15,164 C	18,699 C	20,379 B	22,058 B
Other expenses	184,761 B	201,131 A	201,511 B	227,720 A	241,469 A
Net cash farm income ³	85,860	97,733	86,870	89,321	96,366

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-4
Financial structure of dairy cattle and milk production farms ¹ — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	5,610 ^A	4,970 ^A	4,515 ^B	4,610 ^A	4,340 ^A
	dollars				
Total assets	2,666,802 ^A	2,819,747 ^A	3,068,549 ^A	3,324,902 ^A	3,868,129 ^A
Current assets	80,249 ^B	89,355 ^B	81,621 ^B	102,108 ^B	125,842 ^B
Long-term assets	2,586,552 ^A	2,730,392 ^A	2,986,927 ^A	3,222,793 ^A	3,742,287 ^A
Total liabilities	629,028 ^B	674,961 ^B	619,935 ^C	724,928 ^B	963,988 ^B
Current liabilities	47,700 ^C	52,017 ^E	46,301 ^C	41,430 ^D	36,841 ^C
Long-term liabilities	581,328 ^B	622,944 ^B	573,635 ^C	683,498 ^B	927,147 ^B
Net worth ²	2,037,773 ^A	2,144,786 ^A	2,448,613 ^A	2,599,974 ^A	2,904,141 ^A
Total revenue	359,290 ^A	365,436 ^A	369,321 ^B	433,918 ^A	509,478 ^B
Farm sales revenue	352,862 ^A	357,751 ^A	365,056 ^B	429,080 ^A	506,637 ^B
Program payments revenue	6,429 ^B	7,685 ^C	4,266 ^D	4,838 ^D	2,842 ^C
Total expenses	280,058 ^A	273,837 ^A	274,581 ^B	337,635 ^B	394,286 ^B
Interest expenses	34,662 ^B	33,036 ^B	34,769 ^C	36,663 ^B	47,627 ^B
Family wages from the farm	20,103 ^C	17,556 ^C	20,782 ^C	23,157 ^C	22,480 ^C
Other expenses	225,293 ^A	223,245 ^A	219,030 ^B	277,815 ^B	324,179 ^B
Net cash farm income ³	79,232	91,599	94,741	96,283	115,192

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-5
Financial structure of dairy cattle and milk production farms ¹ — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	515 ^B	415 ^B	335 ^B	395 ^A	365 ^A
	dollars				
Total assets	2,420,845 ^B	2,658,579 ^A	3,176,988 ^B	3,599,224 ^B	3,865,159 ^B
Current assets	94,989 ^C	100,304 ^B	118,350 ^C	147,996 ^C	175,739 ^C
Long-term assets	2,325,856 ^B	2,558,275 ^A	3,058,638 ^B	3,451,228 ^B	3,689,421 ^B
Total liabilities	642,690 ^C	691,768 ^B	820,687 ^C	1,074,763 ^C	1,159,647 ^C
Current liabilities	24,204 ^D	F	46,995 ^D	50,361 ^D	52,410 ^D
Long-term liabilities	618,485 ^C	620,289 ^C	773,692 ^C	1,024,402 ^C	1,107,237 ^C
Net worth ²	1,778,155 ^B	1,966,811 ^A	2,356,301 ^B	2,524,461 ^B	2,705,512 ^B
Total revenue	383,290 ^B	440,186 ^B	471,106 ^B	583,385 ^B	632,359 ^B
Farm sales revenue	371,024 ^B	428,040 ^B	467,245 ^B	578,801 ^B	626,179 ^B
Program payments revenue	12,267 ^C	12,146 ^D	3,861 ^D	4,583 ^D	6,180 ^D
Total expenses	307,204 ^B	335,680 ^B	363,722 ^B	498,248 ^B	519,762 ^B
Interest expenses	35,540 ^C	39,342 ^B	56,036 ^D	67,090 ^C	58,535 ^C
Family wages from the farm	23,374 ^C	23,706 ^C	22,046 ^C	32,451 ^C	32,739 ^C
Other expenses	248,290 ^B	272,633 ^B	285,640 ^B	398,706 ^B	428,488 ^B
Net cash farm income ³	76,086	104,506	107,384	85,137	112,597

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-6
Financial structure of dairy cattle and milk production farms 1 — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	F	230 ^D	230 ^C	195 ^B	205 ^A
	dollars				
Total assets	1,753,010^E	3,515,325^D	3,301,298^B	4,329,821^B	4,093,476^C
Current assets	82,569 ^E	151,603 ^D	150,975 ^D	132,995 ^D	105,871 ^C
Long-term assets	1,670,441 ^E	3,363,722 ^D	3,150,323 ^C	4,196,826 ^B	3,987,604 ^C
Total liabilities	F	1,314,450^E	790,976^D	1,290,445^D	1,399,808^E
Current liabilities	F	F	29,232 ^E	F	F
Long-term liabilities	F	1,283,358 ^E	761,743 ^D	1,202,157 ^D	1,294,572 ^D
Net worth²	1,396,111^E	2,200,875^C	2,510,322^C	3,039,375^B	2,693,668^C
Total revenue	312,034^D	595,190^D	610,690^C	783,502^D	690,911^C
Farm sales revenue	303,576 ^D	590,345 ^D	602,534 ^C	775,135 ^D	682,187 ^C
Program payments revenue	8,458 ^D	4,845 ^D	F	8,367 ^E	8,724 ^E
Total expenses	259,416^D	499,118^D	476,891^C	582,937^D	570,757^C
Interest expenses	F	65,846 ^E	56,479 ^D	84,072 ^E	67,091 ^D
Family wages from the farm	18,475 ^D	34,925 ^D	F	30,898 ^E	28,285 ^E
Other expenses	211,931 ^D	398,347 ^D	388,212 ^C	467,968 ^D	475,380 ^C
Net cash farm income³	52,618	96,073	133,799	200,565	120,154

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-7
Financial structure of dairy cattle and milk production farms ¹ — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	600 ^A	575 ^B	535 ^C	505 ^A	555 ^B
	dollars				
Total assets	4,040,618 ^A	5,037,618 ^A	5,566,187 ^B	5,662,553 ^B	6,136,711 ^B
Current assets	150,189 ^B	168,475 ^B	182,509 ^C	192,560 ^C	250,047 ^D
Long-term assets	3,890,430 ^A	4,869,143 ^A	5,383,678 ^B	5,469,994 ^B	5,886,664 ^B
Total liabilities	1,041,703 ^B	1,160,152 ^B	1,246,063 ^C	1,476,085 ^B	1,577,607 ^C
Current liabilities	68,643 ^C	89,796 ^D	72,548 ^D	90,146 ^E	109,010 ^D
Long-term liabilities	973,060 ^B	1,070,356 ^B	1,173,515 ^C	1,385,939 ^B	1,468,597 ^C
Net worth ²	2,998,915 ^A	3,877,466 ^A	4,320,124 ^B	4,186,468 ^B	4,559,103 ^B
Total revenue	641,978 ^A	711,048 ^A	786,477 ^B	783,964 ^A	857,217 ^B
Farm sales revenue	627,868 ^A	697,976 ^A	774,702 ^B	773,504 ^A	847,321 ^B
Program payments revenue	14,111 ^B	13,072 ^E	11,775 ^D	10,460 ^D	9,896 ^D
Total expenses	493,106 ^A	551,605 ^B	600,508 ^B	636,282 ^B	681,144 ^B
Interest expenses	57,094 ^B	64,937 ^B	72,438 ^C	87,195 ^B	88,422 ^D
Family wages from the farm	32,654 ^B	35,207 ^C	35,108 ^C	43,861 ^C	30,893 ^C
Other expenses	403,357 ^A	451,462 ^B	492,962 ^B	505,225 ^B	561,829 ^B
Net cash farm income ³	148,873	159,443	185,969	147,683	176,073

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 4-8
Financial structure of dairy cattle and milk production farms¹ — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	665 ^A	575 ^B	565 ^B	565 ^A	505 ^B
	dollars				
Total assets	4,690,914^A	6,252,153^B	7,259,702^B	7,794,376^B	9,266,245^B
Current assets	92,828 ^B	134,380 ^C	116,785 ^B	144,658 ^D	222,404 ^D
Long-term assets	4,598,086 ^A	6,117,773 ^B	7,142,917 ^B	7,649,718 ^B	9,043,841 ^B
Total liabilities	914,106^B	1,122,605^B	1,678,937^B	1,675,065^C	2,184,600^C
Current liabilities	55,887 ^D	56,879 ^D	94,696 ^D	90,783 ^E	141,378 ^E
Long-term liabilities	858,219 ^B	1,065,726 ^B	1,584,241 ^B	1,584,282 ^C	2,043,222 ^C
Net worth²	3,776,809^A	5,129,548^B	5,580,765^B	6,119,311^B	7,081,646^B
Total revenue	671,802^A	717,329^B	760,117^B	834,977^B	1,018,207^B
Farm sales revenue	662,864 ^A	706,260 ^B	758,214 ^B	832,534 ^B	1,012,412 ^B
Program payments revenue	8,938 ^B	F	F	2,444 ^D	5,794 ^D
Total expenses	528,847^A	580,030^B	605,333^B	666,025^B	844,405^B
Interest expenses	44,900 ^C	57,302 ^B	84,199 ^B	96,348 ^D	93,408 ^C
Family wages from the farm	61,393 ^C	50,685 ^B	47,595 ^B	44,994 ^B	48,603 ^B
Other expenses	422,555 ^A	472,044 ^B	473,540 ^B	524,684 ^B	702,394 ^B
Net cash farm income³	142,955	137,298	154,784	168,952	173,801

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-1
Financial structure of hog and pig farms ¹ — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	5,425 ^A	4,280 ^A	4,325 ^B	4,020 ^A	3,730 ^A
	dollars				
Total assets	1,744,224 ^A	2,097,376 ^A	2,091,337 ^B	2,058,978 ^A	1,930,072 ^A
Current assets	250,028 ^A	269,205 ^A	243,547 ^B	278,250 ^A	276,629 ^B
Long-term assets	1,494,196 ^A	1,828,171 ^A	1,847,790 ^B	1,780,729 ^A	1,653,444 ^A
Total liabilities	555,377 ^B	588,517 ^A	604,631 ^B	735,808 ^A	787,205 ^B
Current liabilities	88,937 ^B	105,935 ^B	91,458 ^B	108,733 ^B	157,056 ^B
Long-term liabilities	466,440 ^B	482,583 ^A	513,173 ^B	627,075 ^B	630,149 ^B
Net worth ²	1,188,847 ^A	1,508,858 ^A	1,486,706 ^B	1,323,170 ^A	1,142,867 ^B
Total revenue	622,883 ^A	685,172 ^A	625,404 ^B	656,985 ^A	680,611 ^A
Farm sales revenue	590,495 ^A	651,087 ^A	580,276 ^B	589,834 ^A	580,835 ^A
Program payments revenue	32,388 ^B	34,085 ^B	45,128 ^B	67,151 ^B	99,776 ^B
Total expenses	543,267 ^B	597,207 ^A	567,644 ^B	614,493 ^A	670,204 ^A
Interest expenses	28,154 ^B	31,127 ^A	36,077 ^B	41,907 ^B	37,383 ^B
Family wages from the farm	12,935 ^B	17,036 ^B	17,363 ^C	15,523 ^B	16,839 ^B
Other expenses	502,178 ^B	549,045 ^A	514,205 ^B	557,063 ^A	615,982 ^A
Net cash farm income ³	79,616	87,965	57,760	42,492	10,407

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-2
Financial structure of hog and pig farms ¹ — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	170 ^B	145 ^B	160 ^C	135 ^B	90 ^B
	dollars				
Total assets	995,212 ^B	1,075,611 ^B	947,935 ^C	1,071,906 ^B	1,134,050 ^C
Current assets	195,504 ^B	215,661 ^B	194,809 ^D	216,836 ^B	250,084 ^C
Long-term assets	799,707 ^B	859,950 ^B	753,126 ^B	855,069 ^B	883,966 ^C
Total liabilities	394,143 ^C	455,750 ^B	369,355 ^C	454,307 ^B	690,637 ^D
Current liabilities	73,880 ^C	103,575 ^C	86,258 ^D	96,242 ^C	176,142 ^C
Long-term liabilities	320,263 ^C	352,175 ^B	283,097 ^C	358,065 ^C	514,495 ^D
Net worth ²	601,069 ^C	619,861 ^B	578,580 ^C	617,599 ^B	443,413 ^D
Total revenue	500,233 ^B	546,015 ^B	432,880 ^C	535,244 ^B	581,413 ^C
Farm sales revenue	473,000 ^B	523,808 ^B	421,105 ^C	487,103 ^B	502,384 ^C
Program payments revenue	27,233 ^B	22,206 ^C	11,774 ^D	48,141 ^B	79,029 ^C
Total expenses	474,158 ^B	510,139 ^B	436,250 ^C	533,215 ^B	629,133 ^C
Interest expenses	24,772 ^C	25,593 ^B	23,093 ^D	23,084 ^C	31,644 ^D
Family wages from the farm	15,070 ^B	16,661 ^B	12,686 ^D	16,781 ^C	16,184 ^D
Other expenses	434,316 ^B	467,884 ^B	400,472 ^C	493,350 ^B	581,306 ^C
Net cash farm income ³	26,076	35,876	-3,371	2,029	-47,720

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-3
Financial structure of hog and pig farms ¹ — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	1,580 ^A	1,385 ^A	1,515 ^B	1,430 ^A	1,430 ^B
	dollars				
Total assets	1,564,175 ^B	1,260,509 ^A	1,321,084 ^B	1,270,860 ^B	1,309,609 ^B
Current assets	211,330 ^B	192,159 ^B	180,049 ^B	198,463 ^B	205,829 ^C
Long-term assets	1,352,844 ^B	1,068,350 ^A	1,141,035 ^B	1,072,397 ^B	1,103,780 ^B
Total liabilities	691,008 ^B	537,716 ^B	567,132 ^B	572,593 ^B	600,117 ^B
Current liabilities	108,845 ^C	96,689 ^C	94,878 ^D	87,261 ^B	140,474 ^C
Long-term liabilities	582,163 ^B	441,026 ^B	472,254 ^B	485,333 ^B	459,643 ^B
Net worth ²	873,167 ^B	722,794 ^B	753,951 ^B	698,267 ^B	709,492 ^B
Total revenue	684,722 ^B	503,231 ^B	541,247 ^B	530,073 ^B	575,256 ^B
Farm sales revenue	631,095 ^B	477,899 ^B	459,391 ^B	423,008 ^B	420,957 ^B
Program payments revenue	53,627 ^B	25,332 ^B	81,855 ^B	107,065 ^B	154,299 ^B
Total expenses	617,716 ^C	443,225 ^B	493,908 ^B	478,614 ^B	524,440 ^B
Interest expenses	31,013 ^B	25,323 ^B	31,676 ^B	32,555 ^B	29,469 ^B
Family wages from the farm	19,456 ^B	19,717 ^B	18,388 ^C	17,850 ^C	16,883 ^C
Other expenses	567,248 ^C	398,185 ^B	443,844 ^C	428,209 ^B	478,088 ^B
Net cash farm income ³	67,006	60,006	47,338	51,459	50,817

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-4
Financial structure of hog and pig farms ¹ — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	2,030 ^B	1,665 ^B	1,600 ^C	1,545 ^B	1,415 ^B
	dollars				
Total assets	1,324,579 ^B	1,700,491 ^B	1,875,082 ^B	1,887,915 ^B	1,782,922 ^B
Current assets	172,025 ^B	194,822 ^B	194,520 ^C	239,473 ^B	229,889 ^B
Long-term assets	1,152,554 ^B	1,505,669 ^B	1,680,562 ^B	1,648,442 ^B	1,553,033 ^B
Total liabilities	441,674 ^B	538,774 ^B	551,288 ^C	783,056 ^B	754,015 ^B
Current liabilities	69,647 ^C	84,771 ^B	77,698 ^C	111,374 ^C	119,537 ^C
Long-term liabilities	372,027 ^B	454,003 ^B	473,589 ^D	671,683 ^B	634,477 ^B
Net worth ²	882,905 ^B	1,161,717 ^B	1,323,795 ^B	1,104,859 ^B	1,028,908 ^B
Total revenue	390,069 ^B	517,327 ^B	470,750 ^C	499,858 ^B	534,665 ^B
Farm sales revenue	377,571 ^B	498,274 ^B	456,398 ^C	465,620 ^B	481,863 ^B
Program payments revenue	12,498 ^C	19,053 ^C	14,352 ^D	34,238 ^C	52,802 ^C
Total expenses	347,623 ^B	447,620 ^B	428,668 ^C	478,105 ^B	522,587 ^B
Interest expenses	24,369 ^B	28,804 ^B	34,372 ^D	41,918 ^B	35,540 ^B
Family wages from the farm	10,367 ^C	16,263 ^C	18,431 ^D	14,354 ^D	14,009 ^C
Other expenses	312,887 ^B	402,552 ^B	375,865 ^C	421,833 ^B	473,038 ^B
Net cash farm income ³	42,446	69,707	42,082	21,753	12,078

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-5
Financial structure of hog and pig farms ¹ — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	695 ^C	480 ^C	570 ^D	490 ^B	425 ^C
	dollars				
Total assets	2,492,281 ^C	3,150,392 ^C	2,842,253 ^D	3,865,418 ^C	3,467,039 ^C
Current assets	448,579 ^C	397,942 ^C	334,020 ^D	525,829 ^C	485,049 ^C
Long-term assets	2,043,701 ^C	2,752,449 ^C	2,508,233 ^D	3,339,589 ^C	2,981,990 ^C
Total liabilities	585,600 ^C	761,070 ^C	785,635 ^D	1,075,954 ^C	1,223,198 ^D
Current liabilities	101,771 ^C	183,750 ^D	123,522 ^D	154,950 ^D	257,179 ^D
Long-term liabilities	483,830 ^C	577,320 ^C	662,112 ^D	921,004 ^C	966,019 ^D
Net worth ²	1,906,681 ^C	2,389,322 ^C	2,056,619 ^D	2,789,464 ^C	2,243,841 ^D
Total revenue	1,018,964 ^C	1,237,890 ^C	856,727 ^D	1,294,938 ^B	1,145,140 ^C
Farm sales revenue	982,676 ^C	1,169,796 ^C	825,363 ^D	1,222,791 ^B	1,085,394 ^C
Program payments revenue	36,288 ^C	68,095 ^D	31,365 ^E	72,148 ^D	59,745 ^D
Total expenses	833,301 ^C	1,120,766 ^C	806,615 ^D	1,221,307 ^C	1,237,493 ^C
Interest expenses	28,406 ^C	41,987 ^C	49,127 ^D	67,803 ^C	55,845 ^D
Family wages from the farm	7,726 ^D	13,165 ^D	10,061 ^E	18,175 ^E	19,989 ^D
Other expenses	797,170 ^C	1,065,613 ^C	747,426 ^D	1,135,329 ^C	1,161,659 ^C
Net cash farm income ³	185,663	117,125	50,112	73,631	-92,354

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-6
Financial structure of hog and pig farms ¹ — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	335 ^E	85 ^D	F	125 ^D	x
	dollars				
Total assets	2,273,646 ^D	6,249,442 ^D	F	4,082,301 ^D	x
Current assets	341,674 ^D	929,034 ^D	F	548,275 ^D	x
Long-term assets	1,931,972 ^D	5,320,409 ^D	F	3,534,026 ^D	x
Total liabilities	F	986,443 ^D	F	971,445 ^D	x
Current liabilities	78,952 ^E	F	F	x	x
Long-term liabilities	F	706,775 ^D	F	x	x
Net worth ²	1,803,960 ^D	5,263,000 ^D	F	3,110,856 ^D	x
Total revenue	694,677 ^E	2,121,946 ^D	F	1,294,978 ^D	x
Farm sales revenue	662,591 ^E	1,982,278 ^D	F	1,222,660 ^D	x
Program payments revenue	32,086 ^E	139,667 ^D	60,328 ^D	72,319 ^E	x
Total expenses	589,908 ^E	1,626,041 ^D	F	1,087,729 ^D	x
Interest expenses	F	49,938 ^E	35,841 ^E	49,428 ^D	x
Family wages from the farm	6,879 ^E	17,482 ^D	F	F	x
Other expenses	563,106 ^E	1,558,621 ^D	F	1,031,523 ^D	x
Net cash farm income ³	104,769 ^E	495,904	F	207,250	x

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-7
Financial structure of hog and pig farms ¹ — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	565 ^C	460 ^C	310 ^B	265 ^C	275 ^C
	dollars				
Total assets	2,758,964 ^C	4,454,650 ^B	5,754,410 ^B	3,332,089 ^D	2,842,826 ^D
Current assets	362,031 ^C	542,659 ^C	573,978 ^B	366,682 ^D	366,326 ^D
Long-term assets	2,396,933 ^C	3,911,990 ^C	5,180,432 ^C	2,965,407 ^D	2,476,500 ^D
Total liabilities	657,989 ^C	708,502 ^D	831,852 ^C	748,094 ^D	1,116,753 ^D
Current liabilities	103,247 ^D	105,441 ^D	79,579 ^C	89,492 ^D	179,665 ^E
Long-term liabilities	554,742 ^C	603,061 ^D	752,273 ^C	658,602 ^D	937,088 ^D
Net worth ²	2,100,975 ^C	3,746,148 ^C	4,922,558 ^C	2,583,995 ^D	1,726,073 ^D
Total revenue	793,695 ^C	1,050,311 ^C	1,261,054 ^B	788,470 ^C	861,228 ^C
Farm sales revenue	750,043 ^C	984,342 ^C	1,198,595 ^B	747,031 ^C	758,548 ^C
Program payments revenue	43,652 ^D	65,969 ^C	62,459 ^C	41,438 ^D	102,680 ^D
Total expenses	679,050 ^C	896,855 ^C	1,112,423 ^B	789,624 ^D	883,392 ^C
Interest expenses	40,413 ^D	42,833 ^D	50,849 ^C	50,997 ^D	55,302 ^D
Family wages from the farm	12,569 ^D	14,178 ^C	24,840 ^D	6,507 ^E	23,746 ^E
Other expenses	626,067 ^C	839,844 ^C	1,036,734 ^B	732,120 ^D	804,344 ^C
Net cash farm income ³	114,645	153,456	148,632	-1,154	-22,165

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 5-8
Financial structure of hog and pig farms ¹ — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	55 ^D	60 ^D	40 ^D	30 ^E	x
	dollars				
Total assets	1,626,929 ^D	2,681,811 ^E	2,054,243 ^D	3,861,898 ^D	x
Current assets	197,038 ^D	185,596 ^D	285,326 ^D	428,438 ^E	x
Long-term assets	1,429,892 ^E	2,496,215 ^E	1,768,917 ^D	3,433,461 ^D	x
Total liabilities	450,293 ^E	619,192 ^E	496,791 ^D	731,063 ^E	x
Current liabilities	27,890 ^E	F	167,298 ^E	x	x
Long-term liabilities	422,403 ^E	568,047 ^D	329,494 ^C	x	x
Net worth ²	1,176,636 ^D	2,062,619 ^E	1,557,452 ^D	3,130,836 ^D	x
Total revenue	650,050 ^D	679,460 ^D	717,473 ^D	1,164,172 ^E	x
Farm sales revenue	639,819 ^D	660,689 ^D	695,006 ^D	1,086,625 ^E	x
Program payments revenue	10,231 ^E	18,771 ^E	22,467 ^E	F	x
Total expenses	518,814 ^D	619,603 ^D	669,814 ^D	1,094,625 ^E	x
Interest expenses	17,371 ^D	F	23,033 ^D	39,922 ^E	x
Family wages from the farm	21,154 ^E	30,470 ^E	28,139 ^D	F	x
Other expenses	480,289 ^D	548,011 ^D	618,642 ^D	1,024,406 ^E	x
Net cash farm income ³	131,236	59,857	47,660	69,547 ^E	x

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-1
Financial structure of beef cattle ranching and farming, including feedlots¹ — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	50,960 ^A	45,560 ^A	44,595 ^A	46,425 ^A	42,420 ^A
	dollars				
Total assets	789,653^A	892,634^A	977,318^A	1,007,173^A	1,062,539^A
Current assets	83,474 ^A	105,914 ^A	106,704 ^A	106,222 ^A	111,008 ^B
Long-term assets	706,179 ^A	786,721 ^A	870,614 ^A	900,950 ^A	951,532 ^A
Total liabilities	138,853^A	134,761^A	145,538^A	152,242^A	163,735^A
Current liabilities	35,524 ^A	39,951 ^B	37,040 ^B	41,747 ^B	45,097 ^B
Long-term liabilities	103,329 ^A	94,810 ^A	108,498 ^A	110,494 ^A	118,638 ^A
Net worth²	650,800^A	757,873^A	831,781^A	854,931^A	898,804^A
Total revenue	138,315^A	155,058^A	160,457^A	168,740^A	195,767^B
Farm sales revenue	117,074 ^A	138,951 ^A	146,976 ^A	155,838 ^A	181,356 ^B
Program payments revenue	21,241 ^A	16,107 ^A	13,481 ^A	12,902 ^A	14,411 ^B
Total expenses	131,857^A	142,523^A	149,886^A	163,748^A	190,424^B
Interest expenses	7,468 ^A	7,173 ^A	8,496 ^A	9,276 ^A	8,757 ^A
Family wages from the farm	2,733 ^B	2,798 ^B	3,463 ^B	2,952 ^B	2,549 ^B
Other expenses	121,655 ^A	132,552 ^A	137,927 ^A	151,521 ^A	179,118 ^B
Net cash farm income³	6,458	12,535	10,571	4,991	5,342

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-2
Financial structure of beef cattle ranching and farming, including feedlots¹ — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	1,195 ^A	1,130 ^A	1,085 ^A	1,065 ^B	1,185 ^B
	dollars				
Total assets	448,952^A	537,063^A	530,763^A	576,574^A	551,209^B
Current assets	35,582 ^B	47,409 ^A	38,503 ^A	41,452 ^B	41,728 ^B
Long-term assets	413,369 ^A	489,653 ^A	492,260 ^A	535,121 ^A	509,482 ^B
Total liabilities	61,628^B	70,689^B	63,825^B	68,126^B	74,123^C
Current liabilities	15,518 ^B	19,521 ^B	13,707 ^B	14,959 ^C	24,060 ^C
Long-term liabilities	46,110 ^B	51,167 ^B	50,119 ^B	53,167 ^C	50,063 ^C
Net worth²	387,324^A	466,374^A	466,938^A	508,448^A	477,086^B
Total revenue	59,317^A	76,215^B	63,916^B	65,480^B	64,036^B
Farm sales revenue	50,286 ^A	68,029 ^B	58,788 ^B	60,191 ^B	59,368 ^B
Program payments revenue	9,031 ^B	8,186 ^C	5,127 ^C	5,289 ^C	4,668 ^C
Total expenses	57,966^A	73,907^B	61,785^B	67,333^B	69,057^B
Interest expenses	3,367 ^B	4,297 ^B	3,868 ^B	4,436 ^B	4,333 ^B
Family wages from the farm	1,675 ^C	1,455 ^C	1,351 ^D	1,632 ^D	1,135 ^D
Other expenses	52,924 ^A	68,155 ^B	56,566 ^B	61,265 ^B	63,589 ^B
Net cash farm income³	1,351	2,307	2,131	-1,853	-5,021

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-3
Financial structure of beef cattle ranching and farming, including feedlots 1 — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	4,170 ^B	3,960 ^B	3,855 ^B	4,055 ^A	4,105 ^A
	dollars				
Total assets	553,950^B	578,563^A	702,097^B	661,314^A	645,613^A
Current assets	72,363 ^B	74,036 ^B	97,297 ^C	96,124 ^B	92,089 ^C
Long-term assets	481,587 ^B	504,527 ^A	604,801 ^B	565,190 ^A	553,524 ^A
Total liabilities	141,433^B	129,717^B	172,902^C	176,310^B	179,294^B
Current liabilities	35,430 ^D	29,885 ^C	35,313 ^C	43,236 ^C	44,680 ^C
Long-term liabilities	106,003 ^B	99,831 ^B	137,589 ^C	133,074 ^C	134,614 ^B
Net worth²	412,517^A	448,846^A	529,196^B	485,003^A	466,319^B
Total revenue	145,842^B	142,516^B	190,591^C	170,941^B	185,095^B
Farm sales revenue	100,307 ^B	105,669 ^B	143,589 ^C	128,443 ^B	135,615 ^B
Program payments revenue	45,535 ^B	36,846 ^B	47,002 ^B	42,497 ^B	49,480 ^B
Total expenses	128,729^B	126,177^B	170,657^C	164,852^B	172,713^B
Interest expenses	7,414 ^B	6,478 ^B	8,797 ^C	10,132 ^B	10,590 ^B
Family wages from the farm	2,620 ^C	1,920 ^C	2,981 ^D	2,773 ^C	2,374 ^C
Other expenses	118,695 ^B	117,779 ^B	158,880 ^C	151,948 ^B	159,750 ^B
Net cash farm income³	17,113	16,339	19,933	6,088	12,382

