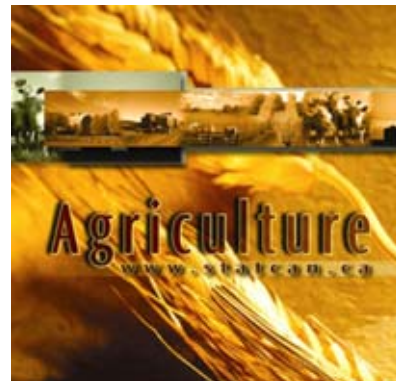


Catalogue no. 21-206-X

# Statistics on Income of Farm Operators

2009



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Statistics Canada  
Agriculture Division  
Whole Farm Data Projects Section

# Statistics on Income of Farm Operators

2009

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# User information

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## Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- P preliminary
- r revised
- X suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published
- \* significantly different from reference category ( $p < 0.05$ )

## Notes

Throughout this publication:

Codes A to F in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on Data quality, concepts and methodology — Data accuracy to obtain information on the signification of the codes.

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

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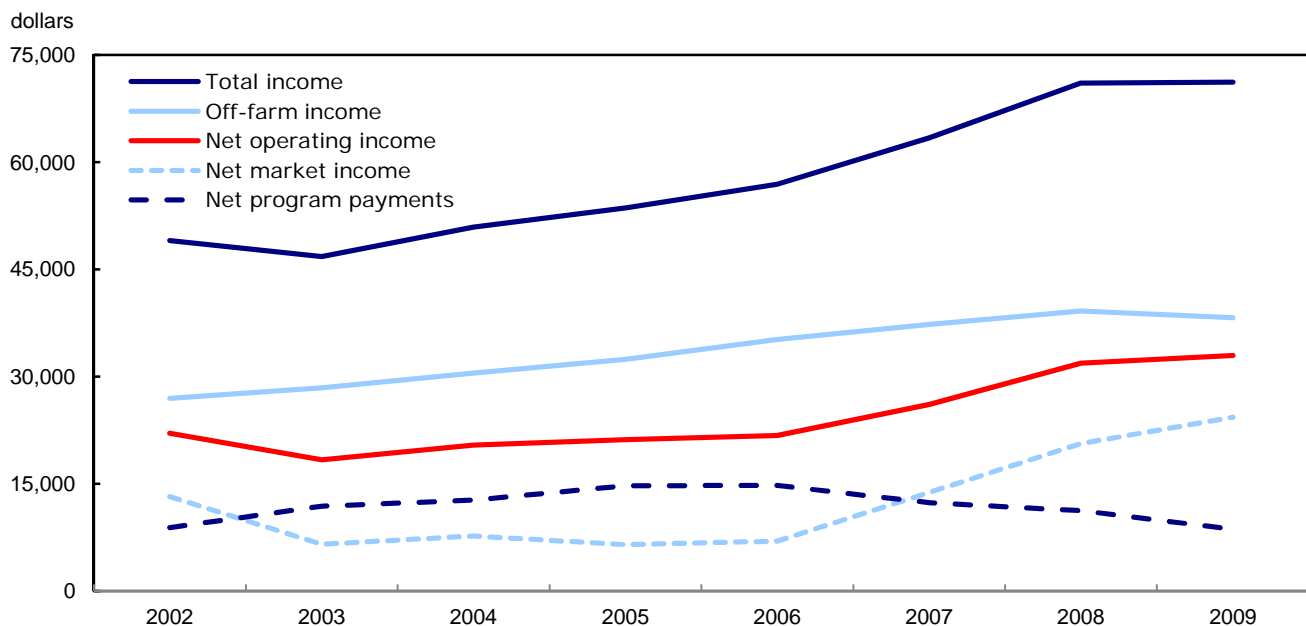


# Highlights

The estimates presented in this publication cover farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over. The estimates are produced from farm operators' income tax returns.

- In 2009, average total income of farm operators remained almost unchanged at \$71,173, according to data from personal income tax returns.
- The modest growth in farm operators' average total income in 2009 was the result of a 3.4% rise in average net farm operating income, which compensated for a 2.4% drop in average income from off-farm sources. Off-farm income made up 53.7% of the total income of farm operators, down from 55.1% in 2008.
- Lower average off-farm employment income (-4.7%) and average other off-farm income (-12.9%) pulled down average off-farm income.
- Largely fuelled by higher revenues from the sale of grains and oilseeds, average net market income for all operators grew 17.8% in 2009, while average net program payments continued their downward trend, declining 23.1% from 2008. This decline was largely driven by a significant reduction in payments through the federal and provincial Business Risk Management programs due partly to the strong performance of the grain and oilseed sector.

**Chart 1**  
Average total income and its components, Canada, 2002 to 2009



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

## Notes to users

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**Statistics on Income of Farm Operators** is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Agriculture Taxation Data Program (ATDP). This publication is complemented by two publications: **Statistics on Income of Farm Families** (Catalogue no. 21-207-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X).

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

This issue of **Statistics on Income of Farm Operators** covers the 2009 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2005.

Farm operators refer to those involved in one or more incorporated farms (with total operating revenues of \$25,000 and over) or unincorporated farms (with total operating revenues of \$10,000 and over).

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

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income adjusted for capital cost allowance (i.e., total income minus capital cost allowance) are presented in all tables, except tables 8, 9-1 and 9-2.
- In tables 8, 9-1 and 9-2, farm operators refer only to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).<sup>1</sup> In the ATDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the ATDP estimates include poultry hatcheries within poultry and egg farms. Aquaculture farms are not included in the ATDP estimates.

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

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

# Introduction

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

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

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

The ATDP has been gradually expanded. Before 1987, the program was confined to the unincorporated farms outside of the Prairie provinces. In 1987, it was expanded to cover the incorporated farms and in 1990, to encompass the Prairie provinces. Finally, in 1993, it was expanded again to include the communal farming organizations.

Until 1990, the Agriculture Division had mainly used the taxation data to provide indicators for the farm operating expense estimates for the unincorporated farms outside of the Canadian Wheat Board (CWB) region as published in the **Agriculture Economic Statistics** (AES). The CWB region encompasses the Prairie provinces and Peace River region in British Columbia. Data for this region were traditionally collected from the National Farm Survey in order to meet the statistical requirements of the *Western Grain Stabilization Act*. As of 1991, expense estimates for publication purposes (AES) and National Accounting are primarily based on tax records as the Western Grain Stabilization Program ended as of July 31, 1991.

The ATDP constitutes a major source of financial data for the Whole Farm Data Project.<sup>2</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm operator income estimates are used to: measure the relative importance of farm and off-farm operator income at different aggregation levels; assess the economic welfare of Canadian farm operators; and facilitate farm policy development.

The **Statistics on Income of Farm Operators** publication provides information on sources and levels of farm and off-farm income for farm operators by province, type of farm (based on the North American Industry Classification System) and revenue class. Distributional tables on income of farm operators are also presented.

This issue of **Statistics on Income of Farm Operators** covers the 2009 reference year. It also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2005.

For purposes of statistical tabulations, the estimates presented in this publication cover farm operators of one or more unincorporated farms (reporting total operating revenues of \$10,000 and over) or incorporated farms (reporting total operating revenues of \$25,000 and over).

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

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

# Analysis

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The estimates presented in this publication cover farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over. The estimates are produced from farm operators' income tax returns.

## 2009 Overview

In 2009, average total income of farm operators remained almost unchanged at \$71,173, according to data from personal income tax returns.

The modest growth in farm operators' average total income in 2009 was the result of a rise in average net farm operating income, which compensated for a drop in average income from off-farm sources. Off-farm income made up 53.7% of the total income of farm operators, down from 55.1% in 2008.

Average off-farm income decreased 2.4% from 2008 to \$38,227 in 2009, due to drops in average off-farm employment income (-4.7%) and average other off-farm income (-12.9%). The rise in average investment income (+2.5%), average pension income (+3.4%) and average government social transfers (+6.9%) tempered the drop in average off-farm income. Average net farm operating income went up 3.4% as average net market income continued to recover in 2009.

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

The decrease in average off-farm employment income in 2009 reflected the impact of the global economic downturn on the labour market. In October 2008, employment peaked in Canada and the unemployment rate was near an historic low.<sup>1</sup> However, the global economic downturn that worsened in the last quarter of 2008 continued into 2009. As a result, employment fell in 2009 for the first time since 1992, down 1.6% (-274,300). The unemployment rate climbed 2.2 percentage points between 2008 and 2009 to reach 8.3%, the highest since 1998.<sup>2</sup> The labour market downturn also saw employers cut back more heavily on the number of hours worked than on the number of workers.<sup>3</sup> The number of actual hours worked fell 4.1% between 2008 and 2009.<sup>4</sup>

Average net market income for all operators grew 17.8% to \$24,309 in 2009. As in 2007 and 2008, the rise in average revenues from grain and oilseed sales was the main factor driving the increase. Average net program payments to farm operators continued to drop in 2009. They fell 23.1% from 2008 to \$8,637. This decline was largely driven by a significant reduction in payments through the federal and provincial Business Risk Management programs due to the strong performance of the grain and oilseed sector.

1. Source: Statistics Canada, Labour force survey estimates (LFS), seasonally adjusted, monthly, CANSIM table 282-0087.
2. Source: Statistics Canada, Labour force survey estimates (LFS), annual, CANSIM table 282-0002. In this analysis, changes in employment and other labour market indicators during 2009 are determined by comparing annual averages. Annual employment loss based on annual averages is higher than that shown by the December-to-December comparison for 2009 (-186,900 or -1.1% in seasonally adjusted terms) because employment was still growing through much of 2008. This creates a higher baseline for job losses since employment had already been falling for two months in December 2008. Explanation provided in Statistics Canada, Perspectives on Labour and Income, Catalogue no. 75-001-X, *Labour market review 2009*, April 2010.
3. Source: Statistics Canada, Perspectives on Labour and Income, Catalogue no. 75-001-X, *Labour market review 2009*, April 2010.
4. Source: Statistics Canada, Labour force survey estimates (LFS), by actual hours worked, all jobs, annual, CANSIM table 282-0018.

Higher average revenues from supply-managed commodities (dairy products, poultry and eggs) and potatoes also supported the increase in average net market income. Lower average cattle and hog revenues tempered the increase in average net market income. Average operating expenses remained virtually unchanged from 2008. In dollar terms, average net fuel expenses for machinery, truck and auto, and average net interest expenses decreased the most, while average crop expenses (namely fertilizer and lime, and seeds and plants) increased the most.

## Income of farm operators by farm type

### Oilseed and grain sector

In 2009, average total income of oilseed and grain farm operators grew 2.8% to \$87,852, a much slower pace than in 2008 (+24.7%). Average net farm operating income of oilseed and grain producers increased for the fourth consecutive year in 2009, up 3.6% to \$47,652, as the growth in average net market income offset the decrease in average net program payments. Largely fuelled by higher average revenues from the sale of canola and soybeans, average net market income of oilseed and grain farm operators advanced 9.7% in 2009 to \$43,425. A decrease in average revenues from net cash advances (including any Canadian Wheat Board payments reported on statement) as well as a drop in average revenues from the sale of oats and grain corn lessened the growth in average net market income. Average off-farm income of these producers went up 1.8%.

Average grain and oilseed revenues rose on the strength of increased marketings, as prices<sup>5</sup> were down sharply. After peaking in mid-2008, grain and oilseed prices<sup>6</sup> fell in the wake of rising stocks due to increased production in 2008 and volatility in global financial and economic markets. Grain prices continued their descent in 2009, with sharp drops in August and September. After this, they remained relatively stable. In December 2009, grain prices were down 44.1% from the peak of June 2008. Oilseed prices fluctuated before falling sharply in September 2009. In December 2009, prices were 31.7% lower than the peak of July 2008.

### Cattle and hog sectors

Producers in the cattle and hog sectors continued to face challenges in 2009. These producers had to deal with a sharp decline in the number of animals exported, largely due to the Country of Origin Labelling (COOL<sup>7</sup>) regulation, which was in its first full year of implementation in the United States. The number of both cattle and hogs exported in 2009 declined by over 30% from 2008 levels.

5. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sale of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered for sale on the domestic or the international market. Data on prices and marketings are as of November 24, 2011.

6. Source: Statistics Canada, Farm Product Price Index (FPPI), monthly (index, 1997=100), CANSIM table 002-0021.

7. As part of the U.S. *Food, Conservation and Energy Act of June 2008 (2008 Farm Bill)*, the United States passed legislation imposing mandatory country-of-origin labelling for beef, pork, lamb, chicken and goat meat, and certain perishable commodities sold at retail outlets in the United States. This legislation was implemented on September 30, 2008, on the basis of an Interim Final Rule, which was replaced by a Final Rule that came into force on March 16, 2009. COOL provisions for fish and shellfish have been in place since 2005. According to this new legislation, only meat derived from an animal that is exclusively born, raised and slaughtered in the United States can be designated as "Product of the U.S." A mixed country of origin labelling is required in all other cases. For meat derived from animals of different national origins, the label must indicate the country or countries involved. For example, meat from animals born and raised in Canada but imported by US packers for slaughter should be labelled as "Product of Canada and U.S." Both packers and retailers must keep records of the origin of animals. Mandatory requirements to label products with their country of origin are imposing additional costs at each stage of the production process, from feedlots to processing/packing to retailing. For example, American processors/packers have to segregate Canadian animals and the meat derived from these animals at their facilities, which involves additional costs. Due to these additional costs, some processors/packers do not buy Canadian animals, buy them only on certain days or buy them at a discounted price. Provisions requiring firms to track and notify customers of the country of origin of meat and other agricultural products at each major stage of production impose costs on integrated North American supply chains and reduce competitiveness in both Canada and the United States. COOL has created confusion and uncertainty for livestock industries in both countries. Source: Department of Foreign Affairs and International Trade. *Canada Requests WTO Panel on U.S. Mandatory Country-of-Origin Labelling*, Media Room, News Release No. 296, October 7, 2009.

## Cattle sector

Average total income of beef cattle farm operators declined 9.2% in 2009 to \$47,709, due to decreases in both average net farm operating income (-22.5%) and average off-farm income (-5.8%). These operators experienced a net market income loss for the seventh consecutive year. However, the loss continued to shrink, going from \$1,349 on average in 2008 to \$1,244 in 2009. Average net program payments dropped 20.8%, due partly to weaker reference margins<sup>8</sup> because of several years of poor incomes.<sup>9</sup>

In 2009, average net market income of beef cattle farm operators improved, as the decline in average operating expenses more than offset the decrease in average revenue from cattle and calf sales. Lower general expenses (namely net interest expenses, custom work and machine rental, and paid salaries), as well as lower net fuel expenses for machinery, largely accounted for the decline in average operating expenses. Average revenue from cattle and calf sales went down in 2009 as both prices and marketings fell from 2008 levels. Export challenges (a strong Canadian dollar and the COOL regulation in the United States), as well as reduced access to credit for producers, and decreased meat demand by consumers resulting from the economic downturn, put downward pressure on revenues.<sup>10</sup> The COOL regulation has constrained Canadian cattle access to feedlots and slaughter plants, which resulted in lower live animal exports to the United States. Lower revenues from domestic slaughter, due to both prices and marketings, also pulled down cattle and calf revenues.

## Hog sector

After decreasing 33.1% in 2008, average total income of hog and pig farming operators was essentially unchanged, at \$45,405 in 2009, as the rise in average net farm operating income (+9.0%) offset the drop in average off-farm income (-4.4%). Average net market income of hog farms improved but remained in deficit. It went from a loss of \$98,367 in 2008 to a loss of \$70,701 in 2009. This relative improvement was fuelled by higher average revenues from custom work and machine rental and lower average operating costs, for such things as hog purchases, feed expenses, net interest expenses and net fuel expenses. Lower average hog revenues tempered this relative improvement in average net market income.

Revenues from live hog exports went down for a second consecutive year in 2009 as marketings fell from 2008 levels. The drop in the number of hogs marketed internationally may, in part, reflect structural changes in Canadian hog production, as well as similar export and demand challenges as seen in the cattle sector. The hog sector was also forced to deal with health concerns over the H1N1 flu virus. In 2009, the border restrictions on North American pork due to concerns surrounding the H1N1 virus, also affected exports of live hogs and pork. The disease led to import restrictions in several countries.

Revenues from domestic slaughter hogs also fell in 2009, as a decline in slaughter hog prices more than offset a slight increase in marketings. In 2009, slaughter of hogs reached 21.8 million head, up 0.7% from 2008. Despite hog inventories decreasing since 2006, hog slaughter remained strong in 2009 as more weaners were fed to slaughter weight in Canada rather than being exported to U.S. finishing operations. Slaughter hog prices declined 4.5% from 2008 to 2009. Since 2004, they have dropped 28.3%.

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8. The reference margin reflects the producer's margin history based on the production margin in previous years. The reference margin is calculated using an Olympic average (taking the last five years of the producer's margins, removing the highest and lowest margins, and averaging the remaining three years). Payments are triggered under AgriStability when a producer's program year margin falls below 85% of their average reference margin. The program year margin refers to the production margin for the year for which the producer is applying for AgriStability. The production margin is calculated by subtracting allowable expenses from allowable income. Source: Agriculture and Agri-Food Canada, Programs and Services, AgriStability.

9. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2009 and 2010*.

10. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2009 and 2010*.

At January 1, 2010, Canadian hog producers had reported their inventories at 11.8 million, down 2.8% from the previous year, their lowest level since 1997.<sup>11</sup> During the three years prior to the spring of 2009, hog and pork producers struggled with significant issues including: record-high feed prices, a strong Canadian dollar, rising energy costs and low pork prices around the world. In addition, the COOL regulation in the United States and the economic downturn led to farm restructuring and farm closures in Canada. The outbreak of the H1N1 virus in the spring of 2009 resulted in continuing depressed hog prices. In the spring of 2009, the Canadian Pork Council (CPC), acting on behalf of the industry, sought assistance from the federal government to help producers exit the industry. In June 2009, the CPC presented a strategic transition plan to the Government of Canada.<sup>12</sup>

On August 15, 2009, the Government of Canada announced a restructuring program for hog producers. It included the creation of a loan loss reserve fund<sup>13</sup>, a marketing fund<sup>14</sup> and a transition program to help producers leave the industry. The Hog Farm Transition Program<sup>15</sup>, similar to the Cull Swine Program in 2008<sup>16</sup>, facilitated the reduction of Canada's swine herd.

In 2009, average net program payments to hog producers went down 23.0% from 2008 to \$88,019. Despite this decrease, average net program payments offset the loss in average net market income.

### Supply-managed sector

Farm operators in the poultry and egg sector and dairy sector saw their average total income rise 6.0% (to \$134,954) and 1.1% (to \$75,863), respectively. Farm operators specializing in poultry and egg production remained in second place in terms of average total income, only lagging behind potato producers. Average total income of poultry and egg producers rose as both average net farm operating income (+7.2%) and average off-farm income (+4.0%) increased. Average net farm operating income of these operators went up as an 11.0% increase in average net market income offset a 26.4% drop in average net program payments. Higher average revenues from poultry and egg sales and crop sales, combined with lower average production costs for such items as poultry and eggs, net interest and heating fuel, largely contributed to the improvement in net market income. Meanwhile, increased average expenses for feed, crops, and custom work and machine rental held back the growth.

Average total income of dairy producers also rose in 2009, due to increases in both average net farm operating income (+1.1%) and average off-farm income (+1.0%). The growth in average net farm operating income resulted largely from the 13.8% rise in average net program payments.

11. Source: Statistics Canada, Number of hogs on farms at end of quarter, quarterly (head), CANSIM table 003-0004.

12. Source: Agriculture and Agri-Food Canada, Office of Audit and Evaluation, Audit of the Hog Farm Transition Program, April 27, 2010.

13. The Hog Industry Loan Loss Reserve Program was designed to assist pork industry producers to deal with immediate short-term cash-flow pressures. The purpose of this program was to increase access to credit for eligible hog producers in Canada who could provide a business plan which demonstrated that the business was or could be viable and had a reasonable prospect of repaying the loan. The Government of Canada was to share the loan loss risk with financial institutions in consolidating short-term debt into long-term loans. The loans were to be first used to reimburse any outstanding Advance Payments Program (APP) emergency advances under the 2008 stay of default, if the borrower held such an advance. Additional funds could be used to address liquidity issues or make the investments required to achieve long-term profitability. The application deadline was March 26, 2010. Under this program, 263 loans were made to producers for a total of \$408.1 million which amounts to \$243.8 million in reserve funding. Sources: Agriculture and Agri-Food Canada, Hog Industry Loan Loss Reserve Program, February 16, 2011 and Agriculture and Agri-Food Canada, News Release, *Government of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

14. The International Pork Marketing Fund was to provide \$17 million in funding to bolster critical market development and activities to capture greater value from export markets, and to help address the pork exports losses resulting from trade restrictions. Source: Agriculture and Agri-Food Canada, News Release, *Government of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

15. The Program, which was made retroactive to April 1, 2009, was to assist the hog sector with an orderly transition to new market realities by providing compensation to those producers (based on the annual production capacity of the empty barns) who would stop producing hogs for a minimum three-year period in order to ensure the decline in hog production in Canada reaches an economically sustainable level. The total approved cost of the program was \$82 million, including \$75 million for contribution payments to producers. The bulk of the spending was to occur in fiscal years 2009/2010 and 2010/2011. Sources: Agriculture and Agri-Food Canada, Office of Audit and Evaluation, Audit of the Hog Farm Transition Program, April 27, 2010 and Agriculture and Agri-Food Canada, News Release, *Government of Canada Delivers Support for Hog Industry Restructuring*, August 15, 2009.

16. The purpose of this federally funded program, administered by the Canadian Pork Council, was to a) enable an accelerated cull of breeding swine in Canada in order to achieve an overall reduction of 10% of Canada's total breeding stock and to enable some hog producers to downsize, and b) to assist hog producers to address the current market situation of low hog prices, higher feed grain costs and a stronger Canadian dollar by helping to return the industry to a competitive position. The program was launched on April 14, 2008 and included a cull period from November 1, 2007 to November 30, 2008. Producers were eligible to receive a per head payment for each animal slaughtered (\$225 per breeding swine culled after April 14, 2008) as well as reimbursement for slaughter and disposal costs. (A payment of \$225 less selling price was available for approved producers that sold animals from November 1, 2007 to April 13, 2008.) Producers had to agree to empty at least one barn, and not restock for a three-year period. Source: Agriculture and Agri-Food Canada, Cull Breeding Swine Program, Program Overview.

## Horticulture sector

Increases in both average net farm operating income (+19.2%) and average off-farm income (+2.7%) lifted average total income of producers specializing in potato farming by 13.7% to \$163,285. Average net farm operating income went up, as the 53.0% jump in average net market income outweighed the 15.0% decline in average net program payments. Average net market income rose, as the increase in revenues from potato sales, on the strength of higher prices, more than offset the growth in average production costs. Prices went up in 2009 in response to reduced North American potato production in the fall of 2008. Among factors contributing to the increase in prices were increased contract prices for processing potatoes and the ongoing efforts made by the potato industry to align supply and demand in order to reduce adverse effects of oversupply on market prices.

After declining in 2007 and 2008, average total income of farm operators primarily engaged in other vegetable (except potato) and melon farming recovered in 2009. Average total income grew 13.8% to \$62,658 as a sharp increase (+117.7%) in average net market income, due mostly to higher revenues from vegetable sales, offset a 24.3% drop in average net program payments. Average off-farm income of these producers remained essentially unchanged.

In 2009, farm operators primarily engaged in fruit and tree nut farming saw their average total income decrease for the second consecutive year, down 2.9% from 2008 to \$62,053. Hit by falling prices for many fruits and increased production costs, their average net market income dropped 54.7% while their average net program payments went down 5.4%. The 10.4% growth in average off-farm income could not compensate for these declines.

Average total income of farm operators primarily engaged in greenhouse, nursery and floriculture production rose 15.7% to \$113,976 in 2009. A 72.4% increase in average net market income, as a result of higher revenues from greenhouse, nursery and floriculture products, largely offset a 22.9% decline in average net program payments. Average off-farm income (+4.3%) also contributed to the rise in average total income of these producers.

## Share of off-farm income

As can be seen in Text table 1, only operators specializing in supply-managed commodities continued to earn more than half of their total income from net market income in 2009. However, grain and oilseed producers almost reached the 50% mark, as their net market income represented 49.4% of their total income. Beef cattle farm operators continued to make up the shortfall in their net farm operating income by relying heavily on off-farm income. The dependence of these operators upon off-farm income settled at 82.7% in 2009, up from 79.7% in 2008. At the other end of the spectrum, dairy farm operators earned 24.8% of their total income from off-farm sources in 2009.



**Text table 1**  
**Share of off-farm income and farm income by farm type, Canada, 2009**

	Average total income	Share of total income from off-farm income	Share of total income from net program payments	Share of total income from net market income
	dollars	%		
Oilseed and grain farming	87,852	45.8	4.8	49.4
Potato farming	163,285	30.2	24.7	45.1
Other vegetable and melon farming <sup>1</sup>	62,658	47.4	19.1	33.5
Fruit and tree nut farming	62,053	77.3	15.0	7.8
Greenhouse, nursery and floriculture production	113,976	43.3	16.8	40.0
Beef cattle ranching and farming <sup>2</sup>	47,709	82.7	19.9	-2.6
Dairy cattle and milk production	75,863	24.8	6.5	68.7
Hog and pig farming	45,405	61.9	193.9	-155.7
Poultry and egg production	134,954	37.3	4.4	58.3
All farms	71,173	53.7	12.1	34.2

1. Except potato.

2. Including feedlots.

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

## Income of farm operators by province

Average total income of farm operators increased in most provinces in 2009. The exceptions were Alberta (-4.7%), Quebec (-2.3%), Ontario (-2.1%) and Prince Edward Island (-1.0%). For the second consecutive year, Newfoundland and Labrador's farm operators led in terms of growth in average total income in 2009, at 16.4%. New Brunswick followed with a growth of 12.4%, ahead of Manitoba's 11.8%.

In Alberta, average total income of farm operators went down 4.7% as a drop in both average net program payments (-29.2%) and average off-farm income (-6.5%) offset a 14.6% gain in average net market income. This increase in average net market income reflected a stronger decrease in operating expenses (namely net fuel expenses, cattle purchases, net interest expenses, and feed expenses) than in operating revenues (mainly cattle revenues). Higher revenues from the sale of grains and oilseeds, mainly canola, also contributed to the rise in average net market income. As seen earlier, the strong performance in the grain and oilseed sector and the weaker reference margins in the cattle sector—because of several years of poor incomes—contributed to the decrease in average net program payments.

Average off-farm income of Alberta's farm operators declined, due mostly to an 11.4% drop in average off-farm employment income. In 2009, the Alberta economy lost 28,500 jobs and the unemployment rate climbed to 6.6%, up 3.0 percentage points from 2008.<sup>17</sup> Alberta slid to second place in 2009, after leading the provinces in average total income of farm operators for two consecutive years. Still, its average total income (\$82,696) remained well above the national average of \$71,173.

In other Prairie provinces, average total income of Saskatchewan's farm operators also outperformed the national average by a wide range. These operators earned \$77,466 on average in 2009, up 4.3% from 2008. Conversely, average total income of farm operators in Manitoba, which rose 11.8% to \$67,412, remained below the national average but the gap narrowed. Average total income of operators in these two provinces increased, as a growth in average net market income offset a decrease in average net program payments.

17. Source: Statistics Canada, Labour force survey estimates (LFS), annual, CANSIM table 282-0002.

In Saskatchewan and Manitoba, average net market income rose 18.8% and 36.3%, respectively, while average net program payments fell 51.7% and 11.3%, respectively. In Saskatchewan, the rise in average net market income reflected a steeper increase in operating revenues (mainly canola revenues) than in production costs (mainly crop expenses). In Manitoba, higher revenues from grain and oilseed sales (mainly canola revenues), combined with lower operating expenses (namely feed expenses, net fuel expenses, and net interest expenses), led to a robust growth in average net market income. The strong performance of the grain and oilseed sector, as reflected by higher canola revenues, triggered a significant reduction in payments through the federal and provincial Business Risk Management programs, resulting in declines in average net program payments. Average off-farm income decreased 1.0% in Saskatchewan and increased 0.7% in Manitoba.

In Newfoundland and Labrador, the 16.4% gain in average total income was largely supported by a 20.4% advance in average net market income. This growth in average net market income was mainly driven by higher revenues from supply-managed commodities, and greenhouse, nursery and floriculture products, which offset higher operating expenses, namely feed expenses and paid salaries. Higher average off-farm income (+13.8%) and higher average net program payments (+10.1%) also supported the growth in average total income. Newfoundland and Labrador's farm operators, who earned \$87,561 on average, ranked first in average total income.

In New Brunswick, the 12.4% gain in average total income of farm operators was largely supported by a 31.6% increase in average net market income. Higher revenues from potatoes, poultry and eggs, and greenhouse, nursery and floriculture products provided much of the impetus for the growth in average net market income. Gains in average off-farm income (+4.7%) and average net program payments (+4.3%) also contributed to the growth in average total income. After slipping below the national average in 2008 for the first time since 1997, average total income of New Brunswick's farm operators (\$78,211) once again surpassed the national average in 2009.

In Central Canada, average total income fell at about the same pace: -2.3% in Quebec and -2.1% in Ontario. In Quebec, the decrease was attributable to a 9.0% decline in average net program payments, while in Ontario, it was due to lower average net program payments (-41.8%) and lower average off-farm income (-2.1%). In the latter province, average net market income rose 20.6%, fuelled by higher revenues from supply-managed commodities, soybeans, hogs, and greenhouse, nursery and floriculture products. In dollar terms, Ontario's farm operators posted the largest drop (-\$3,798) in average net program payments, slightly more than those in Alberta (-\$3,767). Lower labour income and investment income accounted for most of the decline in average off-farm income. The Ontario economy lost 164,300 jobs in 2009 and the unemployment rate jumped to 9.0%, up from 6.5% in 2008.

Farm operators in Quebec and Manitoba received the highest share of their total income from farming activities, with 57.4% and 57.3% respectively (Text table 2). In Quebec, farm operators received 34.9% of their total income from net program payments—slightly behind Prince Edward Island's 35.1%—and 22.6% from net market income. Only British Columbia (18.4%) and Prince Edward Island (17.4%) had a lower share of total income from net market income than Quebec. In Manitoba, most of the total income of farm operators came from net market income (44.6%). Only farm operators in Saskatchewan earned over half of their total income from net market income (50.6%).

**Text table 2**  
**Share of off-farm income and farm income by province, 2009**

	Average total income	Share of total income from off- farm income	Share of total income from net program payments	Share of total income from net market income
	dollars	%		
Newfoundland and Labrador	87,561	45.1	9.1	45.8
Prince Edward Island	65,321	47.5	35.1	17.4
Nova Scotia	66,020	55.2	14.7	30.2
New Brunswick	78,211	43.8	22.1	34.1
Quebec	59,671	42.6	34.9	22.6
Ontario	64,750	61.0	8.2	30.9
Manitoba	67,412	42.7	12.6	44.6
Saskatchewan	77,466	46.2	3.2	50.6
Alberta	82,696	59.1	11.0	29.9
British Columbia	66,981	71.0	10.5	18.4
Canada	71,173	53.7	12.1	34.2

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

## Related products

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### Selected publications from Statistics Canada

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21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges: Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows: Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-207-X	Statistics on Income of Farm Families
21-208-X	Statistics on Revenues and Expenses of Farms
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production
22-007-X	Cereals and Oilseeds Review

22-008-X	Canadian Potato Production
22-202-X	Greenhouse, Sod and Nursery Industries
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95-629-X	Farm Data and Farm Operator Data
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

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

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002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, annual
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector, annual
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector, annual
002-0027	Average total income of farm families by farm type, unincorporated sector, annual
002-0028	Average income of farm families by source and family total income group, unincorporated sector, annual
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual

002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual
002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada, annual

002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces, annual
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces, annual
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0064	Farm financial survey, Canadian and regional agricultural balance sheet, annual
002-0065	Farm financial survey, financial structure by farm type, average per farm, annual
002-0066	Farm financial survey, financial structure of farms by revenue class, average per farm, annual
002-0067	Farm financial survey, capital investment and capital sales of farms, average per farm, annual

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

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3447	Agriculture Taxation Data Program
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## **Selected summary tables from Statistics Canada**

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- *Farm families, average total income, by farm type*
- *Farm families, average total income, by province*
- *Farm operators, average total income, by farm type*
- *Farm operators, average total income, by province*
- *Farms, average operating revenues and expenses, by farm type*
- *Farms, average operating revenues and expenses, by province*



# Statistical tables

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**Table 1-1**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Canada**

		2005	2006	2007	2008	2009
Number of farm operators	number	270,210 <sup>A</sup>	260,410 <sup>A</sup>	257,270 <sup>A</sup>	252,660 <sup>A</sup>	249,200 <sup>A</sup>
Number of farms	number	200,280 <sup>A</sup>	191,860 <sup>A</sup>	188,770 <sup>A</sup>	184,925 <sup>A</sup>	180,625 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>8,752,028<sup>A</sup></b>	<b>9,160,043<sup>A</sup></b>	<b>9,595,740<sup>A</sup></b>	<b>9,897,514<sup>A</sup></b>	<b>9,526,278<sup>A</sup></b>
Average off-farm income	\$	32,390 <sup>A</sup>	35,175 <sup>A</sup>	37,298 <sup>A</sup>	39,173 <sup>A</sup>	38,227 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>5,722,516</b>	<b>5,657,006</b>	<b>6,715,980</b>	<b>8,051,432</b>	<b>8,209,966</b>
Average net operating income	\$	21,178	21,723	26,105	31,867	32,945
<b>Total income</b>	\$'000	<b>14,474,544</b>	<b>14,817,049</b>	<b>16,311,721</b>	<b>17,948,946</b>	<b>17,736,244</b>
Average total income	\$	53,568	56,899	63,403	71,040	71,173
Off-farm income as a percentage of total income	%	60.5	61.8	58.8	55.1	53.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>10,434,543</b>	<b>10,635,563</b>	<b>12,022,594</b>	<b>13,428,518</b>	<b>13,059,122</b>
Average total income adjusted for capital cost allowance	\$	38,616	40,842	46,731	53,149	52,404
Off-farm income as a percentage of total income adjusted for CCA	%	83.9	86.1	79.8	73.7	72.9

**Table 1-2**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Newfoundland and Labrador**

		2005	2006	2007	2008	2009
Number of farm operators	number	350 <sup>A</sup>	350 <sup>A</sup>	380 <sup>A</sup>	370 <sup>A</sup>	370 <sup>A</sup>
Number of farms	number	240 <sup>A</sup>	240 <sup>A</sup>	255 <sup>A</sup>	245 <sup>A</sup>	260 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>10,721<sup>A</sup></b>	<b>11,025<sup>A</sup></b>	<b>12,199<sup>A</sup></b>	<b>12,832<sup>A</sup></b>	<b>14,605<sup>A</sup></b>
Average off-farm income	\$	30,631 <sup>A</sup>	31,501 <sup>A</sup>	32,103 <sup>A</sup>	34,682 <sup>A</sup>	39,473 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>11,644</b>	<b>7,159</b>	<b>10,132</b>	<b>15,010</b>	<b>17,793</b>
Average net operating income	\$	33,269	20,455	26,663	40,568	48,089
<b>Total income</b>	\$'000	<b>22,365</b>	<b>18,185</b>	<b>22,331</b>	<b>27,843</b>	<b>32,398</b>
Average total income	\$	63,900	51,956	58,767	75,250	87,561
Off-farm income as a percentage of total income	%	47.9	60.6	54.6	46.1	45.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>16,216</b>	<b>10,205</b>	<b>13,232</b>	<b>17,636</b>	<b>21,287</b>
Average total income adjusted for capital cost allowance	\$	46,331	29,156	34,820	47,664	57,533
Off-farm income as a percentage of total income adjusted for CCA	%	66.1	108.0	92.2	72.8	68.6

**Table 1-3**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors**  
**— Prince Edward Island**

		2005	2006	2007	2008	2009
Number of farm operators	number	1,790 <sup>A</sup>	1,800 <sup>A</sup>	1,750 <sup>A</sup>	1,740 <sup>A</sup>	1,660 <sup>A</sup>
Number of farms	number	1,325 <sup>A</sup>	1,315 <sup>A</sup>	1,265 <sup>A</sup>	1,235 <sup>A</sup>	1,155 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>46,273<sup>A</sup></b>	<b>48,522<sup>A</sup></b>	<b>48,719<sup>A</sup></b>	<b>53,715<sup>A</sup></b>	<b>51,490<sup>A</sup></b>
Average off-farm income	\$	25,851 <sup>A</sup>	26,957 <sup>A</sup>	27,839 <sup>A</sup>	30,871 <sup>A</sup>	31,018 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>45,952</b>	<b>49,046</b>	<b>47,426</b>	<b>61,141</b>	<b>56,942</b>
Average net operating income	\$	25,671	27,248	27,101	35,139	34,302
<b>Total income</b>	\$'000	<b>92,225</b>	<b>97,568</b>	<b>96,145</b>	<b>114,857</b>	<b>108,432</b>
Average total income	\$	51,522	54,205	54,940	66,010	65,321
Off-farm income as a percentage of total income	%	50.2	49.7	50.7	46.8	47.5
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>54,731</b>	<b>59,610</b>	<b>55,428</b>	<b>73,693</b>	<b>67,359</b>
Average total income adjusted for capital cost allowance	\$	30,576	33,117	31,673	42,352	40,578
Off-farm income as a percentage of total income adjusted for CCA	%	84.5	81.4	87.9	72.9	76.4