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-4
Financial structure of beef cattle ranching and farming, including feedlots¹ — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	8,980 ^A	8,355 ^A	8,410 ^A	8,560 ^A	7,700 ^B
	dollars				
Total assets	694,854^A	765,046^A	877,844^A	906,628^A	920,076^B
Current assets	66,311 ^B	78,532 ^B	81,119 ^B	84,370 ^B	89,107 ^B
Long-term assets	628,542 ^A	686,514 ^A	796,725 ^A	822,258 ^A	830,970 ^B
Total liabilities	91,681^B	99,599^B	106,965^B	115,602^B	125,660^C
Current liabilities	27,742 ^B	35,205 ^B	33,287 ^B	32,128 ^C	30,714 ^C
Long-term liabilities	63,939 ^B	64,394 ^B	73,678 ^B	83,473 ^B	94,947 ^C
Net worth²	603,173^A	665,447^A	770,879^B	791,027^B	794,416^B
Total revenue	119,564^B	126,596^B	111,496^B	130,688^B	160,331^B
Farm sales revenue	108,963 ^B	118,285 ^B	105,730 ^B	123,849 ^B	154,179 ^C
Program payments revenue	10,601 ^B	8,311 ^B	5,765 ^B	6,839 ^C	6,153 ^C
Total expenses	118,777^B	119,119^B	108,063^B	135,405^B	155,718^B
Interest expenses	4,241 ^B	4,847 ^B	5,352 ^B	6,590 ^B	5,754 ^B
Family wages from the farm	1,615 ^C	1,737 ^C	1,548 ^D	2,128 ^E	2,093 ^E
Other expenses	112,921 ^B	112,534 ^B	101,164 ^B	126,687 ^B	147,870 ^B
Net cash farm income³	787	7,477	3,432	-4,717	4,614

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-5
Financial structure of beef cattle ranching and farming, including feedlots¹ — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	5,520 ^A	4,405 ^B	4,705 ^B	4,660 ^A	4,555 ^B
	dollars				
Total assets	538,604^A	608,389^A	633,340^B	600,809^B	649,935^B
Current assets	66,836 ^B	76,225 ^B	101,491 ^C	76,756 ^C	67,182 ^B
Long-term assets	471,768 ^A	532,164 ^B	531,849 ^B	524,053 ^B	582,753 ^B
Total liabilities	113,854^B	102,792^B	137,239^B	96,604^B	113,910^C
Current liabilities	31,920 ^B	28,525 ^C	38,252 ^C	21,781 ^D	30,485 ^C
Long-term liabilities	81,934 ^B	74,267 ^B	98,988 ^C	74,824 ^B	83,425 ^C
Net worth²	424,750^A	505,597^B	496,101^B	504,205^B	536,025^B
Total revenue	90,457^B	105,432^B	123,504^B	104,224^B	104,476^B
Farm sales revenue	74,685 ^B	92,143 ^B	112,633 ^B	93,512 ^B	96,985 ^B
Program payments revenue	15,772 ^B	13,289 ^B	10,871 ^C	10,712 ^C	7,492 ^D
Total expenses	87,846^B	93,632^B	114,338^B	97,285^B	98,944^B
Interest expenses	6,006 ^B	6,224 ^B	7,344 ^B	7,350 ^C	6,937 ^D
Family wages from the farm	2,434 ^D	2,130 ^D	3,588 ^E	2,307 ^D	2,250 ^D
Other expenses	79,406 ^B	85,278 ^B	103,406 ^B	87,628 ^B	89,757 ^B
Net cash farm income³	2,611	11,800	9,166	6,939	5,532

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-6
Financial structure of beef cattle ranching and farming, including feedlots¹ — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	10,195 ^A	10,135 ^B	9,125 ^B	9,270 ^A	7,850 ^B
	dollars				
Total assets	600,918^A	642,939^A	676,186^B	724,954^A	769,671^B
Current assets	68,456 ^B	79,807 ^B	77,908 ^C	83,644 ^B	81,666 ^B
Long-term assets	532,462 ^A	563,132 ^A	598,278 ^B	641,310 ^A	688,005 ^B
Total liabilities	117,707^B	115,427^C	124,306^C	131,147^B	141,055^B
Current liabilities	24,242 ^C	28,476 ^C	22,133 ^D	23,383 ^C	33,023 ^C
Long-term liabilities	93,465 ^B	86,951 ^C	102,173 ^C	107,763 ^B	108,032 ^B
Net worth²	483,210^A	527,512^A	551,880^B	593,807^A	628,617^B
Total revenue	106,489^B	122,988^B	111,421^C	124,236^B	136,653^C
Farm sales revenue	90,595 ^B	110,527 ^B	101,591 ^C	115,448 ^B	131,346 ^C
Program payments revenue	15,894 ^B	12,460 ^B	9,831 ^D	8,787 ^C	5,307 ^C
Total expenses	104,248^B	112,719^B	101,144^C	115,363^B	138,205^C
Interest expenses	7,795 ^C	7,118 ^B	8,423 ^C	8,577 ^B	8,552 ^B
Family wages from the farm	1,814 ^D	2,348 ^D	2,736 ^D	2,524 ^D	1,752 ^D
Other expenses	94,639 ^B	103,253 ^B	89,985 ^C	104,262 ^B	127,901 ^C
Net cash farm income³	2,242	10,269	10,277	8,873	-1,551

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-7
Financial structure of beef cattle ranching and farming, including feedlots 1 — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	18,525 A	15,150 A	15,275 A	16,125 A	15,025 A
	dollars				
Total assets	1,066,572 A	1,294,905 A	1,365,849 A	1,376,507 A	1,486,294 B
Current assets	113,719 B	165,819 B	151,779 B	153,067 B	165,976 B
Long-term assets	952,852 A	1,129,086 A	1,214,071 A	1,223,440 A	1,320,318 B
Total liabilities	187,999 A	187,576 B	183,551 B	204,986 B	213,232 B
Current liabilities	49,522 B	61,159 C	52,086 B	67,532 B	67,302 C
Long-term liabilities	138,477 B	126,417 B	131,465 B	137,454 B	145,930 B
Net worth 2	878,572 A	1,107,329 A	1,182,298 A	1,171,521 A	1,273,062 B
Total revenue	188,507 B	223,737 B	234,592 B	248,637 B	290,589 C
Farm sales revenue	161,173 B	204,435 B	220,752 B	235,679 B	273,095 C
Program payments revenue	27,334 B	19,301 B	13,840 B	12,958 B	17,494 B
Total expenses	177,085 B	206,045 B	220,287 B	239,429 B	284,077 B
Interest expenses	9,780 A	9,437 B	11,175 B	12,077 B	10,900 B
Family wages from the farm	3,799 B	3,894 B	5,107 C	3,773 C	3,406 C
Other expenses	163,505 B	192,714 B	204,005 B	223,579 B	269,771 C
Net cash farm income 3	11,422	17,692	14,304	9,208	6,512

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 6-8
Financial structure of beef cattle ranching and farming, including feedlots¹ — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	2,385 ^A	2,425 ^A	2,135 ^A	2,690 ^B	1,995 ^A
	dollars				
Total assets	966,138^A	1,057,908^A	1,357,929^A	1,481,246^B	1,677,804^B
Current assets	59,290 ^B	68,438 ^B	71,087 ^B	64,614 ^C	77,163 ^C
Long-term assets	906,848 ^A	989,470 ^A	1,286,842 ^A	1,416,631 ^B	1,600,641 ^B
Total liabilities	117,186^B	103,037^B	126,552^B	118,687^C	162,091^C
Current liabilities	22,860 ^C	18,519 ^C	20,136 ^C	23,984 ^E	27,607 ^D
Long-term liabilities	94,327 ^B	84,518 ^B	106,416 ^B	94,703 ^C	134,484 ^D
Net worth²	848,952^A	954,871^A	1,231,377^A	1,362,558^B	1,515,713^B
Total revenue	92,353^B	105,605^B	108,376^B	113,465^D	159,653^D
Farm sales revenue	79,166 ^B	92,387 ^B	102,011 ^B	105,214 ^D	151,378 ^D
Program payments revenue	13,188 ^B	13,218 ^C	6,365 ^C	8,251 ^C	8,276 ^D
Total expenses	92,215^B	98,491^B	104,674^B	118,557^D	141,953^C
Interest expenses	5,800 ^B	5,470 ^B	6,363 ^B	7,399 ^C	8,029 ^C
Family wages from the farm	4,018 ^E	4,768 ^C	4,016 ^C	4,029 ^E	2,877 ^D
Other expenses	82,397 ^A	88,253 ^B	94,295 ^B	107,128 ^D	131,047 ^C
Net cash farm income³	138	7,114	3,702	-5,092	17,700

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-1
Financial structure of poultry and egg farms 1 — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	3,150 A	3,200 A	2,840 A	3,815 A	3,440 A
	dollars				
Total assets	2,897,791 A	3,106,919 A	3,591,342 A	3,576,187 A	3,828,634 A
Current assets	160,051 A	169,061 B	203,013 A	187,145 B	207,719 B
Long-term assets	2,737,740 A	2,937,858 A	3,388,329 A	3,389,043 A	3,620,914 A
Total liabilities	632,442 B	548,456 B	687,275 B	746,481 B	894,849 B
Current liabilities	68,602 B	56,173 B	74,108 B	62,885 B	90,620 B
Long-term liabilities	563,840 B	492,283 B	613,167 B	683,596 B	804,229 B
Net worth 2	2,265,349 A	2,558,463 A	2,904,067 A	2,829,706 A	2,933,784 A
Total revenue	681,992 A	675,786 A	779,480 A	710,738 A	856,643 A
Farm sales revenue	666,361 A	666,212 A	771,663 A	703,819 A	847,946 A
Program payments revenue	15,631 B	9,574 C	7,816 C	6,920 C	8,696 C
Total expenses	582,094 A	561,482 A	662,124 A	597,285 A	729,617 A
Interest expenses	30,231 B	26,295 B	36,387 B	38,866 B	42,786 B
Family wages from the farm	26,688 B	28,808 B	33,490 B	24,596 B	28,703 B
Other expenses	525,175 A	506,379 A	592,247 A	533,823 A	658,128 A
Net cash farm income 3	99,898	114,304	117,356	113,453	127,026

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-2
Financial structure of poultry and egg farms ¹ — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	170 ^B	165 ^B	135 ^B	185 ^C	165 ^C
	dollars				
Total assets	1,900,354 ^B	2,065,025 ^B	2,374,084 ^B	2,945,024 ^C	3,079,488 ^B
Current assets	187,150 ^B	159,529 ^B	171,953 ^C	213,019 ^D	201,828 ^C
Long-term assets	1,713,204 ^B	1,905,496 ^B	2,202,131 ^B	2,732,005 ^C	2,877,660 ^B
Total liabilities	381,116 ^B	418,566 ^B	489,359 ^B	545,526 ^C	687,766 ^C
Current liabilities	49,747 ^C	54,461 ^B	58,553 ^B	46,611 ^C	79,260 ^C
Long-term liabilities	331,369 ^B	364,105 ^B	430,806 ^B	498,915 ^C	608,507 ^C
Net worth ²	1,519,238 ^B	1,646,459 ^B	1,884,725 ^B	2,399,498 ^C	2,391,721 ^B
Total revenue	818,750 ^B	744,719 ^B	809,363 ^B	855,361 ^C	1,016,731 ^C
Farm sales revenue	815,295 ^B	740,541 ^B	806,215 ^B	852,222 ^C	1,010,568 ^C
Program payments revenue	3,455 ^C	4,178 ^C	3,148 ^D	3,140 ^D	6,164 ^D
Total expenses	721,051 ^B	646,335 ^B	718,478 ^B	744,901 ^C	897,467 ^C
Interest expenses	22,655 ^B	23,211 ^B	23,268 ^B	30,532 ^C	25,707 ^C
Family wages from the farm	35,135 ^B	31,337 ^B	36,253 ^B	26,203 ^C	30,503 ^C
Other expenses	663,262 ^B	591,787 ^B	658,957 ^B	688,167 ^C	841,257 ^C
Net cash farm income ³	97,699	98,384	90,884	110,460	119,264

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-3
Financial structure of poultry and egg farms 1 — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	625 ^B	645 ^B	550 ^B	745 ^B	690 ^B
	dollars				
Total assets	2,866,702^B	3,180,170^B	3,768,125^B	3,474,523^B	4,240,905^B
Current assets	202,123 ^B	243,017 ^C	232,256 ^B	232,437 ^C	251,285 ^B
Long-term assets	2,664,579 ^B	2,937,153 ^B	3,535,870 ^B	3,242,086 ^B	3,989,621 ^B
Total liabilities	564,475^C	580,977^C	687,546^C	653,842^C	929,445^C
Current liabilities	71,604 ^D	72,969 ^C	83,914 ^C	69,501 ^C	109,305 ^C
Long-term liabilities	492,871 ^B	508,007 ^C	603,632 ^C	584,341 ^C	820,139 ^C
Net worth²	2,302,227^B	2,599,193^B	3,080,579^B	2,820,681^B	3,311,461^B
Total revenue	777,239^B	794,236^B	899,992^B	762,410^B	974,375^B
Farm sales revenue	763,214 ^B	777,446 ^B	881,881 ^B	750,247 ^B	955,463 ^B
Program payments revenue	14,026 ^C	16,790 ^C	18,111 ^C	12,164 ^D	18,912 ^D
Total expenses	677,860^B	657,050^C	774,399^B	628,771^B	825,815^B
Interest expenses	25,492 ^C	25,809 ^C	32,956 ^C	38,122 ^C	42,604 ^C
Family wages from the farm	26,281 ^B	32,562 ^D	38,021 ^B	27,038 ^C	30,310 ^C
Other expenses	626,087 ^B	598,680 ^C	703,422 ^B	563,611 ^B	752,901 ^B
Net cash farm income³	99,380	137,186	125,594	133,640	148,560

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-4
Financial structure of poultry and egg farms ¹ — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	1,500 ^B	1,300 ^B	1,325 ^B	1,610 ^B	1,490 ^B
	dollars				
Total assets	2,828,867 ^B	3,131,095 ^B	3,388,974 ^A	3,533,501 ^B	3,902,825 ^B
Current assets	141,091 ^B	149,461 ^B	184,436 ^B	183,776 ^B	208,676 ^B
Long-term assets	2,687,776 ^B	2,981,634 ^B	3,204,538 ^A	3,349,725 ^B	3,694,148 ^B
Total liabilities	669,974 ^B	562,356 ^B	664,105 ^B	808,359 ^B	970,206 ^B
Current liabilities	67,720 ^B	62,656 ^C	83,933 ^C	68,058 ^B	103,994 ^C
Long-term liabilities	602,254 ^B	499,700 ^B	580,171 ^B	740,301 ^B	866,212 ^B
Net worth ²	2,158,893 ^B	2,568,739 ^B	2,724,869 ^A	2,725,142 ^B	2,932,619 ^B
Total revenue	593,783 ^B	658,238 ^B	696,771 ^B	729,996 ^B	847,002 ^B
Farm sales revenue	591,661 ^B	654,350 ^B	692,036 ^B	723,982 ^B	840,434 ^B
Program payments revenue	2,122 ^C	3,889 ^D	4,735 ^D	6,015 ^D	6,568 ^D
Total expenses	511,758 ^B	546,568 ^B	585,595 ^B	603,763 ^B	706,976 ^B
Interest expenses	32,563 ^B	28,491 ^B	35,057 ^C	40,386 ^B	47,533 ^C
Family wages from the farm	23,491 ^B	28,017 ^C	31,267 ^B	23,554 ^C	31,213 ^C
Other expenses	455,703 ^B	490,059 ^B	519,271 ^B	539,823 ^B	628,231 ^B
Net cash farm income ³	82,025	111,671	111,176	126,233	140,026

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-5
Financial structure of poultry and egg farms 1 — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	170 C	255 D	155 C	195 C	205 C
	dollars				
Total assets	2,696,400 C	1,725,956 C	2,173,775 B	2,713,186 B	2,282,951 B
Current assets	165,136 C	118,099 D	169,046 D	168,215 B	169,446 D
Long-term assets	2,531,264 C	1,607,857 C	2,004,729 B	2,544,971 B	2,113,505 B
Total liabilities	483,636 C	266,472 D	385,075 D	578,462 C	417,739 D
Current liabilities	76,783 D	29,548 D	19,970 D	47,195 C	42,363 D
Long-term liabilities	406,853 C	236,924 D	365,105 D	531,267 C	375,376 D
Net worth 2	2,212,764 D	1,459,484 C	1,788,700 C	2,134,724 B	1,865,212 C
Total revenue	867,478 D	417,901 D	478,281 B	562,621 B	651,519 C
Farm sales revenue	861,890 D	407,818 D	467,126 B	546,846 B	646,834 C
Program payments revenue	F	10,082 E	11,155 E	15,775 E	4,685 D
Total expenses	708,543 C	349,781 D	403,788 B	472,922 B	589,079 C
Interest expenses	23,666 C	12,344 D	21,086 C	24,705 C	24,768 D
Family wages from the farm	25,953 D	19,967 E	36,932 D	24,326 D	22,252 D
Other expenses	658,924 C	317,470 D	345,769 B	423,891 B	542,059 C
Net cash farm income 3	158,935	68,120	74,493	89,699	62,439

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-6
Financial structure of poultry and egg farms 1 — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	x	F	75 B	85 C	75 B
	dollars				
Total assets	x	2,618,452 C	4,294,288 D	5,875,953 D	4,443,491 C
Current assets	x	83,839 A	158,889 D	370,132 E	321,457 C
Long-term assets	x	2,534,613 C	4,135,399 D	5,505,822 D	4,122,033 C
Total liabilities	x	F	1,087,920 D	1,267,474 D	990,986 D
Current liabilities	x	x	59,281 E	162,048 E	F
Long-term liabilities	x	x	1,028,639 D	1,105,425 D	946,606 D
Net worth 2	x	2,485,768 C	3,206,368 E	4,608,480 E	3,452,504 C
Total revenue	x	597,027 D	963,417 C	1,044,445 C	1,046,580 D
Farm sales revenue	x	x	955,151 C	1,039,921 C	1,041,796 D
Program payments revenue	x	x	F	F	4,784 E
Total expenses	x	455,302 D	797,018 D	995,194 C	865,772 C
Interest expenses	x	x	73,674 D	90,739 D	43,304 D
Family wages from the farm	x	x	26,485 D	43,232 D	36,823 D
Other expenses	x	431,022 D	696,858 D	861,224 C	785,645 C
Net cash farm income 3	x	141,725	166,399	49,251	180,808

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-7
Financial structure of poultry and egg farms 1 — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	x	255 ^D	170 ^B	340 ^D	280 ^C
	dollars				
Total assets	x	3,374,836^B	4,525,165^C	3,508,198^D	4,376,873^C
Current assets	x	202,198 ^C	251,406 ^C	190,505 ^D	267,070 ^C
Long-term assets	x	3,172,638 ^B	4,273,758 ^C	3,317,693 ^D	4,109,803 ^C
Total liabilities	x	670,997^C	1,076,964^D	832,995^E	1,270,322^D
Current liabilities	x	x	60,767 ^E	45,171 ^E	F
Long-term liabilities	x	x	1,016,197 ^D	787,824 ^E	1,145,991 ^D
Net worth²	x	2,703,839^B	3,448,200^C	2,675,203^D	3,106,551^C
Total revenue	x	764,211^B	988,108^D	596,331^D	951,153^C
Farm sales revenue	x	x	981,465 ^D	590,315 ^D	938,506 ^C
Program payments revenue	x	x	6,643 ^D	F	F
Total expenses	x	624,703^C	822,593^D	503,407^D	819,243^C
Interest expenses	x	x	63,064 ^D	40,695 ^E	57,639 ^D
Family wages from the farm	x	x	21,762 ^D	20,350 ^D	21,508 ^E
Other expenses	x	571,333 ^C	737,767 ^D	442,362 ^D	740,096 ^C
Net cash farm income³	x	139,508	165,515	92,924	131,909

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 7-8
Financial structure of poultry and egg farms 1 — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	435 B	550 B	425 A	670 C	530 B
	dollars				
Total assets	3,880,638 B	3,821,940 B	4,397,811 A	3,950,161 B	3,548,864 B
Current assets	150,752 B	144,111 B	233,311 C	117,469 C	117,233 B
Long-term assets	3,729,885 B	3,677,829 B	4,164,500 A	3,832,692 B	3,431,630 B
Total liabilities	802,247 C	612,138 C	705,345 C	692,222 C	680,737 C
Current liabilities	78,183 D	42,250 C	63,278 D	48,013 E	40,690 D
Long-term liabilities	724,064 C	569,888 D	642,067 C	644,210 C	640,047 C
Net worth 2	3,078,391 B	3,209,802 B	3,692,466 A	3,257,939 B	2,868,127 B
Total revenue	765,354 B	640,404 B	866,029 B	623,144 C	684,738 B
Farm sales revenue	687,297 B	623,757 B	861,333 B	620,678 C	682,434 B
Program payments revenue	78,057 C	16,647 E	F	F	F
Total expenses	631,392 B	533,390 B	744,037 B	536,996 C	605,066 B
Interest expenses	34,686 C	27,404 D	37,482 C	34,750 C	34,248 C
Family wages from the farm	37,592 C	33,609 C	38,294 C	23,722 D	24,052 C
Other expenses	559,114 B	472,377 B	668,261 B	478,524 C	546,766 B
Net cash farm income 3	133,962	107,015	121,992	86,148	79,672

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 8-1
Financial structure by selected farm types ¹ — Fruit and nut farms ²

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	3,795 ^A	3,735 ^A	3,255 ^A	4,120 ^A	4,160 ^A
	dollars				
Total assets	941,098 ^A	1,224,749 ^A	1,357,154 ^A	1,384,248 ^A	1,595,945 ^B
Current assets	61,261 ^B	64,768 ^B	80,424 ^B	70,868 ^B	75,289 ^B
Long-term assets	879,837 ^A	1,159,982 ^A	1,276,730 ^A	1,313,380 ^A	1,520,657 ^B
Total liabilities	195,915 ^B	243,020 ^B	233,356 ^B	249,977 ^B	298,515 ^B
Current liabilities	32,692 ^B	35,435 ^B	33,715 ^B	34,918 ^B	41,841 ^C
Long-term liabilities	163,223 ^B	207,585 ^B	199,642 ^B	215,059 ^B	256,674 ^B
Net worth ³	745,183 ^A	981,729 ^A	1,123,797 ^A	1,134,270 ^A	1,297,431 ^B
Total revenue	181,249 ^A	232,443 ^A	232,777 ^A	240,852 ^B	277,146 ^B
Farm sales revenue	173,559 ^A	215,673 ^A	215,701 ^A	227,623 ^B	262,352 ^B
Program payments revenue	7,690 ^B	16,770 ^B	17,075 ^B	13,229 ^B	14,795 ^B
Total expenses	153,866 ^A	198,893 ^A	195,897 ^A	192,869 ^A	229,501 ^B
Interest expenses	10,059 ^B	12,200 ^B	11,755 ^B	16,077 ^B	13,706 ^B
Family wages from the farm	8,774 ^B	13,587 ^B	13,602 ^C	11,421 ^B	9,251 ^B
Other expenses	135,033 ^A	173,107 ^A	170,540 ^B	165,371 ^A	206,544 ^B
Net cash farm income ⁴	27,383	33,550	36,880	47,982	47,646

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Fruit and nut farms, other vegetable and melon farms, potato farms and greenhouse, nursery and floriculture farms data are only available at the Canada level due to confidentiality.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.
4. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 8-2
Financial structure by selected farm types ¹ — Other vegetable and melon farms ²

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	2,015 ^B	1,765 ^B	1,730 ^C	2,495 ^B	2,175 ^B
	dollars				
Total assets	1,083,071 ^B	1,323,210 ^B	1,397,204 ^B	1,099,150 ^B	1,264,064 ^B
Current assets	113,723 ^B	125,541 ^B	134,501 ^C	94,603 ^B	125,203 ^B
Long-term assets	969,348 ^B	1,197,669 ^B	1,262,703 ^B	1,004,548 ^B	1,138,861 ^B
Total liabilities	276,339 ^B	288,912 ^B	258,164 ^C	228,792 ^C	255,116 ^C
Current liabilities	64,403 ^B	66,132 ^B	60,822 ^D	50,345 ^D	46,513 ^C
Long-term liabilities	211,936 ^B	222,780 ^B	197,342 ^C	178,447 ^C	208,603 ^C
Net worth ³	806,732 ^A	1,034,299 ^B	1,139,040 ^B	870,358 ^B	1,008,948 ^B
Total revenue	416,700 ^B	475,190 ^B	448,678 ^C	395,534 ^B	426,977 ^B
Farm sales revenue	402,637 ^B	445,969 ^B	422,948 ^C	374,783 ^B	408,094 ^B
Program payments revenue	14,063 ^C	29,221 ^B	25,729 ^C	20,751 ^C	18,883 ^C
Total expenses	373,981 ^B	404,480 ^B	382,159 ^C	347,415 ^B	380,702 ^B
Interest expenses	14,670 ^B	14,617 ^B	15,301 ^C	14,054 ^C	13,904 ^C
Family wages from the farm	21,356 ^B	25,459 ^B	31,150 ^C	17,351 ^B	17,727 ^C
Other expenses	337,955 ^B	364,404 ^B	335,708 ^C	316,009 ^B	349,071 ^B
Net cash farm income ⁴	42,719	70,711	66,518	48,119	46,274

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Fruit and nut farms, other vegetable and melon farms, potato farms and greenhouse, nursery and floriculture farms data are only available at the Canada level due to confidentiality.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.
4. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 8-3
Financial structure by selected farm types 1 — Potato farms 2

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	1,095 ^B	950 ^B	1,020 ^B	980 ^A	980 ^B
	dollars				
Total assets	2,566,687^B	2,912,256^B	3,265,517^B	3,697,566^A	3,529,919^B
Current assets	516,194 ^C	462,857 ^B	595,352 ^B	622,798 ^B	698,895 ^B
Long-term assets	2,050,493 ^B	2,449,400 ^B	2,670,165 ^B	3,074,768 ^B	2,831,024 ^B
Total liabilities	810,165^B	792,172^B	898,238^B	970,118^B	897,588^B
Current liabilities	261,476 ^C	251,483 ^B	280,229 ^B	313,063 ^B	268,772 ^C
Long-term liabilities	548,689 ^B	540,689 ^B	618,009 ^B	657,055 ^B	628,816 ^B
Net worth³	1,756,522^B	2,120,084^B	2,367,279^B	2,727,448^B	2,632,331^B
Total revenue	802,164^B	845,603^B	987,234^B	1,004,556^B	1,125,453^B
Farm sales revenue	761,201 ^B	764,223 ^B	920,618 ^B	937,916 ^B	1,038,532 ^B
Program payments revenue	40,963 ^C	81,380 ^B	66,616 ^B	66,640 ^B	86,921 ^C
Total expenses	717,575^B	712,801^B	838,577^B	886,842^B	947,861^B
Interest expenses	38,319 ^B	41,631 ^B	43,943 ^B	55,964 ^B	44,270 ^B
Family wages from the farm	33,799 ^B	36,313 ^B	41,975 ^C	43,235 ^B	36,045 ^B
Other expenses	645,457 ^B	634,857 ^B	752,659 ^B	787,643 ^B	867,546 ^B
Net cash farm income⁴	84,588	132,801	148,656	117,714	177,592

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Fruit and nut farms, other vegetable and melon farms, potato farms and greenhouse, nursery and floriculture farms data are only available at the Canada level due to confidentiality.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.
4. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 8-4
Financial structure by selected farm types ¹ — Greenhouse, nursery and floriculture farms ²

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	3,355 ^B	3,160 ^A	2,930 ^B	3,695 ^A	3,770 ^A
	dollars				
Total assets	1,238,945 ^B	1,376,814 ^A	1,439,497 ^B	1,454,080 ^A	1,570,334 ^A
Current assets	213,610 ^B	248,619 ^B	264,309 ^B	219,941 ^B	259,126 ^B
Long-term assets	1,025,336 ^B	1,128,195 ^A	1,175,189 ^B	1,234,139 ^A	1,311,209 ^A
Total liabilities	380,860 ^B	480,766 ^B	460,558 ^B	451,214 ^B	480,167 ^B
Current liabilities	91,582 ^B	94,385 ^B	114,558 ^B	94,265 ^B	106,054 ^B
Long-term liabilities	289,279 ^B	386,381 ^B	346,000 ^B	356,948 ^B	374,113 ^B
Net worth ³	858,085 ^B	896,048 ^B	978,939 ^B	1,002,866 ^A	1,090,167 ^B
Total revenue	674,477 ^B	792,255 ^B	817,357 ^B	728,389 ^B	770,721 ^B
Farm sales revenue	666,388 ^B	774,349 ^B	797,515 ^B	711,646 ^B	747,613 ^B
Program payments revenue	8,089 ^D	17,906 ^B	19,842 ^B	16,743 ^B	23,109 ^B
Total expenses	578,233 ^B	679,482 ^B	712,520 ^B	643,944 ^A	707,564 ^B
Interest expenses	19,306 ^B	23,095 ^B	24,527 ^B	26,426 ^B	24,678 ^B
Family wages from the farm	36,453 ^B	39,294 ^B	43,265 ^B	35,176 ^B	38,536 ^B
Other expenses	522,473 ^B	617,093 ^B	644,727 ^B	582,342 ^B	644,350 ^B
Net cash farm income ⁴	96,244	112,773	104,837	84,445	63,157

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Fruit and nut farms, other vegetable and melon farms, potato farms and greenhouse, nursery and floriculture farms data are only available at the Canada level due to confidentiality.
3. Net worth is the difference between market value of the farms assets and the value of the liabilities.
4. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-1
Financial structure of all farms by revenue class ¹ — Canada

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	26,995 ^A	22,675 ^A	22,805 ^A	27,120 ^A	24,495 ^A
	dollars				
Total assets	406,501^A	445,508^A	483,930^A	550,026^A	553,791^A
Current assets	14,383 ^B	14,598 ^B	14,842 ^B	13,575 ^B	12,393 ^B
Long-term assets	392,118 ^A	430,910 ^A	469,088 ^A	536,451 ^A	541,398 ^A
Total liabilities	35,990^B	33,816^B	33,353^C	36,360^B	39,697^C
Current liabilities	5,981 ^C	5,114 ^C	5,419 ^D	5,330 ^D	4,026 ^D
Long-term liabilities	30,009 ^B	28,702 ^B	27,934 ^C	31,030 ^B	35,671 ^C
Net worth ²	370,511^A	411,692^A	450,577^A	513,666^A	514,094^B
Total revenue	16,211^A	16,111^A	16,289^A	16,068^A	15,874^A
Farm sales revenue	14,099 ^A	14,779 ^A	14,426 ^A	14,778 ^A	14,731 ^A
Program payments revenue	2,112 ^B	1,332 ^B	1,862 ^C	1,290 ^B	1,143 ^C
Total expenses	22,392^A	20,493^A	22,807^A	22,525^A	24,546^A
Interest expenses	1,872 ^B	1,537 ^B	1,622 ^B	2,357 ^B	1,748 ^C
Family wages from the farm	428 ^D	232 ^D	F	F	384 ^E
Other expenses	20,092 ^A	18,725 ^A	20,760 ^A	19,729 ^A	22,414 ^A
Net cash farm income ³	-6,181	-4,383	-6,518	-6,457	-8,672
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	27,445 ^A	25,495 ^A	24,870 ^A	26,135 ^A	24,325 ^A
	dollars				
Total assets	492,366^A	550,814^A	600,911^A	630,296^A	634,653^A
Current assets	23,746 ^A	23,718 ^B	26,886 ^B	25,188 ^B	22,279 ^B
Long-term assets	468,621 ^A	527,096 ^A	574,025 ^A	605,108 ^A	612,374 ^A
Total liabilities	57,467^A	46,760^B	46,165^B	50,680^B	55,454^B
Current liabilities	10,197 ^B	7,848 ^B	9,584 ^D	5,909 ^B	9,050 ^C
Long-term liabilities	47,271 ^B	38,912 ^B	36,581 ^B	44,771 ^B	46,404 ^B
Net worth ²	434,899^A	504,054^A	554,746^A	579,616^A	579,199^A
Total revenue	35,141^A	35,152^A	35,917^A	35,208^A	35,539^A
Farm sales revenue	30,014 ^A	30,654 ^A	31,438 ^A	31,770 ^A	32,340 ^A
Program payments revenue	5,127 ^A	4,498 ^B	4,478 ^B	3,438 ^B	3,199 ^B
Total expenses	38,042^A	36,566^A	37,092^A	37,480^A	43,028^A
Interest expenses	3,057 ^B	2,684 ^B	2,945 ^B	3,289 ^B	3,026 ^B
Family wages from the farm	974 ^C	884 ^C	1,294 ^D	1,276 ^D	979 ^C
Other expenses	34,011 ^A	32,998 ^A	32,853 ^A	32,915 ^A	39,024 ^A
Net cash farm income ³	-2,901	-1,414	-1,175	-2,272	-7,489

See notes at the end of the table.