**Table 1-4**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —**  
**Nova Scotia**

		2005	2006	2007	2008	2009
Number of farm operators	number	3,010 <sup>A</sup>	2,950 <sup>A</sup>	2,870 <sup>A</sup>	2,890 <sup>A</sup>	2,470 <sup>A</sup>
Number of farms	number	2,280 <sup>A</sup>	2,205 <sup>A</sup>	2,110 <sup>A</sup>	2,150 <sup>A</sup>	1,795 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>92,675<sup>A</sup></b>	<b>97,453<sup>A</sup></b>	<b>97,340<sup>A</sup></b>	<b>104,984<sup>A</sup></b>	<b>89,938<sup>A</sup></b>
Average off-farm income	\$	30,789 <sup>A</sup>	33,035 <sup>A</sup>	33,916 <sup>A</sup>	36,327 <sup>A</sup>	36,412 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>79,015</b>	<b>84,021</b>	<b>92,497</b>	<b>73,727</b>	<b>73,133</b>
Average net operating income	\$	26,251	28,482	32,229	25,511	29,609
<b>Total income</b>	\$'000	<b>171,690</b>	<b>181,474</b>	<b>189,837</b>	<b>178,710</b>	<b>163,071</b>
Average total income	\$	57,040	61,517	66,145	61,838	66,020
Off-farm income as a percentage of total income	%	54.0	53.7	51.3	58.7	55.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>131,097</b>	<b>140,322</b>	<b>148,566</b>	<b>136,985</b>	<b>121,334</b>
Average total income adjusted for capital cost allowance	\$	43,554	47,567	51,765	47,400	49,123
Off-farm income as a percentage of total income adjusted for CCA	%	70.7	69.4	65.5	76.6	74.1

**Table 1-5**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors**  
**— New Brunswick**

		2005	2006	2007	2008	2009
Number of farm operators	number	2,180 <sup>A</sup>	2,200 <sup>A</sup>	2,160 <sup>A</sup>	2,060 <sup>A</sup>	1,970 <sup>A</sup>
Number of farms	number	1,665 <sup>A</sup>	1,680 <sup>A</sup>	1,650 <sup>A</sup>	1,560 <sup>A</sup>	1,455 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>58,085<sup>A</sup></b>	<b>62,311<sup>A</sup></b>	<b>68,179<sup>A</sup></b>	<b>67,400<sup>A</sup></b>	<b>67,458<sup>A</sup></b>
Average off-farm income	\$	26,645 <sup>A</sup>	28,323 <sup>A</sup>	31,564 <sup>A</sup>	32,718 <sup>A</sup>	34,243 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>78,654</b>	<b>78,733</b>	<b>74,047</b>	<b>75,918</b>	<b>86,618</b>
Average net operating income	\$	36,080	35,788	34,281	36,854	43,969
<b>Total income</b>	\$'000	<b>136,739</b>	<b>141,044</b>	<b>142,226</b>	<b>143,318</b>	<b>154,077</b>
Average total income	\$	62,725	64,111	65,845	69,572	78,211
Off-farm income as a percentage of total income	%	42.5	44.2	47.9	47.0	43.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>89,964</b>	<b>92,369</b>	<b>92,841</b>	<b>96,302</b>	<b>105,265</b>
Average total income adjusted for capital cost allowance	\$	41,268	41,986	42,982	46,748	53,434
Off-farm income as a percentage of total income adjusted for CCA	%	64.6	67.5	73.4	70.0	64.1

**Table 1-6**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —**  
**Quebec**

		2005	2006	2007	2008	2009
Number of farm operators	number	40,630 <sup>A</sup>	39,310 <sup>A</sup>	38,510 <sup>A</sup>	37,390 <sup>A</sup>	38,120 <sup>A</sup>
Number of farms	number	26,625 <sup>A</sup>	26,230 <sup>A</sup>	25,390 <sup>A</sup>	24,645 <sup>A</sup>	25,160 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>873,119<sup>A</sup></b>	<b>903,494<sup>A</sup></b>	<b>913,578<sup>A</sup></b>	<b>928,711<sup>A</sup></b>	<b>968,179<sup>A</sup></b>
Average off-farm income	\$	21,490 <sup>A</sup>	22,984 <sup>A</sup>	23,723 <sup>A</sup>	24,838 <sup>A</sup>	25,398 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,300,867</b>	<b>1,169,265</b>	<b>1,273,167</b>	<b>1,354,834</b>	<b>1,306,487</b>
Average net operating income	\$	32,017	29,745	33,061	36,235	34,273
<b>Total income</b>	\$'000	<b>2,173,986</b>	<b>2,072,759</b>	<b>2,186,745</b>	<b>2,283,546</b>	<b>2,274,666</b>
Average total income	\$	53,507	52,729	56,784	61,074	59,671
Off-farm income as a percentage of total income	%	40.2	43.6	41.8	40.7	42.6
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,545,097</b>	<b>1,424,829</b>	<b>1,551,078</b>	<b>1,637,823</b>	<b>1,621,673</b>
Average total income adjusted for capital cost allowance	\$	38,028	36,246	40,277	43,804	42,541
Off-farm income as a percentage of total income adjusted for CCA	%	56.5	63.4	58.9	56.7	59.7

**Table 1-7**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Ontario**

		2005	2006	2007	2008	2009
Number of farm operators	number	63,580 <sup>A</sup>	62,420 <sup>A</sup>	64,320 <sup>A</sup>	63,430 <sup>A</sup>	61,300 <sup>A</sup>
Number of farms	number	44,615 <sup>A</sup>	43,280 <sup>A</sup>	45,025 <sup>A</sup>	44,225 <sup>A</sup>	42,390 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,250,454<sup>A</sup></b>	<b>2,243,472<sup>A</sup></b>	<b>2,470,459<sup>A</sup></b>	<b>2,569,272<sup>A</sup></b>	<b>2,420,459<sup>A</sup></b>
Average off-farm income	\$	35,396 <sup>A</sup>	35,942 <sup>A</sup>	38,409 <sup>A</sup>	40,506 <sup>A</sup>	39,485 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,416,501</b>	<b>1,408,315</b>	<b>1,421,501</b>	<b>1,626,809</b>	<b>1,548,700</b>
Average net operating income	\$	22,279	22,562	22,100	25,647	25,264
<b>Total income</b>	\$'000	<b>3,666,955</b>	<b>3,651,788</b>	<b>3,891,960</b>	<b>4,196,081</b>	<b>3,969,160</b>
Average total income	\$	57,675	58,503	60,509	66,153	64,750
Off-farm income as a percentage of total income	%	61.4	61.4	63.5	61.2	61.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,742,947</b>	<b>2,675,308</b>	<b>2,910,059</b>	<b>3,173,367</b>	<b>2,942,572</b>
Average total income adjusted for capital cost allowance	\$	43,142	42,860	45,243	50,029	48,003
Off-farm income as a percentage of total income adjusted for CCA	%	82.0	83.9	84.9	81.0	82.3

**Table 1-8**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Manitoba**

		2005	2006	2007	2008	2009
Number of farm operators	number	24,040 <sup>A</sup>	23,430 <sup>A</sup>	22,510 <sup>A</sup>	21,330 <sup>A</sup>	21,030 <sup>A</sup>
Number of farms	number	18,290 <sup>A</sup>	17,650 <sup>A</sup>	16,910 <sup>A</sup>	15,920 <sup>A</sup>	15,660 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>571,375<sup>A</sup></b>	<b>587,062<sup>A</sup></b>	<b>611,620<sup>A</sup></b>	<b>610,181<sup>A</sup></b>	<b>605,663<sup>A</sup></b>
Average off-farm income	\$	23,768 <sup>A</sup>	25,056 <sup>A</sup>	27,171 <sup>A</sup>	28,607 <sup>A</sup>	28,800 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>513,267</b>	<b>398,456</b>	<b>620,377</b>	<b>675,947</b>	<b>812,020</b>
Average net operating income	\$	21,351	17,006	27,560	31,690	38,612
<b>Total income</b>	\$'000	<b>1,084,643</b>	<b>985,519</b>	<b>1,231,997</b>	<b>1,286,127</b>	<b>1,417,682</b>
Average total income	\$	45,118	42,062	54,731	60,297	67,412
Off-farm income as a percentage of total income	%	52.7	59.6	49.6	47.4	42.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>677,685</b>	<b>568,965</b>	<b>801,660</b>	<b>833,411</b>	<b>939,786</b>
Average total income adjusted for capital cost allowance	\$	28,190	24,284	35,614	39,072	44,688
Off-farm income as a percentage of total income adjusted for CCA	%	84.3	103.2	76.3	73.2	64.4

**Table 1-9**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors**  
**— Saskatchewan**

		2005	2006	2007	2008	2009
Number of farm operators	number	56,020 <sup>A</sup>	54,230 <sup>A</sup>	53,290 <sup>A</sup>	51,770 <sup>A</sup>	49,460 <sup>A</sup>
Number of farms	number	46,680 <sup>A</sup>	45,015 <sup>A</sup>	43,895 <sup>A</sup>	42,595 <sup>A</sup>	40,310 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,545,887<sup>A</sup></b>	<b>1,647,412<sup>A</sup></b>	<b>1,734,091<sup>A</sup></b>	<b>1,871,646<sup>A</sup></b>	<b>1,769,813<sup>A</sup></b>
Average off-farm income	\$	27,595 <sup>A</sup>	30,378 <sup>A</sup>	32,541 <sup>A</sup>	36,153 <sup>A</sup>	35,783 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>851,735</b>	<b>1,042,174</b>	<b>1,424,023</b>	<b>1,975,046</b>	<b>2,061,639</b>
Average net operating income	\$	15,204	19,218	26,722	38,150	41,683
<b>Total income</b>	\$'000	<b>2,397,622</b>	<b>2,689,586</b>	<b>3,158,114</b>	<b>3,846,691</b>	<b>3,831,452</b>
Average total income	\$	42,799	49,596	59,263	74,303	77,466
Off-farm income as a percentage of total income	%	64.5	61.3	54.9	48.7	46.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,634,324</b>	<b>1,901,145</b>	<b>2,336,855</b>	<b>2,946,781</b>	<b>2,848,408</b>
Average total income adjusted for capital cost allowance	\$	29,174	35,057	43,852	56,921	57,590
Off-farm income as a percentage of total income adjusted for CCA	%	94.6	86.7	74.2	63.5	62.1

**Table 1-10**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Alberta**

		2005	2006	2007	2008	2009
Number of farm operators	number	62,680 <sup>A</sup>	58,300 <sup>A</sup>	56,210 <sup>A</sup>	56,660 <sup>A</sup>	57,780 <sup>A</sup>
Number of farms	number	48,280 <sup>A</sup>	44,660 <sup>A</sup>	42,660 <sup>A</sup>	42,825 <sup>A</sup>	43,065 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,596,316<sup>A</sup></b>	<b>2,795,809<sup>A</sup></b>	<b>2,887,930<sup>A</sup></b>	<b>2,961,749<sup>A</sup></b>	<b>2,823,337<sup>A</sup></b>
Average off-farm income	\$	41,422 <sup>A</sup>	47,956 <sup>A</sup>	51,378 <sup>A</sup>	52,272 <sup>A</sup>	48,864 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,140,836</b>	<b>1,109,484</b>	<b>1,487,253</b>	<b>1,955,512</b>	<b>1,954,841</b>
Average net operating income	\$	18,201	19,031	26,459	34,513	33,832
<b>Total income</b>	\$'000	<b>3,737,153</b>	<b>3,905,293</b>	<b>4,375,183</b>	<b>4,917,261</b>	<b>4,778,179</b>
Average total income	\$	59,623	66,986	77,836	86,785	82,696
Off-farm income as a percentage of total income	%	69.5	71.6	66.0	60.2	59.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,764,535</b>	<b>2,911,814</b>	<b>3,330,473</b>	<b>3,797,564</b>	<b>3,624,078</b>
Average total income adjusted for capital cost allowance	\$	44,106	49,945	59,251	67,024	62,722
Off-farm income as a percentage of total income adjusted for CCA	%	93.9	96.0	86.7	78.0	77.9

**Table 1-11**  
**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors**  
**— British Columbia**

		2005	2006	2007	2008	2009
Number of farm operators	number	15,960 <sup>A</sup>	15,420 <sup>A</sup>	15,270 <sup>A</sup>	15,030 <sup>A</sup>	15,040 <sup>A</sup>
Number of farms	number	10,290 <sup>A</sup>	9,595 <sup>A</sup>	9,610 <sup>A</sup>	9,515 <sup>A</sup>	9,380 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>708,134<sup>A</sup></b>	<b>763,619<sup>A</sup></b>	<b>751,451<sup>A</sup></b>	<b>717,350<sup>A</sup></b>	<b>715,402<sup>A</sup></b>
Average off-farm income	\$	44,369 <sup>A</sup>	49,521 <sup>A</sup>	49,211 <sup>A</sup>	47,728 <sup>A</sup>	47,567 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>284,292</b>	<b>310,718</b>	<b>265,672</b>	<b>236,965</b>	<b>291,999</b>
Average net operating income	\$	17,813	20,150	17,398	15,766	19,415
<b>Total income</b>	\$'000	<b>992,425</b>	<b>1,074,337</b>	<b>1,017,123</b>	<b>954,315</b>	<b>1,007,401</b>
Average total income	\$	62,182	69,672	66,609	63,494	66,981
Off-farm income as a percentage of total income	%	71.4	71.1	73.9	75.2	71.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>779,049</b>	<b>851,281</b>	<b>782,328</b>	<b>714,981</b>	<b>767,521</b>
Average total income adjusted for capital cost allowance	\$	48,813	55,206	51,233	47,570	51,032
Off-farm income as a percentage of total income adjusted for CCA	%	90.9	89.7	96.1	100.3	93.2

**Table 2-1**  
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,**  
**Canada — Oilseed and grain farming**

		2005	2006	2007	2008	2009
Number of farm operators	number	91,440 <sup>A</sup>	90,040 <sup>A</sup>	92,880 <sup>A</sup>	92,790 <sup>A</sup>	93,470 <sup>A</sup>
Number of farms	number	71,890 <sup>A</sup>	70,540 <sup>A</sup>	72,215 <sup>A</sup>	71,405 <sup>A</sup>	70,965 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>3,048,386<sup>A</sup></b>	<b>3,230,410<sup>A</sup></b>	<b>3,486,320<sup>A</sup></b>	<b>3,665,780<sup>A</sup></b>	<b>3,757,509<sup>A</sup></b>
Average off-farm income	\$	33,338 <sup>A</sup>	35,878 <sup>A</sup>	37,536 <sup>A</sup>	39,506 <sup>A</sup>	40,200 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,643,929</b>	<b>1,950,638</b>	<b>2,879,184</b>	<b>4,267,231</b>	<b>4,454,043</b>
Average net operating income	\$	17,978	21,664	30,999	45,988	47,652
<b>Total income</b>	\$'000	<b>4,692,315</b>	<b>5,181,048</b>	<b>6,365,505</b>	<b>7,933,011</b>	<b>8,211,552</b>
Average total income	\$	51,316	57,542	68,535	85,494	87,852
Off-farm income as a percentage of total income	%	65.0	62.4	54.8	46.2	45.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>3,220,599</b>	<b>3,636,706</b>	<b>4,657,209</b>	<b>5,985,327</b>	<b>6,058,130</b>
Average total income adjusted for capital cost allowance	\$	35,221	40,390	50,142	64,504	64,814
Off-farm income as a percentage of total income adjusted for CCA	%	94.7	88.8	74.9	61.2	62.0

**Table 2-2**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Potato farming**

		2005	2006	2007	2008	2009
Number of farm operators	number	2,300 <sup>A</sup>	2,250 <sup>A</sup>	2,050 <sup>A</sup>	2,130 <sup>A</sup>	2,070 <sup>A</sup>
Number of farms	number	1,360 <sup>B</sup>	1,315 <sup>B</sup>	1,200 <sup>A</sup>	1,240 <sup>B</sup>	1,195 <sup>B</sup>
<b>Off-farm income</b>	\$'000	<b>88,167<sup>A</sup></b>	<b>91,874<sup>A</sup></b>	<b>88,831<sup>A</sup></b>	<b>102,375<sup>A</sup></b>	<b>102,174<sup>B</sup></b>
Average off-farm income	\$	38,333 <sup>A</sup>	40,833 <sup>A</sup>	43,332 <sup>A</sup>	48,064 <sup>A</sup>	49,359 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>162,661</b>	<b>154,304</b>	<b>154,101</b>	<b>203,498</b>	<b>235,826</b>
Average net operating income	\$	70,722	68,580	75,171	95,539	113,926
<b>Total income</b>	\$'000	<b>250,828</b>	<b>246,178</b>	<b>242,931</b>	<b>305,874</b>	<b>338,000</b>
Average total income	\$	109,056	109,412	118,503	143,603	163,285
Off-farm income as a percentage of total income	%	35.2	37.3	36.6	33.5	30.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>141,411</b>	<b>140,503</b>	<b>128,735</b>	<b>191,692</b>	<b>223,760</b>
Average total income adjusted for capital cost allowance	\$	61,483	62,446	62,798	89,996	108,096
Off-farm income as a percentage of total income adjusted for CCA	%	62.3	65.4	69.0	53.4	45.7

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

		2005	2006	2007	2008	2009
Number of farm operators	number	4,190 <sup>A</sup>	3,880 <sup>A</sup>	4,050 <sup>A</sup>	4,060 <sup>B</sup>	3,820 <sup>A</sup>
Number of farms	number	2,685 <sup>A</sup>	2,375 <sup>A</sup>	2,565 <sup>B</sup>	2,520 <sup>B</sup>	2,390 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>122,368<sup>B</sup></b>	<b>121,966<sup>B</sup></b>	<b>125,321<sup>B</sup></b>	<b>120,340<sup>A</sup></b>	<b>113,420<sup>A</sup></b>
Average off-farm income	\$	29,205 <sup>A</sup>	31,435 <sup>B</sup>	30,943 <sup>A</sup>	29,640 <sup>A</sup>	29,691 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>118,299</b>	<b>134,317</b>	<b>126,962</b>	<b>103,293</b>	<b>125,934</b>
Average net operating income	\$	28,234	34,618	31,349	25,442	32,967
<b>Total income</b>	\$'000	<b>240,667</b>	<b>256,283</b>	<b>252,283</b>	<b>223,633</b>	<b>239,354</b>
Average total income	\$	57,438	66,052	62,292	55,082	62,658
Off-farm income as a percentage of total income	%	50.8	47.6	49.7	53.8	47.4
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>177,239</b>	<b>192,144</b>	<b>186,632</b>	<b>156,181</b>	<b>176,374</b>
Average total income adjusted for capital cost allowance	\$	42,300	49,522	46,082	38,468	46,171
Off-farm income as a percentage of total income adjusted for CCA	%	69.0	63.5	67.1	77.1	64.3



**Table 2-4**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Fruit and tree nut farming**

		2005	2006	2007	2008	2009
Number of farm operators	number	7,090 <sup>A</sup>	7,400 <sup>A</sup>	7,450 <sup>A</sup>	7,400 <sup>A</sup>	7,440 <sup>A</sup>
Number of farms	number	4,690 <sup>A</sup>	4,910 <sup>A</sup>	4,880 <sup>A</sup>	4,800 <sup>A</sup>	4,685 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>280,113<sup>A</sup></b>	<b>306,659<sup>A</sup></b>	<b>310,228<sup>A</sup></b>	<b>321,498<sup>A</sup></b>	<b>356,783<sup>A</sup></b>
Average off-farm income	\$	39,508 <sup>A</sup>	41,440 <sup>A</sup>	41,641 <sup>A</sup>	43,446 <sup>A</sup>	47,955 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>88,252</b>	<b>137,131</b>	<b>177,552</b>	<b>151,308</b>	<b>104,893</b>
Average net operating income	\$	12,447	18,531	23,832	20,447	14,099
<b>Total income</b>	\$'000	<b>368,364</b>	<b>443,789</b>	<b>487,779</b>	<b>472,806</b>	<b>461,676</b>
Average total income	\$	51,955	59,972	65,474	63,893	62,053
Off-farm income as a percentage of total income	%	76.0	69.1	63.6	68.0	77.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>307,388</b>	<b>379,211</b>	<b>413,345</b>	<b>391,744</b>	<b>377,365</b>
Average total income adjusted for capital cost allowance	\$	43,355	51,245	55,483	52,938	50,721
Off-farm income as a percentage of total income adjusted for CCA	%	91.1	80.9	75.1	82.1	94.5

**Table 2-5**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Greenhouse, nursery and floriculture production**

		2005	2006	2007	2008	2009
Number of farm operators	number	6,110 <sup>A</sup>	6,340 <sup>A</sup>	6,280 <sup>A</sup>	6,030 <sup>A</sup>	5,860 <sup>A</sup>
Number of farms	number	3,870 <sup>A</sup>	3,865 <sup>A</sup>	3,970 <sup>A</sup>	3,785 <sup>A</sup>	3,610 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>265,228<sup>A</sup></b>	<b>301,850<sup>A</sup></b>	<b>294,994<sup>A</sup></b>	<b>285,118<sup>A</sup></b>	<b>288,913<sup>A</sup></b>
Average off-farm income	\$	43,409 <sup>A</sup>	47,610 <sup>A</sup>	46,974 <sup>A</sup>	47,283 <sup>A</sup>	49,303 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>278,357</b>	<b>349,021</b>	<b>292,107</b>	<b>308,731</b>	<b>378,985</b>
Average net operating income	\$	45,558	55,051	46,514	51,199	64,673
<b>Total income</b>	\$'000	<b>543,585</b>	<b>650,871</b>	<b>587,101</b>	<b>593,849</b>	<b>667,898</b>
Average total income	\$	88,966	102,661	93,487	98,482	113,976
Off-farm income as a percentage of total income	%	48.8	46.4	50.2	48.0	43.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>359,277</b>	<b>432,669</b>	<b>371,149</b>	<b>380,619</b>	<b>449,182</b>
Average total income adjusted for capital cost allowance	\$	58,802	68,244	59,100	63,121	76,652
Off-farm income as a percentage of total income adjusted for CCA	%	73.8	69.8	79.5	74.9	64.3

**Table 2-6**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other crop farming**

		2005	2006	2007	2008	2009
Number of farm operators	number	21,310 <sup>A</sup>	20,580 <sup>A</sup>	20,660 <sup>A</sup>	20,120 <sup>A</sup>	20,890 <sup>A</sup>
Number of farms	number	16,000 <sup>A</sup>	15,455 <sup>A</sup>	15,385 <sup>A</sup>	14,970 <sup>A</sup>	15,535 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>688,400<sup>A</sup></b>	<b>751,572<sup>A</sup></b>	<b>834,943<sup>B</sup></b>	<b>872,952<sup>B</sup></b>	<b>774,305<sup>A</sup></b>
Average off-farm income	\$	32,304 <sup>A</sup>	36,520 <sup>A</sup>	40,413 <sup>B</sup>	43,387 <sup>B</sup>	37,066 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>236,683</b>	<b>258,043</b>	<b>259,106</b>	<b>266,588</b>	<b>283,271</b>
Average net operating income	\$	11,107	12,539	12,541	13,250	13,560
<b>Total income</b>	\$'000	<b>925,082</b>	<b>1,009,616</b>	<b>1,094,049</b>	<b>1,139,540</b>	<b>1,057,576</b>
Average total income	\$	43,411	49,058	52,955	56,637	50,626
Off-farm income as a percentage of total income	%	74.4	74.4	76.3	76.6	73.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>715,773</b>	<b>797,885</b>	<b>888,889</b>	<b>939,077</b>	<b>844,405</b>
Average total income adjusted for capital cost allowance	\$	33,589	38,770	43,025	46,674	40,421
Off-farm income as a percentage of total income adjusted for CCA	%	96.2	94.2	93.9	93.0	91.7

**Table 2-7**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Beef cattle ranching and farming, including feedlots**

		2005	2006	2007	2008	2009
Number of farm operators	number	79,260 <sup>A</sup>	74,180 <sup>A</sup>	69,330 <sup>A</sup>	66,580 <sup>A</sup>	62,860 <sup>A</sup>
Number of farms	number	63,355 <sup>A</sup>	58,990 <sup>A</sup>	54,815 <sup>A</sup>	52,585 <sup>A</sup>	49,190 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,568,805<sup>A</sup></b>	<b>2,652,741<sup>A</sup></b>	<b>2,772,417<sup>A</sup></b>	<b>2,786,573<sup>A</sup></b>	<b>2,479,046<sup>A</sup></b>
Average off-farm income	\$	32,410 <sup>A</sup>	35,761 <sup>A</sup>	39,989 <sup>A</sup>	41,853 <sup>A</sup>	39,438 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>727,471</b>	<b>545,239</b>	<b>608,598</b>	<b>710,468</b>	<b>519,945</b>
Average net operating income	\$	9,178	7,350	8,778	10,671	8,271
<b>Total income</b>	\$'000	<b>3,296,277</b>	<b>3,197,980</b>	<b>3,381,015</b>	<b>3,497,041</b>	<b>2,998,991</b>
Average total income	\$	41,588	43,111	48,767	52,524	47,709
Off-farm income as a percentage of total income	%	77.9	83.0	82.0	79.7	82.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,528,519</b>	<b>2,427,584</b>	<b>2,663,703</b>	<b>2,799,860</b>	<b>2,362,186</b>
Average total income adjusted for capital cost allowance	\$	31,902	32,726	38,421	42,053	37,579
Off-farm income as a percentage of total income adjusted for CCA	%	101.6	109.3	104.1	99.5	104.9

**Table 2-8**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Dairy cattle and milk production**

		2005	2006	2007	2008	2009
Number of farm operators	number	27,410 <sup>A</sup>	26,370 <sup>A</sup>	25,620 <sup>A</sup>	24,890 <sup>A</sup>	24,480 <sup>A</sup>
Number of farms	number	14,950 <sup>A</sup>	14,295 <sup>A</sup>	13,950 <sup>A</sup>	13,550 <sup>A</sup>	13,220 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>405,853<sup>A</sup></b>	<b>427,714<sup>A</sup></b>	<b>452,040<sup>A</sup></b>	<b>464,187<sup>A</sup></b>	<b>461,223<sup>A</sup></b>
Average off-farm income	\$	14,807 <sup>A</sup>	16,220 <sup>A</sup>	17,644 <sup>A</sup>	18,650 <sup>A</sup>	18,841 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,403,576</b>	<b>1,370,626</b>	<b>1,434,641</b>	<b>1,403,189</b>	<b>1,395,896</b>
Average net operating income	\$	51,207	51,977	55,997	56,376	57,022
<b>Total income</b>	\$'000	<b>1,809,430</b>	<b>1,798,340</b>	<b>1,886,682</b>	<b>1,867,376</b>	<b>1,857,119</b>
Average total income	\$	66,013	68,196	73,641	75,025	75,863
Off-farm income as a percentage of total income	%	22.4	23.8	24.0	24.9	24.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,190,404</b>	<b>1,160,753</b>	<b>1,249,364</b>	<b>1,220,730</b>	<b>1,191,193</b>
Average total income adjusted for capital cost allowance	\$	43,430	44,018	48,765	49,045	48,660
Off-farm income as a percentage of total income adjusted for CCA	%	34.1	36.8	36.2	38.0	38.7

**Table 2-9**
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Hog and pig farming**

		2005	2006	2007	2008	2009
Number of farm operators	number	8,250 <sup>A</sup>	7,690 <sup>A</sup>	7,040 <sup>A</sup>	6,080 <sup>A</sup>	5,870 <sup>A</sup>
Number of farms	number	5,235 <sup>A</sup>	4,815 <sup>A</sup>	4,265 <sup>A</sup>	3,790 <sup>A</sup>	3,655 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>214,223<sup>A</sup></b>	<b>210,493<sup>A</sup></b>	<b>208,351<sup>B</sup></b>	<b>178,672<sup>A</sup></b>	<b>164,876<sup>A</sup></b>
Average off-farm income	\$	25,966 <sup>A</sup>	27,372 <sup>A</sup>	29,595 <sup>B</sup>	29,387 <sup>A</sup>	28,088 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>487,274</b>	<b>256,392</b>	<b>267,897</b>	<b>96,618</b>	<b>101,654</b>
Average net operating income	\$	59,063	33,341	38,054	15,891	17,318
<b>Total income</b>	\$'000	<b>701,496</b>	<b>466,885</b>	<b>476,248</b>	<b>275,290</b>	<b>266,530</b>
Average total income	\$	85,030	60,713	67,649	45,278	45,405
Off-farm income as a percentage of total income	%	30.5	45.1	43.7	64.9	61.9
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>449,494</b>	<b>213,363</b>	<b>243,012</b>	<b>57,248</b>	<b>67,915</b>
Average total income adjusted for capital cost allowance	\$	54,484	27,745	34,519	9,416	11,570
Off-farm income as a percentage of total income adjusted for CCA	%	47.7	98.7	85.7	312.1	242.8

**Table 2-10**  
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,**  
**Canada — Poultry and egg production**

		2005	2006	2007	2008	2009
Number of farm operators	number	6,920 <sup>A</sup>	7,000 <sup>A</sup>	6,890 <sup>A</sup>	6,720 <sup>A</sup>	6,970 <sup>A</sup>
Number of farms	number	4,400 <sup>A</sup>	4,390 <sup>A</sup>	4,390 <sup>A</sup>	4,245 <sup>A</sup>	4,460 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>294,430<sup>A</sup></b>	<b>327,581<sup>A</sup></b>	<b>357,882<sup>A</sup></b>	<b>325,696<sup>A</sup></b>	<b>351,187<sup>A</sup></b>
Average off-farm income	\$	42,548 <sup>A</sup>	46,797 <sup>A</sup>	51,942 <sup>A</sup>	48,467 <sup>A</sup>	50,386 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>537,115</b>	<b>457,081</b>	<b>481,297</b>	<b>530,179</b>	<b>589,445</b>
Average net operating income	\$	77,618	65,297	69,854	78,896	84,569
<b>Total income</b>	\$'000	<b>831,544</b>	<b>784,662</b>	<b>839,179</b>	<b>855,875</b>	<b>940,632</b>
Average total income	\$	120,165	112,095	121,797	127,362	134,954
Off-farm income as a percentage of total income	%	35.4	41.7	42.6	38.1	37.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>644,039</b>	<b>584,300</b>	<b>640,891</b>	<b>648,324</b>	<b>721,581</b>
Average total income adjusted for capital cost allowance	\$	93,069	83,471	93,018	96,477	103,527
Off-farm income as a percentage of total income adjusted for CCA	%	45.7	56.1	55.8	50.2	48.7

**Table 2-11**  
**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,**  
**Canada — Other animal production**

		2005	2006	2007	2008	2009
Number of farm operators	number	15,940 <sup>A</sup>	14,690 <sup>A</sup>	15,010 <sup>A</sup>	15,860 <sup>A</sup>	15,470 <sup>A</sup>
Number of farms	number	11,845 <sup>A</sup>	10,905 <sup>A</sup>	11,135 <sup>A</sup>	12,025 <sup>A</sup>	11,715 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>776,582<sup>B</sup></b>	<b>737,469<sup>B</sup></b>	<b>663,957<sup>B</sup></b>	<b>774,003<sup>B</sup></b>	<b>676,972<sup>B</sup></b>
Average off-farm income	\$	48,719 <sup>A</sup>	50,202 <sup>B</sup>	44,234 <sup>B</sup>	48,802 <sup>A</sup>	43,760 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>39,112</b>	<b>43,753</b>	<b>34,956</b>	<b>9,578</b>	<b>20,517</b>
Average net operating income	\$	2,454	2,978	2,329	604	1,326
<b>Total income</b>	\$'000	<b>815,694</b>	<b>781,222</b>	<b>698,913</b>	<b>783,581</b>	<b>697,489</b>
Average total income	\$	51,173	53,181	46,563	49,406	45,087
Off-farm income as a percentage of total income	%	95.2	94.4	95.0	98.8	97.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>700,995</b>	<b>670,584</b>	<b>579,420</b>	<b>657,024</b>	<b>587,478</b>
Average total income adjusted for capital cost allowance	\$	43,977	45,649	38,602	41,426	37,975
Off-farm income as a percentage of total income adjusted for CCA	%	110.8	110.0	114.6	117.8	115.2

**Table 3-1**  
**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors**  
**by province**

	2009								
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
<b>Number of farm operators</b>	370 <sup>A</sup>	1,660 <sup>A</sup>	2,470 <sup>A</sup>	1,970 <sup>A</sup>	38,120 <sup>A</sup>	61,300 <sup>A</sup>			
Distribution by province (%)	0.1	0.7	1.0	0.8	15.3	24.6			
<b>Number of farms</b>	260 <sup>A</sup>	1,155 <sup>A</sup>	1,795 <sup>A</sup>	1,455 <sup>A</sup>	25,160 <sup>A</sup>	42,390 <sup>A</sup>			
Distribution by province (%)	0.1	0.6	1.0	0.8	13.9	23.5			
	thousands of dollars								
<b>Total income</b>	<b>32,398</b>	<b>108,432</b>	<b>163,071</b>	<b>154,077</b>	<b>2,274,666</b>	<b>3,969,160</b>			
<b>Off-farm income</b>	<b>14,605<sup>A</sup></b>	<b>51,490<sup>A</sup></b>	<b>89,938<sup>A</sup></b>	<b>67,458<sup>A</sup></b>	<b>968,179<sup>A</sup></b>	<b>2,420,459<sup>A</sup></b>			
Off-farm employment income	10,079 <sup>A</sup>	33,444 <sup>A</sup>	51,655 <sup>A</sup>	41,368 <sup>A</sup>	581,296 <sup>A</sup>	1,428,309 <sup>A</sup>			
Wages and salaries	9,721 <sup>A</sup>	31,655 <sup>A</sup>	48,768 <sup>A</sup>	39,246 <sup>A</sup>	547,084 <sup>A</sup>	1,315,640 <sup>A</sup>			
Net off-farm self-employment income	F	1,789 <sup>C</sup>	2,887 <sup>C</sup>	2,122 <sup>B</sup>	34,212 <sup>B</sup>	112,669 <sup>B</sup>			
Investment income	1,028 <sup>C</sup>	6,844 <sup>B</sup>	14,892 <sup>A</sup>	10,596 <sup>A</sup>	182,067 <sup>A</sup>	443,268 <sup>A</sup>			
Pension income	2,357 <sup>A</sup>	6,764 <sup>B</sup>	16,111 <sup>B</sup>	10,259 <sup>A</sup>	132,144 <sup>B</sup>	399,281 <sup>A</sup>			
Government social transfers	764 <sup>B</sup>	2,466 <sup>A</sup>	3,223 <sup>C</sup>	2,458 <sup>B</sup>	44,714 <sup>A</sup>	50,028 <sup>B</sup>			
Other off-farm income	377 <sup>B</sup>	1,973 <sup>A</sup>	4,056 <sup>B</sup>	2,778 <sup>B</sup>	27,959 <sup>B</sup>	99,573 <sup>B</sup>			
<b>Net operating income</b>	<b>17,793</b>	<b>56,942</b>	<b>73,133</b>	<b>86,618</b>	<b>1,306,487</b>	<b>1,548,700</b>			
Net program payments	2,943 <sup>B</sup>	38,033 <sup>A</sup>	23,892 <sup>A</sup>	34,053 <sup>B</sup>	793,097 <sup>A</sup>	323,823 <sup>A</sup>			
Net market income	14,850	18,909	49,241	52,566	513,390	1,224,878			
Adjustment for capital cost allowance (CCA)	11,110 <sup>B</sup>	41,073 <sup>A</sup>	41,737 <sup>A</sup>	48,812 <sup>A</sup>	652,993 <sup>A</sup>	1,026,588 <sup>A</sup>			
Net market income adjusted for CCA	3,740	-22,164	7,504	3,754	-139,602	198,290			
<b>Total income adjusted for CCA</b>	<b>21,287</b>	<b>67,359</b>	<b>121,334</b>	<b>105,265</b>	<b>1,621,673</b>	<b>2,942,572</b>			
	Manitoba					Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farm operators</b>	21,030 <sup>A</sup>					49,460 <sup>A</sup>	57,780 <sup>A</sup>	15,040 <sup>A</sup>	249,200 <sup>A</sup>
Distribution by province (%)	8.4					19.8	23.2	6.0	100.0
<b>Number of farms</b>	15,660 <sup>A</sup>					40,310 <sup>A</sup>	43,065 <sup>A</sup>	9,380 <sup>A</sup>	180,625 <sup>A</sup>
Distribution by province (%)	8.7					22.3	23.8	5.2	100.0
	thousands of dollars								
<b>Total income</b>	<b>1,417,682</b>					<b>3,831,452</b>	<b>4,778,179</b>	<b>1,007,401</b>	<b>17,736,244</b>
<b>Off-farm income</b>	<b>605,663<sup>A</sup></b>					<b>1,769,813<sup>A</sup></b>	<b>2,823,337<sup>A</sup></b>	<b>715,402<sup>A</sup></b>	<b>9,526,278<sup>A</sup></b>
Off-farm employment income	362,611 <sup>A</sup>					1,065,919 <sup>A</sup>	1,635,539 <sup>A</sup>	434,413 <sup>A</sup>	5,644,598 <sup>A</sup>
Wages and salaries	324,631 <sup>A</sup>					977,042 <sup>A</sup>	1,529,139 <sup>A</sup>	397,767 <sup>A</sup>	5,220,654 <sup>A</sup>
Net off-farm self-employment income	37,980 <sup>B</sup>					88,877 <sup>B</sup>	106,401 <sup>B</sup>	36,646 <sup>B</sup>	423,944 <sup>A</sup>
Investment income	90,715 <sup>A</sup>					289,590 <sup>A</sup>	709,720 <sup>B</sup>	148,653 <sup>B</sup>	1,897,324 <sup>A</sup>
Pension income	101,683 <sup>B</sup>					282,025 <sup>A</sup>	336,785 <sup>A</sup>	95,919 <sup>A</sup>	1,383,339 <sup>A</sup>
Government social transfers	14,214 <sup>A</sup>					28,755 <sup>A</sup>	36,970 <sup>A</sup>	13,242 <sup>A</sup>	196,834 <sup>A</sup>
Other off-farm income	36,440 <sup>A</sup>					103,524 <sup>A</sup>	104,323 <sup>B</sup>	23,174 <sup>C</sup>	404,182 <sup>A</sup>
<b>Net operating income</b>	<b>812,020</b>					<b>2,061,639</b>	<b>1,954,841</b>	<b>291,999</b>	<b>8,209,966</b>
Net program payments	179,244 <sup>A</sup>					123,430 <sup>B</sup>	527,539 <sup>A</sup>	106,165 <sup>A</sup>	2,152,240 <sup>A</sup>
Net market income	632,775					1,938,209	1,427,302	185,834	6,057,727
Adjustment for capital cost allowance (CCA)	477,896 <sup>A</sup>					983,044 <sup>A</sup>	1,154,101 <sup>A</sup>	239,880 <sup>A</sup>	4,677,122 <sup>A</sup>
Net market income adjusted for CCA	154,879					955,165	273,201	-54,046	1,380,605
<b>Total income adjusted for CCA</b>	<b>939,786</b>					<b>2,848,408</b>	<b>3,624,078</b>	<b>767,521</b>	<b>13,059,122</b>