Table 9-1 – continued

Financial structure of all farms by revenue class¹ — Canada

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	29,290 ^A	27,070 ^A	26,125 ^A	28,425 ^A	26,335 ^A
	dollars				
Total assets	642,807^A	703,145^A	751,136^A	808,019^A	862,903^A
Current assets	42,050 ^A	44,198 ^A	50,910 ^A	45,332 ^A	44,679 ^A
Long-term assets	600,757 ^A	658,947 ^A	700,227 ^A	762,688 ^A	818,224 ^A
Total liabilities	88,284^B	80,050^A	87,185^B	83,261^A	85,498^B
Current liabilities	17,495 ^B	14,280 ^B	15,103 ^B	14,698 ^B	12,144 ^B
Long-term liabilities	70,788 ^B	65,770 ^A	72,082 ^B	68,564 ^B	73,354 ^B
Net worth²	554,524^A	623,095^A	663,952^A	724,758^A	777,405^A
Total revenue	71,081^A	71,571^A	71,433^A	70,416^A	70,138^A
Farm sales revenue	61,433 ^A	61,373 ^A	60,768 ^A	62,593 ^A	63,551 ^A
Program payments revenue	9,649 ^A	10,199 ^A	10,664 ^B	7,824 ^A	6,587 ^B
Total expenses	66,509^A	65,944^A	64,622^A	62,658^A	69,571^A
Interest expenses	4,919 ^A	4,821 ^A	5,505 ^B	5,695 ^B	4,655 ^B
Family wages from the farm	2,057 ^C	2,039 ^C	1,650 ^C	1,808 ^C	1,693 ^C
Other expenses	59,533 ^A	59,085 ^A	57,467 ^A	55,155 ^A	63,222 ^A
Net cash farm income³	4,573	5,627	6,811	7,758	568
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	38,160 ^A	36,455 ^A	35,660 ^A	36,560 ^A	34,450 ^A
	dollars				
Total assets	1,051,955^A	1,122,146^A	1,179,304^A	1,207,263^A	1,205,480^A
Current assets	81,921 ^A	90,029 ^A	101,525 ^A	98,113 ^A	99,584 ^A
Long-term assets	970,034 ^A	1,032,117 ^A	1,077,778 ^A	1,109,150 ^A	1,105,896 ^A
Total liabilities	189,500^A	184,206^A	185,184^A	164,801^A	177,891^B
Current liabilities	34,807 ^B	36,737 ^B	34,016 ^B	24,485 ^A	32,329 ^C
Long-term liabilities	154,693 ^A	147,469 ^A	151,168 ^A	140,317 ^A	145,562 ^B
Net worth²	862,455^A	937,940^A	994,120^A	1,042,461^A	1,027,590^A
Total revenue	159,930^A	160,957^A	161,927^A	160,601^A	160,494^A
Farm sales revenue	141,887 ^A	141,740 ^A	143,548 ^A	145,638 ^A	147,883 ^A
Program payments revenue	18,043 ^A	19,217 ^A	18,379 ^A	14,963 ^A	12,611 ^A
Total expenses	136,337^A	136,731^A	140,212^A	133,520^A	139,130^A
Interest expenses	10,897 ^A	9,783 ^A	10,747 ^A	11,053 ^A	9,263 ^A
Family wages from the farm	6,477 ^B	6,354 ^B	7,300 ^B	4,946 ^B	4,484 ^B
Other expenses	118,963 ^A	120,594 ^A	122,165 ^A	117,521 ^A	125,384 ^A
Net cash farm income³	23,593	24,226	21,715	27,081	21,364

See notes at the end of the table.

Table 9-1 – continued

Financial structure of all farms by revenue class¹ — Canada

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	21,695 ^A	20,835 ^A	20,680 ^A	25,050 ^A	24,200 ^A
	dollars				
Total assets	1,707,892^A	1,896,899^A	1,941,081^A	1,961,976^A	1,977,527^A
Current assets	162,848 ^A	157,188 ^A	183,636 ^A	194,270 ^A	207,053 ^A
Long-term assets	1,545,044 ^A	1,739,711 ^A	1,757,445 ^A	1,767,706 ^A	1,770,474 ^A
Total liabilities	384,770^A	393,997^A	408,764^A	374,062^A	381,244^A
Current liabilities	71,588 ^A	66,710 ^B	72,554 ^A	60,121 ^A	60,077 ^B
Long-term liabilities	313,181 ^A	327,287 ^A	336,211 ^B	313,941 ^A	321,167 ^A
Net worth²	1,323,122^A	1,502,902^A	1,532,317^A	1,587,914^A	1,596,283^A
Total revenue	343,727^A	343,638^A	351,367^A	348,760^A	350,951^A
Farm sales revenue	314,907 ^A	310,619 ^A	315,443 ^A	323,005 ^A	328,748 ^A
Program payments revenue	28,820 ^B	33,019 ^B	35,925 ^B	25,755 ^A	22,203 ^B
Total expenses	283,334^A	290,512^A	289,206^A	285,388^A	295,924^A
Interest expenses	20,277 ^A	20,713 ^A	22,942 ^A	21,576 ^A	18,607 ^A
Family wages from the farm	16,399 ^B	15,253 ^B	15,501 ^B	14,451 ^A	14,041 ^B
Other expenses	246,658 ^A	254,546 ^A	250,763 ^A	249,361 ^A	263,276 ^A
Net cash farm income³	60,394	53,126	62,161	63,372	55,027
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	9,980 ^A	10,195 ^A	9,595 ^A	12,460 ^A	14,010 ^A
	dollars				
Total assets	2,884,677^A	3,120,983^A	3,228,962^A	3,127,983^A	3,193,188^A
Current assets	271,617 ^A	287,630 ^A	311,375 ^A	344,001 ^A	369,983 ^A
Long-term assets	2,613,060 ^A	2,833,353 ^A	2,917,587 ^A	2,783,983 ^A	2,823,205 ^A
Total liabilities	772,561^A	783,503^A	773,971^A	748,024^A	787,592^A
Current liabilities	120,715 ^B	150,198 ^B	124,648 ^B	123,939 ^B	112,820 ^B
Long-term liabilities	651,846 ^A	633,305 ^A	649,323 ^A	624,085 ^A	674,772 ^A
Net worth²	2,112,116^A	2,337,480^A	2,454,991^A	2,379,959^A	2,405,596^A
Total revenue	677,120^A	675,495^A	684,183^A	673,558^A	681,919^A
Farm sales revenue	632,833 ^A	628,151 ^A	625,806 ^A	635,273 ^A	646,640 ^A
Program payments revenue	44,288 ^B	47,344 ^B	58,377 ^B	38,286 ^A	35,279 ^B
Total expenses	562,582^A	566,200^A	582,931^A	554,066^A	570,833^A
Interest expenses	39,932 ^A	39,060 ^A	42,259 ^A	41,099 ^A	39,169 ^A
Family wages from the farm	30,136 ^B	28,392 ^A	35,011 ^A	28,198 ^A	26,823 ^B
Other expenses	492,514 ^A	498,748 ^A	505,661 ^A	484,769 ^A	504,841 ^A
Net cash farm income³	114,538	109,294	101,252	119,492	111,086

See notes at the end of the table.

Table 9-1 – continued

Financial structure of all farms by revenue class¹ — Canada

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	5,105 ^A	4,980 ^A	5,480 ^A	7,295 ^A	8,580 ^A
	dollars				
Total assets	6,022,090^A	6,860,799^A	6,947,342^A	6,937,672^A	7,186,498^A
Current assets	951,521 ^A	991,377 ^A	964,330 ^A	1,026,420 ^A	1,190,162 ^A
Long-term assets	5,070,569 ^A	5,869,422 ^A	5,983,013 ^A	5,911,252 ^A	5,996,336 ^A
Total liabilities	1,798,438^A	1,911,465^A	1,837,606^A	1,866,608^A	1,885,392^A
Current liabilities	393,515 ^A	454,947 ^B	411,673 ^B	420,394 ^A	407,438 ^A
Long-term liabilities	1,404,923 ^A	1,456,518 ^B	1,425,933 ^A	1,446,214 ^A	1,477,953 ^A
Net worth²	4,223,653^A	4,949,334^A	5,109,736^A	5,071,064^A	5,301,106^A
Total revenue	2,365,442^A	2,450,779^A	2,357,834^A	2,328,131^A	2,441,452^A
Farm sales revenue	2,254,444 ^A	2,348,515 ^A	2,250,932 ^A	2,224,517 ^A	2,336,305 ^A
Program payments revenue	110,999 ^B	102,264 ^A	106,902 ^B	103,614 ^B	105,147 ^B
Total expenses	2,019,798^A	2,091,872^A	2,041,764^A	1,991,157^A	2,093,181^A
Interest expenses	86,024 ^A	93,624 ^A	100,301 ^A	103,021 ^A	90,968 ^A
Family wages from the farm	66,348 ^A	65,836 ^A	67,291 ^B	59,996 ^A	53,345 ^A
Other expenses	1,867,426 ^A	1,932,412 ^A	1,874,173 ^A	1,828,140 ^A	1,948,868 ^A
Net cash farm income³	345,644	358,908	316,069	336,975	348,271
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	158,670 ^A	147,700 ^A	145,220 ^A	163,050 ^A	156,405 ^A
	dollars				
Total assets	1,134,600^A	1,283,378^A	1,355,521^A	1,455,158^A	1,582,467^A
Current assets	103,970 ^A	112,072 ^A	124,130 ^A	138,288 ^A	165,320 ^A
Long-term assets	1,030,630 ^A	1,171,306 ^A	1,231,391 ^A	1,316,871 ^A	1,417,147 ^A
Total liabilities	236,969^A	247,434^A	252,981^A	263,843^A	301,370^A
Current liabilities	44,418 ^A	48,924 ^A	47,662 ^A	47,416 ^A	52,952 ^A
Long-term liabilities	192,551 ^A	198,510 ^A	205,320 ^A	216,427 ^A	248,417 ^A
Net worth²	897,630^A	1,035,944^A	1,102,540^A	1,191,315^A	1,281,098^A
Total revenue	226,078^A	239,028^A	245,519^A	265,892^A	304,467^A
Farm sales	208,416 ^A	220,065 ^A	225,021 ^A	248,886 ^A	287,541 ^A
Program payments	17,662 ^A	18,963 ^A	20,498 ^A	17,006 ^A	16,926 ^A
Total expenses	194,536^A	205,808^A	212,719^A	225,951^A	264,623^A
Interest expenses	12,426 ^A	12,768 ^A	14,232 ^A	15,458 ^A	14,945 ^A
Family wages from the farm	8,450 ^A	8,459 ^A	9,437 ^A	8,763 ^A	8,986 ^A
Other expenses	173,660 ^A	184,581 ^A	189,050 ^A	201,729 ^A	240,691 ^A
Net cash farm income³	31,542	33,220	32,799	39,941	39,844

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-2
Financial structure of all farms by revenue class ¹ — Atlantic provinces

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	1,010 ^B	955 ^B	960 ^B	1,230 ^B	1,075 ^B
	dollars				
Total assets	301,875^A	341,906^A	336,021^A	348,880^B	382,821^B
Current assets	10,755 ^B	11,092 ^B	10,367 ^B	8,798 ^B	10,994 ^C
Long-term assets	291,120 ^A	330,815 ^A	325,654 ^A	340,082 ^B	371,827 ^B
Total liabilities	20,968^B	18,274^C	19,431^C	22,849^C	24,285^D
Current liabilities	4,915 ^C	3,773 ^D	5,381 ^D	3,580 ^E	3,895 ^E
Long-term liabilities	16,053 ^C	14,501 ^C	14,050 ^C	19,268 ^C	20,390 ^E
Net worth ²	280,907^A	323,632^A	316,589^A	326,031^B	358,536^B
Total revenue	16,043^A	15,994^A	15,430^A	16,139^A	15,711^A
Farm sales revenue	13,857 ^A	14,660 ^A	14,557 ^A	14,916 ^A	14,823 ^A
Program payments revenue	2,186 ^B	1,334 ^B	874 ^D	1,224 ^D	888 ^D
Total expenses	17,520^A	18,478^A	18,119^A	19,698^A	20,362^B
Interest expenses	1,086 ^B	1,115 ^C	1,073 ^C	1,332 ^C	1,397 ^E
Family wages from the farm	281 ^D	384 ^D	255 ^E	266 ^E	337 ^D
Other expenses	16,153 ^A	16,979 ^A	16,791 ^A	18,099 ^B	18,628 ^B
Net cash farm income ³	-1,478	-2,484	-2,689	-3,559	-4,651
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	880 ^B	775 ^B	845 ^B	935 ^B	870 ^B
	dollars				
Total assets	345,941^A	398,234^A	415,989^B	441,522^B	434,905^A
Current assets	16,027 ^B	16,629 ^B	17,044 ^B	18,672 ^B	18,597 ^B
Long-term assets	329,914 ^A	381,605 ^A	398,945 ^B	422,850 ^B	416,308 ^B
Total liabilities	37,879^B	29,562^B	36,211^C	34,170^C	32,014^D
Current liabilities	8,482 ^C	5,503 ^D	6,059 ^C	8,066 ^D	6,315 ^E
Long-term liabilities	29,397 ^B	24,060 ^B	30,152 ^C	26,104 ^D	25,699 ^D
Net worth ²	308,062^A	368,671^A	379,778^B	407,352^B	402,891^B
Total revenue	34,564^A	34,075^A	33,790^A	35,383^A	34,663^A
Farm sales revenue	31,016 ^A	30,834 ^A	31,893 ^A	33,450 ^A	32,683 ^A
Program payments revenue	3,548 ^B	3,241 ^B	1,897 ^C	1,932 ^D	1,980 ^C
Total expenses	29,675^A	30,468^A	29,069^A	33,978^A	33,523^A
Interest expenses	1,977 ^B	1,706 ^B	1,728 ^C	2,170 ^C	1,661 ^C
Family wages from the farm	1,087 ^D	875 ^D	823 ^D	902 ^D	983 ^E
Other expenses	26,611 ^A	27,888 ^A	26,518 ^A	30,905 ^A	30,879 ^A
Net cash farm income ³	4,889	3,607	4,720	1,405	1,140

See notes at the end of the table.

Table 9-2 – continued

Financial structure of all farms by revenue class¹ — Atlantic provinces

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	705 ^B	715 ^B	700 ^B	625 ^C	660 ^C
	dollars				
Total assets	484,474^A	517,773^A	517,769^B	543,040^B	521,870^B
Current assets	28,435 ^C	29,309 ^C	24,303 ^C	15,228 ^C	20,785 ^C
Long-term assets	456,038 ^A	488,464 ^A	493,467 ^B	527,812 ^B	501,085 ^B
Total liabilities	58,324^B	59,023^B	59,749^D	71,950^C	55,553^D
Current liabilities	14,362 ^C	12,795 ^C	10,396 ^C	13,886 ^D	11,982 ^D
Long-term liabilities	43,962 ^C	46,229 ^B	49,354 ^D	58,064 ^D	43,572 ^D
Net worth²	426,150^A	458,750^A	458,020^B	471,090^B	466,317^B
Total revenue	69,596^A	70,521^A	69,389^A	71,959^A	68,008^A
Farm sales revenue	63,349 ^A	66,056 ^A	67,010 ^A	67,875 ^A	63,695 ^A
Program payments revenue	6,247 ^B	4,465 ^C	2,378 ^C	4,084 ^D	4,313 ^C
Total expenses	59,165^A	57,394^A	64,771^A	65,086^A	60,773^B
Interest expenses	3,298 ^B	2,952 ^B	3,540 ^D	5,091 ^C	3,006 ^D
Family wages from the farm	3,001 ^D	3,769 ^D	3,056 ^D	4,472 ^E	2,820 ^D
Other expenses	52,866 ^A	50,672 ^A	58,175 ^A	55,522 ^A	54,947 ^B
Net cash farm income³	10,431	13,127	4,618	6,873	7,235
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	920 ^B	895 ^A	720 ^B	805 ^B	760 ^C
	dollars				
Total assets	887,188^A	982,453^A	1,020,901^A	1,001,474^A	810,781^B
Current assets	50,217 ^B	49,225 ^B	48,927 ^B	46,919 ^B	52,715 ^B
Long-term assets	836,971 ^A	933,228 ^A	971,975 ^B	954,555 ^A	758,066 ^B
Total liabilities	142,356^B	127,387^B	151,178^B	165,828^B	167,031^B
Current liabilities	27,287 ^B	23,432 ^B	26,307 ^B	26,741 ^C	35,868 ^C
Long-term liabilities	115,069 ^B	103,955 ^B	124,871 ^B	139,086 ^B	131,163 ^B
Net worth²	744,831^A	855,066^A	869,723^B	835,646^B	643,750^B
Total revenue	160,911^A	157,103^A	157,470^A	164,239^A	156,918^A
Farm sales revenue	151,375 ^A	147,942 ^A	149,195 ^A	153,729 ^A	147,831 ^A
Program payments revenue	9,536 ^C	9,161 ^C	8,275 ^C	10,510 ^C	9,087 ^C
Total expenses	135,084^A	131,586^A	131,808^A	148,094^A	135,313^A
Interest expenses	7,800 ^B	7,067 ^B	9,334 ^B	9,507 ^B	8,132 ^B
Family wages from the farm	10,701 ^B	10,569 ^B	10,019 ^C	8,935 ^C	6,847 ^C
Other expenses	116,584 ^A	113,951 ^A	112,455 ^A	129,651 ^A	120,334 ^A
Net cash farm income³	25,827	25,517	25,661	16,145	21,605

See notes at the end of the table.

Table 9-2 – continued

Financial structure of all farms by revenue class¹ — Atlantic provinces

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	615 ^B	555 ^B	725 ^B	600 ^B	605 ^B
	dollars				
Total assets	1,718,012^A	1,839,670^A	1,823,776^A	1,919,597^A	1,848,253^A
Current assets	96,731 ^B	118,118 ^B	103,775 ^B	105,002 ^B	95,034 ^B
Long-term assets	1,621,281 ^A	1,721,552 ^A	1,720,001 ^A	1,814,595 ^A	1,753,219 ^A
Total liabilities	442,097^A	458,426^B	443,964^B	488,919^B	371,585^B
Current liabilities	66,871 ^B	75,536 ^B	61,663 ^C	85,765 ^C	54,515 ^B
Long-term liabilities	375,227 ^A	382,890 ^B	382,301 ^B	403,154 ^B	317,071 ^B
Net worth²	1,275,914^A	1,381,243^A	1,379,812^A	1,430,678^A	1,476,667^A
Total revenue	347,916^A	355,001^A	351,912^A	361,558^A	353,999^A
Farm sales revenue	327,531 ^A	333,132 ^A	333,655 ^A	343,609 ^A	337,264 ^A
Program payments revenue	20,385 ^C	21,868 ^C	18,257 ^D	17,949 ^D	16,736 ^C
Total expenses	305,383^A	309,071^A	300,328^A	317,693^A	297,176^A
Interest expenses	21,836 ^A	24,707 ^B	24,099 ^B	28,167 ^B	19,682 ^B
Family wages from the farm	19,984 ^B	21,450 ^B	19,545 ^B	22,717 ^B	19,123 ^B
Other expenses	263,563 ^A	262,913 ^A	256,685 ^A	266,808 ^A	258,371 ^A
Net cash farm income³	42,533	45,930	51,584	43,865	56,824
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	425 ^B	490 ^B	425 ^B	500 ^B	470 ^B
	dollars				
Total assets	2,720,498^A	2,825,291^A	2,723,020^A	2,789,872^A	2,967,365^A
Current assets	257,518 ^B	234,756 ^B	230,332 ^B	267,319 ^B	272,814 ^B
Long-term assets	2,462,979 ^A	2,590,535 ^A	2,492,687 ^A	2,522,553 ^A	2,694,551 ^A
Total liabilities	817,942^B	815,092^B	920,904^B	914,983^B	1,029,561^B
Current liabilities	153,128 ^B	139,446 ^B	140,435 ^B	154,161 ^B	189,186 ^B
Long-term liabilities	664,813 ^B	675,646 ^B	780,469 ^B	760,822 ^B	840,376 ^B
Net worth²	1,902,556^A	2,010,199^A	1,802,116^A	1,874,889^A	1,937,803^B
Total revenue	697,401^A	696,387^A	713,283^A	701,761^A	693,609^A
Farm sales revenue	672,085 ^A	664,570 ^A	689,409 ^A	675,900 ^A	661,148 ^A
Program payments revenue	25,316 ^C	31,817 ^C	23,874 ^D	25,861 ^C	32,461 ^C
Total expenses	617,625^A	598,060^A	601,863^A	622,116^A	624,041^A
Interest expenses	42,309 ^B	42,756 ^B	50,005 ^B	46,919 ^B	50,182 ^B
Family wages from the farm	35,584 ^B	33,577 ^B	34,045 ^B	32,398 ^B	30,118 ^B
Other expenses	539,732 ^A	521,728 ^A	517,814 ^A	542,799 ^A	543,741 ^A
Net cash farm income³	79,775	98,327	111,419	79,645	69,568

See notes at the end of the table.

Table 9-2 – continued

Financial structure of all farms by revenue class¹ — Atlantic provinces

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	270 ^B	280 ^A	280 ^A	310 ^A	345 ^B
	dollars				
Total assets	4,660,924^A	5,061,133^A	5,430,054^A	5,695,987^A	5,697,901^A
Current assets	679,865 ^A	738,631 ^A	733,155 ^B	731,549 ^A	673,271 ^B
Long-term assets	3,981,059 ^A	4,322,502 ^A	4,696,899 ^A	4,964,438 ^A	5,024,629 ^A
Total liabilities	1,694,749^A	1,671,819^A	1,841,368^A	1,804,837^A	1,947,483^A
Current liabilities	394,389 ^B	387,740 ^A	389,587 ^B	379,962 ^B	377,253 ^B
Long-term liabilities	1,300,360 ^B	1,284,079 ^B	1,451,780 ^A	1,424,875 ^A	1,570,229 ^B
Net worth²	2,966,175^A	3,389,314^A	3,588,686^A	3,891,150^A	3,750,418^A
Total revenue	1,801,790^A	1,936,910^A	1,940,434^A	1,912,220^A	1,992,726^A
Farm sales revenue	1,763,308 ^A	1,862,696 ^A	1,879,459 ^A	1,854,238 ^A	1,914,659 ^A
Program payments revenue	38,482 ^C	74,214 ^B	60,975 ^D	57,982 ^C	78,066 ^C
Total expenses	1,576,825^A	1,653,913^A	1,661,414^A	1,681,036^A	1,716,463^A
Interest expenses	81,482 ^B	85,731 ^A	92,319 ^A	98,996 ^A	85,828 ^B
Family wages from the farm	78,824 ^B	75,267 ^A	80,934 ^A	69,711 ^B	64,992 ^B
Other expenses	1,416,520 ^A	1,492,915 ^A	1,488,161 ^A	1,512,329 ^A	1,565,643 ^A
Net cash farm income³	224,965	282,997	279,020	231,184	276,263
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	4,815 ^A	4,670 ^A	4,650 ^A	4,995 ^A	4,785 ^A
	dollars				
Total assets	1,086,122^A	1,222,591^A	1,242,314^A	1,255,394^A	1,300,213^A
Current assets	91,984 ^A	102,046 ^A	98,107 ^A	99,317 ^A	104,217 ^A
Long-term assets	994,137 ^A	1,120,546 ^A	1,144,207 ^A	1,156,076 ^A	1,195,996 ^A
Total liabilities	270,330^A	282,402^A	307,868^A	308,299^A	333,423^A
Current liabilities	53,974 ^A	55,046 ^A	53,895 ^A	57,422 ^A	61,934 ^B
Long-term liabilities	216,355 ^A	227,356 ^A	253,973 ^A	250,877 ^A	271,489 ^A
Net worth²	815,792^A	940,189^A	934,446^A	947,094^A	966,790^A
Total revenue	257,187^A	281,518^A	281,703^A	276,849^A	299,996^A
Farm sales	246,364 ^A	267,870 ^A	270,820 ^A	265,694 ^A	286,490 ^A
Program payments	10,823 ^B	13,648 ^B	10,883 ^B	11,155 ^B	13,506 ^B
Total expenses	225,110^A	241,741^A	241,610^A	246,596^A	262,573^A
Interest expenses	13,634 ^A	14,883 ^A	16,428 ^A	17,032 ^A	15,905 ^A
Family wages from the farm	12,833 ^A	13,419 ^A	13,270 ^A	12,464 ^A	11,774 ^A
Other expenses	198,643 ^A	213,439 ^A	211,912 ^A	217,100 ^A	234,895 ^A
Net cash farm income³	32,076	39,777	40,093	30,253	37,423

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-3
Financial structure of all farms by revenue class ¹ — Quebec

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	2,650 ^B	2,215 ^B	2,280 ^C	3,510 ^B	3,025 ^C
	dollars				
Total assets	293,675^B	345,999^C	332,267^B	301,019^B	295,003^B
Current assets	13,830 ^D	F	8,879 ^D	10,817 ^D	8,848 ^D
Long-term assets	279,845 ^B	337,131 ^C	323,389 ^B	290,202 ^B	286,155 ^B
Total liabilities	32,873^D	27,580^D	15,101^D	29,059^D	27,740^D
Current liabilities	2,564 ^D	F	F	F	2,391 ^E
Long-term liabilities	30,309 ^D	22,880 ^D	11,426 ^E	23,523 ^D	25,349 ^E
Net worth ²	260,801^B	318,419^C	317,167^B	271,960^B	267,263^B
Total revenue	17,516^A	16,584^A	17,206^A	16,219^A	17,594^A
Farm sales revenue	13,207 ^A	13,479 ^A	13,989 ^B	13,291 ^A	13,884 ^A
Program payments revenue	4,308 ^B	3,104 ^C	3,217 ^C	2,928 ^C	3,711 ^D
Total expenses	16,430^A	15,259^B	16,799^B	19,892^C	20,621^B
Interest expenses	1,473 ^C	1,123 ^D	834 ^E	1,790 ^D	1,273 ^E
Family wages from the farm	F	F	F	F	F
Other expenses	14,761 ^A	13,993 ^B	15,865 ^B	17,966 ^C	19,124 ^B
Net cash farm income ³	1,086	1,324	408	-3,673	-3,026
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	3,350 ^B	3,275 ^B	2,375 ^C	3,730 ^B	2,915 ^C
	dollars				
Total assets	338,692^A	379,774^A	495,252^B	410,258^B	421,228^B
Current assets	14,330 ^C	14,012 ^B	33,102 ^D	15,789 ^C	18,139 ^C
Long-term assets	324,362 ^A	365,761 ^A	462,150 ^B	394,469 ^B	403,089 ^B
Total liabilities	44,379^C	45,472^C	43,158^D	37,893^D	38,515^D
Current liabilities	5,131 ^D	F	6,031 ^E	3,629 ^D	6,395 ^E
Long-term liabilities	39,248 ^C	41,872 ^C	37,128 ^D	34,264 ^D	32,120 ^D
Net worth ²	294,313^A	334,302^A	452,093^B	372,364^B	382,713^B
Total revenue	35,946^A	34,886^A	38,021^A	35,226^A	35,820^A
Farm sales revenue	27,171 ^A	26,651 ^A	28,076 ^A	28,427 ^A	26,191 ^A
Program payments revenue	8,776 ^B	8,235 ^B	9,945 ^C	6,799 ^B	9,629 ^C
Total expenses	29,227^A	30,366^A	36,711^B	31,479^A	38,596^B
Interest expenses	2,380 ^C	2,546 ^C	2,628 ^D	2,637 ^E	2,338 ^D
Family wages from the farm	659 ^E	926 ^E	F	1,134 ^E	F
Other expenses	26,188 ^A	26,894 ^A	31,396 ^B	27,708 ^B	34,916 ^B
Net cash farm income ³	6,719	4,520	1,310	3,746	-2,776

See notes at the end of the table.

Table 9-3 – continued

Financial structure of all farms by revenue class¹ — Quebec

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	3,605 ^B	3,265 ^B	3,395 ^C	3,685 ^B	4,480 ^B
	dollars				
Total assets	536,548^B	604,358^A	581,337^B	610,497^A	598,772^B
Current assets	32,477 ^B	37,364 ^B	29,997 ^C	30,327 ^B	43,122 ^D
Long-term assets	504,071 ^B	566,994 ^A	551,340 ^B	580,170 ^A	555,650 ^B
Total liabilities	78,166^B	86,056^B	93,096^C	79,073^C	87,532^C
Current liabilities	10,680 ^C	11,453 ^D	9,351 ^D	12,292 ^D	7,862 ^D
Long-term liabilities	67,486 ^B	74,604 ^B	83,745 ^D	66,781 ^C	79,670 ^C
Net worth²	458,383^B	518,302^A	488,242^B	531,423^B	511,240^B
Total revenue	71,488^A	70,376^A	70,156^A	71,099^A	72,151^A
Farm sales revenue	54,718 ^A	53,474 ^A	55,858 ^A	56,204 ^A	57,968 ^A
Program payments revenue	16,770 ^B	16,902 ^B	14,298 ^B	14,895 ^B	14,183 ^B
Total expenses	59,380^A	55,099^A	55,121^A	65,138^A	61,254^A
Interest expenses	4,324 ^B	4,839 ^C	4,952 ^C	5,880 ^D	4,937 ^C
Family wages from the farm	1,791 ^D	1,201 ^D	F	2,441 ^D	1,956 ^D
Other expenses	53,266 ^A	49,060 ^A	47,779 ^A	56,816 ^B	54,361 ^B
Net cash farm income³	12,108	15,277	15,035	5,962	10,897
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	6,330 ^B	5,885 ^B	6,210 ^B	5,345 ^B	4,830 ^B
	dollars				
Total assets	1,078,610^A	1,063,819^A	1,064,129^A	1,108,189^A	1,051,025^A
Current assets	47,105 ^B	64,864 ^B	68,863 ^C	63,618 ^B	63,778 ^B
Long-term assets	1,031,505 ^A	998,955 ^A	995,266 ^A	1,044,570 ^A	987,247 ^A
Total liabilities	249,458^B	247,652^B	239,518^B	225,439^B	209,044^B
Current liabilities	19,140 ^B	25,987 ^C	22,129 ^C	22,050 ^C	23,320 ^C
Long-term liabilities	230,319 ^B	221,664 ^B	217,390 ^B	203,388 ^B	185,724 ^B
Net worth²	829,151^B	816,167^A	824,611^B	882,750^A	841,981^B
Total revenue	162,841^A	169,809^A	173,510^A	169,520^A	167,013^A
Farm sales revenue	143,074 ^A	148,448 ^A	153,115 ^A	149,663 ^A	145,383 ^A
Program payments revenue	19,766 ^B	21,360 ^B	20,394 ^B	19,858 ^B	21,630 ^B
Total expenses	123,962^A	131,801^A	133,030^A	136,244^A	131,172^A
Interest expenses	12,274 ^B	12,397 ^B	13,639 ^B	13,322 ^B	9,973 ^B
Family wages from the farm	8,592 ^C	7,825 ^C	9,463 ^D	7,604 ^C	6,626 ^C
Other expenses	103,097 ^A	111,578 ^A	109,928 ^A	115,319 ^A	114,574 ^A
Net cash farm income³	38,878	38,008	40,480	33,276	35,840

See notes at the end of the table.

Table 9-3 – continued

Financial structure of all farms by revenue class¹ — Quebec

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	4,290 ^B	4,585 ^B	4,345 ^B	5,170 ^B	4,935 ^B
	dollars				
Total assets	1,819,992^A	1,818,015^A	2,004,664^A	2,001,815^A	1,942,394^A
Current assets	105,255 ^B	115,063 ^C	114,355 ^B	107,850 ^B	119,998 ^B
Long-term assets	1,714,737 ^A	1,702,952 ^A	1,890,309 ^A	1,893,965 ^A	1,822,396 ^A
Total liabilities	523,805^B	455,611^B	582,889^C	586,540^B	556,017^B
Current liabilities	55,594 ^C	45,798 ^D	56,679 ^B	56,007 ^B	53,517 ^B
Long-term liabilities	468,211 ^B	409,814 ^B	526,210 ^C	530,533 ^B	502,500 ^B
Net worth²	1,296,187^B	1,362,403^A	1,421,776^B	1,415,275^A	1,386,377^A
Total revenue	361,939^A	338,406^A	367,353^A	357,991^A	357,785^A
Farm sales revenue	324,825 ^A	310,271 ^A	330,802 ^A	326,388 ^A	329,750 ^A
Program payments revenue	37,114 ^C	28,135 ^B	36,551 ^B	31,603 ^B	28,035 ^B
Total expenses	278,338^A	260,057^A	274,905^A	283,629^A	283,806^A
Interest expenses	26,160 ^B	22,676 ^B	28,060 ^B	31,287 ^B	27,416 ^B
Family wages from the farm	22,495 ^C	17,566 ^B	17,046 ^C	18,587 ^B	19,605 ^B
Other expenses	229,682 ^A	219,815 ^A	229,799 ^A	233,754 ^A	236,785 ^A
Net cash farm income³	83,602	78,350	92,448	74,362	73,978
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	2,170 ^B	2,175 ^B	2,070 ^C	2,345 ^B	2,665 ^B
	dollars				
Total assets	2,761,998^B	2,867,870^A	3,002,169^B	2,957,865^A	2,951,134^A
Current assets	173,871 ^B	209,577 ^B	220,464 ^B	209,452 ^B	228,454 ^B
Long-term assets	2,588,126 ^B	2,658,293 ^B	2,781,705 ^B	2,748,413 ^A	2,722,680 ^A
Total liabilities	879,000^B	930,746^B	992,689^B	1,070,148^B	1,117,402^B
Current liabilities	98,909 ^C	128,305 ^C	121,531 ^C	105,014 ^B	108,907 ^B
Long-term liabilities	780,092 ^B	802,440 ^C	871,158 ^B	965,134 ^B	1,008,495 ^B
Net worth²	1,882,997^B	1,937,124^B	2,009,481^B	1,887,717^B	1,833,732^B
Total revenue	668,918^A	669,335^A	678,536^A	662,194^A	665,859^A
Farm sales revenue	616,276 ^A	613,018 ^A	609,983 ^A	605,543 ^A	606,024 ^A
Program payments revenue	52,642 ^B	56,317 ^B	68,553 ^B	56,652 ^B	59,834 ^B
Total expenses	547,625^A	529,448^A	586,751^A	547,838^A	550,978^A
Interest expenses	43,024 ^B	47,455 ^B	47,212 ^B	56,257 ^B	53,494 ^B
Family wages from the farm	31,572 ^B	26,384 ^C	35,769 ^B	34,925 ^B	30,784 ^C
Other expenses	473,029 ^A	455,608 ^A	503,771 ^A	456,656 ^A	466,701 ^A
Net cash farm income³	121,293	139,887	91,785	114,356	114,880

See notes at the end of the table.

Table 9-3 – continued

Financial structure of all farms by revenue class¹ — Quebec

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	865 ^B	890 ^B	980 ^B	975 ^B	1,210 ^B
	dollars				
Total assets	4,607,035^A	5,789,510^B	5,210,207^B	5,599,212^B	5,687,548^B
Current assets	694,042 ^B	660,686 ^B	738,721 ^B	771,218 ^B	662,130 ^B
Long-term assets	3,912,993 ^A	5,128,824 ^B	4,471,486 ^B	4,827,994 ^B	5,025,418 ^B
Total liabilities	1,955,044^B	2,129,399^C	1,536,440^B	1,930,419^B	1,985,966^B
Current liabilities	357,505 ^B	337,158 ^B	337,588 ^C	401,891 ^C	399,267 ^B
Long-term liabilities	1,597,538 ^B	1,792,242 ^D	1,198,852 ^B	1,528,528 ^B	1,586,700 ^B
Net worth²	2,651,991^B	3,660,111^B	3,673,767^B	3,668,793^B	3,701,582^B
Total revenue	2,081,021^B	2,070,022^A	2,132,110^B	2,081,031^A	1,979,491^A
Farm sales revenue	1,955,351 ^B	1,957,000 ^A	1,962,841 ^B	1,928,115 ^A	1,811,335 ^A
Program payments revenue	125,670 ^B	113,022 ^B	169,268 ^C	152,916 ^B	168,156 ^B
Total expenses	1,855,530^B	1,703,117^B	1,854,314^B	1,792,588^A	1,681,582^A
Interest expenses	88,627 ^B	98,500 ^D	82,203 ^B	107,844 ^B	94,781 ^B
Family wages from the farm	52,969 ^B	62,059 ^C	71,249 ^C	58,316 ^B	50,733 ^B
Other expenses	1,713,934 ^B	1,542,558 ^B	1,700,862 ^B	1,626,428 ^A	1,536,068 ^A
Net cash farm income³	225,491	366,905	277,795	288,443	297,909
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	23,260 ^A	22,300 ^A	21,650 ^A	24,760 ^A	24,050 ^A
	dollars				
Total assets	1,223,555^A	1,344,395^A	1,410,612^A	1,353,078^A	1,422,296^A
Current assets	82,914 ^A	96,032 ^A	106,503 ^A	94,863 ^A	107,403 ^A
Long-term assets	1,140,641 ^A	1,248,362 ^A	1,304,109 ^A	1,258,215 ^A	1,314,893 ^A
Total liabilities	341,421^A	356,922^B	370,962^B	370,070^A	404,242^A
Current liabilities	40,660 ^B	44,930 ^B	47,138 ^B	45,376 ^B	50,368 ^B
Long-term liabilities	300,760 ^A	311,992 ^B	323,824 ^B	324,695 ^A	353,873 ^A
Net worth²	882,135^A	987,472^A	1,039,650^A	983,007^A	1,018,055^A
Total revenue	269,063^A	279,470^A	301,892^A	274,140^A	300,339^A
Farm sales	242,903 ^A	254,044 ^A	270,819 ^A	248,214 ^A	270,877 ^A
Program payments	26,159 ^A	25,426 ^A	31,073 ^A	25,926 ^A	29,461 ^A
Total expenses	220,398^A	221,991^A	247,830^A	228,318^A	248,932^A
Interest expenses	16,654 ^B	17,693 ^B	18,927 ^A	20,508 ^A	19,686 ^A
Family wages from the farm	11,796 ^B	11,057 ^B	13,458 ^B	11,679 ^A	11,871 ^B
Other expenses	191,947 ^A	193,241 ^A	215,444 ^A	196,131 ^A	217,375 ^A
Net cash farm income³	48,665	57,479	54,062	45,822	51,407

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-4
Financial structure of all farms by revenue class 1 — Ontario

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	7,435 ^B	6,770 ^B	6,695 ^B	7,380 ^B	6,415 ^B
	dollars				
Total assets	484,493^B	492,086^A	591,714^B	613,642^B	643,200^B
Current assets	12,233 ^B	11,226 ^C	16,116 ^C	15,822 ^C	11,218 ^C
Long-term assets	472,261 ^B	480,860 ^A	575,598 ^B	597,820 ^B	631,981 ^B
Total liabilities	29,629^C	41,809^D	38,884^D	38,241^C	41,657^D
Current liabilities	6,061 ^D	6,006 ^D	5,236 ^D	5,824 ^D	F
Long-term liabilities	23,568 ^C	35,803 ^D	33,648 ^D	32,417 ^D	38,782 ^D
Net worth²	454,864^B	450,277^A	552,830^B	575,401^B	601,542^B
Total revenue	16,062^A	15,897^A	16,149^A	16,491^A	15,559^A
Farm sales revenue	14,801 ^A	14,761 ^A	15,171 ^A	15,439 ^A	14,829 ^A
Program payments revenue	1,261 ^C	1,136 ^C	979 ^D	1,052 ^D	730 ^D
Total expenses	21,545^A	20,911^A	24,993^B	23,663^B	24,982^B
Interest expenses	1,433 ^C	1,518 ^D	1,702 ^C	2,600 ^D	1,563 ^D
Family wages from the farm	326 ^E	107 ^E	F	103 ^E	F
Other expenses	19,786 ^A	19,286 ^A	22,264 ^B	20,961 ^B	22,972 ^B
Net cash farm income³	-5,483	-5,014	-8,844	-7,172	-9,423
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	5,720 ^B	6,180 ^B	6,355 ^B	6,530 ^B	6,910 ^B
	dollars				
Total assets	582,299^B	663,161^A	642,768^A	725,791^B	677,470^B
Current assets	22,059 ^B	20,121 ^B	22,669 ^B	21,328 ^C	18,972 ^B
Long-term assets	560,240 ^B	643,040 ^A	620,099 ^B	704,463 ^B	658,499 ^B
Total liabilities	54,111^C	46,167^C	37,655^D	56,355^D	59,963^D
Current liabilities	12,033 ^D	8,655 ^D	11,628 ^E	6,578 ^D	7,929 ^D
Long-term liabilities	42,078 ^D	37,512 ^C	26,028 ^D	49,777 ^D	52,034 ^D
Net worth²	528,188^B	616,993^B	605,113^B	669,436^B	617,508^B
Total revenue	34,721^A	34,978^A	35,302^A	35,502^A	35,307^A
Farm sales revenue	31,694 ^A	31,669 ^A	32,782 ^A	33,169 ^A	33,526 ^A
Program payments revenue	3,027 ^B	3,309 ^C	2,520 ^C	2,333 ^C	1,781 ^D
Total expenses	40,536^B	37,382^A	36,719^A	41,128^B	39,689^A
Interest expenses	2,816 ^C	2,684 ^C	1,846 ^D	3,351 ^D	2,760 ^D
Family wages from the farm	930 ^E	1,111 ^E	740 ^E	F	813 ^E
Other expenses	36,790 ^B	33,588 ^A	34,133 ^A	36,359 ^B	36,116 ^A
Net cash farm income³	-5,815	-2,404	-1,417	-5,626	-4,382

See notes at the end of the table.

Table 9-4 – continued

Financial structure of all farms by revenue class¹ — Ontario

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	5,985 ^B	5,680 ^B	4,705 ^B	6,095 ^B	5,875 ^B
	dollars				
Total assets	740,451^A	885,060^A	909,287^B	904,677^B	937,992^B
Current assets	34,477 ^B	36,209 ^B	42,530 ^B	38,890 ^B	36,021 ^B
Long-term assets	705,974 ^A	848,851 ^A	866,757 ^B	865,787 ^B	901,971 ^B
Total liabilities	94,959^D	88,816^B	95,107^C	80,777^C	82,232^C
Current liabilities	15,417 ^C	13,793 ^C	19,903 ^D	14,144 ^D	12,288 ^D
Long-term liabilities	79,543 ^E	75,023 ^C	75,205 ^D	66,634 ^C	69,944 ^C
Net worth²	645,492^B	796,244^A	814,180^B	823,900^B	855,760^B
Total revenue	69,877^A	69,112^A	73,097^A	68,380^A	69,538^A
Farm sales revenue	65,330 ^A	62,785 ^A	65,207 ^A	62,937 ^A	65,852 ^A
Program payments revenue	4,547 ^B	6,326 ^B	7,890 ^C	5,442 ^C	3,686 ^C
Total expenses	66,269^A	65,545^A	66,078^A	61,500^A	73,392^A
Interest expenses	4,724 ^C	4,778 ^C	5,602 ^C	4,953 ^C	3,734 ^C
Family wages from the farm	1,554 ^D	1,939 ^D	1,118 ^D	1,345 ^D	1,501 ^E
Other expenses	59,991 ^A	58,827 ^A	59,359 ^B	55,202 ^A	68,156 ^A
Net cash farm income³	3,608	3,566	7,019	6,880	-3,854
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	7,645 ^A	7,150 ^B	7,855 ^B	7,555 ^B	7,355 ^B
	dollars				
Total assets	1,242,377^A	1,253,887^A	1,297,606^B	1,330,688^A	1,250,764^A
Current assets	64,502 ^A	73,301 ^B	84,345 ^B	78,294 ^B	77,156 ^B
Long-term assets	1,177,874 ^A	1,180,586 ^A	1,213,261 ^B	1,252,394 ^A	1,173,608 ^A
Total liabilities	197,362^B	188,429^B	177,181^C	198,623^B	174,936^B
Current liabilities	33,144 ^B	33,942 ^C	40,418 ^C	30,345 ^C	28,120 ^C
Long-term liabilities	164,218 ^B	154,486 ^B	136,763 ^C	168,278 ^B	146,817 ^C
Net worth²	1,045,014^A	1,065,458^A	1,120,425^B	1,132,066^A	1,075,827^A
Total revenue	164,933^A	162,314^A	163,231^A	159,961^A	158,989^A
Farm sales revenue	156,691 ^A	151,965 ^A	151,157 ^A	149,666 ^A	149,498 ^A
Program payments revenue	8,242 ^B	10,349 ^B	12,074 ^C	10,294 ^B	9,491 ^B
Total expenses	142,569^A	139,820^A	149,761^B	141,606^A	143,339^A
Interest expenses	11,153 ^B	10,043 ^B	8,668 ^B	12,092 ^B	9,138 ^B
Family wages from the farm	6,553 ^C	5,954 ^C	6,998 ^D	6,359 ^D	5,044 ^D
Other expenses	124,864 ^A	123,822 ^A	134,095 ^B	123,156 ^A	129,156 ^A
Net cash farm income³	22,364	22,494	13,470	18,355	15,651

See notes at the end of the table.

Table 9-4 – continued

Financial structure of all farms by revenue class¹ — Ontario

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	5,745 ^B	5,560 ^B	4,615 ^B	5,550 ^B	5,160 ^B
	dollars				
Total assets	1,871,364^A	2,077,206^A	2,134,984^A	2,073,319^A	2,110,132^A
Current assets	117,813 ^B	122,157 ^B	131,155 ^B	133,691 ^B	133,253 ^B
Long-term assets	1,753,551 ^A	1,955,049 ^A	2,003,828 ^A	1,939,628 ^A	1,976,880 ^A
Total liabilities	406,160^B	444,075^B	412,854^B	395,545^B	430,380^B
Current liabilities	69,925 ^B	48,075 ^B	67,287 ^C	48,042 ^B	48,971 ^C
Long-term liabilities	336,235 ^B	396,001 ^B	345,567 ^B	347,503 ^B	381,409 ^B
Net worth²	1,465,204^A	1,633,131^A	1,722,130^A	1,677,774^A	1,679,753^A
Total revenue	344,750^A	342,475^A	351,523^A	352,870^A	350,767^A
Farm sales revenue	332,710 ^A	327,278 ^A	335,320 ^A	339,322 ^A	339,885 ^A
Program payments revenue	12,040 ^B	15,197 ^B	16,203 ^C	13,548 ^C	10,881 ^B
Total expenses	286,675^A	284,688^A	295,283^A	294,464^A	295,407^A
Interest expenses	21,162 ^B	22,457 ^B	25,102 ^B	20,984 ^B	18,317 ^B
Family wages from the farm	16,284 ^B	15,292 ^B	17,204 ^C	16,325 ^C	17,623 ^C
Other expenses	249,230 ^A	246,939 ^A	252,978 ^A	257,155 ^A	259,468 ^A
Net cash farm income³	58,075	57,787	56,239	58,406	55,359
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	2,720 ^B	2,750 ^B	2,530 ^B	3,075 ^B	3,295 ^B
	dollars				
Total assets	3,127,721^A	3,298,965^A	3,550,654^A	3,420,479^A	3,742,890^A
Current assets	230,923 ^B	234,429 ^B	256,057 ^B	234,419 ^B	247,689 ^B
Long-term assets	2,896,798 ^A	3,064,536 ^A	3,294,596 ^A	3,186,060 ^A	3,495,201 ^A
Total liabilities	900,217^B	766,706^B	784,123^B	810,842^B	922,468^B
Current liabilities	113,233 ^B	132,708 ^D	110,653 ^B	100,756 ^B	92,202 ^B
Long-term liabilities	786,985 ^B	633,998 ^B	673,470 ^B	710,086 ^B	830,266 ^B
Net worth²	2,227,504^A	2,532,259^A	2,766,531^A	2,609,637^A	2,820,422^A
Total revenue	667,024^A	670,091^A	671,113^A	668,598^A	691,347^A
Farm sales revenue	646,150 ^A	643,758 ^A	642,528 ^A	641,453 ^A	670,479 ^A
Program payments revenue	20,874 ^B	26,334 ^B	28,585 ^D	27,145 ^C	20,868 ^C
Total expenses	565,498^A	547,979^A	563,518^A	562,382^A	582,489^A
Interest expenses	47,546 ^B	35,901 ^B	43,025 ^B	41,847 ^B	44,385 ^B
Family wages from the farm	34,510 ^B	33,982 ^B	40,715 ^B	30,454 ^B	30,984 ^C
Other expenses	483,442 ^A	478,096 ^A	479,778 ^A	490,081 ^A	507,121 ^A
Net cash farm income³	101,526	122,113	107,595	106,216	108,857

See notes at the end of the table.

Table 9-4 – continued

Financial structure of all farms by revenue class¹ — Ontario

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	1,410 ^B	1,455 ^B	1,395 ^B	1,700 ^B	2,000 ^B
	dollars				
Total assets	5,858,911^A	5,704,972^B	6,354,073^A	6,817,454^A	7,016,484^A
Current assets	785,344 ^B	697,303 ^B	740,769 ^B	781,228 ^A	811,663 ^A
Long-term assets	5,073,567 ^A	5,007,669 ^B	5,613,304 ^A	6,036,226 ^A	6,204,821 ^A
Total liabilities	1,935,471^B	1,800,475^B	1,999,681^B	2,299,028^A	2,297,384^B
Current liabilities	396,772 ^B	370,088 ^B	375,695 ^B	423,358 ^B	395,850 ^B
Long-term liabilities	1,538,699 ^B	1,430,387 ^B	1,623,986 ^B	1,875,670 ^B	1,901,534 ^B
Net worth²	3,923,440^A	3,904,497^B	4,354,392^A	4,518,426^B	4,719,100^B
Total revenue	2,364,120^A	2,288,348^A	2,306,770^A	2,308,688^A	2,456,042^A
Farm sales revenue	2,323,356 ^A	2,212,341 ^A	2,236,509 ^A	2,232,567 ^A	2,384,621 ^A
Program payments revenue	40,763 ^B	76,007 ^B	70,262 ^B	76,121 ^B	71,420 ^B
Total expenses	2,052,864^A	1,972,624^A	1,995,603^A	2,040,815^A	2,151,831^A
Interest expenses	95,168 ^B	91,952 ^B	106,906 ^B	115,557 ^B	117,356 ^B
Family wages from the farm	88,301 ^B	77,154 ^B	84,897 ^B	79,123 ^B	75,285 ^B
Other expenses	1,869,395 ^A	1,803,518 ^A	1,803,800 ^A	1,846,135 ^A	1,959,189 ^A
Net cash farm income³	311,256	315,724	311,167	267,872	304,211
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	36,665 ^A	35,540 ^A	34,145 ^A	37,895 ^A	37,010 ^A
	dollars				
Total assets	1,319,297^A	1,416,107^A	1,470,491^A	1,543,341^A	1,642,325^A
Current assets	90,747 ^A	91,923 ^A	99,610 ^A	102,345 ^A	111,068 ^A
Long-term assets	1,228,550 ^A	1,324,185 ^A	1,370,880 ^A	1,440,996 ^A	1,531,256 ^A
Total liabilities	275,832^A	270,488^A	264,083^A	296,844^A	332,612^A
Current liabilities	47,126 ^A	44,601 ^B	47,878 ^A	44,833 ^A	45,965 ^B
Long-term liabilities	228,706 ^A	225,888 ^A	216,205 ^B	252,012 ^A	286,648 ^A
Net worth²	1,043,465^A	1,145,619^A	1,206,408^A	1,246,497^A	1,309,712^A
Total revenue	248,746^A	251,783^A	248,866^A	261,933^A	295,215^A
Farm sales	240,557 ^A	240,376 ^A	237,162 ^A	250,788 ^A	285,046 ^A
Program payments	8,189 ^A	11,406 ^A	11,704 ^B	11,145 ^A	10,169 ^A
Total expenses	216,933^A	216,664^A	218,512^A	230,315^A	261,305^A
Interest expenses	14,323 ^A	13,590 ^A	14,391 ^B	15,956 ^A	16,048 ^A
Family wages from the farm	10,332 ^A	9,897 ^A	10,912 ^B	10,168 ^B	10,757 ^B
Other expenses	192,277 ^A	193,177 ^A	193,210 ^A	204,191 ^A	234,501 ^A
Net cash farm income³	31,813	35,118	30,355	31,617	33,909

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-5
Financial structure of all farms by revenue class ¹ — Manitoba

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	1,830 ^C	1,360 ^C	1,920 ^D	1,840 ^C	1,595 ^D
	dollars				
Total assets	276,841^B	290,855^B	274,330^C	296,400^B	269,327^C
Current assets	10,797 ^C	13,435 ^D	12,995 ^D	13,088 ^D	8,999 ^D
Long-term assets	266,044 ^B	277,420 ^B	261,336 ^C	283,311 ^C	260,328 ^C
Total liabilities	23,392^D	34,261^D	37,104^D	17,203^D	34,831^E
Current liabilities	7,318 ^D	5,512 ^E	F	F	F
Long-term liabilities	16,074 ^E	28,749 ^E	26,749 ^E	14,922 ^D	28,812 ^E
Net worth ²	253,449^B	256,593^B	237,226^C	279,197^C	234,496^C
Total revenue	15,793^A	16,372^A	15,740^B	16,147^A	15,737^B
Farm sales revenue	12,619 ^B	14,106 ^B	13,815 ^B	15,162 ^A	14,963 ^B
Program payments revenue	3,174 ^D	2,265 ^E	1,925 ^E	985 ^E	773 ^D
Total expenses	20,465^B	21,177^B	24,863^C	19,039^C	21,313^C
Interest expenses	x	1,981 ^E	x	1,746 ^D	x
Family wages from the farm	x	F	x	F	x
Other expenses	19,021 ^B	19,080 ^B	23,102 ^C	17,065 ^C	19,208 ^C
Net cash farm income ³	-4,672	-4,805	-9,123	-2,892	-5,576
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	2,510 ^C	1,700 ^C	1,925 ^D	2,000 ^C	2,495 ^C
	dollars				
Total assets	395,629^B	370,187^B	370,863^B	405,766^B	411,757^B
Current assets	30,607 ^B	28,189 ^B	19,554 ^D	34,316 ^D	21,834 ^C
Long-term assets	365,022 ^B	341,998 ^B	351,309 ^B	371,450 ^B	389,923 ^B
Total liabilities	69,587^C	36,583^C	44,891^D	48,690^D	52,829^D
Current liabilities	18,860 ^D	13,538 ^D	F	7,181 ^E	11,675 ^D
Long-term liabilities	50,727 ^D	23,045 ^D	37,647 ^D	41,510 ^E	41,154 ^D
Net worth ²	326,042^B	333,604^B	325,972^B	357,075^B	358,928^B
Total revenue	35,264^A	36,019^A	35,584^A	34,188^A	33,831^A
Farm sales revenue	29,009 ^A	30,752 ^A	31,470 ^A	30,633 ^A	31,063 ^A
Program payments revenue	6,255 ^C	5,267 ^C	4,113 ^D	3,555 ^D	2,767 ^D
Total expenses	41,195^B	34,968^B	38,157^B	36,044^B	42,246^B
Interest expenses	x	2,438 ^D	x	3,772 ^D	x
Family wages from the farm	x	F	x	F	x
Other expenses	35,810 ^B	31,923 ^B	34,378 ^B	31,750 ^B	38,271 ^B
Net cash farm income ³	-5,931	1,052	-2,573	-1,856	-8,415

See notes at the end of the table.