**Table 3-2**  
**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada**

	2009					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
<b>Number of farm operators</b>	<b>93,470<sup>A</sup></b>	<b>2,070<sup>A</sup></b>	<b>3,820<sup>A</sup></b>	<b>7,440<sup>A</sup></b>	<b>5,860<sup>A</sup></b>	<b>20,890<sup>A</sup></b>
Distribution by farm type (%)	37.5	0.8	1.5	3.0	2.4	8.4
<b>Number of farms</b>	<b>70,965<sup>A</sup></b>	<b>1,195<sup>B</sup></b>	<b>2,390<sup>A</sup></b>	<b>4,685<sup>A</sup></b>	<b>3,610<sup>A</sup></b>	<b>15,535<sup>A</sup></b>
Distribution by farm type (%)	39.3	0.7	1.3	2.6	2.0	8.6
	thousands of dollars					
<b>Total income</b>	<b>8,211,552</b>	<b>338,000</b>	<b>239,354</b>	<b>461,676</b>	<b>667,898</b>	<b>1,057,576</b>
<b>Off-farm income</b>	<b>3,757,509<sup>A</sup></b>	<b>102,174<sup>B</sup></b>	<b>113,420<sup>A</sup></b>	<b>356,783<sup>A</sup></b>	<b>288,913<sup>A</sup></b>	<b>774,305<sup>A</sup></b>
Off-farm employment income	2,067,230 <sup>A</sup>	62,294 <sup>A</sup>	69,163 <sup>B</sup>	205,632 <sup>B</sup>	204,338 <sup>B</sup>	448,205 <sup>A</sup>
Wages and salaries	1,907,290 <sup>A</sup>	60,583 <sup>A</sup>	64,728 <sup>B</sup>	183,171 <sup>B</sup>	199,353 <sup>B</sup>	416,379 <sup>A</sup>
Net off-farm self-employment income	159,940 <sup>A</sup>	1,711 <sup>C</sup>	4,435 <sup>C</sup>	22,462 <sup>C</sup>	4,986 <sup>D</sup>	31,826 <sup>C</sup>
Investment income	821,921 <sup>A</sup>	22,559 <sup>C</sup>	22,193 <sup>B</sup>	83,366 <sup>B</sup>	46,933 <sup>B</sup>	143,331 <sup>B</sup>
Pension income	616,385 <sup>A</sup>	12,932 <sup>E</sup>	13,326 <sup>C</sup>	48,317 <sup>B</sup>	25,481 <sup>B</sup>	124,277 <sup>B</sup>
Government social transfers	52,643 <sup>B</sup>	1,106 <sup>B</sup>	3,570 <sup>B</sup>	7,714 <sup>B</sup>	5,248 <sup>B</sup>	20,035 <sup>B</sup>
Other off-farm income	199,330 <sup>A</sup>	3,282 <sup>C</sup>	5,167 <sup>C</sup>	11,753 <sup>C</sup>	6,912 <sup>C</sup>	38,458 <sup>D</sup>
<b>Net operating income</b>	<b>4,454,043</b>	<b>235,826</b>	<b>125,934</b>	<b>104,893</b>	<b>378,985</b>	<b>283,271</b>
Net program payments	395,063 <sup>A</sup>	83,478 <sup>B</sup>	45,680 <sup>B</sup>	69,074 <sup>B</sup>	111,893 <sup>B</sup>	100,795 <sup>C</sup>
Net market income	4,058,980	152,348	80,254	35,820	267,092	182,476
Adjustment for capital cost allowance (CCA)	2,153,422 <sup>A</sup>	114,241 <sup>A</sup>	62,980 <sup>B</sup>	84,311 <sup>A</sup>	218,716 <sup>A</sup>	213,171 <sup>B</sup>
Net market income adjusted for CCA	1,905,558	38,107	17,274	-48,492	48,376	-30,695
<b>Total income adjusted for CCA</b>	<b>6,058,130</b>	<b>223,760</b>	<b>176,374</b>	<b>377,365</b>	<b>449,182</b>	<b>844,405</b>
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm operators</b>	<b>62,860<sup>A</sup></b>	<b>24,480<sup>A</sup></b>	<b>5,870<sup>A</sup></b>	<b>6,970<sup>A</sup></b>	<b>15,470<sup>A</sup></b>	<b>249,200<sup>A</sup></b>
Distribution by farm type (%)	25.2	9.8	2.4	2.8	6.2	100.0
<b>Number of farms</b>	<b>49,190<sup>A</sup></b>	<b>13,220<sup>A</sup></b>	<b>3,655<sup>A</sup></b>	<b>4,460<sup>A</sup></b>	<b>11,715<sup>A</sup></b>	<b>180,625<sup>A</sup></b>
Distribution by farm type (%)	27.2	7.3	2.0	2.5	6.5	100.0
	thousands of dollars					
<b>Total income</b>	<b>2,998,991</b>	<b>1,857,119</b>	<b>266,530</b>	<b>940,632</b>	<b>697,489</b>	<b>17,736,244</b>
<b>Off-farm income</b>	<b>2,479,046<sup>A</sup></b>	<b>461,223<sup>A</sup></b>	<b>164,876<sup>A</sup></b>	<b>351,187<sup>A</sup></b>	<b>676,972<sup>B</sup></b>	<b>9,526,278<sup>A</sup></b>
Off-farm employment income	1,569,467 <sup>A</sup>	254,466 <sup>A</sup>	102,487 <sup>A</sup>	213,688 <sup>B</sup>	447,712 <sup>B</sup>	5,644,598 <sup>A</sup>
Wages and salaries	1,448,943 <sup>A</sup>	242,930 <sup>A</sup>	95,128 <sup>A</sup>	200,374 <sup>B</sup>	401,857 <sup>B</sup>	5,220,654 <sup>A</sup>
Net off-farm self-employment income	120,524 <sup>A</sup>	11,537 <sup>D</sup>	7,359 <sup>D</sup>	13,314 <sup>D</sup>	45,855 <sup>D</sup>	423,944 <sup>A</sup>
Investment income	409,141 <sup>C</sup>	114,737 <sup>B</sup>	40,934 <sup>B</sup>	96,661 <sup>B</sup>	95,549 <sup>C</sup>	1,897,324 <sup>A</sup>
Pension income	354,168 <sup>A</sup>	55,276 <sup>B</sup>	9,252 <sup>B</sup>	24,939 <sup>B</sup>	99,023 <sup>B</sup>	1,383,339 <sup>A</sup>
Government social transfers	56,070 <sup>A</sup>	21,282 <sup>B</sup>	7,374 <sup>B</sup>	7,032 <sup>D</sup>	14,757 <sup>B</sup>	196,834 <sup>A</sup>
Other off-farm income	90,199 <sup>B</sup>	15,461 <sup>B</sup>	4,829 <sup>B</sup>	8,868 <sup>B</sup>	19,931 <sup>C</sup>	404,182 <sup>A</sup>
<b>Net operating income</b>	<b>519,945</b>	<b>1,395,896</b>	<b>101,654</b>	<b>589,445</b>	<b>20,517</b>	<b>8,209,966</b>
Net program payments	598,158 <sup>A</sup>	120,022 <sup>B</sup>	516,669 <sup>A</sup>	41,374 <sup>B</sup>	69,938 <sup>B</sup>	2,152,240 <sup>A</sup>
Net market income	-78,214	1,275,875	-415,015	548,071	-49,421	6,057,727
Adjustment for capital cost allowance (CCA)	636,805 <sup>A</sup>	665,926 <sup>A</sup>	198,615 <sup>A</sup>	219,052 <sup>A</sup>	110,011 <sup>B</sup>	4,677,122 <sup>A</sup>
Net market income adjusted for CCA	-715,019	609,949	-613,629	329,020	-159,432	1,380,605
<b>Total income adjusted for CCA</b>	<b>2,362,186</b>	<b>1,191,193</b>	<b>67,915</b>	<b>721,581</b>	<b>587,478</b>	<b>13,059,122</b>

**Table 3-3**  
**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors**  
**by revenue class, Canada**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farm operators</b>	<b>87,260<sup>A</sup></b>	<b>37,510<sup>A</sup></b>	<b>46,280<sup>A</sup></b>	<b>35,320<sup>A</sup></b>	<b>42,840<sup>A</sup></b>	<b>249,200<sup>A</sup></b>
Distribution by revenue class (%)	35.0	15.1	18.6	14.2	17.2	100.0
<b>Number of farms</b>	<b>70,685<sup>A</sup></b>	<b>29,400<sup>A</sup></b>	<b>34,415<sup>A</sup></b>	<b>22,790<sup>A</sup></b>	<b>23,335<sup>A</sup></b>	<b>180,625<sup>A</sup></b>
Distribution by revenue class (%)	39.1	16.3	19.1	12.6	12.9	100.0
	thousands of dollars					
<b>Total income</b>	<b>3,628,248</b>	<b>1,635,925</b>	<b>2,493,196</b>	<b>2,622,685</b>	<b>7,356,459</b>	<b>17,736,244</b>
<b>Off-farm income</b>	<b>3,749,768<sup>A</sup></b>	<b>1,324,886<sup>A</sup></b>	<b>1,427,335<sup>A</sup></b>	<b>977,447<sup>A</sup></b>	<b>2,047,194<sup>A</sup></b>	<b>9,526,278<sup>A</sup></b>
Off-farm employment income	2,370,554 <sup>A</sup>	786,030 <sup>A</sup>	828,360 <sup>A</sup>	491,188 <sup>A</sup>	1,168,685 <sup>A</sup>	5,644,598 <sup>A</sup>
Wages and salaries	2,205,445 <sup>A</sup>	714,448 <sup>A</sup>	749,031 <sup>A</sup>	444,832 <sup>A</sup>	1,107,097 <sup>A</sup>	5,220,654 <sup>A</sup>
Net off-farm self-employment income	165,109 <sup>B</sup>	71,582 <sup>B</sup>	79,329 <sup>B</sup>	46,356 <sup>B</sup>	61,588 <sup>B</sup>	423,944 <sup>A</sup>
Investment income	430,163 <sup>A</sup>	220,948 <sup>A</sup>	299,213 <sup>B</sup>	300,594 <sup>C</sup>	646,449 <sup>B</sup>	1,897,324 <sup>A</sup>
Pension income	731,884 <sup>A</sup>	229,459 <sup>A</sup>	191,558 <sup>A</sup>	101,756 <sup>A</sup>	128,750 <sup>A</sup>	1,383,339 <sup>A</sup>
Government social transfers	80,954 <sup>A</sup>	28,448 <sup>B</sup>	32,939 <sup>A</sup>	26,108 <sup>A</sup>	28,393 <sup>A</sup>	196,834 <sup>A</sup>
Other off-farm income	136,214 <sup>B</sup>	60,001 <sup>B</sup>	75,266 <sup>A</sup>	57,801 <sup>A</sup>	74,917 <sup>A</sup>	404,182 <sup>A</sup>
<b>Net operating income</b>	<b>-121,520</b>	<b>311,039</b>	<b>1,065,861</b>	<b>1,645,238</b>	<b>5,309,265</b>	<b>8,209,966</b>
Net program payments	95,673 <sup>A</sup>	124,339 <sup>A</sup>	278,511 <sup>A</sup>	283,834 <sup>A</sup>	1,369,845 <sup>A</sup>	2,152,240 <sup>A</sup>
Net market income	-217,193	186,699	787,350	1,361,403	3,939,420	6,057,727
Adjustment for capital cost allowance (CCA)	307,370 <sup>A</sup>	261,722 <sup>A</sup>	628,719 <sup>A</sup>	843,610 <sup>A</sup>	2,635,655 <sup>A</sup>	4,677,122 <sup>A</sup>
Net market income adjusted for CCA	-524,563	-75,023	158,631	517,794	1,303,765	1,380,605
<b>Total income adjusted for CCA</b>	<b>3,320,878</b>	<b>1,374,203</b>	<b>1,864,477</b>	<b>1,779,075</b>	<b>4,720,804</b>	<b>13,059,122</b>

**Table 4-1**  
**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by province**

	2009					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
<b>Number of farm operators</b>	370 <sup>A</sup>	1,660 <sup>A</sup>	2,470 <sup>A</sup>	1,970 <sup>A</sup>	38,120 <sup>A</sup>	61,300 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.0	0.8	15.3	24.6
<b>Number of farms</b>	260 <sup>A</sup>	1,155 <sup>A</sup>	1,795 <sup>A</sup>	1,455 <sup>A</sup>	25,160 <sup>A</sup>	42,390 <sup>A</sup>
Distribution by province (%)	0.1	0.6	1.0	0.8	13.9	23.5
	Average per operator (\$)					
<b>Total income</b>	<b>87,561</b>	<b>65,321</b>	<b>66,020</b>	<b>78,211</b>	<b>59,671</b>	<b>64,750</b>
<b>Off-farm income</b>	<b>39,473<sup>A</sup></b>	<b>31,018<sup>A</sup></b>	<b>36,412<sup>A</sup></b>	<b>34,243<sup>A</sup></b>	<b>25,398<sup>A</sup></b>	<b>39,485<sup>A</sup></b>
Off-farm employment income	27,239 <sup>B</sup>	20,147 <sup>A</sup>	20,913 <sup>A</sup>	20,999 <sup>A</sup>	15,249 <sup>A</sup>	23,300 <sup>A</sup>
Wages and salaries	26,273 <sup>B</sup>	19,070 <sup>A</sup>	19,744 <sup>A</sup>	19,922 <sup>A</sup>	14,352 <sup>A</sup>	21,462 <sup>A</sup>
Net off-farm self-employment income	F	1,078 <sup>C</sup>	1,169 <sup>C</sup>	1,077 <sup>B</sup>	897 <sup>B</sup>	1,838 <sup>B</sup>
Investment income	2,780 <sup>C</sup>	4,123 <sup>B</sup>	6,029 <sup>A</sup>	5,379 <sup>A</sup>	4,776 <sup>A</sup>	7,231 <sup>A</sup>
Pension income	6,370 <sup>B</sup>	4,074 <sup>B</sup>	6,523 <sup>B</sup>	5,208 <sup>A</sup>	3,467 <sup>B</sup>	6,514 <sup>A</sup>
Government social transfers	2,064 <sup>B</sup>	1,486 <sup>A</sup>	1,305 <sup>C</sup>	1,248 <sup>B</sup>	1,173 <sup>A</sup>	816 <sup>B</sup>
Other off-farm income	1,019 <sup>C</sup>	1,188 <sup>A</sup>	1,642 <sup>B</sup>	1,410 <sup>B</sup>	733 <sup>B</sup>	1,624 <sup>B</sup>
<b>Net operating income</b>	<b>48,089</b>	<b>34,302</b>	<b>29,609</b>	<b>43,969</b>	<b>34,273</b>	<b>25,264</b>
Net program payments	7,953	22,912	9,673	17,286	20,805	5,283
Net market income	40,135	11,391	19,936	26,683	13,468	19,982
Adjustment for capital cost allowance (CCA)	30,028	24,743	16,898	24,777	17,130	16,747
Net market income adjusted for CCA	10,107	-13,352	3,038	1,906	-3,662	3,235
<b>Total income adjusted for CCA</b>	<b>57,533</b>	<b>40,578</b>	<b>49,123</b>	<b>53,434</b>	<b>42,541</b>	<b>48,003</b>
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farm operators</b>	21,030 <sup>A</sup>	49,460 <sup>A</sup>	57,780 <sup>A</sup>	15,040 <sup>A</sup>	249,200 <sup>A</sup>	
Distribution by province (%)	8.4	19.8	23.2	6.0	100.0	
<b>Number of farms</b>	15,660 <sup>A</sup>	40,310 <sup>A</sup>	43,065 <sup>A</sup>	9,380 <sup>A</sup>	180,625 <sup>A</sup>	
Distribution by province (%)	8.7	22.3	23.8	5.2	100.0	
	Average per operator (\$)					
<b>Total income</b>	<b>67,412</b>	<b>77,466</b>	<b>82,696</b>	<b>66,981</b>	<b>71,173</b>	
<b>Off-farm income</b>	<b>28,800<sup>A</sup></b>	<b>35,783<sup>A</sup></b>	<b>48,864<sup>A</sup></b>	<b>47,567<sup>A</sup></b>	<b>38,227<sup>A</sup></b>	
Off-farm employment income	17,243 <sup>A</sup>	21,551 <sup>A</sup>	28,306 <sup>A</sup>	28,884 <sup>A</sup>	22,651 <sup>A</sup>	
Wages and salaries	15,437 <sup>A</sup>	19,754 <sup>A</sup>	26,465 <sup>A</sup>	26,447 <sup>A</sup>	20,950 <sup>A</sup>	
Net off-farm self-employment income	1,806 <sup>B</sup>	1,797 <sup>B</sup>	1,841 <sup>B</sup>	2,437 <sup>C</sup>	1,701 <sup>A</sup>	
Investment income	4,314 <sup>A</sup>	5,855 <sup>A</sup>	12,283 <sup>B</sup>	9,884 <sup>B</sup>	7,614 <sup>A</sup>	
Pension income	4,835 <sup>B</sup>	5,702 <sup>A</sup>	5,829 <sup>A</sup>	6,378 <sup>A</sup>	5,551 <sup>A</sup>	
Government social transfers	676 <sup>A</sup>	581 <sup>A</sup>	640 <sup>A</sup>	880 <sup>B</sup>	790 <sup>A</sup>	
Other off-farm income	1,733 <sup>A</sup>	2,093 <sup>A</sup>	1,806 <sup>B</sup>	1,541 <sup>C</sup>	1,622 <sup>A</sup>	
<b>Net operating income</b>	<b>38,612</b>	<b>41,683</b>	<b>33,832</b>	<b>19,415</b>	<b>32,945</b>	
Net program payments	8,523	2,496	9,130	7,059	8,637	
Net market income	30,089	39,187	24,702	12,356	24,309	
Adjustment for capital cost allowance (CCA)	22,724	19,876	19,974	15,949	18,769	
Net market income adjusted for CCA	7,365	19,312	4,728	-3,593	5,540	
<b>Total income adjusted for CCA</b>	<b>44,688</b>	<b>57,590</b>	<b>62,722</b>	<b>51,032</b>	<b>52,404</b>	



Table 4-2

**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada**

	2009					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
<b>Number of farm operators</b>	<b>93,470<sup>A</sup></b>	<b>2,070<sup>A</sup></b>	<b>3,820<sup>A</sup></b>	<b>7,440<sup>A</sup></b>	<b>5,860<sup>A</sup></b>	<b>20,890<sup>A</sup></b>
Distribution by farm type (%)	37.5	0.8	1.5	3.0	2.4	8.4
<b>Number of farms</b>	<b>70,965<sup>A</sup></b>	<b>1,195<sup>B</sup></b>	<b>2,390<sup>A</sup></b>	<b>4,685<sup>A</sup></b>	<b>3,610<sup>A</sup></b>	<b>15,535<sup>A</sup></b>
Distribution by farm type (%)	39.3	0.7	1.3	2.6	2.0	8.6
	Average per operator (\$)					
<b>Total income</b>	<b>87,852</b>	<b>163,285</b>	<b>62,658</b>	<b>62,053</b>	<b>113,976</b>	<b>50,626</b>
<b>Off-farm income</b>	<b>40,200<sup>A</sup></b>	<b>49,359<sup>A</sup></b>	<b>29,691<sup>A</sup></b>	<b>47,955<sup>A</sup></b>	<b>49,303<sup>A</sup></b>	<b>37,066<sup>A</sup></b>
Off-farm employment income	22,117 <sup>A</sup>	30,094 <sup>A</sup>	18,106 <sup>B</sup>	27,639 <sup>B</sup>	34,870 <sup>B</sup>	21,455 <sup>A</sup>
Wages and salaries	20,405 <sup>A</sup>	29,267 <sup>B</sup>	16,945 <sup>B</sup>	24,620 <sup>B</sup>	34,019 <sup>B</sup>	19,932 <sup>A</sup>
Net off-farm self-employment income	1,711 <sup>A</sup>	827 <sup>C</sup>	1,161 <sup>C</sup>	3,019 <sup>C</sup>	851 <sup>D</sup>	1,523 <sup>C</sup>
Investment income	8,793 <sup>A</sup>	10,898 <sup>C</sup>	5,810 <sup>B</sup>	11,205 <sup>B</sup>	8,009 <sup>B</sup>	6,861 <sup>B</sup>
Pension income	6,594 <sup>A</sup>	6,247 <sup>E</sup>	3,488 <sup>B</sup>	6,494 <sup>B</sup>	4,348 <sup>B</sup>	5,949 <sup>B</sup>
Government social transfers	563 <sup>B</sup>	535 <sup>B</sup>	935 <sup>B</sup>	1,037 <sup>B</sup>	896 <sup>B</sup>	959 <sup>B</sup>
Other off-farm income	2,133 <sup>A</sup>	1,586 <sup>C</sup>	1,353 <sup>C</sup>	1,580 <sup>C</sup>	1,179 <sup>C</sup>	1,841 <sup>D</sup>
<b>Net operating income</b>	<b>47,652</b>	<b>113,926</b>	<b>32,967</b>	<b>14,099</b>	<b>64,673</b>	<b>13,560</b>
Net program payments	4,227	40,328	11,958	9,284	19,094	4,825
Net market income	43,425	73,598	21,009	4,814	45,579	8,735
Adjustment for capital cost allowance (CCA)	23,039	55,189	16,487	11,332	37,324	10,204
Net market income adjusted for CCA	20,387	18,409	4,522	-6,518	8,255	-1,469
<b>Total income adjusted for CCA</b>	<b>64,814</b>	<b>108,096</b>	<b>46,171</b>	<b>50,721</b>	<b>76,652</b>	<b>40,421</b>
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm operators</b>	<b>62,860<sup>A</sup></b>	<b>24,480<sup>A</sup></b>	<b>5,870<sup>A</sup></b>	<b>6,970<sup>A</sup></b>	<b>15,470<sup>A</sup></b>	<b>249,200<sup>A</sup></b>
Distribution by farm type (%)	25.2	9.8	2.4	2.8	6.2	100.0
<b>Number of farms</b>	<b>49,190<sup>A</sup></b>	<b>13,220<sup>A</sup></b>	<b>3,655<sup>A</sup></b>	<b>4,460<sup>A</sup></b>	<b>11,715<sup>A</sup></b>	<b>180,625<sup>A</sup></b>
Distribution by farm type (%)	27.2	7.3	2.0	2.5	6.5	100.0
	Average per operator (\$)					
<b>Total income</b>	<b>47,709</b>	<b>75,863</b>	<b>45,405</b>	<b>134,954</b>	<b>45,087</b>	<b>71,173</b>
<b>Off-farm income</b>	<b>39,438<sup>A</sup></b>	<b>18,841<sup>A</sup></b>	<b>28,088<sup>A</sup></b>	<b>50,386<sup>A</sup></b>	<b>43,760<sup>A</sup></b>	<b>38,227<sup>A</sup></b>
Off-farm employment income	24,968 <sup>A</sup>	10,395 <sup>A</sup>	17,460 <sup>A</sup>	30,658 <sup>B</sup>	28,941 <sup>B</sup>	22,651 <sup>A</sup>
Wages and salaries	23,050 <sup>A</sup>	9,924 <sup>A</sup>	16,206 <sup>A</sup>	28,748 <sup>B</sup>	25,977 <sup>B</sup>	20,950 <sup>A</sup>
Net off-farm self-employment income	1,917 <sup>A</sup>	471 <sup>D</sup>	1,254 <sup>D</sup>	1,910 <sup>D</sup>	2,964 <sup>D</sup>	1,701 <sup>A</sup>
Investment income	6,509 <sup>C</sup>	4,687 <sup>B</sup>	6,973 <sup>B</sup>	13,868 <sup>B</sup>	6,176 <sup>C</sup>	7,614 <sup>A</sup>
Pension income	5,634 <sup>A</sup>	2,258 <sup>B</sup>	1,576 <sup>B</sup>	3,578 <sup>B</sup>	6,401 <sup>B</sup>	5,551 <sup>A</sup>
Government social transfers	892 <sup>A</sup>	869 <sup>B</sup>	1,256 <sup>B</sup>	1,009 <sup>D</sup>	954 <sup>B</sup>	790 <sup>A</sup>
Other off-farm income	1,435 <sup>B</sup>	632 <sup>B</sup>	823 <sup>B</sup>	1,272 <sup>B</sup>	1,288 <sup>C</sup>	1,622 <sup>A</sup>
<b>Net operating income</b>	<b>8,271</b>	<b>57,022</b>	<b>17,318</b>	<b>84,569</b>	<b>1,326</b>	<b>32,945</b>
Net program payments	9,516	4,903	88,019	5,936	4,521	8,637
Net market income	-1,244	52,119	-70,701	78,633	-3,195	24,309
Adjustment for capital cost allowance (CCA)	10,131	27,203	33,836	31,428	7,111	18,769
Net market income adjusted for CCA	-11,375	24,916	-104,536	47,205	-10,306	5,540
<b>Total income adjusted for CCA</b>	<b>37,579</b>	<b>48,660</b>	<b>11,570</b>	<b>103,527</b>	<b>37,975</b>	<b>52,404</b>

**Table 4-3**  
**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farm operators</b>	<b>87,260<sup>A</sup></b>	<b>37,510<sup>A</sup></b>	<b>46,280<sup>A</sup></b>	<b>35,320<sup>A</sup></b>	<b>42,840<sup>A</sup></b>	<b>249,200<sup>A</sup></b>
Distribution by revenue class (%)	35.0	15.1	18.6	14.2	17.2	100.0
<b>Number of farms</b>	<b>70,685<sup>A</sup></b>	<b>29,400<sup>A</sup></b>	<b>34,415<sup>A</sup></b>	<b>22,790<sup>A</sup></b>	<b>23,335<sup>A</sup></b>	<b>180,625<sup>A</sup></b>
Distribution by revenue class (%)	39.1	16.3	19.1	12.6	12.9	100.0
	Average per operator (\$)					
<b>Total income</b>	<b>41,580</b>	<b>43,613</b>	<b>53,872</b>	<b>74,255</b>	<b>171,719</b>	<b>71,173</b>
<b>Off-farm income</b>	<b>42,972<sup>A</sup></b>	<b>35,321<sup>A</sup></b>	<b>30,841<sup>A</sup></b>	<b>27,674<sup>A</sup></b>	<b>47,787<sup>A</sup></b>	<b>38,227<sup>A</sup></b>
Off-farm employment income	27,167 <sup>A</sup>	20,955 <sup>A</sup>	17,899 <sup>A</sup>	13,907 <sup>A</sup>	27,280 <sup>A</sup>	22,651 <sup>A</sup>
Wages and salaries	25,274 <sup>A</sup>	19,047 <sup>A</sup>	16,185 <sup>A</sup>	12,594 <sup>A</sup>	25,843 <sup>A</sup>	20,950 <sup>A</sup>
Net off-farm self-employment income	1,892 <sup>B</sup>	1,908 <sup>B</sup>	1,714 <sup>B</sup>	1,312 <sup>B</sup>	1,438 <sup>B</sup>	1,701 <sup>A</sup>
Investment income	4,930 <sup>A</sup>	5,890 <sup>A</sup>	6,465 <sup>B</sup>	8,511 <sup>C</sup>	15,090 <sup>B</sup>	7,614 <sup>A</sup>
Pension income	8,387 <sup>A</sup>	6,117 <sup>A</sup>	4,139 <sup>A</sup>	2,881 <sup>A</sup>	3,005 <sup>A</sup>	5,551 <sup>A</sup>
Government social transfers	928 <sup>A</sup>	758 <sup>A</sup>	712 <sup>A</sup>	739 <sup>A</sup>	663 <sup>A</sup>	790 <sup>A</sup>
Other off-farm income	1,561 <sup>B</sup>	1,600 <sup>B</sup>	1,626 <sup>A</sup>	1,636 <sup>A</sup>	1,749 <sup>A</sup>	1,622 <sup>A</sup>
<b>Net operating income</b>	<b>-1,393</b>	<b>8,292</b>	<b>23,031</b>	<b>46,581</b>	<b>123,932</b>	<b>32,945</b>
Net program payments	1,096	3,315	6,018	8,036	31,976	8,637
Net market income	-2,489	4,977	17,013	38,545	91,957	24,309
Adjustment for capital cost allowance (CCA)	3,522	6,977	13,585	23,885	61,523	18,769
Net market income adjusted for CCA	-6,011	-2,000	3,428	14,660	30,433	5,540
<b>Total income adjusted for CCA</b>	<b>38,057</b>	<b>36,636</b>	<b>40,287</b>	<b>50,370</b>	<b>110,196</b>	<b>52,404</b>

**Table 5**  
**Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	number					
<b>Number of farms</b>						
<b>Canada</b>	<b>70,685</b> A	<b>29,400</b> A	<b>34,415</b> A	<b>22,790</b> A	<b>23,335</b> A	<b>180,625</b> A
Newfoundland and Labrador	100 A	30 B	35 B	30 B	60 B	260 A
Prince Edward Island	410 A	145 A	150 A	175 A	280 A	1,155 A
Nova Scotia	870 A	190 B	245 A	200 A	300 A	1,795 A
New Brunswick	625 A	165 B	195 A	170 A	295 A	1,455 A
Quebec	7,175 A	3,680 A	5,555 A	4,665 A	4,080 A	25,160 A
Ontario	18,730 A	6,210 A	6,820 A	5,060 A	5,580 A	42,390 A
Manitoba	5,520 A	2,510 A	3,045 A	2,190 A	2,395 A	15,660 A
Saskatchewan	14,265 A	7,700 A	8,805 A	5,240 A	4,305 A	40,310 A
Alberta	18,565 A	7,290 A	8,165 A	4,370 A	4,680 A	43,065 A
British Columbia	4,435 A	1,490 A	1,390 A	705 B	1,355 A	9,380 A
<b>Number of farm operators</b>						
<b>Canada</b>	<b>87,260</b> A	<b>37,510</b> A	<b>46,280</b> A	<b>35,320</b> A	<b>42,840</b> A	<b>249,200</b> A
Newfoundland and Labrador	110 A	50 B	60 B	60 B	110 A	370 A
Prince Edward Island	440 A	190 A	190 A	270 A	560 A	1,660 A
Nova Scotia	1,050 A	240 B	360 A	300 A	540 A	2,470 A
New Brunswick	690 A	200 B	280 A	300 A	500 A	1,970 A
Quebec	8,800 A	4,870 A	8,000 A	8,520 A	7,930 A	38,120 A
Ontario	23,910 A	8,330 A	9,970 A	8,480 A	10,610 A	61,300 A
Manitoba	6,540 A	3,090 A	3,890 A	3,150 A	4,360 A	21,030 A
Saskatchewan	16,040 A	8,970 A	10,530 A	6,780 A	7,160 A	49,460 A
Alberta	23,060 A	9,300 A	10,640 A	6,240 A	8,530 A	57,780 A
British Columbia	6,610 A	2,290 A	2,370 A	1,240 A	2,540 A	15,040 A
	Average per operator (\$)					
<b>Off-farm income</b>						
<b>Canada</b>	<b>42,972</b> A	<b>35,321</b> A	<b>30,841</b> A	<b>27,674</b> A	<b>47,787</b> A	<b>38,227</b> A
Newfoundland and Labrador	39,148 A	28,261 B	33,050 B	31,062 C	50,924 B	39,473 A
Prince Edward Island	31,909 A	27,792 B	19,370 A	19,615 A	40,886 A	31,018 A
Nova Scotia	36,199 B	28,438 B	24,319 A	27,623 A	52,979 A	36,412 A
New Brunswick	35,155 A	22,268 B	26,037 A	23,566 A	48,614 A	34,243 A
Quebec	31,070 A	23,292 A	18,446 A	19,416 A	33,846 A	25,398 A
Ontario	43,898 A	36,176 A	32,507 B	29,325 B	46,824 A	39,485 A
Manitoba	31,949 A	27,524 A	22,385 A	22,420 A	35,327 A	28,800 A
Saskatchewan	40,980 A	34,131 A	29,206 A	26,381 A	44,767 A	35,783 A
Alberta	51,195 A	44,657 A	42,882 B	39,168 D	61,690 B	48,864 A
British Columbia	45,229 A	37,612 B	35,224 B	38,376 B	78,652 B	47,567 A
<b>Net operating income</b>						
<b>Canada</b>	<b>-1,393</b>	<b>8,292</b>	<b>23,031</b>	<b>46,581</b>	<b>123,932</b>	<b>32,945</b>
Newfoundland and Labrador	-767	4,846	5,118	2,830	157,009	48,089
Prince Edward Island	-3,896	1,721	9,677	46,720	79,135	34,302
Nova Scotia	-997	6,373	14,279	31,021	107,481	29,609
New Brunswick	-1,978	7,534	17,812	39,269	136,982	43,969
Quebec	1,210	10,490	25,707	37,445	90,804	34,273
Ontario	-4,214	3,079	14,907	37,772	108,884	25,264
Manitoba	-1,153	7,372	23,744	52,308	123,735	38,612
Saskatchewan	2,251	12,827	29,747	66,103	160,475	41,683
Alberta	-765	9,488	26,468	52,819	149,293	33,832
British Columbia	-5,771	2,055	4,993	24,675	111,306	19,415

Table 5 – continued

**Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors**

	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per operator (\$)					
<b>Total income</b>						
<b>Canada</b>	<b>41,580</b>	<b>43,613</b>	<b>53,872</b>	<b>74,255</b>	<b>171,719</b>	<b>71,173</b>
Newfoundland and Labrador	38,381	33,107	38,168	33,892	207,933	87,561
Prince Edward Island	28,013	29,513	29,047	66,334	120,022	65,321
Nova Scotia	35,202	34,810	38,599	58,643	160,460	66,020
New Brunswick	33,178	29,802	43,849	62,835	185,596	78,211
Quebec	32,280	33,783	44,152	56,862	124,650	59,671
Ontario	39,684	39,255	47,414	67,097	155,708	64,750
Manitoba	30,795	34,896	46,128	74,727	159,062	67,412
Saskatchewan	43,231	46,958	58,953	92,484	205,242	77,466
Alberta	50,430	54,145	69,350	91,987	210,983	82,696
British Columbia	39,458	39,667	40,217	63,050	189,958	66,981
<b>Total income adjusted for CCA</b>						
<b>Canada</b>	<b>38,057</b>	<b>36,636</b>	<b>40,287</b>	<b>50,370</b>	<b>110,196</b>	<b>52,404</b>
Newfoundland and Labrador	34,706	27,259	28,229	17,446	127,955	57,533
Prince Edward Island	24,418	24,102	16,404	46,333	64,770	40,578
Nova Scotia	31,523	27,801	27,904	38,931	111,512	49,123
New Brunswick	28,782	22,659	29,508	41,635	118,832	53,434
Quebec	28,873	27,078	31,327	38,331	83,054	42,541
Ontario	36,361	33,223	36,612	47,644	96,850	48,003
Manitoba	27,601	27,842	32,376	48,360	90,591	44,688
Saskatchewan	40,069	40,062	43,984	61,443	135,076	57,590
Alberta	46,535	45,840	53,049	62,172	137,384	62,722
British Columbia	35,274	33,724	30,596	44,421	129,910	51,032