Table 9-5 – continued

Financial structure of all farms by revenue class¹ — Manitoba

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	3,155 ^B	2,480 ^B	2,180 ^C	2,315 ^C	1,880 ^C
	dollars				
Total assets	498,536^B	547,934^B	510,756^B	650,336^B	628,395^B
Current assets	46,953 ^B	49,179 ^B	58,630 ^C	48,159 ^C	46,025 ^C
Long-term assets	451,583 ^B	498,754 ^B	452,126 ^B	602,177 ^B	582,370 ^B
Total liabilities	78,793^C	61,318^C	79,464^D	74,457^C	69,800^C
Current liabilities	17,864 ^C	13,544 ^D	20,541 ^D	17,310 ^D	14,615 ^E
Long-term liabilities	60,929 ^C	47,774 ^D	58,922 ^D	57,146 ^C	55,185 ^D
Net worth²	419,743^B	486,616^B	431,292^B	575,879^C	558,595^B
Total revenue	72,240^A	71,954^A	67,903^A	70,410^A	65,576^A
Farm sales revenue	61,651 ^A	60,407 ^A	55,165 ^A	63,890 ^A	58,283 ^A
Program payments revenue	10,589 ^B	11,547 ^C	12,738 ^D	6,520 ^C	7,293 ^D
Total expenses	67,621^A	63,361^A	61,583^B	60,853^B	72,125^B
Interest expenses	3,774 ^C	4,458 ^C	4,761 ^D	5,545 ^C	4,146 ^C
Family wages from the farm	1,176 ^D	1,611 ^E	1,405 ^E	F	F
Other expenses	62,672 ^A	57,292 ^A	55,418 ^B	53,422 ^B	66,729 ^B
Net cash farm income³	4,619	8,594	6,319	9,558	-6,549
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	3,470 ^B	3,595 ^B	3,150 ^B	3,495 ^B	3,460 ^B
	dollars				
Total assets	886,046^A	887,394^A	940,081^A	868,361^A	979,762^B
Current assets	96,120 ^B	89,772 ^B	120,290 ^B	94,631 ^B	119,373 ^B
Long-term assets	789,927 ^B	797,622 ^A	819,791 ^A	773,730 ^A	860,389 ^B
Total liabilities	182,253^B	153,089^B	172,319^B	137,067^B	142,245^C
Current liabilities	42,507 ^C	45,515 ^B	43,883 ^B	27,864 ^C	40,594 ^C
Long-term liabilities	139,746 ^B	107,574 ^B	128,436 ^C	109,204 ^C	101,651 ^C
Net worth²	703,793^B	734,305^B	767,762^B	731,294^A	837,517^B
Total revenue	165,300^A	156,515^A	157,816^A	156,785^A	152,539^A
Farm sales revenue	147,130 ^A	130,285 ^A	135,581 ^A	140,651 ^A	139,760 ^A
Program payments revenue	18,170 ^B	26,229 ^B	22,235 ^C	16,134 ^C	12,779 ^D
Total expenses	144,585^A	133,820^A	144,746^A	134,630^A	132,178^A
Interest expenses	10,731 ^B	8,354 ^B	9,606 ^C	10,074 ^C	7,559 ^C
Family wages from the farm	5,369 ^D	5,001 ^D	6,511 ^E	3,993 ^D	4,260 ^D
Other expenses	128,484 ^A	120,465 ^A	128,629 ^A	120,563 ^A	120,358 ^A
Net cash farm income³	20,715	22,695	13,070	22,155	20,361

See notes at the end of the table.

Table 9-5 – continued

Financial structure of all farms by revenue class¹ — Manitoba

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	2,030 ^B	2,070 ^B	2,215 ^B	2,285 ^B	1,960 ^B
	dollars				
Total assets	1,294,048^B	1,454,134^B	1,562,698^A	1,670,758^B	1,586,270^A
Current assets	179,901 ^B	174,311 ^B	249,407 ^B	271,724 ^B	244,070 ^B
Long-term assets	1,114,147 ^B	1,279,824 ^B	1,313,291 ^A	1,399,034 ^B	1,342,199 ^A
Total liabilities	305,336^B	337,693^B	333,564^B	347,801^B	307,396^B
Current liabilities	99,169 ^C	95,248 ^B	99,300 ^C	92,888 ^B	90,638 ^C
Long-term liabilities	206,167 ^B	242,444 ^B	234,264 ^B	254,913 ^C	216,757 ^B
Net worth²	988,712^B	1,116,442^B	1,229,134^B	1,322,957^B	1,278,874^B
Total revenue	337,168^A	341,287^A	342,181^A	359,908^A	350,766^A
Farm sales revenue	308,441 ^A	288,621 ^A	293,795 ^A	325,824 ^A	330,779 ^A
Program payments revenue	28,727 ^D	52,666 ^C	48,387 ^C	34,084 ^C	19,987 ^D
Total expenses	290,164^A	298,991^A	293,579^A	294,928^A	306,095^A
Interest expenses	16,701 ^C	17,777 ^B	18,136 ^B	20,224 ^B	15,548 ^C
Family wages from the farm	16,223 ^C	13,007 ^C	13,704 ^C	9,871 ^C	9,514 ^D
Other expenses	257,241 ^A	268,207 ^A	261,738 ^A	264,833 ^A	281,033 ^A
Net cash farm income³	47,004	42,296	48,603	64,980	44,671
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	910 ^C	920 ^C	790 ^C	1,180 ^C	1,435 ^C
	dollars				
Total assets	2,345,058^B	2,499,141^B	2,607,379^B	2,860,513^B	2,621,267^B
Current assets	351,170 ^C	328,005 ^C	440,091 ^C	538,638 ^B	520,318 ^B
Long-term assets	1,993,887 ^B	2,171,136 ^B	2,167,289 ^B	2,321,875 ^B	2,100,950 ^B
Total liabilities	729,486^B	653,859^C	649,973^B	686,540^B	647,138^B
Current liabilities	187,935 ^D	174,013 ^C	204,943 ^C	147,649 ^C	178,007 ^C
Long-term liabilities	541,551 ^B	479,846 ^C	445,030 ^C	538,891 ^C	469,131 ^C
Net worth²	1,615,572^B	1,845,282^B	1,957,406^B	2,173,973^B	1,974,130^B
Total revenue	688,453^A	654,996^A	684,555^A	682,467^A	700,862^A
Farm sales revenue	649,390 ^A	576,572 ^A	592,288 ^A	639,953 ^A	674,795 ^A
Program payments revenue	39,062 ^D	78,424 ^C	92,267 ^D	42,514 ^C	26,067 ^C
Total expenses	584,440^A	585,729^A	595,013^A	555,585^A	616,719^A
Interest expenses	32,940 ^B	26,436 ^C	41,273 ^C	44,340 ^C	29,179 ^B
Family wages from the farm	30,195 ^D	24,319 ^D	36,348 ^C	21,024 ^C	26,831 ^D
Other expenses	521,305 ^A	534,973 ^A	517,393 ^A	490,221 ^A	560,710 ^A
Net cash farm income³	104,013	69,268	89,542	126,881	84,142

See notes at the end of the table.

Table 9-5 – continued

Financial structure of all farms by revenue class¹ — Manitoba

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	585 ^C	455 ^B	460 ^C	795 ^B	980 ^B
	dollars				
Total assets	5,861,398^B	5,953,446^A	6,977,904^B	6,550,701^B	6,573,632^B
Current assets	1,151,159 ^B	921,498 ^B	1,212,975 ^B	1,153,327 ^B	1,313,555 ^B
Long-term assets	4,710,239 ^B	5,031,948 ^B	5,764,928 ^B	5,397,374 ^B	5,260,077 ^B
Total liabilities	1,430,294^B	1,566,520^B	2,225,511^B	1,632,631^B	1,699,627^B
Current liabilities	372,215 ^C	457,637 ^B	499,349 ^C	319,614 ^C	394,478 ^B
Long-term liabilities	1,058,080 ^B	1,108,883 ^B	1,726,162 ^C	1,313,017 ^B	1,305,149 ^B
Net worth²	4,431,104^B	4,386,926^B	4,752,392^B	4,918,071^B	4,874,005^B
Total revenue	2,320,503^A	2,160,652^A	2,369,712^B	2,240,461^B	2,232,763^B
Farm sales revenue	2,228,954 ^A	1,977,993 ^B	2,195,860 ^B	2,137,517 ^B	2,158,639 ^B
Program payments revenue	91,550 ^C	182,659 ^B	173,852 ^C	102,944 ^C	74,124 ^C
Total expenses	1,891,842^B	1,880,296^B	2,047,987^B	1,984,853^B	1,958,766^B
Interest expenses	65,740 ^B	86,813 ^B	128,128 ^C	98,644 ^B	86,278 ^B
Family wages from the farm	59,688 ^D	49,027 ^C	53,616 ^D	57,077 ^C	52,267 ^D
Other expenses	1,766,414 ^B	1,744,456 ^B	1,866,242 ^B	1,829,132 ^B	1,820,222 ^B
Net cash farm income³	428,661	280,356	321,725	255,608	273,998
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	14,475 ^A	12,570 ^A	12,630 ^A	13,915 ^A	13,805 ^A
	dollars				
Total assets	988,548^A	1,081,519^A	1,108,630^A	1,315,231^A	1,401,037^A
Current assets	133,477 ^A	126,776 ^A	159,920 ^A	194,632 ^A	223,183 ^A
Long-term assets	855,072 ^A	954,743 ^A	948,710 ^A	1,120,598 ^A	1,177,854 ^A
Total liabilities	221,880^A	224,819^A	248,336^B	264,712^A	290,312^A
Current liabilities	58,916 ^B	63,138 ^B	65,340 ^B	57,253 ^B	74,363 ^B
Long-term liabilities	162,964 ^A	161,681 ^B	182,996 ^B	207,459 ^B	215,949 ^A
Net worth²	766,668^A	856,700^A	860,294^A	1,050,519^A	1,110,725^A
Total revenue	247,241^A	248,150^A	246,921^A	303,186^A	336,220^A
Farm sales	228,938 ^A	216,379 ^A	217,762 ^A	282,316 ^A	320,626 ^A
Program payments	18,303 ^B	31,771 ^B	29,159 ^B	20,870 ^B	15,594 ^B
Total expenses	212,527^A	218,131^A	218,658^A	260,648^A	299,634^A
Interest expenses	11,288 ^A	11,824 ^A	14,247 ^B	16,943 ^A	14,618 ^B
Family wages from the farm	8,379 ^B	7,542 ^B	8,648 ^B	8,087 ^B	9,259 ^C
Other expenses	192,859 ^A	198,764 ^A	195,763 ^A	235,618 ^A	275,757 ^A
Net cash farm income³	34,714	30,020	28,262	42,538	36,587

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-6
Financial structure of all farms by revenue class ¹ — Saskatchewan

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	5,335 ^C	4,085 ^C	4,540 ^C	3,820 ^B	3,370 ^C
	dollars				
Total assets	207,177^B	272,449^B	339,100^B	321,159^B	324,594^B
Current assets	11,411 ^C	15,253 ^D	18,517 ^C	12,692 ^D	16,388 ^D
Long-term assets	195,767 ^B	257,196 ^C	320,583 ^B	308,467 ^B	308,206 ^B
Total liabilities	26,972^D	25,446^D	20,448^E	28,465^D	33,112^E
Current liabilities	5,948 ^E	F	4,297 ^E	F	F
Long-term liabilities	21,024 ^D	19,269 ^D	16,151 ^E	25,558 ^D	30,508 ^E
Net worth ²	180,205^B	247,003^C	318,653^B	292,694^B	291,482^B
Total revenue	16,134^A	16,445^A	16,955^A	16,216^A	15,951^A
Farm sales revenue	13,722 ^A	15,133 ^A	13,203 ^B	14,381 ^A	15,021 ^A
Program payments revenue	2,412 ^D	1,312 ^D	3,753 ^D	1,835 ^D	F
Total expenses	21,880^B	20,993^B	21,950^B	20,251^B	25,573^B
Interest expenses	x	1,391 ^E	x	1,692 ^D	x
Family wages from the farm	x	F	x	F	x
Other expenses	19,787 ^B	19,371 ^B	20,602 ^B	18,424 ^B	23,852 ^B
Net cash farm income ³	-5,746	-4,548	-4,995	-4,036	-9,621
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	6,925 ^B	6,260 ^B	5,330 ^C	4,800 ^B	4,590 ^C
	dollars				
Total assets	375,371^B	446,451^B	381,624^B	415,816^B	460,954^B
Current assets	28,994 ^B	25,651 ^B	27,725 ^C	28,116 ^C	28,372 ^C
Long-term assets	346,376 ^B	420,800 ^C	353,899 ^B	387,700 ^B	432,582 ^B
Total liabilities	41,314^C	37,884^D	49,388^D	44,842^D	47,725^D
Current liabilities	7,959 ^D	7,404 ^D	9,038 ^E	5,690 ^D	F
Long-term liabilities	33,356 ^C	30,479 ^D	40,350 ^D	39,152 ^D	35,261 ^D
Net worth ²	334,056^B	408,567^C	332,236^B	370,974^B	413,229^B
Total revenue	35,050^A	35,254^A	36,580^A	34,992^A	36,812^A
Farm sales revenue	29,119 ^A	30,566 ^A	30,184 ^A	31,524 ^A	33,708 ^A
Program payments revenue	5,930 ^C	4,688 ^C	6,396 ^C	3,468 ^C	3,104 ^D
Total expenses	37,982^A	38,919^B	34,994^B	34,883^B	53,905^C
Interest expenses	x	2,228 ^D	x	2,497 ^C	x
Family wages from the farm	x	F	x	690 ^E	x
Other expenses	34,419 ^B	36,196 ^B	29,897 ^B	31,695 ^B	49,498 ^D
Net cash farm income ³	-2,932	-3,665	1,586	109	-17,093

See notes at the end of the table.

Table 9-6 – continued

Financial structure of all farms by revenue class¹ — Saskatchewan

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	8,020 ^B	6,740 ^B	7,945 ^B	7,335 ^B	5,890 ^B
	dollars				
Total assets	493,481^A	478,103^A	547,728^A	576,748^A	620,646^B
Current assets	48,497 ^B	51,135 ^B	62,039 ^B	60,768 ^B	56,735 ^B
Long-term assets	444,984 ^A	426,968 ^A	485,690 ^B	515,980 ^A	563,912 ^B
Total liabilities	75,791^B	66,351^C	80,505^C	67,232^B	65,404^C
Current liabilities	21,598 ^C	15,338 ^D	15,606 ^C	13,088 ^D	12,780 ^D
Long-term liabilities	54,194 ^C	51,014 ^C	64,899 ^C	54,144 ^C	52,625 ^C
Net worth²	417,689^A	411,752^B	467,223^B	509,517^A	555,242^B
Total revenue	71,128^A	72,793^A	72,852^A	72,036^A	72,672^A
Farm sales revenue	61,248 ^A	61,506 ^A	60,682 ^A	62,880 ^A	66,430 ^A
Program payments revenue	9,880 ^C	11,288 ^C	12,170 ^C	9,157 ^B	6,242 ^D
Total expenses	68,047^A	69,049^A	69,990^A	60,318^A	72,321^B
Interest expenses	4,949 ^C	4,263 ^C	5,932 ^C	4,908 ^C	3,959 ^C
Family wages from the farm	2,255 ^E	2,480 ^E	1,762 ^D	1,790 ^D	1,279 ^E
Other expenses	60,843 ^A	62,307 ^A	62,296 ^A	53,619 ^A	67,083 ^B
Net cash farm income³	3,081	3,744	2,862	11,719	351
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	10,060 ^B	9,775 ^B	8,475 ^B	10,745 ^B	9,295 ^B
	dollars				
Total assets	828,829^B	862,970^A	866,624^A	893,777^A	983,325^A
Current assets	96,066 ^B	106,735 ^B	121,561 ^B	126,032 ^B	128,893 ^B
Long-term assets	732,763 ^B	756,234 ^A	745,064 ^A	767,745 ^A	854,432 ^A
Total liabilities	147,680^B	169,829^B	171,529^B	115,517^B	135,385^B
Current liabilities	40,096 ^D	47,336 ^C	36,976 ^C	21,507 ^C	35,309 ^C
Long-term liabilities	107,583 ^B	122,493 ^B	134,553 ^B	94,010 ^B	100,076 ^B
Net worth²	681,150^B	693,141^A	695,095^B	778,260^A	847,940^A
Total revenue	150,880^A	158,323^A	159,085^A	155,467^A	161,357^A
Farm sales revenue	128,680 ^A	136,272 ^A	136,928 ^A	139,090 ^A	151,804 ^A
Program payments revenue	22,201 ^B	22,051 ^B	22,157 ^B	16,376 ^B	9,553 ^C
Total expenses	130,269^A	136,999^A	141,085^A	120,394^A	137,223^A
Interest expenses	9,712 ^C	9,536 ^B	10,593 ^B	8,712 ^B	8,575 ^B
Family wages from the farm	4,738 ^D	5,169 ^D	6,820 ^D	2,717 ^D	3,191 ^D
Other expenses	115,819 ^A	122,294 ^A	123,672 ^A	108,965 ^A	125,457 ^A
Net cash farm income³	20,611	21,324	18,000	35,072	24,134

See notes at the end of the table.

Table 9-6 – continued

Financial structure of all farms by revenue class¹ — Saskatchewan

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	4,465 ^C	3,800 ^C	4,440 ^C	6,275 ^B	6,400 ^B
	dollars				
Total assets	1,293,539^A	1,570,448^B	1,442,418^B	1,592,029^A	1,678,634^B
Current assets	247,459 ^B	199,477 ^B	241,578 ^B	279,895 ^B	331,797 ^B
Long-term assets	1,046,080 ^B	1,370,970 ^B	1,200,839 ^B	1,312,134 ^A	1,346,837 ^B
Total liabilities	298,972^B	308,477^B	341,813^C	240,790^B	267,398^B
Current liabilities	82,768 ^C	96,289 ^C	86,981 ^C	62,029 ^C	73,147 ^C
Long-term liabilities	216,204 ^B	212,188 ^B	254,832 ^C	178,761 ^B	194,251 ^B
Net worth²	994,567^B	1,261,971^B	1,100,605^B	1,351,239^A	1,411,236^B
Total revenue	324,129^A	340,119^A	342,667^A	337,508^A	351,553^A
Farm sales revenue	283,286 ^A	282,895 ^A	291,224 ^A	304,843 ^A	328,046 ^A
Program payments revenue	40,843 ^C	57,224 ^C	51,443 ^C	32,665 ^C	23,507 ^D
Total expenses	273,287^A	307,976^A	292,833^A	275,349^A	304,876^A
Interest expenses	17,004 ^B	18,830 ^C	20,685 ^C	16,147 ^B	13,730 ^B
Family wages from the farm	8,767 ^D	14,596 ^D	9,011 ^E	9,809 ^C	9,560 ^D
Other expenses	247,516 ^A	274,550 ^A	263,137 ^A	249,393 ^A	281,586 ^A
Net cash farm income³	50,842	32,143	49,834	62,159	46,677
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	1,095 ^D	1,555 ^D	1,505 ^D	2,370 ^C	2,900 ^C
	dollars				
Total assets	2,117,368^C	2,431,737^B	2,609,391^B	2,336,518^B	2,548,413^B
Current assets	324,843 ^C	388,801 ^C	394,969 ^B	481,270 ^B	560,205 ^B
Long-term assets	1,792,526 ^C	2,042,936 ^B	2,214,422 ^B	1,855,248 ^B	1,988,208 ^B
Total liabilities	539,891^C	738,825^C	553,355^C	458,000^B	467,033^C
Current liabilities	132,817 ^E	268,834 ^D	133,018 ^D	130,024 ^D	78,018 ^D
Long-term liabilities	407,074 ^D	469,991 ^C	420,337 ^C	327,977 ^C	389,015 ^C
Net worth²	1,577,477^C	1,692,912^C	2,056,036^C	1,878,517^B	2,081,380^B
Total revenue	685,522^B	691,671^A	686,254^A	669,322^A	658,166^A
Farm sales revenue	618,376 ^A	625,789 ^A	578,033 ^B	624,720 ^A	631,552 ^A
Program payments revenue	67,146 ^D	65,882 ^D	108,221 ^E	44,602 ^C	26,614 ^C
Total expenses	542,101^B	607,097^B	555,894^B	532,431^A	513,483^A
Interest expenses	32,135 ^D	39,478 ^C	34,326 ^C	26,354 ^C	28,228 ^C
Family wages from the farm	12,471 ^E	12,677 ^E	25,240 ^D	24,054 ^D	17,407 ^D
Other expenses	497,495 ^B	554,942 ^B	496,328 ^B	482,023 ^A	467,848 ^A
Net cash farm income³	143,421	84,574	130,360	136,891	144,683

See notes at the end of the table.

Table 9-6 – continued

 Financial structure of all farms by revenue class¹ — Saskatchewan

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	360 ^D	390 ^D	610 ^D	1,330 ^C	1,625 ^C
	dollars				
Total assets	6,142,501^C	6,438,733^B	5,910,258^B	5,488,015^B	5,666,781^B
Current assets	1,062,407 ^C	963,666 ^C	964,370 ^C	1,118,205 ^B	1,444,445 ^B
Long-term assets	5,080,095 ^C	5,475,067 ^B	4,945,889 ^B	4,369,810 ^B	4,222,336 ^B
Total liabilities	1,374,415^D	1,474,554^D	1,381,513^C	1,214,704^C	1,162,864^C
Current liabilities	305,862 ^D	340,119 ^D	347,884 ^E	259,435 ^D	234,310 ^C
Long-term liabilities	1,068,553 ^D	1,134,436 ^D	1,033,629 ^C	955,269 ^C	928,555 ^C
Net worth²	4,768,086^C	4,964,179^B	4,528,746^C	4,273,311^B	4,503,917^B
Total revenue	2,148,002^C	2,081,265^C	1,984,618^B	1,863,012^B	1,961,148^B
Farm sales revenue	2,026,806 ^C	1,949,962 ^C	1,874,798 ^C	1,775,017 ^B	1,906,794 ^B
Program payments revenue	121,196 ^D	131,303 ^C	109,820 ^D	87,996 ^C	54,354 ^D
Total expenses	1,762,693^D	1,777,479^C	1,633,197^B	1,445,870^B	1,530,948^B
Interest expenses	69,909 ^D	77,727 ^C	80,691 ^B	77,336 ^C	55,753 ^C
Family wages from the farm	40,562 ^E	39,888 ^D	31,926 ^E	39,277 ^D	31,074 ^D
Other expenses	1,652,222 ^D	1,659,863 ^C	1,520,580 ^C	1,329,257 ^B	1,444,121 ^B
Net cash farm income³	385,309	303,786	351,421	417,143	430,200
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	36,260 ^A	32,605 ^A	32,845 ^A	36,670 ^A	34,055 ^A
	dollars				
Total assets	726,102^A	853,232^A	889,389^A	1,086,731^A	1,272,341^A
Current assets	95,542 ^A	102,693 ^A	122,125 ^A	173,456 ^A	229,326 ^B
Long-term assets	630,560 ^A	750,540 ^A	767,264 ^A	913,275 ^A	1,043,015 ^A
Total liabilities	136,519^B	163,866^B	171,836^B	170,791^A	203,400^B
Current liabilities	35,574 ^B	47,655 ^B	39,701 ^B	38,349 ^B	45,338 ^B
Long-term liabilities	100,945 ^B	116,211 ^B	132,135 ^B	132,442 ^A	158,062 ^B
Net worth²	589,583^A	689,366^A	717,553^A	915,941^A	1,068,941^A
Total revenue	148,827^A	168,796^A	181,646^A	234,507^A	278,724^A
Farm sales	130,717 ^A	147,408 ^A	157,478 ^A	215,582 ^A	265,254 ^A
Program payments	18,110 ^B	21,388 ^B	24,169 ^B	18,924 ^B	13,470 ^B
Total expenses	129,371^A	151,499^A	157,494^A	187,748^A	233,729^A
Interest expenses	8,310 ^B	9,347 ^B	10,798 ^B	11,297 ^A	11,283 ^B
Family wages from the farm	3,911 ^C	4,968 ^B	5,408 ^C	5,909 ^B	5,998 ^B
Other expenses	117,150 ^A	137,184 ^A	141,288 ^A	170,543 ^A	216,449 ^A
Net cash farm income³	19,456	17,297	24,153	46,759	44,994

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-7
Financial structure of all farms by revenue class ¹ — Alberta

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	7,065 ^B	5,550 ^B	4,670 ^C	6,850 ^B	6,870 ^B
	dollars				
Total assets	516,378^B	548,536^B	573,973^B	679,473^B	700,814^C
Current assets	21,534 ^D	20,254 ^D	13,664 ^C	14,558 ^C	13,898 ^D
Long-term assets	494,844 ^B	528,282 ^B	560,309 ^B	664,915 ^B	686,916 ^C
Total liabilities	54,531^C	36,206^D	40,876^D	47,913^D	43,072^D
Current liabilities	7,137 ^D	4,158 ^D	F	F	F
Long-term liabilities	47,395 ^C	32,048 ^D	35,144 ^E	40,157 ^D	38,445 ^E
Net worth ²	461,846^B	512,330^B	533,097^B	631,561^B	657,743^C
Total revenue	16,072^A	16,164^A	15,620^A	15,600^A	15,343^A
Farm sales revenue	14,153 ^A	15,280 ^A	14,273 ^A	14,798 ^A	14,448 ^A
Program payments revenue	1,919 ^B	884 ^D	1,347 ^E	802 ^D	895 ^D
Total expenses	26,885^A	22,574^B	23,391^B	25,075^B	26,205^B
Interest expenses	2,809 ^C	1,940 ^D	1,983 ^D	2,834 ^D	2,309 ^D
Family wages from the farm	756 ^E	F	F	F	F
Other expenses	23,321 ^B	20,266 ^B	21,204 ^B	21,088 ^B	23,493 ^B
Net cash farm income ³	-10,813	-6,409	-7,771	-9,475	-10,862
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	6,565 ^B	5,940 ^B	6,705 ^B	6,375 ^B	4,885 ^C
	dollars				
Total assets	628,760^B	662,350^B	769,836^B	807,941^B	820,178^B
Current assets	22,782 ^B	31,044 ^C	33,490 ^D	33,439 ^C	26,236 ^C
Long-term assets	605,977 ^B	631,305 ^B	736,346 ^B	774,502 ^B	793,942 ^B
Total liabilities	79,032^B	61,049^D	51,068^D	59,695^D	59,042^D
Current liabilities	11,209 ^D	8,296 ^D	11,342 ^E	5,623 ^D	9,820 ^E
Long-term liabilities	67,824 ^B	52,753 ^D	39,726 ^D	54,072 ^D	49,221 ^D
Net worth ²	549,727^B	601,301^B	718,768^B	748,245^B	761,136^B
Total revenue	35,483^A	35,066^A	35,681^A	35,607^A	35,874^A
Farm sales revenue	30,867 ^A	30,948 ^A	31,701 ^A	32,660 ^A	33,495 ^A
Program payments revenue	4,617 ^B	4,118 ^C	3,980 ^D	2,947 ^D	2,379 ^D
Total expenses	40,897^A	37,148^A	39,663^B	40,604^A	42,240^B
Interest expenses	3,982 ^B	3,388 ^C	3,648 ^D	4,010 ^C	3,022 ^D
Family wages from the farm	844 ^E	679 ^D	1,289 ^E	1,567 ^E	1,020 ^E
Other expenses	36,071 ^A	33,080 ^A	34,726 ^B	35,027 ^B	38,198 ^B
Net cash farm income ³	-5,413	-2,082	-3,982	-4,997	-6,366

See notes at the end of the table.

Table 9-7 – continued

Financial structure of all farms by revenue class¹ — Alberta

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	6,620 ^B	6,820 ^B	5,955 ^B	6,990 ^B	6,200 ^B
	dollars				
Total assets	838,579^B	834,094^A	1,042,625^B	1,013,384^A	1,148,084^B
Current assets	47,152 ^A	48,732 ^B	57,691 ^C	46,815 ^B	46,907 ^B
Long-term assets	791,428 ^B	785,363 ^A	984,934 ^B	966,568 ^A	1,101,178 ^B
Total liabilities	107,200^B	88,379^B	90,625^C	97,264^C	101,375^D
Current liabilities	18,661 ^C	16,131 ^D	13,662 ^D	18,263 ^D	14,152 ^D
Long-term liabilities	88,539 ^B	72,248 ^B	76,962 ^C	79,001 ^C	87,223 ^D
Net worth²	731,380^B	745,715^A	952,001^B	916,120^A	1,046,709^C
Total revenue	71,671^A	73,394^A	71,064^A	70,583^A	68,503^A
Farm sales revenue	60,896 ^A	63,118 ^A	60,485 ^A	63,928 ^A	63,486 ^A
Program payments revenue	10,775 ^B	10,276 ^B	10,579 ^C	6,655 ^C	5,017 ^C
Total expenses	69,319^A	69,997^A	63,277^A	63,241^A	70,924^A
Interest expenses	5,852 ^B	5,675 ^B	5,980 ^C	6,455 ^C	5,977 ^D
Family wages from the farm	2,455 ^D	1,884 ^D	1,292 ^E	1,393 ^D	1,839 ^E
Other expenses	61,012 ^A	62,437 ^A	56,005 ^A	55,394 ^A	63,108 ^A
Net cash farm income³	2,352	3,397	7,786	7,342	-2,421
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	8,370 ^A	7,990 ^A	8,010 ^B	7,445 ^B	7,645 ^B
	dollars				
Total assets	1,192,261^A	1,429,619^A	1,497,079^A	1,657,914^A	1,503,041^B
Current assets	106,734 ^A	110,863 ^A	123,668 ^B	114,578 ^B	105,030 ^B
Long-term assets	1,085,526 ^A	1,318,756 ^A	1,373,410 ^A	1,543,336 ^A	1,398,011 ^B
Total liabilities	199,168^A	167,241^B	170,003^B	160,286^B	206,776^D
Current liabilities	41,186 ^B	33,081 ^B	32,554 ^C	24,127 ^C	F
Long-term liabilities	157,982 ^B	134,160 ^B	137,448 ^B	136,159 ^B	173,684 ^D
Net worth²	993,093^A	1,262,378^A	1,327,076^B	1,497,627^A	1,296,265^B
Total revenue	160,980^A	159,256^A	157,872^A	164,628^A	159,676^A
Farm sales revenue	138,649 ^A	138,383 ^A	137,902 ^A	149,929 ^A	145,724 ^A
Program payments revenue	22,331 ^B	20,873 ^B	19,970 ^B	14,699 ^B	13,952 ^C
Total expenses	142,224^A	139,114^A	135,633^A	140,563^A	142,253^A
Interest expenses	11,654 ^B	8,871 ^B	11,180 ^B	11,954 ^B	9,952 ^B
Family wages from the farm	5,973 ^B	6,581 ^C	5,787 ^D	4,444 ^D	3,244 ^D
Other expenses	124,597 ^A	123,663 ^A	118,666 ^A	124,165 ^A	129,057 ^A
Net cash farm income³	18,757	20,141	22,240	24,065	17,424

See notes at the end of the table.

Table 9-7 – continued

Financial structure of all farms by revenue class¹ — Alberta

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	3,745 ^B	3,495 ^B	3,695 ^B	4,325 ^B	4,535 ^B
	dollars				
Total assets	1,954,932^A	2,167,786^A	2,240,797^A	2,324,201^B	2,335,508^B
Current assets	206,702 ^B	223,504 ^B	245,192 ^B	241,504 ^B	219,348 ^B
Long-term assets	1,748,230 ^A	1,944,282 ^A	1,995,605 ^A	2,082,697 ^B	2,116,160 ^B
Total liabilities	339,206^B	345,728^B	321,947^B	297,639^B	316,040^B
Current liabilities	70,732 ^B	77,946 ^C	71,851 ^C	63,044 ^C	51,632 ^C
Long-term liabilities	268,474 ^B	267,782 ^B	250,097 ^B	234,595 ^B	264,408 ^B
Net worth²	1,615,725^A	1,822,058^A	1,918,850^B	2,026,562^B	2,019,468^B
Total revenue	343,768^A	352,249^A	347,860^A	342,693^A	343,736^A
Farm sales revenue	309,425 ^A	317,249 ^A	306,457 ^A	319,188 ^A	313,850 ^A
Program payments revenue	34,344 ^B	35,001 ^C	41,404 ^B	23,504 ^B	29,886 ^D
Total expenses	285,399^A	309,142^B	288,380^A	280,686^A	292,571^A
Interest expenses	18,416 ^B	18,186 ^B	19,177 ^B	18,277 ^B	16,472 ^B
Family wages from the farm	14,141 ^B	11,769 ^C	17,429 ^C	13,090 ^C	10,741 ^D
Other expenses	252,842 ^A	279,187 ^B	251,774 ^A	249,319 ^A	265,357 ^A
Net cash farm income³	58,369	43,107	59,480	62,007	51,165
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	2,025 ^B	1,725 ^B	1,750 ^C	2,420 ^B	2,630 ^C
	dollars				
Total assets	3,079,901^B	3,748,186^A	3,488,424^B	3,485,808^B	3,333,573^A
Current assets	398,755 ^B	392,935 ^B	412,749 ^B	436,691 ^B	434,226 ^B
Long-term assets	2,681,146 ^B	3,355,251 ^A	3,075,675 ^B	3,049,117 ^B	2,899,347 ^B
Total liabilities	624,877^B	744,007^B	698,461^B	601,781^B	645,947^B
Current liabilities	124,023 ^C	122,849 ^C	117,976 ^C	154,898 ^C	132,246 ^C
Long-term liabilities	500,854 ^B	621,158 ^B	580,485 ^B	446,883 ^C	513,701 ^C
Net worth²	2,455,023^B	3,004,179^B	2,789,963^B	2,884,028^B	2,687,626^B
Total revenue	679,449^A	678,270^A	695,297^A	674,965^A	690,664^A
Farm sales revenue	614,252 ^A	633,336 ^A	640,268 ^A	639,996 ^A	644,157 ^A
Program payments revenue	65,197 ^B	44,934 ^B	55,029 ^C	34,970 ^C	46,506 ^D
Total expenses	558,873^A	582,813^A	606,843^A	546,019^A	593,191^A
Interest expenses	34,160 ^B	38,576 ^B	41,716 ^B	34,054 ^B	32,292 ^B
Family wages from the farm	24,514 ^C	30,491 ^B	26,453 ^C	21,546 ^C	24,819 ^C
Other expenses	500,199 ^A	513,746 ^A	538,674 ^B	490,418 ^A	536,079 ^A
Net cash farm income³	120,576	95,457	88,454	128,946	97,473

See notes at the end of the table.

Table 9-7 – continued

Financial structure of all farms by revenue class¹ — Alberta

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	1,190 ^B	1,045 ^B	1,285 ^B	1,580 ^B	1,805 ^B
	dollars				
Total assets	6,899,619^B	9,307,998^A	8,761,058^B	8,351,328^B	9,240,466^B
Current assets	1,375,147 ^B	1,922,087 ^B	1,425,986 ^B	1,516,153 ^B	1,911,519 ^B
Long-term assets	5,524,472 ^B	7,385,911 ^B	7,335,072 ^B	6,835,175 ^B	7,328,947 ^B
Total liabilities	1,672,236^B	1,948,714^B	1,669,078^B	1,717,785^B	1,827,945^B
Current liabilities	483,805 ^B	782,420 ^C	537,634 ^C	652,052 ^B	626,027 ^C
Long-term liabilities	1,188,432 ^B	1,166,294 ^B	1,131,444 ^B	1,065,733 ^B	1,201,918 ^B
Net worth²	5,227,383^B	7,359,284^A	7,091,979^B	6,633,543^B	7,412,521^B
Total revenue	2,723,071^B	3,311,872^B	2,796,574^B	2,923,737^B	3,271,325^B
Farm sales revenue	2,500,303 ^B	3,198,539 ^B	2,687,557 ^B	2,776,764 ^B	3,087,852 ^B
Program payments revenue	222,768 ^C	113,333 ^B	109,017 ^C	146,973 ^C	183,474 ^C
Total expenses	2,306,114^B	2,839,660^B	2,476,562^B	2,502,908^B	2,872,884^B
Interest expenses	79,804 ^B	88,108 ^B	92,773 ^B	93,345 ^B	81,389 ^B
Family wages from the farm	45,483 ^C	45,782 ^C	52,707 ^D	47,288 ^C	40,711 ^C
Other expenses	2,180,827 ^B	2,705,770 ^B	2,331,082 ^B	2,362,274 ^B	2,750,784 ^B
Net cash farm income³	416,957	472,212	320,012	420,829	398,441
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	35,585 ^A	32,565 ^A	32,080 ^A	35,975 ^A	34,580 ^A
	dollars				
Total assets	1,266,651^A	1,470,916^A	1,611,071^A	1,692,647^A	1,836,769^A
Current assets	132,754 ^A	153,284 ^A	158,406 ^A	166,414 ^A	199,942 ^B
Long-term assets	1,133,897 ^A	1,317,632 ^A	1,452,665 ^A	1,526,234 ^A	1,636,827 ^A
Total liabilities	219,351^A	216,175^A	217,893^A	223,368^A	267,037^B
Current liabilities	47,310 ^A	53,814 ^B	50,096 ^B	57,611 ^B	61,758 ^B
Long-term liabilities	172,041 ^A	162,361 ^A	167,797 ^A	165,757 ^A	205,279 ^B
Net worth²	1,047,300^A	1,254,741^A	1,393,178^A	1,469,279^A	1,569,732^A
Total revenue	226,765^A	244,095^A	252,248^A	271,900^A	324,537^A
Farm sales	203,507 ^A	226,130 ^A	232,133 ^A	255,266 ^A	302,980 ^A
Program payments	23,258 ^A	17,965 ^A	20,114 ^B	16,634 ^B	21,557 ^B
Total expenses	198,124^A	215,008^A	222,732^A	233,594^A	289,200^A
Interest expenses	11,672 ^A	11,149 ^A	13,152 ^A	13,560 ^A	13,033 ^A
Family wages from the farm	6,572 ^B	6,549 ^B	7,544 ^B	6,785 ^B	6,698 ^B
Other expenses	179,880 ^A	197,309 ^A	202,036 ^A	213,250 ^A	269,469 ^A
Net cash farm income³	28,641	29,087	29,516	38,306	35,336

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 9-8
Financial structure of all farms by revenue class ¹ — British Columbia

	Average per farm \$10,000 to \$24,999				
	2004	2005	2006	2007	2008
Number of farms	1,675 ^B	1,745 ^B	1,750 ^D	2,495 ^B	2,145 ^C
	dollars				
Total assets	614,400^B	646,756^A	715,525^B	993,565^B	836,711^C
Current assets	10,171 ^C	18,299 ^D	15,823 ^D	12,179 ^C	13,024 ^D
Long-term assets	604,230 ^B	628,457 ^B	699,702 ^B	981,386 ^B	823,687 ^C
Total liabilities	42,389^C	30,905^D	52,850^E	42,245^D	61,542^D
Current liabilities	F	F	5,072 ^E	F	F
Long-term liabilities	36,947 ^C	27,741 ^D	47,778 ^E	38,500 ^D	52,875 ^D
Net worth ²	572,011^B	615,851^A	662,675^B	951,320^B	775,169^C
Total revenue	16,204^A	15,263^A	16,766^A	15,571^A	16,151^A
Farm sales revenue	15,131 ^A	14,683 ^A	16,340 ^A	15,121 ^A	15,858 ^A
Program payments revenue	1,073 ^D	580 ^D	426 ^E	F	293 ^E
Total expenses	23,298^A	18,321^B	23,239^B	23,309^B	26,337^C
Interest expenses	1,858 ^C	1,076 ^D	2,782 ^E	3,098 ^E	2,018 ^D
Family wages from the farm	663 ^D	408 ^D	243 ^E	613 ^E	F
Other expenses	20,777 ^A	16,837 ^B	20,213 ^B	19,597 ^B	23,941 ^C
Net cash farm income ³	-7,094	-3,058	-6,473	-7,738	-10,186
	Average per farm \$25,000 to \$49,999				
	2004	2005	2006	2007	2008
Number of farms	1,495 ^B	1,360 ^B	1,325 ^C	1,770 ^C	1,665 ^C
	dollars				
Total assets	684,245^A	757,958^B	1,068,787^B	1,038,520^B	1,201,567^C
Current assets	24,268 ^D	21,036 ^C	16,140 ^C	14,680 ^C	17,432 ^C
Long-term assets	659,977 ^A	736,922 ^B	1,052,647 ^B	1,023,840 ^B	1,184,135 ^C
Total liabilities	70,968^C	53,536^C	62,780^D	51,024^D	93,249^D
Current liabilities	6,915 ^D	8,752 ^E	F	F	F
Long-term liabilities	64,053 ^C	44,785 ^D	57,664 ^D	43,732 ^D	89,070 ^D
Net worth ²	613,277^A	704,421^B	1,006,007^B	987,496^B	1,108,318^D
Total revenue	33,998^A	36,024^A	35,493^A	34,290^A	34,518^A
Farm sales revenue	31,453 ^A	34,587 ^A	34,417 ^A	31,518 ^A	32,749 ^A
Program payments revenue	2,545 ^C	1,437 ^D	1,076 ^D	2,772 ^E	1,768 ^D
Total expenses	35,636^A	39,901^B	38,587^B	35,924^B	43,113^B
Interest expenses	2,872 ^C	2,899 ^C	3,420 ^D	4,023 ^D	4,045 ^D
Family wages from the farm	1,459 ^D	2,778 ^E	1,580 ^E	F	1,842 ^E
Other expenses	31,305 ^A	34,224 ^B	33,587 ^B	29,256 ^B	37,226 ^B
Net cash farm income ³	-1,638	-3,877	-3,094	-1,635	-8,595

See notes at the end of the table.

Table 9-8 – continued

 Financial structure of all farms by revenue class¹ — British Columbia

	Average per farm \$50,000 to \$99,999				
	2004	2005	2006	2007	2008
Number of farms	1,205 ^B	1,365 ^B	1,250 ^D	1,370 ^C	1,370 ^C
	dollars				
Total assets	863,628^B	1,016,441^B	1,069,336^B	1,486,391^B	1,641,491^B
Current assets	32,497 ^B	35,631 ^B	37,659 ^D	33,120 ^D	34,721 ^C
Long-term assets	831,132 ^B	980,810 ^B	1,031,678 ^B	1,453,271 ^B	1,606,769 ^B
Total liabilities	106,910^C	100,028^C	96,029^D	139,926^D	143,417^D
Current liabilities	15,367 ^D	10,715 ^E	9,494 ^E	10,017 ^E	10,406 ^D
Long-term liabilities	91,544 ^C	89,313 ^C	86,535 ^D	129,909 ^D	133,012 ^D
Net worth²	756,718^B	916,413^B	973,307^B	1,346,466^B	1,498,074^C
Total revenue	70,135^A	69,336^A	68,669^A	67,431^A	69,973^A
Farm sales revenue	64,630 ^A	64,286 ^A	65,599 ^A	65,319 ^A	67,037 ^A
Program payments revenue	5,506 ^C	5,050 ^C	3,070 ^D	2,112 ^D	2,936 ^D
Total expenses	64,715^A	67,098^A	62,489^B	72,628^B	63,207^A
Interest expenses	6,277 ^C	5,064 ^C	4,062 ^D	9,354 ^D	6,194 ^D
Family wages from the farm	3,604 ^D	2,924 ^D	F	3,037 ^D	2,848 ^E
Other expenses	54,833 ^A	59,110 ^A	56,151 ^B	60,236 ^B	54,165 ^B
Net cash farm income³	5,421	2,238	6,181	-5,197	6,766
	Average per farm \$100,000 to \$249,999				
	2004	2005	2006	2007	2008
Number of farms	1,380 ^B	1,170 ^B	1,235 ^B	1,165 ^B	1,105 ^B
	dollars				
Total assets	1,176,752^A	1,505,603^A	1,793,016^B	2,031,716^B	2,364,827^C
Current assets	70,053 ^B	68,872 ^B	76,552 ^B	68,057 ^B	91,351 ^C
Long-term assets	1,106,699 ^A	1,436,731 ^A	1,716,464 ^B	1,963,659 ^B	2,273,476 ^C
Total liabilities	166,457^B	214,390^B	207,570^B	233,146^C	337,987^D
Current liabilities	24,293 ^C	27,447 ^C	21,515 ^D	15,667 ^D	40,984 ^D
Long-term liabilities	142,164 ^B	186,943 ^B	186,056 ^C	217,478 ^C	297,002 ^D
Net worth²	1,010,295^B	1,291,213^A	1,585,446^B	1,798,571^B	2,026,840^C
Total revenue	164,291^A	158,252^A	154,241^A	154,423^A	167,663^A
Farm sales revenue	150,813 ^A	144,500 ^A	146,106 ^A	143,402 ^A	155,301 ^A
Program payments revenue	13,478 ^B	13,752 ^B	8,135 ^C	11,021 ^D	12,362 ^D
Total expenses	147,249^A	136,920^A	132,578^A	131,194^A	164,526^A
Interest expenses	9,680 ^B	9,788 ^B	11,415 ^C	13,727 ^C	14,102 ^C
Family wages from the farm	12,083 ^D	10,674 ^B	11,901 ^C	7,465 ^D	9,920 ^D
Other expenses	125,485 ^A	116,458 ^A	109,262 ^A	110,002 ^A	140,504 ^B
Net cash farm income³	17,042	21,333	21,663	23,229	3,137

See notes at the end of the table.

Table 9-8 – continued

Financial structure of all farms by revenue class¹ — British Columbia

	Average per farm \$250,000 to \$499,999				
	2004	2005	2006	2007	2008
Number of farms	810 ^B	770 ^B	655 ^B	835 ^B	610 ^B
	dollars				
Total assets	2,131,444^A	2,683,446^A	3,254,661^B	2,709,052^B	2,995,171^B
Current assets	125,105 ^B	133,209 ^B	139,132 ^B	94,444 ^D	127,607 ^C
Long-term assets	2,006,338 ^B	2,550,237 ^A	3,115,529 ^B	2,614,608 ^B	2,867,564 ^B
Total liabilities	336,909^B	411,611^B	383,400^B	304,221^C	477,124^C
Current liabilities	44,888 ^D	45,606 ^D	42,763 ^C	28,117 ^D	F
Long-term liabilities	292,022 ^B	366,005 ^C	340,637 ^B	276,105 ^C	437,181 ^C
Net worth²	1,794,534^B	2,271,834^B	2,871,261^B	2,404,830^B	2,518,047^B
Total revenue	361,706^A	359,690^A	353,414^A	340,634^A	341,582^A
Farm sales revenue	343,038 ^A	342,277 ^A	341,392 ^A	327,480 ^A	329,000 ^A
Program payments revenue	18,669 ^C	17,414 ^D	12,023 ^C	13,154 ^D	12,581 ^E
Total expenses	298,528^A	307,175^A	294,241^A	286,535^A	294,884^A
Interest expenses	17,314 ^B	22,215 ^B	25,268 ^C	22,339 ^C	25,566 ^C
Family wages from the farm	35,253 ^C	21,845 ^C	27,993 ^C	25,016 ^C	19,738 ^D
Other expenses	245,961 ^A	263,115 ^A	240,980 ^A	239,180 ^A	249,580 ^A
Net cash farm income³	63,178	52,515	59,173	54,099	46,698
	Average per farm \$500,000 to \$999,999				
	2004	2005	2006	2007	2008
Number of farms	625 ^B	585 ^B	535 ^B	580 ^B	610 ^B
	dollars				
Total assets	3,865,286^B	4,426,239^B	4,779,480^B	4,825,969^A	5,258,812^B
Current assets	175,915 ^B	229,258 ^B	232,109 ^B	194,353 ^C	188,233 ^C
Long-term assets	3,689,371 ^B	4,196,982 ^B	4,547,371 ^B	4,631,616 ^B	5,070,580 ^B
Total liabilities	768,122^B	728,231^B	814,575^B	884,493^B	897,337^B
Current liabilities	77,498 ^D	50,919 ^C	70,778 ^C	95,609 ^D	109,942 ^D
Long-term liabilities	690,624 ^B	677,312 ^C	743,797 ^B	788,884 ^C	787,394 ^C
Net worth²	3,097,164^B	3,698,009^B	3,964,905^B	3,941,476^B	4,361,476^B
Total revenue	696,982^A	687,501^A	701,692^A	714,082^A	722,421^A
Farm sales revenue	667,573 ^A	652,729 ^A	693,163 ^A	700,949 ^A	699,757 ^A
Program payments revenue	29,409 ^D	34,772 ^D	8,530 ^E	13,134 ^D	22,664 ^D
Total expenses	580,840^A	573,736^A	624,311^A	594,851^A	621,103^A
Interest expenses	37,046 ^B	39,819 ^B	38,930 ^C	53,722 ^C	45,135 ^B
Family wages from the farm	51,708 ^D	47,184 ^B	59,191 ^C	44,563 ^B	37,859 ^C
Other expenses	492,085 ^A	486,734 ^A	526,190 ^A	496,566 ^A	538,109 ^A
Net cash farm income³	116,142	113,764	77,381	119,231	101,318

See notes at the end of the table.

Table 9-8 – continued

Financial structure of all farms by revenue class¹ — British Columbia

	Average per farm \$1,000,000 and over				
	2004	2005	2006	2007	2008
Number of farms	430 ^B	450 ^B	470 ^C	620 ^B	610 ^B
	dollars				
Total assets	7,947,753^A	9,421,831^A	9,616,970^B	9,982,729^B	10,508,490^B
Current assets	647,836 ^B	680,911 ^B	734,897 ^B	638,467 ^B	757,311 ^B
Long-term assets	7,299,917 ^A	8,740,920 ^A	8,882,073 ^B	9,344,262 ^B	9,751,179 ^B
Total liabilities	2,305,881^B	2,630,635^B	2,660,863^C	2,681,960^B	2,694,954^C
Current liabilities	307,673 ^B	338,244 ^C	339,812 ^C	344,256 ^C	312,279 ^C
Long-term liabilities	1,998,208 ^B	2,292,391 ^B	2,321,051 ^C	2,337,704 ^B	2,382,675 ^C
Net worth²	5,641,873^B	6,791,196^B	6,956,108^B	7,300,769^B	7,813,536^B
Total revenue	2,550,235^A	2,660,541^B	2,504,085^A	2,563,963^A	2,718,337^B
Farm sales revenue	2,484,486 ^A	2,609,339 ^B	2,465,929 ^A	2,516,122 ^A	2,659,710 ^B
Program payments revenue	65,749 ^C	51,202 ^D	38,157 ^D	47,841 ^C	58,628 ^C
Total expenses	2,117,838^B	2,266,775^B	2,133,959^A	2,189,201^A	2,332,266^B
Interest expenses	112,000 ^B	127,900 ^B	142,377 ^C	148,143 ^B	129,593 ^C
Family wages from the farm	102,015 ^B	117,075 ^B	97,586 ^B	85,655 ^B	78,616 ^B
Other expenses	1,903,823 ^B	2,021,800 ^B	1,893,996 ^A	1,955,403 ^A	2,124,057 ^B
Net cash farm income³	432,397	393,766	370,126	374,762	386,072
	Average per farm all farms				
	2004	2005	2006	2007	2008
Number of farms	7,605 ^A	7,445 ^A	7,220 ^A	8,825 ^A	8,115 ^A
	dollars				
Total assets	1,610,874^A	1,909,622^A	2,136,063^A	2,259,054^A	2,476,986^A
Current assets	89,083 ^A	98,577 ^A	103,953 ^B	86,883 ^B	105,927 ^B
Long-term assets	1,521,791 ^A	1,811,045 ^A	2,032,110 ^A	2,172,172 ^A	2,371,059 ^A
Total liabilities	299,166^A	328,432^A	344,424^B	349,201^B	411,362^B
Current liabilities	37,862 ^B	37,853 ^B	38,666 ^B	39,171 ^C	45,207 ^B
Long-term liabilities	261,303 ^A	290,579 ^A	305,757 ^B	310,029 ^B	366,155 ^B
Net worth²	1,311,709^A	1,581,190^A	1,791,639^A	1,909,854^A	2,065,624^A
Total revenue	290,524^A	300,385^A	295,506^B	300,661^A	330,069^B
Farm sales	278,375 ^A	289,263 ^A	289,087 ^B	292,742 ^A	320,395 ^B
Program payments	12,150 ^B	11,122 ^B	6,419 ^B	7,919 ^B	9,674 ^B
Total expenses	247,831^A	259,789^A	257,754^B	261,742^A	292,847^A
Interest expenses	14,913 ^A	16,433 ^A	18,378 ^B	20,952 ^B	19,378 ^B
Family wages from the farm	16,932 ^B	15,885 ^A	16,056 ^B	13,444 ^B	12,548 ^B
Other expenses	215,986 ^A	227,471 ^A	223,321 ^B	227,346 ^A	260,922 ^A
Net cash farm income³	42,693	40,596	37,752	38,918	37,222

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net worth is the difference between market value of the farms assets and the value of the liabilities.
3. Net cash farm income is total revenue minus total expenses, excluding capital cost allowances (depreciation), the value of inventory adjustments, Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) withdrawals and contributions, and Canadian Agricultural Income Stabilization (CAIS) deposits.