**Table 6-1  
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Canada**

Farm type	2009									
	Average income of operators									
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
<b>Crop production</b>	<b>133,550<sup>A</sup></b>	<b>0.8</b>	<b>40,382<sup>A</sup></b>	<b>-0.3</b>	<b>41,802</b>	<b>4.5</b>	<b>82,184</b>	<b>2.1</b>	<b>60,869</b>	
Oilseed and grain farming	93,470 <sup>A</sup>	0.7	40,200 <sup>A</sup>	1.8	47,652	3.6	87,852	2.8	64,814	
Potato farming	2,070 <sup>A</sup>	-2.8	49,359 <sup>A</sup>	2.7	113,926	19.2	163,285	13.7	108,096	
Other vegetable (except potato) and melon farming	3,820 <sup>A</sup>	-5.9	29,691 <sup>A</sup>	0.2	32,967	29.6	62,658	13.8	46,171	
Fruit and tree nut farming	7,440 <sup>A</sup>	0.5	47,955 <sup>A</sup>	10.4	14,099	-31.0	62,053	-2.9	50,721	
Greenhouse, nursery and floriculture production	5,860 <sup>A</sup>	-2.8	49,303 <sup>A</sup>	4.3	64,673	26.3	113,976	15.7	76,652	
Other crop farming	20,890 <sup>A</sup>	3.8	37,066 <sup>A</sup>	-14.6	13,560	2.3	50,626	-10.6	40,421	
<b>Animal production</b>	<b>115,660<sup>A</sup></b>	<b>-3.7</b>	<b>35,739<sup>A</sup></b>	<b>-5.2</b>	<b>22,714</b>	<b>-0.8</b>	<b>58,453</b>	<b>-3.5</b>	<b>42,628</b>	
Beef cattle ranching and farming, including feedlots	62,860 <sup>A</sup>	-5.6	39,438 <sup>A</sup>	-5.8	8,271	-22.5	47,709	-9.2	37,579	
Dairy cattle and milk production	24,480 <sup>A</sup>	-1.6	18,841 <sup>A</sup>	1.0	57,022	1.1	75,863	1.1	48,660	
Hog and pig farming	5,870 <sup>A</sup>	-3.5	28,088 <sup>A</sup>	-4.4	17,318	9.0	45,405	0.3	11,570	
Poultry and egg production	6,970 <sup>A</sup>	3.7	50,386 <sup>A</sup>	4.0	84,569	7.2	134,954	6.0	103,527	
Other animal production	15,470 <sup>A</sup>	-2.5	43,760 <sup>A</sup>	-10.3	1,326	..	45,087	-8.7	37,975	
<b>Total</b>	<b>249,200<sup>A</sup></b>	<b>-1.4</b>	<b>38,227<sup>A</sup></b>	<b>-2.4</b>	<b>32,945</b>	<b>3.4</b>	<b>71,173</b>	<b>0.2</b>	<b>52,404</b>	

**Table 6-2  
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Newfoundland and Labrador**

Farm type	2009									
	Average income of operators									
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
<b>Crop production</b>	<b>180<sup>A</sup></b>	<b>5.9</b>	<b>36,097<sup>A</sup></b>	<b>9.7</b>	<b>24,499</b>	<b>..</b>	<b>60,596</b>	<b>36.0</b>	<b>46,128</b>	
Oilseed and grain farming	x	..	x	..	x	..	x	..	x	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	70 <sup>B</sup>	0.0	28,157 <sup>B</sup>	-4.9	11,649	18.0	39,806	0.8	32,227	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	60 <sup>B</sup>	0.0	43,556 <sup>B</sup>	19.7	34,491	77.2	78,047	39.7	58,292	
Other crop farming	30 <sup>C</sup>	0.0	35,004 <sup>A</sup>	-0.3	x	x	x	x	x	
<b>Animal production</b>	<b>200<sup>A</sup></b>	<b>11.1</b>	<b>42,652<sup>A</sup></b>	<b>17.3</b>	<b>66,522</b>	<b>-12.6</b>	<b>109,175</b>	<b>-2.9</b>	<b>66,848</b>	
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x	
Dairy cattle and milk production	70 <sup>B</sup>	-12.5	34,130 <sup>B</sup>	13.4	124,885	45.1	159,015	36.9	100,772	
Hog and pig farming	x	x	x	x	x	x	x	x	x	
Poultry and egg production	50 <sup>C</sup>	25.0	65,147 <sup>B</sup>	7.1	x	x	x	x	x	
Other animal production	40 <sup>B</sup>	33.3	41,613 <sup>B</sup>	35.6	-27,443	..	14,170	-59.6	-29,421	
<b>Total</b>	<b>370<sup>A</sup></b>	<b>0.0</b>	<b>39,473<sup>A</sup></b>	<b>13.8</b>	<b>48,089</b>	<b>18.5</b>	<b>87,561</b>	<b>16.4</b>	<b>57,533</b>	

**Table 6-3**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors**  
**— Prince Edward Island**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>820<sup>A</sup></b>	<b>-4.7</b>	<b>36,509<sup>A</sup></b>	<b>-0.1</b>	<b>46,486</b>	<b>13.1</b>	<b>82,994</b>	<b>6.9</b>	<b>49,317</b>
Oilseed and grain farming	130 <sup>B</sup>	18.2	30,072 <sup>A</sup>	-8.9	6,397	-54.7	36,469	-22.7	23,955
Potato farming	480 <sup>A</sup>	-9.4	40,312 <sup>A</sup>	2.5	71,822	18.1	112,134	12.0	64,179
Other vegetable (except potato) and melon farming	40 <sup>B</sup>	0.0	18,892 <sup>B</sup>	35.4	15,525	-49.7	34,417	-23.2	19,791
Fruit and tree nut farming	70 <sup>B</sup>	-30.0	47,688 <sup>B</sup>	14.7	7,708 <sup>E</sup>	..	55,396 <sup>E</sup>	29.9	45,573 <sup>E</sup>
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	100 <sup>C</sup>	42.9	26,950 <sup>B</sup>	-2.5	9,783	..	36,733	13.5	26,942
<b>Animal production</b>	<b>840<sup>A</sup></b>	<b>-4.5</b>	<b>25,620<sup>A</sup></b>	<b>1.0</b>	<b>22,654</b>	<b>-21.7</b>	<b>48,274</b>	<b>-11.1</b>	<b>32,077</b>
Beef cattle ranching and farming, including feedlots	330 <sup>A</sup>	-8.3	27,894 <sup>A</sup>	-0.2	3,898	-43.0	31,793	-8.6	24,302
Dairy cattle and milk production	330 <sup>A</sup>	0.0	18,624 <sup>A</sup>	10.4	51,881	-3.0	70,505	0.2	45,832
Hog and pig farming	40 <sup>C</sup>	-33.3	36,352 <sup>B</sup>	-6.7	-29,375	..	6,976	-91.0	-25,289
Poultry and egg production	40 <sup>B</sup>	33.3	28,002 <sup>B</sup>	0.9	52,934	x	80,936	x	61,220 <sup>E</sup>
Other animal production	100 <sup>C</sup>	0.0	36,789 <sup>C</sup>	7.9	2,176	-75.8	38,964	-9.5	31,197
<b>Total</b>	<b>1,660<sup>A</sup></b>	<b>-4.6</b>	<b>31,018<sup>A</sup></b>	<b>0.5</b>	<b>34,302</b>	<b>-2.4</b>	<b>65,321</b>	<b>-1.0</b>	<b>40,578</b>

**Table 6-4**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Nova Scotia**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>1,070<sup>A</sup></b>	<b>-15.7</b>	<b>35,990<sup>A</sup></b>	<b>-6.0</b>	<b>11,099</b>	<b>33.6</b>	<b>47,089</b>	<b>1.1</b>	<b>34,003</b>
Oilseed and grain farming	30 <sup>B</sup>	-25.0	44,464 <sup>B</sup>	42.3	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	120 <sup>C</sup>	33.3	20,618 <sup>B</sup>	-14.0	20,478	12.4	41,096	-2.6	31,387
Fruit and tree nut farming	500 <sup>B</sup>	-27.5	40,741 <sup>A</sup>	-6.4	2,468	-65.6	43,209	-14.8	29,134
Greenhouse, nursery and floriculture production	240 <sup>C</sup>	-7.7	36,414 <sup>C</sup>	-0.6	12,980	..	49,393	46.3	37,094
Other crop farming	150 <sup>C</sup>	-11.8	30,031 <sup>B</sup>	2.2	26,970	..	57,001	39.1	44,406
<b>Animal production</b>	<b>1,410<sup>A</sup></b>	<b>-13.5</b>	<b>36,731<sup>A</sup></b>	<b>5.5</b>	<b>43,348</b>	<b>12.1</b>	<b>80,079</b>	<b>9.0</b>	<b>60,442</b>
Beef cattle ranching and farming, including feedlots	400 <sup>B</sup>	-29.8	36,658 <sup>A</sup>	29.1	-1,486	..	35,172	7.7	27,909
Dairy cattle and milk production	430 <sup>A</sup>	2.4	28,609 <sup>A</sup>	13.1	62,140	-4.5	90,749	0.4	61,766
Hog and pig farming	50 <sup>D</sup>	0.0	21,902 <sup>D</sup>	-24.9	-31,666	55.4	-9,764	76.6	-28,303
Poultry and egg production	190 <sup>B</sup>	-13.6	50,998 <sup>B</sup>	3.0	123,996	23.6	174,994	16.8	142,865
Other animal production	350 <sup>B</sup>	-2.8	41,206 <sup>C</sup>	-14.1	34,249	-17.4	75,455	-15.6	60,873
<b>Total</b>	<b>2,470<sup>A</sup></b>	<b>-14.5</b>	<b>36,412<sup>A</sup></b>	<b>0.2</b>	<b>29,609</b>	<b>16.1</b>	<b>66,020</b>	<b>6.8</b>	<b>49,123</b>

**Table 6-5**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors**  
**— New Brunswick**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>980<sup>A</sup></b>	<b>-5.8</b>	<b>38,529<sup>A</sup></b>	<b>5.7</b>	<b>52,268</b>	<b>18.8</b>	<b>90,796</b>	<b>12.8</b>	<b>60,243</b>
Oilseed and grain farming	50 <sup>C</sup>	66.7	34,082 <sup>C</sup>	10.0	10,845	x	44,926	x	28,792
Potato farming	370 <sup>A</sup>	-2.6	40,012 <sup>A</sup>	10.0	94,586	21.5	134,597	17.8	83,946
Other vegetable (except potato) and melon farming	60 <sup>B</sup>	0.0	30,330 <sup>B</sup>	13.0	9,964	-32.5	40,293	-3.1	32,502
Fruit and tree nut farming	190 <sup>B</sup>	-26.9	42,377 <sup>A</sup>	-2.0	8,203	-68.6	50,580	-27.1	37,271
Greenhouse, nursery and floriculture production	120 <sup>C</sup>	-14.3	46,847 <sup>C</sup>	0.4	48,111	62.1	94,958	24.4	66,976 <sup>E</sup>
Other crop farming	190 <sup>B</sup>	18.8	30,308 <sup>A</sup>	33.4	41,028	..	71,336	65.0	49,952
<b>Animal production</b>	<b>990<sup>A</sup></b>	<b>-2.9</b>	<b>30,022<sup>A</sup></b>	<b>3.8</b>	<b>36,007</b>	<b>22.5</b>	<b>66,028</b>	<b>13.2</b>	<b>46,824</b>
Beef cattle ranching and farming, including feedlots	390 <sup>A</sup>	-9.3	30,750 <sup>A</sup>	4.8	4,744	..	35,494	19.6	27,404
Dairy cattle and milk production	390 <sup>A</sup>	0.0	26,408 <sup>A</sup>	5.7	54,115	-6.4	80,523	-2.8	53,977
Hog and pig farming	40 <sup>B</sup>	0.0	32,219 <sup>B</sup>	32.3	x	x	x	x	x
Poultry and egg production	60 <sup>C</sup>	20.0	48,312 <sup>C</sup>	-0.2	254,499	56.1	302,811	43.2	255,422
Other animal production	120 <sup>B</sup>	9.1	30,335 <sup>B</sup>	-9.8	3,027	-45.9	33,362	-15.0	28,361
<b>Total</b>	<b>1,970<sup>A</sup></b>	<b>-4.4</b>	<b>34,243<sup>A</sup></b>	<b>4.7</b>	<b>43,969</b>	<b>19.3</b>	<b>78,211</b>	<b>12.4</b>	<b>53,434</b>

**Table 6-6**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Quebec**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>14,620<sup>A</sup></b>	<b>4.5</b>	<b>31,032<sup>A</sup></b>	<b>3.9</b>	<b>27,517</b>	<b>-4.2</b>	<b>58,549</b>	<b>-0.1</b>	<b>43,265</b>
Oilseed and grain farming	4,920 <sup>A</sup>	-5.4	31,161 <sup>A</sup>	10.9	30,472	-2.6	61,633	3.8	41,299
Potato farming	400 <sup>B</sup>	-4.8	40,957 <sup>B</sup>	8.1	68,701	4.3	109,657	5.7	81,362
Other vegetable (except potato) and melon farming	1,170 <sup>B</sup>	-7.1	28,024 <sup>B</sup>	-9.0	34,265	32.0	62,290	9.7	46,140
Fruit and tree nut farming	1,470 <sup>B</sup>	19.5	38,554 <sup>B</sup>	9.4	29,325	-26.0	67,879	-9.3	54,704
Greenhouse, nursery and floriculture production	1,180 <sup>B</sup>	4.4	37,335 <sup>B</sup>	4.8	46,898	29.8	84,233	17.4	64,698
Other crop farming	5,480 <sup>B</sup>	15.1	27,463 <sup>B</sup>	-2.2	15,605	-16.4	43,068	-7.9	33,862
<b>Animal production</b>	<b>23,510<sup>A</sup></b>	<b>0.4</b>	<b>21,893<sup>A</sup></b>	<b>0.3</b>	<b>38,469</b>	<b>-5.5</b>	<b>60,362</b>	<b>-3.5</b>	<b>42,087</b>
Beef cattle ranching and farming, including feedlots	5,500 <sup>A</sup>	-3.3	24,866 <sup>B</sup>	-5.2	19,079	4.5	43,945	-1.3	33,859
Dairy cattle and milk production	11,690 <sup>A</sup>	-2.0	16,271 <sup>A</sup>	1.4	48,991	-0.6	65,263	-0.1	44,024
Hog and pig farming	2,500 <sup>A</sup>	3.3	26,500 <sup>B</sup>	-0.1	20,385	-46.4	46,885	-27.4	20,288
Poultry and egg production	1,390 <sup>B</sup>	3.0	43,381 <sup>B</sup>	1.2	106,666	-3.6	150,046	-2.3	117,666
Other animal production	2,420 <sup>B</sup>	21.0	25,162 <sup>B</sup>	5.7	11,302	15.2	36,465	8.5	30,550
<b>Total</b>	<b>38,120<sup>A</sup></b>	<b>2.0</b>	<b>25,398<sup>A</sup></b>	<b>2.3</b>	<b>34,273</b>	<b>-5.4</b>	<b>59,671</b>	<b>-2.3</b>	<b>42,541</b>

**Table 6-7**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Ontario**

Farm type	2009									
	Average income of operators									
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
<b>Crop production</b>	<b>31,560<sup>A</sup></b>	<b>0.1</b>	<b>44,783<sup>A</sup></b>	<b>0.5</b>	<b>25,693</b>	<b>-1.7</b>	<b>70,476</b>	<b>-0.3</b>	<b>54,034</b>	
Oilseed and grain farming	21,190 <sup>A</sup>	0.5	43,672 <sup>A</sup>	0.4	21,731	-9.2	65,403	-3.0	51,914	
Potato farming	340 <sup>D</sup>	0.0	45,024 <sup>D</sup>	-24.1	76,991	68.8	122,015 <sup>E</sup>	16.2	83,873 <sup>E</sup>	
Other vegetable (except potato) and melon farming	1,600 <sup>B</sup>	-11.6	32,240 <sup>B</sup>	5.8	36,351	44.7	68,591	23.4	49,687	
Fruit and tree nut farming	1,590 <sup>B</sup>	-2.5	70,600 <sup>B</sup>	27.6	19,726	-4.3	90,326	18.9	73,937	
Greenhouse, nursery and floriculture production	2,250 <sup>B</sup>	-3.0	57,619 <sup>B</sup>	9.7	86,824	17.2	144,444	14.1	90,689	
Other crop farming	4,590 <sup>B</sup>	5.5	39,048 <sup>B</sup>	-15.7	8,649	-28.7	47,697	-18.4	38,300	
<b>Animal production</b>	<b>29,730<sup>A</sup></b>	<b>-6.8</b>	<b>33,864<sup>A</sup></b>	<b>-7.2</b>	<b>24,812</b>	<b>-1.4</b>	<b>58,675</b>	<b>-4.8</b>	<b>41,603</b>	
Beef cattle ranching and farming, including feedlots	10,640 <sup>A</sup>	-12.0	38,348 <sup>A</sup>	-8.9	-1,585	..	36,764	-21.1	29,788	
Dairy cattle and milk production	8,590 <sup>A</sup>	0.4	17,833 <sup>A</sup>	-0.8	59,016	0.4	76,848	0.1	48,569	
Hog and pig farming	2,060 <sup>B</sup>	-4.2	24,994 <sup>B</sup>	-10.5	25,577	-8.9	50,571	-9.7	20,893	
Poultry and egg production	2,860 <sup>A</sup>	4.8	45,754 <sup>B</sup>	10.7	80,693	2.4	126,447	5.3	93,346	
Other animal production	5,600 <sup>B</sup>	-11.8	47,126 <sup>B</sup>	-8.5	-6,391	-34.7	40,735	-12.9	34,530	
<b>Total</b>	<b>61,300<sup>A</sup></b>	<b>-3.4</b>	<b>39,485<sup>A</sup></b>	<b>-2.5</b>	<b>25,264</b>	<b>-1.5</b>	<b>64,750</b>	<b>-2.1</b>	<b>48,003</b>	

**Table 6-8**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Manitoba**

Farm type	2009									
	Average income of operators									
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
<b>Crop production</b>	<b>11,890<sup>A</sup></b>	<b>-0.2</b>	<b>30,520<sup>A</sup></b>	<b>-1.3</b>	<b>58,480</b>	<b>21.1</b>	<b>89,001</b>	<b>12.4</b>	<b>59,699</b>	
Oilseed and grain farming	10,440 <sup>A</sup>	1.2	29,875 <sup>A</sup>	-1.3	59,396	21.3	89,271	12.7	59,475	
Potato farming	180 <sup>B</sup>	0.0	87,237 <sup>B</sup>	13.5	291,430	27.6	378,668	24.0	255,025	
Other vegetable (except potato) and melon farming	60 <sup>C</sup>	0.0	41,186 <sup>C</sup>	-8.0	63,446	-31.0	104,632	-23.4	67,212	
Fruit and tree nut farming	F	F	F	F	F	x	F	x	F	
Greenhouse, nursery and floriculture production	140 <sup>B</sup>	16.7	32,248 <sup>A</sup>	6.7	52,513	9.5	84,761	8.4	59,920	
Other crop farming	1,020 <sup>B</sup>	-14.3	26,501 <sup>B</sup>	-9.2	11,814	-19.8	38,315	-12.8	29,068	
<b>Animal production</b>	<b>9,150<sup>A</sup></b>	<b>-2.8</b>	<b>26,567<sup>A</sup></b>	<b>3.5</b>	<b>12,792</b>	<b>19.4</b>	<b>39,359</b>	<b>8.2</b>	<b>25,186</b>	
Beef cattle ranching and farming, including feedlots	6,580 <sup>A</sup>	-2.1	26,379 <sup>A</sup>	2.5	3,920	-36.6	30,299	-5.1	22,581	
Dairy cattle and milk production	640 <sup>A</sup>	-9.9	15,969 <sup>B</sup>	9.3	81,722	10.0	97,690	9.9	55,401	
Hog and pig farming	550 <sup>B</sup>	-9.8	32,241 <sup>B</sup>	-5.4	-3,927	92.3	28,314	..	-30,847	
Poultry and egg production	490 <sup>B</sup>	2.1	30,792 <sup>B</sup>	1.9	69,795	22.2	100,586	15.2	76,784	
Other animal production	870 <sup>C</sup>	-3.3	29,812 <sup>B</sup>	16.4	8,945	-28.0	38,758	1.9	29,608	
<b>Total</b>	<b>21,030<sup>A</sup></b>	<b>-1.4</b>	<b>28,800<sup>A</sup></b>	<b>0.7</b>	<b>38,612</b>	<b>21.8</b>	<b>67,412</b>	<b>11.8</b>	<b>44,688</b>	