Table 10-1
Capital investments and capital sales 1, 3 — Canada

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	158,670 A	147,700 A	145,220 A	163,050 A	156,405 A
	dollars				
Total capital investments	51,244 A	52,960 A	..	60,051 A	..
Land and buildings	8,722 B	8,949 B	..	10,541 B	..
Land improvements	1,353 B	1,289 B	..	1,502 B	..
House construction	2,278 B	2,806 C	..	2,448 B	..
Manure storage construction	357 D	477 C	..	583 C	..
Pesticide, chemical and fuel storage construction	105 D	117 D	..	235 D	..
Other building construction	5,990 B	5,774 B	..	7,714 B	..
Environmental protection improvements	160 B	189 C	..	327 B	..
Breeding and replacement livestock	2,068 B	2,242 B	..	2,463 B	..
Quota	5,130 C	6,015 C	..	4,834 C	..
Farm machinery and equipment	22,765 A	22,400 A	..	26,721 A	..
Other farm assets	2,317 C	2,703 C	..	2,684 C	..
Total capital sales	15,828 B	17,294 B	..	18,482 B	..
Land and buildings	3,636 B	4,612 D	..	6,529 C	..
Machinery and equipment traded in	4,816 B	4,890 B	..	5,027 B	..
Machinery and equipment sold outright	1,128 B	1,016 B	..	1,574 C	..
Quota	4,303 D	4,068 D	..	3,195 D	..
Breeding and replacement livestock	1,581 C	2,212 B	..	1,680 B	..
Other farm assets	364 D	495 D	..	478 D	..
Net capital investments 2	35,416 A	35,666 A	..	41,569 A	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-2
Capital investments and capital sales 1, 3 — Atlantic provinces

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	4,815 A	4,670 A	4,650 A	4,995 A	4,785 A
	dollars				
Total capital investments	51,848 B	51,719 A	..	42,338 A	..
Land and buildings	6,361 C	4,203 C	..	3,638 D	..
Land improvements	1,970 B	1,708 B	..	2,025 B	..
House construction	2,064 D	1,058 D	..	1,002 D	..
Manure storage construction	563 D	834 D	..	F	..
Pesticide, chemical and fuel storage construction	272 D	145 D	..	121 D	..
Other building construction	7,037 C	7,537 B	..	7,634 B	..
Environmental protection improvements	249 C	384 D	..	224 D	..
Breeding and replacement livestock	1,572 D	1,228 B	..	1,625 C	..
Quota	7,004 D	9,446 C	..	4,852 D	..
Farm machinery and equipment	22,512 A	22,658 A	..	18,923 A	..
Other farm assets	2,243 D	F	..	1,549 D	..
Total capital sales	15,788 C	16,360 C	..	8,584 C	..
Land and buildings	3,358 D	956 D	..	1,494 D	..
Machinery and equipment traded in	3,661 B	4,470 B	..	1,950 B	..
Machinery and equipment sold outright	681 C	960 D	..	668 D	..
Quota	6,025 D	8,306 D	..	2,851 E	..
Breeding and replacement livestock	1,332 C	1,398 C	..	1,450 D	..
Other farm assets	F	F	..	F	..
Net capital investments 2	36,060 B	35,359 B	..	33,754 B	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-3
Capital investments and capital sales 1, 3 — Quebec

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	23,260 A	22,300 A	21,650 A	24,760 A	24,050 A
	dollars				
Total capital investments	52,853 B	59,581 B	..	58,118 B	..
Land and buildings	7,037 C	8,800 D	..	8,285 E	..
Land improvements	2,041 B	2,201 C	..	2,699 D	..
House construction	2,005 D	2,112 E	..	2,557 E	..
Manure storage construction	1,325 E	F	..	988 E	..
Pesticide, chemical and fuel storage construction	F	25 E	..	F	..
Other building construction	9,422 C	6,101 C	..	10,251 D	..
Environmental protection improvements	186 D	317 E	..	309 E	..
Breeding and replacement livestock	1,587 C	1,544 C	..	2,255 D	..
Quota	11,049 D	15,950 E	..	10,541 C	..
Farm machinery and equipment	17,743 B	19,008 B	..	18,431 B	..
Other farm assets	416 D	F	..	F	..
Total capital sales	12,730 D	18,037 D	..	11,987 D	..
Land and buildings	1,535 D	3,104 E	..	1,812 D	..
Machinery and equipment traded in	1,593 D	1,803 D	..	2,294 E	..
Machinery and equipment sold outright	1,086 D	888 D	..	531 D	..
Quota	7,586 E	F	..	F	..
Breeding and replacement livestock	548 D	969 D	..	1,177 D	..
Other farm assets	F	F	..	F	..
Net capital investments 2	40,123 B	41,544 D	..	46,131 C	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-4
Capital investments and capital sales 1, 3 — Ontario

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	36,665 A	35,540 A	34,145 A	37,895 A	37,010 A
	dollars				
Total capital investments	56,770 B	54,549 B	..	58,928 B	..
Land and buildings	8,465 D	10,920 C	..	11,508 D	..
Land improvements	1,715 B	1,364 B	..	1,665 C	..
House construction	2,660 D	3,889 D	..	2,496 D	..
Manure storage construction	348 D	807 D	..	870 E	..
Pesticide, chemical and fuel storage construction	46 D	57 D	..	81 D	..
Other building construction	9,356 C	8,085 C	..	9,807 C	..
Environmental protection improvements	200 D	155 C	..	241 D	..
Breeding and replacement livestock	1,473 C	1,954 C	..	2,282 C	..
Quota	9,364 D	8,239 D	..	8,317 E	..
Farm machinery and equipment	20,320 A	16,930 B	..	18,769 A	..
Other farm assets	2,821 E	2,150 E	..	2,892 D	..
Total capital sales	18,710 C	16,651 C	..	17,707 C	..
Land and buildings	4,027 D	3,810 D	..	5,203 D	..
Machinery and equipment traded in	3,787 B	2,963 C	..	3,118 C	..
Machinery and equipment sold outright	1,039 D	826 D	..	1,027 D	..
Quota	8,113 E	6,967 E	..	5,765 E	..
Breeding and replacement livestock	1,320 D	1,695 C	..	2,033 C	..
Other farm assets	424 E	390 E	..	F	..
Net capital investments 2	38,060 C	37,898 B	..	41,221 C	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-5
Capital investments and capital sales 1, 3 — Manitoba

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	14,475 A	12,570 A	12,630 A	13,915 A	13,805 A
	dollars				
Total capital investments	51,566 B	48,111 B	..	58,549 B	..
Land and buildings	9,254 D	8,113 D	..	7,097 C	..
Land improvements	590 D	806 E	..	1,465 D	..
House construction	1,324 D	1,817 D	..	2,082 D	..
Manure storage construction	152 E	305 D	..	643 E	..
Pesticide, chemical and fuel storage construction	F	170 E	..	617 E	..
Other building construction	4,493 D	4,975 D	..	7,233 C	..
Environmental protection improvements	85 D	F	..	569 D	..
Breeding and replacement livestock	2,466 D	2,375 C	..	2,122 C	..
Quota	2,854 D	2,596 D	..	2,290 E	..
Farm machinery and equipment	28,746 B	24,632 C	..	32,262 B	..
Other farm assets	1,536 E	F	..	2,170 E	..
Total capital sales	15,322 C	15,831 D	..	15,998 C	..
Land and buildings	F	F	..	2,623 E	..
Machinery and equipment traded in	7,511 D	6,412 D	..	8,176 C	..
Machinery and equipment sold outright	1,609 D	1,213 D	..	1,815 D	..
Quota	2,274 E	F	..	1,689 E	..
Breeding and replacement livestock	1,208 D	1,977 D	..	1,183 E	..
Other farm assets	F	F	..	F	..
Net capital investments 2	36,243 B	32,280 C	..	42,551 B	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-6
Capital investments and capital sales 1, 3 — Saskatchewan

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	36,260 A	32,605 A	32,845 A	36,670 A	34,055 A
	dollars				
Total capital investments	34,828 B	40,784 B	..	55,125 B	..
Land and buildings	6,644 D	6,105 D	..	8,203 C	..
Land improvements	316 D	439 E	..	696 D	..
House construction	1,357 E	1,651 E	..	1,785 D	..
Manure storage construction	F	F	..	F	..
Pesticide, chemical and fuel storage construction	F	F	..	327 E	..
Other building construction	1,347 D	3,391 D	..	3,371 D	..
Environmental protection improvements	64 E	63 E	..	277 E	..
Breeding and replacement livestock	1,381 D	2,045 D	..	2,253 C	..
Quota	F	F	..	148 E	..
Farm machinery and equipment	22,158 C	24,858 C	..	36,396 B	..
Other farm assets	1,105 E	1,185 D	..	1,575 E	..
Total capital sales	10,800 D	15,760 D	..	17,775 C	..
Land and buildings	2,337 E	F	..	5,559 E	..
Machinery and equipment traded in	6,396 E	7,633 D	..	8,301 D	..
Machinery and equipment sold outright	592 D	1,011 E	..	2,178 D	..
Quota	x	x	..	x	..
Breeding and replacement livestock	1,088 D	2,335 D	..	1,193 D	..
Other farm assets	x	x	..	x	..
Net capital investments 2	24,028 C	25,023 D	..	37,351 B	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-7
Capital investments and capital sales 1, 3 — Alberta

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	35,585 A	32,565 A	32,080 A	35,975 A	34,580 A
	dollars				
Total capital investments	57,433 A	58,409 A	..	70,542 B	..
Land and buildings	10,637 C	9,720 C	..	14,992 C	..
Land improvements	1,439 D	1,034 D	..	930 D	..
House construction	2,973 D	3,480 D	..	2,470 D	..
Manure storage construction	117 D	97 D	..	386 E	..
Pesticide, chemical and fuel storage construction	F	203 E	..	245 D	..
Other building construction	4,364 D	5,068 C	..	7,763 E	..
Environmental protection improvements	156 D	211 D	..	404 D	..
Breeding and replacement livestock	3,667 D	3,255 B	..	3,371 B	..
Quota	1,570 D	1,343 D	..	2,824 D	..
Farm machinery and equipment	27,967 A	28,652 B	..	32,668 B	..
Other farm assets	4,411 C	5,345 D	..	4,488 D	..
Total capital sales	18,778 B	19,643 C	..	27,460 D	..
Land and buildings	5,532 D	6,216 E	..	13,612 E	..
Machinery and equipment traded in	6,125 B	6,648 B	..	5,696 D	..
Machinery and equipment sold outright	1,739 D	1,276 C	..	2,519 D	..
Quota	x	x	..	F	..
Breeding and replacement livestock	3,191 D	3,644 C	..	2,449 D	..
Other farm assets	x	x	..	1,145 D	..
Net capital investments 2	38,656 B	38,766 B	..	43,082 C	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Table 10-8
Capital investments and capital sales 1, 3 — British Columbia

	Average per farm				
	2004	2005	2006	2007	2008
Number of farms	7,605 A	7,445 A	7,220 A	8,825 A	8,115 A
	dollars				
Total capital investments	68,006 B	64,005 B	..	60,384 B	..
Land and buildings	16,540 D	13,463 D	..	13,616 D	..
Land improvements	3,099 C	3,597 C	..	2,888 C	..
House construction	4,361 D	4,586 D	..	5,988 E	..
Manure storage construction	263 D	576 D	..	848 E	..
Pesticide, chemical and fuel storage construction	328 E	F	..	126 D	..
Other building construction	11,207 C	7,533 C	..	10,268 D	..
Environmental protection improvements	443 D	314 E	..	309 D	..
Breeding and replacement livestock	1,756 C	2,543 C	..	2,006 D	..
Quota	9,559 E	12,403 D	..	5,526 D	..
Farm machinery and equipment	17,247 B	16,614 B	..	15,368 B	..
Other farm assets	F	F	..	3,441 E	..
Total capital sales	22,569 D	17,644 C	..	15,880 D	..
Land and buildings	7,690 E	8,455 D	..	9,618 E	..
Machinery and equipment traded in	1,582 C	1,330 C	..	1,336 D	..
Machinery and equipment sold outright	753 D	897 D	..	609 D	..
Quota	10,469 E	4,088 E	..	x	..
Breeding and replacement livestock	1,674 C	2,517 D	..	1,375 D	..
Other farm assets	F	F	..	x	..
Net capital investments 2	45,437 C	46,361 C	..	44,504 C	..

1. The estimates contained in this table have been assigned a letter to indicate their coefficient of variation (c.v.) (expressed as a percentage). The letter grades represent the following coefficients of variation: A is used for a c.v. between 0.00% and 4.99% and means Excellent, B is used for a c.v. between 5.00% and 9.99% and means Very good, C is used for a c.v. between 10.00% and 14.99% and means Good, D is used for a c.v. between 15.00% and 24.99% and means Acceptable, E is used for a c.v. between 25.00% and 34.99% and means Use with caution. F replaces the data when the c.v. is equal to or greater than 35.00% and means Too unreliable to be published. The quality of the estimates not accompanied by a data quality symbol is assessed to be acceptable or better.
2. Net capital investment is total capital investment minus total capital sales.
3. Capital investments and sales data are collected biennially beginning in reference year 2005.

Data concepts & methods

Introduction

In 1993, the Farm Financial Survey (FFS) was created to replace the Farm Credit Corporation Survey (FCC). Since 1981, the FCC Survey had been conducted on an ad-hoc basis by the Farm Credit Corporation, Agriculture and Agri-Food Canada (AAFC) and Statistics Canada. The Farm Credit Corporation withdrew from this project, but there was still a need for AAFC and Statistics Canada to maintain a similar survey on a regular basis.

At present, AAFC finances this survey as they require accurate data concerning the current and long-term viability of farms and the financial health of farm families. The survey collects information on assets, liabilities, revenues, expenses, capital investments and capital sales. Crop and livestock information is also collected to measure physical characteristics of the farms.

This overview provides a description of the sample design, sample selection procedures, collection methods and estimation procedures for the Farm Financial Survey.

Sampling frame

The target population for the survey consists of all Canadian farms that were active at the end of the reference year 2008. These are identified using the 2006 Census of Agriculture and updated by the usual survey programs. Due to operational constraints and respondent burden considerations, some specific farms are excluded from the target population to obtain the survey population. The exclusions are: farms from the 2006 Census of Agriculture with less than \$10,000 in sales from agricultural activities; institutional farms; community pastures; farms on Indian Reserves; and farms that are part of multi-holding companies. The lower boundary of \$10,000 has been used since FFS 1998. Prior to this, the cut-off had been \$2,000.

A preliminary list frame containing all farms from the 2006 Census of Agriculture was created without the farms defined by the aforementioned exclusion rules.

Users should be careful when comparing years of the FFS; the list frame for FFS2007 and earlier was created using the 2001 Census of Agriculture, while the list frame for FFS2008 and FFS2009 was created using the 2006 Census of Agriculture. Some differences in the data may be a result of changes in the list frame and might not be reflective of changes in the population.

Frame Coverage

Farms are added to the preliminary list frame to compensate for the undercoverage of the 2006 Census itself and for new farms that started their activities since the Census. The process of adding farms to the frame was done for the first time in FFS 2000. Prior to the 2004 survey occasion, fiscal farms were added to the frame. As of the 2004 occasion, farms contacted by the annual Farm Update Survey (FUS) were the main source of additional farms. The FUS used tax return information to contact a sample of new farms or farms missed by the 2001 Census. Farms determined to be active and with a gross farm income greater than \$50,000 were added to the list frame. Starting with next year's FFS, the Continuous Frame Update (CFU), which can be thought of as a completely redesigned FUS, will be used to identify farms that should be added to the survey frame. For this survey occasion, however, no non-Census farms were added to the frame.

Two main sources of frame under-coverage remain: new farms that started their activities after Census 2006, and farms whose sales in 2005 were less than the \$10,000 threshold, but which have surpassed the threshold since then. Text table 1 presents the number of farms in the survey frame.

Text table 1
FFS survey frame and sample

Province	2006 Census	Exclusions	New Farms	Current FFS Frame	Initial Sample Size	Sample sent for Collection
Newfoundland and Labrador	558	223	0	335	223	203
Prince Edward Island	1,700	421	0	1,279	514	481
Nova Scotia	3,795	1,298	0	2,497	650	613
New Brunswick	2,776	967	0	1,809	625	596
Atlantic	8,829	2,909	0	5,920	2,012	1,893
Quebec	30,675	4,682	0	25,993	2,369	2,240
Ontario	57,211	14,857	0	42,354	3,316	3,056
Manitoba	19,054	3,827	0	15,227	1,321	1,202
Saskatchewan	44,329	6,317	0	38,012	1,696	1,573
Alberta	49,431	10,465	0	38,966	2,168	2,021
British Columbia	19,844	9,590	0	10,254	1,622	1,498
Continuous Frame Update survey farms	0	0	0	0	0	0
Total	229,373	52,647	0	176,726	14,504	13,483

Stratification of the List Frame

The frame was stratified according to AAFC's needs and recommendations by specialists in statistical methods. Since there was a requirement by AAFC for estimates by province, farm type and farm size (as measured by sales and capital), the list frame was stratified by these variables.

Within each province, the 11 farm types of primary interest are Dairy, Beef, Hogs, Poultry-Layers, Poultry-Broilers, Wheat/Grain/Oilseeds, Potatoes, Fruits, Vegetables, Greenhouses, and Feedlots (Alberta only). In previous FFS designs, farms that did not belong to one of the farm types of primary interest were all assigned a farm type of "Other". This led to some very heterogeneous strata whose members sometimes had very large survey weights.

The redesign of FFS2008 diminished the impact of this issue. First, as many farms as possible were promoted to non-Other strata by using more information to identify the primary commodity for each farm. The second change was to split the "Other" farms into groups to increase the homogeneity within each of these strata. The new "Other" strata is comprised of Sod/Nursery, Sheep/Goats, Bees, Horses, Livestock combinations, All Other Animals, Hay, All Other Crops, Other Atlantic Animals and Other Atlantic Crops.

Within each province, farm types were sub-divided into strata (2 to 5) based on farm size, as measured by the revenue (which includes program payments) and the capital reported on the 2006 Census. The definition of farm size was another aspect that was redesigned for FFS2008. As was done in other redesigned agricultural surveys, all farms with less than \$25,000 in sales were set into their own stratum, so that we could investigate their contribution to the estimates. Farms with sales greater than \$25,000 were split into two sales groups. Then, the "smaller of the two sales groups above \$25,000" was further stratified into three groups based on the total farm capital (value of machinery, livestock, and land and buildings owned).

Sample Allocation

The initial sample size is overstated to compensate for farms that have become out of scope since the last Census and for the farms that participate in the Large Agricultural Operation Statistics (LAOS). These farms are excluded

from Computer-Assisted Telephone Interviewing (CATI) collection. Farms that participate in the LAOS program are contacted by a specialized team at head office; 140 of these were sampled for this survey occasion.

The sample size is allocated first at the domain level, which is defined as province by farm type. It is then allocated at the stratum level, which is defined as size class.

Allocation to the Farm Types

The total sample size is determined by finding an acceptable balance between data quality and operational constraints. As in the previous occasion of the survey, the sample size was set at 14,000 farms. Reliable provincial estimates are required for key financial variables for the major farm types used in the stratification. Given this requirement, the sample size is allocated to each stratum based on targeted coefficients of variation (CV) for estimates of key financial variables. The CV is defined as the ratio of the standard error over the estimate.

In the previous survey occasion, the data quality constraints were set as follows: for estimates at the province level or at the farm type level, the target CV for revenue was set at 2.7%. There were also quality requirements at certain province and farmtype combinations of interest; for these, target CVs between 3.7% and 4.4% (average of 4.2%) were set for estimated revenue.

The redesign allowed for a more restrictive strategy, without necessarily increasing the sample size. Indeed, it was found that the target CVs could be set at 2% for provinces or farm types, and 4% for province and farmtype combinations of interest. Instead of these targets being applied only to revenue estimates, they were applied simultaneously to both revenue and assets, as provided in the 2006 Census.

Allocation to the Strata

Once the sample sizes by domain were determined, Neyman allocation was used to distribute the sample to the farm size strata. This method minimizes the farm type CVs for a given sample size. Some operational constraints had to be considered.

First, within a stratum, a minimum sample size had to be set to ensure that the stratum is represented despite possible non-response. This minimum was set at 5 (or the total stratum size if it was smaller than 5). Second, within a stratum, a minimum sampling rate (sample size divided by the population size) had to be satisfied to ensure that each farm would not represent a too important portion of the population at the estimation stage. In such a case, the estimates would become too dependent on a small number of farms and would be less reliable. The chosen minimum rate was 1/50, leading to design weights that did not exceed 50.

There were no new farms added to the frame, but in previous occasions, Neyman allocation was used to allocate the sample of FUS farms. The minimum sampling rate was set at 1/10. Since CFU farms will be added to the appropriate stratum in the future, they can be sampled along with the existing farms.

Sampling

The sample was drawn from a frame based on the 2006 Census of Agriculture.

Sample Selection

As described previously, the sample sizes to be drawn from each stratum were determined using Neyman allocation. Once these sample sizes were set, a simple random sample of farms was selected from within each stratum. This is done by assigning a random number to each farm within the stratum, sorting the farms accordingly, and then selecting from the list until the required sample size is reached.

Collection period and overlap with other surveys

Data collection for the current FFS took place from late June until early August 2009. The main advantage of this collection period is that having now received the financial reports back from their accountants, the respondents are in a better position to reply to the financial questions. One disadvantage of the new collection period is that Statistics Canada carries out collection for several other agricultural surveys around this time. Thus, in order to reduce the burden on respondents, overlap with other surveys had to be controlled.

The July Livestock survey had a collection period close to the FFS; therefore a farm selected for both surveys was replaced by another farm for FFS. The new farm was selected randomly from available farms that were in the same FFS stratum and the same Livestock stratum. If such a replacement farm could not be found, the originally sampled farm was retained. This strategy reduced overlap between the two surveys by approximately 67%. The same coordination strategy was used to control the overlap with the Atlantic survey and thus reduced the overlap between those two surveys by approximately 54%.

The July Crops survey had a collection period that directly overlapped with the FFS collection period. It was decided to completely eliminate the overlap between these two samples. Sample coordination was used to minimize the overlap; after having reduced the overlap by more than 80%, a few more than 200 farms remained; these were omitted from the Crops sample and retained for FFS.

Types of Contact

Surveys prior to FFS 1998 relied on personal interviews. In December of 1996, a test was conducted to evaluate the quality of responses to the FFS questionnaire through telephone interviews. Based on the result of this test (see CARON [1998]), it was decided that the 1998 FFS could be conducted using telephone interviews. This method reduced the cost of data collection without compromising the quality of the data. Some of these savings were allocated to increase the overall sample size. For this survey occasion, as has been done in recent years, a paper questionnaire was sent to the respondents for preparation purposes, and the survey was carried out as a telephone interview from the regional offices.

Estimation

The estimation process includes an edit and imputation procedure where basic verifications are performed on the survey data and imputations are done when required. The imputed survey data are used as input to the estimation system.

Sample Weights

The sample weights are computed as the ratio of the number of farms in the population over the actual sample size observed within each stratum. Farms that did not provide valid data, either by failing edits or by refusals or no contacts, are excluded from the sample counts; the weights of the other sampled farms are increased to compensate for this non-response. This practice is referred to as raising factor adjustment. Sampled farms that were out of business retain their design weight, but all their data is set to zero. This is done to represent other farms that were on the frame, but were in fact out of scope.

Level Estimation

Once the weights have been calculated for each record, any level of required estimates may be obtained using domain estimation (Canada, provincial, crop districts, etc.). The estimates are accompanied by the appropriate CV's.

Data accuracy

Data reliability

The statistics contained in this publication are estimates derived from a random sample of Canadian farms 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.

Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection. In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Non-sampling errors

These errors are present whether a sample or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting, tabulation, etc.) and include response errors introduced by the farm operators 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.

Sampling error measures

The sample was selected using stratified simple random sampling. This means that farm operations were randomly selected into each stratum. The resulting sample is just one of many possible samples that could have been selected. 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 (CV), 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 coefficient of variation. In this publication, the coefficient of variation is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their coefficient of variation (expressed as a percentage). The letter codes represent the following coefficients of variation:

Text table 1
Coefficients of variation

Rating	CV Range	Code
excellent	0.01 to 4.99	A
very good	5.00 to 9.99	B
good	10.00 to 14.99	C
acceptable	15.00 to 24.99	D
use with caution	25.00 to 34.99	E
too unreliable to be published	≥ 35.00	F

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the coefficient of variation. 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 coefficient of variation of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the coefficient of variation. 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 variable net cash income is in that situation and therefore, its c.v. is not used. The estimates not accompanied by a data quality symbol are assessed to be “acceptable or better.”

Non- sampling error measures

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

Note on farm type

Since the 2003 Farm Financial Survey (FFS), farm type has been based on the 2002 North American Industry Classification (NAICS). In previous years, the 1980 Standard Industrial Classification (SIC) had been used. For further detail, please refer to the Whole Farm Database Reference Manual, Catalogue no. 21F0005GPE, “Table A.2: Concordance between farm type codes based on NAICS structure and WFDB codes based on SIC structure by data source.”

Note on revenue class

Caution should be used when comparing estimates by revenue class for 2003, 2004 and 2005 with previous reference years. The BSE crisis resulted in lower farm sales in 2003, 2004 and 2005 for certain farm types, particularly those in the beef sector. The United States border reopened for live cattle under 30 months in July 2005.

Farms are grouped into revenue classes based on their total gross farm revenue. Farms reporting significantly lower revenue in 2003, 2004 or 2005 compared to previous years would fall into lower revenue classes. In general, those farms affected would have larger assets, liabilities and expenses than other farms normally in these lower revenue classes. This has resulted in increases in some asset values, liabilities and expenses in lower revenue classes. The estimates of farm type by revenue class should be comparable for most farm types other than beef.

Note on land and buildings

For the 2006 collection, questions were added on the value of cropland owned and rented. The new method may have placed a greater emphasis on the current market value of land and allowed for a better estimate of the total asset value of farm land and buildings.

Note on farm counts

Note that some of the change in farm counts from year to year is due to revenue variability. Farms may be in scope one year and out of scope another year based on the \$10,000 threshold used to determine the population for the Farm Financial Survey.

Comparability of data and related sources

The comparability of FFS data with other Statistics Canada sources such as the Agricultural Economic Statistics series (AES), the Census of Agriculture, and the Taxation Data Program (TDP) of Agriculture Division, is affected by differences in concepts, target populations (e.g. exclusions) and methods. The compound effect of those differences can contribute to fairly significant variation, even in some trends. For example, assets, liabilities, revenues and expenses for the FFS are not directly comparable with the above sources. As a result of the residual method used to derive net income, small differences in revenues or expenses can result in large differences in net income level and yearly change.

Target population

The target population is not generally comparable to those of other data sources, as some inclusions and exclusions differ among the projects.

Two important exclusions have an impact on the FFS estimates: farms with less than \$10,000 in gross farm receipts (which accounted for about 22% of the farms from the 2001 Census of Agriculture); and multi-holding operations. Some other inclusions and exclusions that differ among the projects also have important effects on the data. For example: exclusion of inter-farm sales (within a province) from AES receipts and expenses; exclusion of corporate operations with less than \$25,000 in gross receipts and less than 50% of receipts from agricultural activities from TDP (enterprise concept).

Methods

Some factors that may contribute to differences in estimates include data sources (e.g. administrative data, self enumerated information) and differing respondents (e.g. farm operators, tax filers). Also, reporting for FFS and TDP contain an unmeasured mix of cash and accrual accounting, as well as fiscal years that differ from the calendar year, while AES data is based on cash accounting and a fiscal year end of December 31.

Glossary

Current assets. Unrestricted cash and any other asset that, in the normal course of operations, is expected to be converted into cash or consumed in the production process within one year or within the normal operating cycle (where the cycle is longer than a year). Included are cash, savings, accounts receivable, supply inventories, market livestock and crops for sale. All items are valued at current market value.

- **Accounts receivable.** An amount owed to the business usually arising from the sale of goods or services. Included are uncollected receipts for grain and livestock sales, custom work and program payments.
- **Cash and short term investments.** Cash and short-term investments include cash and all investments purchased with farm profits due to mature within one year.
- **Crops for sale.** Includes the value of all harvested crops destined for market including greenhouse and nursery horticulture products.
- **Inputs.** Included are the value of supplies on hand (feed, fertilizer, fuel, seed, pesticides, wood used to heat buildings) and other supplies used for farm businesses.
- **Market livestock.** The value of livestock expected to be sold for slaughter: heifers for slaughter or feeding, steers, calves, pigs (excluding boars and sows), slaughter lambs, poultry, goats for meat and culls, etc.
- **Other current farm assets.** Other current assets include prepaid expenses and the value of unsold livestock products (e.g. milk, eggs, pelts).

Current liabilities. The portion of debt whose repayment period is less than 12 months and which is outstanding as of December 31. Not included are annual or semi-annual payments on long-term liabilities that will be due within the current year.

Current market value. The most probable price that an asset would bring in a competitive and open market under all conditions required for a fair sale.

Expenses (operating). The business costs, generating a cash outlay, incurred by farm operators for goods and services used in the production of agricultural commodities. Capital cost allowance (depreciation), the value of inventory adjustments, and contributions to the Net Income Stabilization Account (NISA) and Compte de stabilisation du revenu agricole (CSRA) are excluded from operating expenses.

- **Interest expenses.** Included is interest on money borrowed to earn farming income. Examples are interest charges on real estate mortgages and loans to buy farm machinery and equipment. Excluded are payments made on the principal.
- **Family wages from the farm.** Gross wages and salaries paid to the operator, their spouse and never married children residing in the same household. Wages and salaries earned by family members and operators off the farm are excluded, as are wages and salaries paid to hired help.
- **Other expenses.** Included are expenses associated with crop production (e.g. fertilizer, lime, pesticides, insurance, seed and plants) and production of livestock (e.g. livestock and poultry purchases, feed, supplements, insurance, veterinary fees, medicine). Also included are items such as wages and salaries paid to hired help and other operators' families, machinery, truck and auto expenses (fuel, repairs, licences, insurance, rental and leasing expenses), utilities, custom work, property taxes and insurance for farm buildings. See the questionnaire for a breakdown of available expense variables.

Farm type. The farm type classification is self-reported, mainly based on the percentage of the sales of the major commodity (or commodity groups). For purposes of statistical tabulations, ten major farm types have been selected: grains and oilseeds; dairy; hog; beef; poultry; eggs; fruit; potato; vegetables; and greenhouse, nursery and floriculture. All other farm types not specified above are included in the category “other farm types”.

- **Grains and oilseeds.** Farms with gross agricultural revenue of more than 50% from the sales of wheat, oats, field peas, dry beans, lentils, mustard, flaxseed, rapeseed (canola), corn for grain, soybeans etc. and mixed grains.
- **Dairy cattle and milk production.** Farms on which more than 50% of the gross agricultural revenue (excluding dairy subsidies) is derived from the sale for milk and cream for both fluid and industrial milk purposes.
- **Hog and pig.** Farms with more than 50% of the gross agricultural revenue derived from the sale of hogs, weaners, market pigs, gilts, feeders, sows and boars, including the sales of cull hogs.
- **Beef cattle ranching and farming, including feedlots.** Farms with more than 50% of the gross agricultural revenue derived from the sale of cattle, including beef cattle finishing, cattle feedlot operations, cattle for slaughter, dairy heifer replacement stock and semen.
- **Poultry and egg.** Farms on which more than 50% of the gross agricultural revenue is derived from the sale of chickens, pullets, hens, cockerels, capons, commercial broilers, roasters or eggs. Also includes revenues from the sale of turkeys, geese, ducks and other fowl. Starting in 2002, hatcheries are included with this farm type—note that this information was not collected for hatcheries prior to 2002 for this survey. Poultry and Egg are published together, but separate estimates are available upon request.
- **Fruit and nut.** Farms deriving more than 50% of the gross agricultural revenue from the sale of fruits.
- **Other vegetable and melon.** Farms deriving more than 50% of the gross agricultural revenue from the sale of vegetables (excluding potatoes and greenhouse vegetables).
- **Potato.** Farms deriving more than 50% of the gross agricultural revenue from the sale of potatoes.
- **Greenhouse, nursery and floriculture.** Farms deriving more than 50% of the gross agricultural revenue from the sale greenhouse and nursery products, including vegetables, sod and flowers.
- **Other.** All farms not included in the classifications above are considered other farm types. Included are farms with revenues principally from the sale of other livestock and associated products (horses, ponies, furs, sheep and goats, bees and honey, aquaculture [fish], other livestock such as bison, emus and llamas, mixed livestock and other mixed operations). Included are revenues from the sale of other crops and associated products (hay, forages, small seeds, ginseng, sugar beets, tobacco, mushrooms, spice crops, bulbs, and forest and maple products). Also included are miscellaneous revenues for agricultural custom work and agricultural rental income.

Long-term assets. An asset that has a useful life greater than one year. Such an asset, which can be either a tangible or intangible item, is usually not purchased for resale, but is to be used over time to produce saleable products. Included are land and buildings, machinery and equipment, quota and productive assets such as a breeding herd and investments. All items are valued at current market value. Prior to FFS2008, the ending balances of NISA and CSRA accounts are also included.

- **Long-term Investments.** Long-term investments of the operation include all money investments due to mature after December 31 of the reference year, such as bonds, shares, long-term Guaranteed Investment Certificates (GICs), mutual funds and co-operative shares.
- **Other long-term farm assets.** Includes off-farm site warehouses, grain condominiums and other buildings owned by operations, as well as nursery products such as trees and shrubs (other greenhouse and nursery horticulture products are included in current assets as inventory under crops for sale).

Long-term liabilities. That portion of a debt, with a maturity date beyond the current year or beyond the normal operating cycle (where the cycle is longer than a year), which is outstanding as of December 31.

Net cash farm income. Revenue (operating) minus expenses (operating), excluding capital cost allowances (depreciation), the value of inventory adjustments, and NISA and CSRA withdrawals.

Net worth. The difference between the market value of the farms assets and the value of the liabilities.

Revenues (operating). The revenues generated from the sale of agricultural commodities and services, as well as agricultural payments and subsidies.

- **Farm sales.** Included are revenues from sales of grains, oilseeds and specialty crops, dairy products, hogs, cattle, poultry, eggs, horticulture products, and other commodities and services as outlined in the description of farm types.
- **Program payments.** Direct program payments to producers represent the amounts paid under various government agricultural programs. Only those payments related to current agricultural production and paid directly to individuals involved in agricultural production are included. These cover:
 - subsidies to encourage production;
 - subsidies to compensate producers for low market returns;
 - payments to stabilize income;
 - subsidies to reduce expenditures on farm inputs; and
 - payments to compensate producers for crop or livestock losses caused by extreme climatic conditions, disease or other reasons.

These payments may also include compensation received for crop damage due to wildlife or for leaving the farmland in its natural state for wildlife.

Program payments. Program payments include payments tied to current agricultural production and paid directly to farmers. However, it does not attempt to cover all payments made to farmers, nor does it represent total government expenditure under all assistance programs. Withdrawals from NISA and CSRA are excluded.

Examples of included programs are:

- AgriStability;
- AgriRecovery programs (e.g., B.C. Bovine tuberculosis, Alberta Seed Potato Assistance, Saskatchewan Farm & Ranch Water Infrastructure);
- Cull Breeding Swine Program;
- Grains and Oilseeds Payment Program (GOPP);
- Quebec's Assurance stabilisation des revenus agricoles (ASRA);
- rebates (e.g., fuel tax, property tax, farm GST/HST, Young Farmer Rebate);
- private hail insurance;
- Business Risk Management (BRM).

Revenue class. Predetermined levels of total operating revenues. These levels are:

- \$10,000 to \$24,999
- \$25,000 to \$49,999
- \$50,000 to \$99,999
- \$100,000 to \$249,999
- \$250,000 to \$499,999
- \$500,000 to \$999,999
- \$1,000,000 and over

Total assets. Included are all "tangible and intangible items of value" as of December 31. It is the sum of current assets, breeding livestock, machinery and equipment, quota, land and buildings, and other financial investments.

Total liabilities. Include all obligations of a business arising from past transactions that are to be paid to various lenders in the future. These lenders include the federal government (Farm Credit Canada, Advance Payments Program or the Spring Credit Advance Program), provincial governments, chartered banks, trust companies, treasury branches, caisses populaires, credit unions, machinery and supply companies and private individuals. Total liabilities is the sum of current and long-term liabilities.

Farm Financial Survey



TO THE RESPONDENT:

This questionnaire is to assist you in answering a telephone survey. Complete this form and keep it by your telephone. An interviewer from Statistics Canada will telephone you **between the end of June and the beginning of August** for this information.

DO NOT MAIL this questionnaire. Please retain for your personal records.

Use your records, if possible; otherwise, enter your best estimate.

All information will be kept confidential under the *Statistics Act*.

Statistics from this survey helped provide information to develop new programs such as AgrilInvest.

Data was also used to measure the impact of crises such as BSE, avian influenza, as well as the impact of volatile expenses such as fuel and feed costs.

Questions refer to the calendar year 2008.

If information is not kept on a calendar year basis, please report for your latest fiscal year end.

In all cases, record the year end for the financial information you provide →

CONFIDENTIAL when completed

Disponible en version française.

009					
	Day	Month	Year		

This survey is conducted under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, c. S-19. Completion of this questionnaire is a legal requirement under the *Statistics Act*.

	Corporation Name																								Area Code		
NA 2	Farm or Operation Name																								Telephone		
NA 1	Contact Name																								Telephone		
ADR	R.R.				Box No.				Number and Street Name																Telephone		
	Postal Code								Post Office (name of city, town or village where mail is received)																		

CHARACTERISTICS OF THE OPERATOR/OPERATION

• Report questions 1 to 5 as of **December 31, 2008**

A FARM OPERATOR is an individual responsible for the day-to-day operation of the farm, who participates in the decisions to borrow money, to rent, buy or sell assets and to reduce debts. An operation may have more than one operator but only one questionnaire is to be completed for each operation.

- 1. How many operators 18 years of age and over were responsible for this operation?
- 2. What was the age of:
 - a) The oldest operator
 - b) The youngest operator (*minimum age of 18*)
- 3. How many years has the most experienced operator on this farm managed a farm business?

For the Farm Financial Survey, **FAMILY** is defined as an operator, that operator's spouse/partner and children **residing in the same household**. Children are included regardless of age or marital status as long as they do not have their own spouse or child living in the household.
FOR CORPORATIONS: report for **ONE** operator and **that operator's FAMILY**.

- 4. What is the legal operating arrangement of this operation? ("X" one circle only)
 - a) Sole Proprietorship 3
 - b) Corporation or Ltd. Co. 4 → What is your **FAMILY's** percent ownership of this operation? %
 - c) Partnership 5 → What is your **FAMILY's** percent ownership of this operation? %
 - d) Cooperative and communal operations (e.g., Hutterite colonies) 6 → (GO TO PAGE 3)
 - e) Other (e.g., joint venture) (please specify) 7
- 5. How many members are in the operator's **FAMILY**?

LAND USE

• Round to the nearest whole number

1. How will you report land area? 199 1 acres
 ("X" one circle only) \longrightarrow 2 hectares
 3 arpents (*Quebec only*)

2. For the **total land area** of this operation, as of **December 31, 2008** (including workable and non workable) how much was:

- a) Owned
- b) Rented or leased **FROM** others (with or without a written agreement)
 • **Include shareholders**, governments and other sources +
- c) Rented or leased **TO** others (with or without a written agreement) -
- d) **Total land** ($a + b - c$) =

Total land area as of December 31, 2008	
	120
	32
	103
	195

CROPLAND

CROPLAND includes tame hay, field crops, tree fruits or nuts, berries or grapes, vegetables, seed, sod, greenhouse or nursery products, mushrooms and Christmas trees.

3. Did you have any cropland?

• **Exclude** cropland rented **TO OTHERS**

122 YES NO \longrightarrow (GO TO PAGE 4)

.....

Total Cropland
194

4. Of the total land (Box 195 above), how much was **cropland**?

5. What was the market value of an acre (hectare/arpent) of your **cropland excluding buildings** on **December 31, 2008**?

Price per Acre (hectare/arpent)	
133	Dollars
	.00

6. Did you rent any **cropland FROM** others?

123 YES NO \longrightarrow (GO TO PAGE 4)

.....

7. Did you pay cash for the **cropland** rented **FROM** others?

134 YES NO \longrightarrow (GO TO PAGE 4)

.....

8. What was the **average** rental price per acre (hectare/arpent), **excluding buildings**, in **2008**?

Price per Acre (hectare/arpent)	
135	Dollars
	.00

LIVESTOCK AND POULTRY

1. Did the operation custom or contract feed any livestock or poultry for others on **December 31, 2008**?

- **Exclude** all animals OWNED by your operation

676 YES

NO → (GO TO QUESTION 2 BELOW)

(please specify type(s) and number(s) of livestock and poultry custom or contract fed)

S676 _____

677 _____

2. Did the operation **OWN** any livestock or poultry on **December 31, 2008**?

- **Include** all animals OWNED by this operation whether they are on your land or on land **not** owned by you
- **Exclude** all custom or contract fed livestock (Box 677 above)

170 YES

NO → (GO TO PAGE 5)

How many of the following did this operation own on **December 31, 2008**?

PART I. CATTLE

- a) Bulls, 1 year and over
- b) Cows mainly for dairy
 - **Include** dairy replacement heifers
- c) Cows mainly for beef
 - **Include** beef replacement heifers
- d) Steers and Heifers, 1 year and over for slaughter or feeding
- e) Calves, under 1 year

Total Number on December 31, 2008
674
172
173
174
175

PART II. PIGS

- f) Boars, 6 months and over
- g) Sows for breeding and bred gilts
- h) All other pigs

675
179
176

PART III. POULTRY

- i) Layers
- j) Broilers
- k) Other poultry (e.g., breeders, turkeys, pullets, etc.)

188
189
198

(please specify) **080** _____

PART IV. SHEEP AND LAMBS

- l) Sheep and lambs

182 _____

PART V. HORSES

- m) Horses and ponies

187 _____

PART VI. OTHER LIVESTOCK

- n) Other livestock (please specify) **081** _____

184 _____

FARM ASSETS

1. What was the value of the following farm assets of this operation on **December 31, 2008**?
- Report all information for December 31, 2008 or your fiscal year end.
 - **Report at CURRENT MARKET VALUE**
 - Report to the nearest \$1,000
 - **Exclude** assets not from this operation (*these assets to be reported in Box 694, page 12, Question 2*)

LIVESTOCK AND POULTRY ASSETS

Livestock and Poultry Assets	
662	000
308	000

- a) Breeding, replacement and other livestock not considered market livestock
 • Include all livestock and fur animals for breeding or replacement purposes (e.g., cows, sows, ewes, honey bees, bison, llamas, ostriches, race and riding horses, etc.)
- b) Market livestock and poultry
 • **Include** heifers for slaughter or feeding, steers, calves, pigs, slaughter lambs, all poultry, goats for meat, culls, etc.
 • **Exclude** contract livestock and breeding and replacement livestock

SHORT-TERM FARM ASSETS (LESS THAN ONE YEAR)

Short-term Assets	
305	000
306	000
661	000
658	000
659	000

- c) Accounts Receivable: Money still owed to this operation **on December 31, 2008** for crops or livestock previously sold, custom work, etc.?
 • **Include** deferred grain tickets
- d) Inventory
 i) Supplies on hand (inputs) such as feed, supplies, fertilizer, fuel, seed, chemicals, etc.
 ii) Crops for sale
 • **Include** all **harvested** crops which were to be sold
- e) Cash and short-term investments of this operation (less than one year)
- f) Other short-term farm assets such as prepaid expenses for feed, fertilizer, seed, chemicals, etc.
 (please specify) **094**

LONG-TERM FARM ASSETS

Long-term Assets	
301	000
317	000
304	000
673	000
663	000

- g) **Current market value** of all farmland and buildings owned
 • **Include** all farmland owned, the farmhouse, storage sheds, silos, barns, grain bins, machine shops and woodlots
 • **Exclude** leased farmland and buildings
 • **Exclude** quota value
- h) All machinery and equipment owned
 • **Include** cars and trucks used for the farm business, tractors, cultivators, combines, movable irrigation equipment, small tools, computers and office equipment, etc.
 • **Exclude** leased machinery
- i) Quota (market value)
- j) Long-term investments of this operation (one year or more) (e.g., stocks, bonds, long-term GICs, mutual funds, cooperative shares, etc.)
- k) Other long-term farm assets (e.g., off-farm site warehouses, grain condominiums and other buildings owned by this operation, etc.)
 • **Exclude** RRSPs
 • **Exclude** NISA and CSRA (*these programs to be reported on page 11*)
 (please specify) **084**

FARM DEBT OUTSTANDING

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. Did this operation owe any money on **December 31, 2008** or your **fiscal year end**?
- **Include** balance owing on operating lines of credit and money borrowed from family
 - **Include** the Advance Payments Program or the Spring Credit Advance Program
 - **Exclude** liabilities not from this operation (to be reported in Box 696, page 12, Question 3)

700 YES NO → (GO TO PAGE 7)

2. On **December 31, 2008** what was the amount of money owed to:
- **Include BALANCE OWING** on operating lines of credit - **NOT THE CREDIT LIMIT**

- a) Banks, trust companies, treasury branches
- b) Credit unions, caisses populaires
- c) Farm Credit Canada (Federal Agency - FCC)
- d) Machinery and supply companies, feed companies
• **Exclude** leased machinery
- e) Family members, shareholders, private individuals,
- f) Provincial government agencies (e.g., ag. credit lending agencies, farm loan boards, etc.)
- g) Others (e.g., accounts payable, municipality, meat packing plants, etc.) (please specify)

085

Farm Debt on December 31, 2008			
Short-term:		Long-term:	
Original repayment period is less than 12 months (Include BALANCE OWING on operating lines of credit)		Original repayment period is 12 months or more	
410	000	480	000
405	000	485	000
		481	000
407	000	487	000
408	000	488	000
		483	000
403	000	489	000
409	000		
		491	000
451	000		
Total	000		000

3. How much money borrowed in **2008**, was used to refinance previous loans?

543 000

4. Did this operation participate in the Advance Payments Program in **2008**?
- **Include** Spring Credit Advance Program

541 YES NO → (GO TO PAGE 7)

5. What was the total amount borrowed under the Advance Payments Program in **2008**?

542 000

6. What was the amount still owing for the Advance Payments Program on **December 31, 2008**?

436 000

PROGRAM PAYMENTS

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. Did this operation participate in **provincial crop or production** insurance (AgrilInsurance) in **2008**?

642 YES

NO

**Atlantic, Ontario, Prairies and B.C. - GO TO QUESTION 4
Quebec - GO TO QUESTION 3**

2. What were the **gross** receipts received from provincial crop or production insurance in **2008**?

644 000

3. **Quebec Only:**
How much money was received from **ASRA** (Assurance stabilisation des revenus agricoles) in **2008**?

494 000

4. Has this operation participated in the **AgriInvest or AgriInvest Kickstart**?

360 YES

NO

(GO TO QUESTION 6 BELOW)

5. How much money did the government put into your AgriInvest savings account in **2008**?

495 000

6. Has this operation participated in **AgriStability**, include CAIS (Canadian Agriculture Income Stabilization)?

496 YES

NO

(GO TO QUESTION 8 BELOW)

7. How much money was received from the government for **AgriStability** in **2008**?
(See Statement of Farm Support Payments, Agr-1, Box 604)

498 000

8. In **2008**, how much compensation was received for crop damage due to **wildlife** or for leaving farmland in its natural state for **wildlife**?

- **Include** compensation for conservation of wildlife habitats, public access to wildlife habitats, prevention of water pollution, etc.
- **Exclude** payments received for the purchase of land by conservation organizations

(please specify) **S687**

687 000

9. In **2008**, how much was received from **other direct program payments and rebates** not previously reported?

- **Include:**
 - Private hail insurance;
 - Rebates (e.g., fuel tax, property tax, farm GST/HST, Young Farmer Rebate);
 - Business Risk Management (BRM);
 - Agri Recovery programs (e.g., B.C. Bovine tuberculosis, Alberta Seed Potato Assistance, Sask. Farm & Ranch Water Infrastructure);
 - Cull Breeding Swine Program;
 - Grains and Oilseeds Payment (GOPP);
 - All other program payments.

• **Exclude NISA and CSRA** withdrawals (to be reported on page 11)

(please specify) **S688**

688 000

Total Program Payments

10. **Total Program Payments** (sum of 2 to 9)
Please copy amount from Box 604 into Box 689, next page, Question 2 a)

604 000

FARM REVENUE AND EXPENSES

Which method of accounting will you use to report your farm revenue and expenses: cash or accrual accounting?

611 Cash Accrual Don't know

FARM REVENUE

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. In **2008**, what was the **total gross** farm revenue of this operation, before expenses?

Gross Farm Revenue in 2008	
601	000

- **Include** revenue from capital sales of breeding and replacement livestock, direct program payments (*Box 604, page 7, Question 10*), agricultural custom work
- **Exclude** any money received from **NISA** and **CSRA** withdrawals (*these programs to be reported on page 11*), the value of inventory adjustments, the sale of land and buildings, the sale of machinery and equipment and the sale of quota

THE FOLLOWING REVENUE ITEMS SHOULD ADD TO BOX 601.

2. Of the total gross farm revenue in **2008** (*Box 601 above*), how much was from:

- a) **Total program payments - please copy the amount from Box 604, page 7, Question 10**
- b) Sale of grains, oilseeds, pulse crops and forage seeds
 - **Include** wheat board payments
- c) Sale of horticulture products
 - **Include** potatoes, fruits, vegetables, greenhouse products, nursery products, sod, mushrooms, etc.
- d) Sale of cattle
 - **Include** breeding and replacement livestock
- e) Sale of pigs
 - **Include** breeding and replacement livestock
- f) Sale of poultry
 - **Include** eggs
- g) Sale of milk, cream and other dairy products
- h) Custom or contract work and machine rentals
 - **Include** custom or contract feeding
- i) All other farm revenue (e.g., hay; boarding, training, sale of horses; other livestock, fur and wool; sugar beets, tobacco, maple products; wood, Christmas trees; land rental, etc.)

689	000
623	000
624	000
625	000
626	000
627	000
628	000
621	000
679	000

MARKETING CONTRACTS

- Report all information for December 31, 2008 or your fiscal year end.

A written agreement to deliver a certain quantity of a commodity at a specified date. In a marketing contract, the producer owns the product until delivery to the contracted buyer. **Exclude** futures contracts and all other types of contracts.

1. In **2008**, did this operation have any marketing contracts?

320 YES NO → (GO TO THE NEXT SECTION)

2. What was the **gross revenue received** from marketing contracts?.....

321	000
------------	-----

AGRI-TOURISM

Agri-tourism involves travel to an agricultural setting where visitors are provided with agriculturally-based services or products. Revenue is generated from the services or products provided to visitors **ON THE FARM**.

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000
- **Exclude** roadside stands and Farmer's Markets
- **Include** value-added products sold on the farm, outdoor recreation (e.g., hunting, fishing, etc.), hospitality services (e.g., farm stays, bed and breakfast, ranch guests, summer camps, etc.), restaurants, entertainment services (e.g., petting zoos, rodeos, corn mazes, harvest festivals, cattle drives, etc.), educational tours, etc.

1. Did this operation have any revenue from Agri-tourism?

340 YES NO → (GO TO THE NEXT SECTION)

2. In **2008**, what was the total revenue from Agri-tourism?

341	000
------------	-----

3. Was this amount included in **Total Gross Farm Revenue**, Box 601, page 8?

342 YES NO → (GO TO THE NEXT SECTION)

FARM OPERATING EXPENSES

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. In **2008**, what were the **total** farm operating expenses?

- **Exclude** capital investments and capital cost allowances or depreciation
- **Exclude** the value of inventory adjustments

Total Expenses in 2008	
606	000

SELECTED FARM OPERATING EXPENSES

2. Of the **total** farm operating expenses in **2008** (Box 606 above) how much was for:

- a) Fertilizer and lime
- b) Herbicides, insecticides, fungicides, etc.
- c) Seed and plants
 - **Exclude** materials purchased for resale
- d) Feed, supplements and hay
- e) Fuel for machinery, trucks and automobiles
 - **Include** only the farm business share of amounts paid
- f) Heating fuel
- g) Total interest paid on farm debt
 - **Exclude** payments on the principal
- h) Land rentals
 - **Include** money paid to shareholders
- i) Total wages and salaries
 - **Include** all employee benefits

Selected Expenses	
560	000
561	000
562	000
566	000
568	000
597	000
605	000
576	000
572	000

3. Of the total wages and salaries (Box 512 above), how much was paid to:

- a) **FAMILY** (defined as an operator, that operator's spouse and children **residing in the same household**. Children are included regardless of age or marital status as long as they do not have their own spouse or child living in the household. **FOR CORPORATIONS:** report for **ONE** operator and **that** operator's **FAMILY**.)
- b) Hired help
 - **Exclude** the amount reported in Box 666 above

666	000
573	000

NET INCOME STABILIZATION ACCOUNT (NISA)

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. Has this **FAMILY** ever participated in the NISA program?

636 YES

NO → (GO TO THE NEXT SECTION)

2. What was the total amount withdrawn from **FUND 1** and **FUND 2** NISA account(s) in the **2008** calendar year?

- **Include** withdrawals for all **FAMILY** members

Total NISA withdrawals	
697	000

QUEBEC ONLY - COMPTE DE STABILISATION DU REVENU AGRICOLE (CSRA)

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. Has this **FAMILY** ever participated in the CSRA program?

682 YES

NO → (GO TO THE NEXT SECTION)

2. How much money was withdrawn from CSRA account(s) in the **2008** calendar year?

- **Include** withdrawals for all **FAMILY** members

Total CSRA withdrawals	
684	000

FOR CORPORATIONS ONLY

- Report all information for December 31, 2008 or your fiscal year end.
- Report to the nearest \$1,000

1. Did this **operation** owe any money to **shareholders** in **2008**?

362 YES

NO → (GO TO QUESTION 3)

2. How much interest was paid on these loans in **2008**:

- **Exclude** payments on the principal

Total Interest paid to Shareholders	
363	000

3. Did this **operation** rent any land from **shareholders** in **2008**?

364 YES

NO → (GO TO QUESTION 6)

4. How much land was rented from **shareholders**?

Land Rented from Shareholders	
368	

5. What was the amount of the rent paid to **shareholders** in **2008**?

Total Rent paid to Shareholders	
365	000

6. Did this **operation** pay any dividends to **shareholders** in **2008**?

366 YES

NO → (GO TO PAGE 12)

7. What was the amount of the dividends paid to **shareholders** in **2008**?

Total Dividends paid to Shareholders	
367	000

FINANCIAL INFORMATION FOR SOURCES OTHER THAN THIS OPERATION

Agriculture and Agri-Food Canada uses info from this section to analyze the financial well-being of farm families.

For the Farm Financial Survey, **FAMILY** is defined as an operator, that operator's spouse/partner and children **residing in the same household**. Children are included regardless of age or marital status as long as they do not have their own spouse or child living in the household.
FOR CORPORATIONS: report for **ONE** operator and **that operator's FAMILY**.

- Report all information for December 31, 2008 or your fiscal year end.
- **REPORT TO THE NEAREST \$1,000**
- Refer to your T1 Income Tax and Benefit Return, or your T4

INCOME NOT FROM THIS OPERATION

1. In **2008**, what was this **FAMILY's** income from the following sources:

- a) Employment Income [Boxes 101 and 104] from sources other than this operation such as gross wages and salaries (before deductions)
 - Report revenue from T4
- b) Net self-employment income (business [Box 135], professional [Box 137], commission [Box 139] and fishing [Box 143])
- c) Investment Income such as interest [Box 121], taxable capital gains [Box 127], dividends (actually received) [Boxes 120 and 122] from sources other than this operation
 - **Include** net rental income from other real estate [Box 126], other investment income
 - **Exclude** NISA and CSRA withdrawals
- d) Pensions
 - **Include** CPP, QPP [Box 114], Old Age Security [Box 113], Registered Pension Plans (RPPs), RIF's [Boxes 115 and 116], RRSP withdrawals [Box 129]
- e) Other income from **Government** programs for families or individuals
 - **Include** employment insurance [Box 119], Canada Child Tax Benefit, Universal Child Care Benefit [Box 117], Family GST/HST credit
 - **Exclude** any payments for farm programs

(please specify) **S691**
- f) Other income **not** from this operation, e.g. Box 130
 - Report net income after expenses
 - **Include** non-agricultural custom work income from other farm operations, other business income
 - **Exclude** NISA and CSRA withdrawals

(please specify) **S693**

Income not from this operation in 2008	
693	
	000
691	
	000
669	
	000
670	
	000
690	
	000
692	
	000

ASSETS NOT FROM THIS OPERATION

2. What was the value of any assets not from this operation **owned by this FAMILY** on **December 31, 2008**?
- **Include** - cash, stocks, bonds, RRSPs;
 - assets of another farm/ranch operation;
 - non-farm business assets, off-farm houses;
 - the non-farm share of cars and trucks, machinery and equipment solely for personal use of family members, recreational vehicles
 - **Exclude** the assets of this farm operation which you previously reported (page 5, Assets)

Assets not from this operation on December 31, 2008	
694	
	000

LIABILITIES NOT FROM THIS OPERATION

3. What was the amount of any debts not from this operation **owed by this FAMILY** on **December 31, 2008** (e.g., non-farm mortgages, personal loans)?
- **Exclude** the liabilities of this farm operation which you previously reported (page 6, Liabilities)

Liabilities not from this operation on December 31, 2008	
696	
	000

ON-FARM FOOD SAFETY

The purpose of this section is to obtain information about On-Farm Food Safety Programs, for example HACCP (Hazard Analysis Critical Control Points).

On-farm food safety programs ensure that food safety procedures, with RECORD-KEEPING, are applied on farm. Food safety procedures minimize the risk that food will harm consumers when consumed according to the intended use.

These questions are **voluntary**, your answers are important because they represent other farm operations and will assist in analyzing the means to inform producers of these programs.

1. Are you participating in any of these HACCP based programs (On-Farm Food Safety) for any of the products that leave your farm operation? (Mark all that apply)

800 Main Product	Program Name	Have you successfully passed a third party audit? (Certified in the program)	Have you begun implementing protocols?
1 <input type="radio"/> Dairy	Canadian Quality Milk Program, Dairy Farmers of Canada	801 Yes <input type="radio"/> No <input type="radio"/> →	821 Yes <input type="radio"/> No <input type="radio"/>
2 <input type="radio"/> Beef	Quality Starts Here, Verified Beef Production Program <i>Canadian Cattlemen's Association</i>	802 Yes <input type="radio"/> No <input type="radio"/> →	822 Yes <input type="radio"/> No <input type="radio"/>
3 <input type="radio"/> Pork	Canadian Quality Assurance Program <i>Canadian Pork Council</i>	803 Yes <input type="radio"/> No <input type="radio"/> →	823 Yes <input type="radio"/> No <input type="radio"/>
4 <input type="radio"/> Chicken	Safe Safer Safest <i>Chicken Farmers of Canada</i>	804 Yes <input type="radio"/> No <input type="radio"/> →	824 Yes <input type="radio"/> No <input type="radio"/>
5 <input type="radio"/> Eggs	Start Clean, Stay Clean <i>Egg Farmers of Canada</i>	805 Yes <input type="radio"/> No <input type="radio"/> →	825 Yes <input type="radio"/> No <input type="radio"/>
6 <input type="radio"/> Hatching Eggs	Canadian Hatching Egg Quality Program <i>Canadian Broiler Hatching Egg Marketing Agency</i>	806 Yes <input type="radio"/> No <input type="radio"/> →	826 Yes <input type="radio"/> No <input type="radio"/>
7 <input type="radio"/> Turkey	Canadian Turkey Marketing Agency (CTMA) On-Farm Food Safety Program	807 Yes <input type="radio"/> No <input type="radio"/> →	827 Yes <input type="radio"/> No <input type="radio"/>
8 <input type="radio"/> Potato	Canadian Horticultural Council On-Farm Food Safety Program	808 Yes <input type="radio"/> No <input type="radio"/> →	828 Yes <input type="radio"/> No <input type="radio"/>
9 <input type="radio"/> Fruit and tree nuts	Canadian Horticultural Council On-Farm Food Safety Program	809 Yes <input type="radio"/> No <input type="radio"/> →	829 Yes <input type="radio"/> No <input type="radio"/>
10 <input type="radio"/> Vegetables and melons	Canadian Horticultural Council On-Farm Food Safety Program	810 Yes <input type="radio"/> No <input type="radio"/> →	830 Yes <input type="radio"/> No <input type="radio"/>
11 <input type="radio"/> Greenhouse production	Canadian Horticultural Council On-Farm Food Safety Program	811 Yes <input type="radio"/> No <input type="radio"/> →	831 Yes <input type="radio"/> No <input type="radio"/>

2. Are you participating in any other HACCP (On-Farm Food Safety) programs for products that leave your farm operation?

812 YES NO → (GO TO PAGE 14)

Please specify: 812s _____

NOTE: If no participation reported in questions 1 and 2 go to question 3; else, go to question 4.

3 Which of the following reason(s) describes why you have **NOT** participated in the HACCP (*On-Farm Food Safety*) program(s)?
(Mark all that apply) **842**

- 1 Have not heard of the program
- 2 Too costly
- 3 Too time consuming
- 4 No buyer requirement
- 5 Lack of information
- 6 Program not ready
- 7 Did not see a benefit

4. Due to buyer requirements, have you implemented any of the following? (Mark all that apply) **843**

- 1 Environmental farm plan
- 2 Biosecurity - S. O. P. (standard operating procedures)
- 3 Livestock tracing and tracking
- 4 Specific feed formulation
- 5 Products without antibiotics
- 6 Animal housing and rearing (e.g. cage size)
- 7 Products without GMO inputs (Genetically-Modified Organisms)
- 8 Crop identity-preservation / segregation
- 9 Other (please specify) **843s** _____