**Table 6-9**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors**  
**— Saskatchewan**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>36,310<sup>A</sup></b>	<b>-2.1</b>	<b>36,778<sup>A</sup></b>	<b>0.7</b>	<b>53,371</b>	<b>5.8</b>	<b>90,149</b>	<b>3.6</b>	<b>67,206</b>
Oilseed and grain farming	34,120 <sup>A</sup>	-2.2	36,760 <sup>A</sup>	0.3	55,200	4.6	91,960	2.8	68,212
Potato farming	30 <sup>B</sup>	0.0	45,587 <sup>A</sup>	19.9	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	F	F	F	x	x	x	x	x
Fruit and tree nut farming	30 <sup>A</sup>	0.0	53,491 <sup>A</sup>	18.8	x	x	x	x	x
Greenhouse, nursery and floriculture production	140 <sup>E</sup>	-44.0	23,751 <sup>E</sup>	-29.0	27,134	..	50,885	11.9	F
Other crop farming	1,960 <sup>B</sup>	8.3	37,890 <sup>B</sup>	9.5	23,266	..	61,156	32.6	52,192
<b>Animal production</b>	<b>13,160<sup>A</sup></b>	<b>-10.4</b>	<b>33,035<sup>A</sup></b>	<b>-6.1</b>	<b>9,424</b>	<b>31.9</b>	<b>42,458</b>	<b>0.3</b>	<b>31,052</b>
Beef cattle ranching and farming, including feedlots	11,380 <sup>A</sup>	-10.9	32,961 <sup>A</sup>	-6.2	6,265	-15.8	39,225	-7.8	30,106
Dairy cattle and milk production	300 <sup>B</sup>	-3.2	21,908 <sup>B</sup>	10.0	98,139	56.0	120,047	44.9	71,656
Hog and pig farming	140 <sup>D</sup>	-6.7	39,434 <sup>C</sup>	-0.9	9,136	..	48,571	..	-82,532
Poultry and egg production	170 <sup>D</sup>	13.3	37,546 <sup>D</sup>	x	62,867	-13.5	100,413	x	66,815
Other animal production	1,160 <sup>C</sup>	-11.5	35,212 <sup>C</sup>	-6.7	8,829	64.2	44,042	2.1	37,312
<b>Total</b>	<b>49,460<sup>A</sup></b>	<b>-4.5</b>	<b>35,783<sup>A</sup></b>	<b>-1.0</b>	<b>41,683</b>	<b>9.3</b>	<b>77,466</b>	<b>4.3</b>	<b>57,590</b>

**Table 6-10**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Alberta**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>28,740<sup>A</sup></b>	<b>4.7</b>	<b>48,185<sup>A</sup></b>	<b>-4.4</b>	<b>51,791</b>	<b>2.1</b>	<b>99,977</b>	<b>-1.1</b>	<b>74,230</b>
Oilseed and grain farming	22,170 <sup>A</sup>	7.7	48,784 <sup>A</sup>	2.5	59,868	0.0	108,652	1.1	80,152
Potato farming	150 <sup>D</sup>	15.4	91,762 <sup>E</sup>	0.9	321,181	-7.7	412,943	-5.9	279,979
Other vegetable (except potato) and melon farming	100 <sup>D</sup>	25.0	39,407 <sup>D</sup>	-28.3	83,941 <sup>E</sup>	-0.8	123,348 <sup>E</sup>	-11.6	87,505 <sup>E</sup>
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	510 <sup>B</sup>	-12.1	58,458 <sup>B</sup>	6.4	43,557	7.1	102,015	6.7	75,015
Other crop farming	5,670 <sup>A</sup>	-3.6	44,030 <sup>B</sup>	-25.5	14,273	3.0	58,303	-20.1	46,125
<b>Animal production</b>	<b>29,030<sup>A</sup></b>	<b>-0.7</b>	<b>49,535<sup>A</sup></b>	<b>-8.3</b>	<b>16,056</b>	<b>-16.7</b>	<b>65,591</b>	<b>-10.5</b>	<b>51,330</b>
Beef cattle ranching and farming, including feedlots	23,830 <sup>A</sup>	-0.7	50,233 <sup>B</sup>	-8.1	13,978	-20.5	64,211	-11.1	51,195
Dairy cattle and milk production	940 <sup>A</sup>	-6.0	29,218 <sup>B</sup>	0.7	98,404	9.1	127,622	7.1	79,543
Hog and pig farming	400 <sup>C</sup>	-18.4	35,370 <sup>C</sup>	10.7	-6,940	..	28,430	-41.5	-7,020
Poultry and egg production	500 <sup>B</sup>	8.7	38,687 <sup>D</sup>	14.2	76,219	23.3	114,906	20.1	84,019
Other animal production	3,350 <sup>B</sup>	2.1	53,598 <sup>C</sup>	-15.2	1,586	-64.0	55,185	-18.4	46,504
<b>Total</b>	<b>57,780<sup>A</sup></b>	<b>2.0</b>	<b>48,864<sup>A</sup></b>	<b>-6.5</b>	<b>33,832</b>	<b>-2.0</b>	<b>82,696</b>	<b>-4.7</b>	<b>62,722</b>

**Table 6-11**  
**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors**  
**— British Columbia**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>7,380<sup>A</sup></b>	<b>1.8</b>	<b>44,733<sup>A</sup></b>	<b>2.7</b>	<b>19,355</b>	<b>-2.1</b>	<b>64,088</b>	<b>1.2</b>	<b>49,310</b>
Oilseed and grain farming	420 <sup>A</sup>	-14.3	56,710 <sup>C</sup>	15.2	24,452	-27.0	81,162	-1.9	54,989
Potato farming	90 <sup>B</sup>	-10.0	50,672 <sup>B</sup>	22.5	83,467	65.0	134,139	45.9	95,106
Other vegetable (except potato) and melon farming	550 <sup>B</sup>	-1.8	26,012 <sup>B</sup>	22.5	18,923	37.8	44,935	28.5	35,806
Fruit and tree nut farming	3,390 <sup>A</sup>	4.6	43,250 <sup>A</sup>	5.3	7,786	-54.9	51,037	-12.5	43,121
Greenhouse, nursery and floriculture production	1,200 <sup>B</sup>	2.6	50,115 <sup>B</sup>	-4.6	69,513	39.9	119,628	17.0	80,447
Other crop farming	1,730 <sup>B</sup>	1.8	46,655 <sup>B</sup>	-2.3	2,715	..	49,369	3.7	40,353
<b>Animal production</b>	<b>7,680<sup>A</sup></b>	<b>-1.4</b>	<b>50,286<sup>A</sup></b>	<b>-2.6</b>	<b>19,405</b>	<b>61.8</b>	<b>69,691</b>	<b>9.5</b>	<b>52,670</b>
Beef cattle ranching and farming, including feedlots	3,770 <sup>A</sup>	-3.8	40,071 <sup>A</sup>	1.2	-288	89.7	39,783	8.1	30,866
Dairy cattle and milk production	1,100 <sup>A</sup>	-6.0	38,614 <sup>A</sup>	0.3	61,974	-2.7	100,588	-1.6	52,462
Hog and pig farming	90 <sup>A</sup>	0.0	65,016 <sup>A</sup>	-11.1	80,321	..	145,337	..	122,364
Poultry and egg production	1,250 <sup>B</sup>	3.3	83,252 <sup>C</sup>	-1.0	64,451	28.3	147,703	10.0	120,118
Other animal production	1,460 <sup>B</sup>	3.5	56,538 <sup>C</sup>	-15.4	-3,958	80.9	52,580	14.0	47,272
<b>Total</b>	<b>15,040<sup>A</sup></b>	<b>0.1</b>	<b>47,567<sup>A</sup></b>	<b>-0.3</b>	<b>19,415</b>	<b>23.1</b>	<b>66,981</b>	<b>5.5</b>	<b>51,032</b>

**Table 7-1**  
**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$10,000 to \$49,999**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>43,200<sup>A</sup></b>	<b>4.0</b>	<b>43,669<sup>A</sup></b>	<b>-2.9</b>	<b>1,582</b>	<b>89.9</b>	<b>45,251</b>	<b>-1.2</b>	<b>41,953</b>
Oilseed and grain farming	25,550 <sup>A</sup>	3.6	46,732 <sup>A</sup>	1.9	2,759	62.7	49,491	4.1	46,512
Potato farming	270 <sup>E</sup>	-20.6	36,198 <sup>D</sup>	-13.9	-1,226 <sup>E</sup>	-81.1	F	F	F
Other vegetable (except potato) and melon farming	1,130 <sup>C</sup>	-11.0	21,400 <sup>C</sup>	-7.7	2,552	..	23,952	0.6	21,417
Fruit and tree nut farming	2,800 <sup>B</sup>	4.1	41,672 <sup>A</sup>	-0.8	-2,178	-67.5	39,494	-3.0	36,403
Greenhouse, nursery and floriculture production	1,170 <sup>B</sup>	-8.6	43,295 <sup>B</sup>	9.7	-564	..	42,731	8.9	39,949
Other crop farming	12,280 <sup>A</sup>	8.5	39,995 <sup>A</sup>	-14.8	165	..	40,160	-13.8	36,007
<b>Animal production</b>	<b>44,060<sup>A</sup></b>	<b>-0.7</b>	<b>42,288<sup>A</sup></b>	<b>-8.3</b>	<b>-4,308</b>	<b>7.4</b>	<b>37,980</b>	<b>-8.4</b>	<b>34,238</b>
Beef cattle ranching and farming, including feedlots	31,990 <sup>A</sup>	-3.2	42,136 <sup>A</sup>	-6.6	-3,777	-6.7	38,359	-7.8	34,525
Dairy cattle and milk production	520 <sup>D</sup>	4.0	14,118 <sup>D</sup>	F	6,939	20.5	21,056	9.2	18,866 <sup>E</sup>
Hog and pig farming	530 <sup>D</sup>	51.4	24,937 <sup>C</sup>	-16.7	-1,553	67.6	23,385	-7.0	F
Poultry and egg production	1,050 <sup>C</sup>	28.0	34,627 <sup>C</sup>	-3.0	-2,168	..	32,459	-9.5	F
Other animal production	9,970 <sup>A</sup>	3.7	45,976 <sup>B</sup>	-12.9	-6,972	26.1	39,005	-10.0	35,715
<b>Total</b>	<b>87,260<sup>A</sup></b>	<b>1.6</b>	<b>42,972<sup>A</sup></b>	<b>-5.7</b>	<b>-1,393</b>	<b>30.4</b>	<b>41,580</b>	<b>-4.6</b>	<b>38,057</b>

**Table 7-2**
**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$50,000 to \$99,999**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>21,620<sup>A</sup></b>	<b>-0.6</b>	<b>37,754<sup>A</sup></b>	<b>-3.0</b>	<b>11,367</b>	<b>6.9</b>	<b>49,121</b>	<b>-0.9</b>	<b>42,426</b>
Oilseed and grain farming	15,370 <sup>A</sup>	-0.2	40,506 <sup>A</sup>	-1.2	12,500	8.7	53,006	1.0	46,216
Potato farming	160 <sup>D</sup>	60.0	22,885 <sup>C</sup>	-15.1	15,124 <sup>E</sup>	75.5	38,009 <sup>E</sup>	6.9	33,343 <sup>E</sup>
Other vegetable (except potato) and melon farming	550 <sup>C</sup>	14.6	16,421 <sup>D</sup>	0.0	12,420	20.5	28,841	7.9	25,016
Fruit and tree nut farming	1,440 <sup>B</sup>	0.0	40,573 <sup>B</sup>	10.7	261	-94.5	40,834	-1.4	36,015
Greenhouse, nursery and floriculture production	730 <sup>C</sup>	-8.8	23,788 <sup>C</sup>	-8.7	9,014	..	32,802	9.6	27,531 <sup>E</sup>
Other crop farming	3,370 <sup>B</sup>	-4.3	31,226 <sup>B</sup>	-15.7	11,130	2.0	42,356	-11.7	34,404
<b>Animal production</b>	<b>15,890<sup>A</sup></b>	<b>-6.0</b>	<b>32,010<sup>A</sup></b>	<b>-4.0</b>	<b>4,106</b>	<b>33.2</b>	<b>36,116</b>	<b>-0.9</b>	<b>28,757</b>
Beef cattle ranching and farming, including feedlots	12,100 <sup>A</sup>	-6.1	32,243 <sup>A</sup>	-5.3	4,478	10.7	36,721	-3.6	28,775
Dairy cattle and milk production	920 <sup>C</sup>	12.2	11,263 <sup>D</sup>	17.1	14,108	-15.5	25,371	-3.6	19,427
Hog and pig farming	340 <sup>D</sup>	-10.5	18,935 <sup>D</sup>	-33.1	6,300 <sup>E</sup>	..	25,235 <sup>E</sup>	-0.5	19,173 <sup>E</sup>
Poultry and egg production	280 <sup>D</sup>	21.7	25,468 <sup>D</sup>	-37.2	-3,982 <sup>E</sup>	..	21,486 <sup>E</sup>	-57.3	16,902 <sup>E</sup>
Other animal production	2,280 <sup>B</sup>	-12.0	41,784 <sup>C</sup>	11.8	-1,332	76.6	40,452	27.7	35,218
<b>Total</b>	<b>37,510<sup>A</sup></b>	<b>-2.9</b>	<b>35,321<sup>A</sup></b>	<b>-3.2</b>	<b>8,292</b>	<b>13.1</b>	<b>43,613</b>	<b>-0.4</b>	<b>36,636</b>

**Table 7-3**
**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$100,000 to \$249,999**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>27,170<sup>A</sup></b>	<b>-3.7</b>	<b>34,530<sup>A</sup></b>	<b>2.0</b>	<b>26,449</b>	<b>0.3</b>	<b>60,979</b>	<b>1.3</b>	<b>46,813</b>
Oilseed and grain farming	20,640 <sup>A</sup>	-5.1	35,093 <sup>A</sup>	3.0	29,378	1.6	64,471	2.4	49,382
Potato farming	130 <sup>B</sup>	-23.5	17,348 <sup>B</sup>	-7.2	15,165	-12.5	32,514	-9.7	21,828
Other vegetable (except potato) and melon farming	740 <sup>B</sup>	-12.9	19,210 <sup>C</sup>	2.5	12,428	-0.2	31,638	1.4	24,571
Fruit and tree nut farming	1,490 <sup>A</sup>	-5.1	46,465 <sup>C</sup>	20.1	6,010	-56.3	52,475	0.0	43,703
Greenhouse, nursery and floriculture production	970 <sup>B</sup>	-3.0	23,594 <sup>D</sup>	-1.3	17,434	8.0	41,028	2.4	33,715
Other crop farming	3,190 <sup>B</sup>	10.4	32,902 <sup>C</sup>	-14.3	23,701	6.6	56,602	-6.6	41,908
<b>Animal production</b>	<b>19,110<sup>A</sup></b>	<b>-8.2</b>	<b>25,597<sup>B</sup></b>	<b>-3.1</b>	<b>18,161</b>	<b>-0.4</b>	<b>43,758</b>	<b>-2.0</b>	<b>31,004</b>
Beef cattle ranching and farming, including feedlots	11,210 <sup>A</sup>	-6.0	31,674 <sup>B</sup>	-1.2	16,177	0.9	47,851	-0.5	34,344
Dairy cattle and milk production	4,830 <sup>A</sup>	-12.3	10,855 <sup>B</sup>	-11.8	26,271	-3.5	37,125	-6.1	25,056
Hog and pig farming	840 <sup>B</sup>	-2.3	19,170 <sup>C</sup>	-10.0	22,823	59.0	41,993	17.8	27,897
Poultry and egg production	530 <sup>C</sup>	-1.9	30,389 <sup>B</sup>	4.5	10,734	-2.0	41,124	2.7	32,076
Other animal production	1,710 <sup>B</sup>	-13.6	29,074 <sup>D</sup>	-12.4	8,302	-18.4	37,376	-13.8	27,116
<b>Total</b>	<b>46,280<sup>A</sup></b>	<b>-5.6</b>	<b>30,841<sup>A</sup></b>	<b>0.5</b>	<b>23,031</b>	<b>0.5</b>	<b>53,872</b>	<b>0.5</b>	<b>40,287</b>

**Table 7-4**
**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$250,000 to \$499,999**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>18,850<sup>A</sup></b>	<b>0.8</b>	<b>31,378<sup>A</sup></b>	<b>-1.2</b>	<b>57,950</b>	<b>7.1</b>	<b>89,328</b>	<b>4.1</b>	<b>60,723</b>
Oilseed and grain farming	15,270 <sup>A</sup>	2.0	30,711 <sup>A</sup>	-0.7	63,767	8.3	94,478	5.2	63,561
Potato farming	220 <sup>B</sup>	-24.1	26,341 <sup>B</sup>	0.6	39,852	46.4	66,193	23.9	48,292
Other vegetable (except potato) and melon farming	430 <sup>B</sup>	-12.2	26,317 <sup>B</sup>	-16.0	19,824	-22.7	46,140	-19.0	32,389
Fruit and tree nut farming	870 <sup>B</sup>	11.5	45,922 <sup>D</sup>	21.8	17,076	-38.5	62,997	-3.7	45,600
Greenhouse, nursery and floriculture production	850 <sup>B</sup>	7.6	35,992 <sup>B</sup>	-2.0	27,888	34.5	63,880	11.2	50,607
Other crop farming	1,210 <sup>B</sup>	-13.6	28,850 <sup>B</sup>	-19.4	51,983	1.4	80,833	-7.1	55,325
<b>Animal production</b>	<b>16,470<sup>A</sup></b>	<b>-6.4</b>	<b>23,434<sup>C</sup></b>	<b>-6.6</b>	<b>33,547</b>	<b>-8.6</b>	<b>56,980</b>	<b>-7.8</b>	<b>38,509</b>
Beef cattle ranching and farming, including feedlots	3,790 <sup>A</sup>	-14.1	35,903 <sup>E</sup>	-10.6	22,306	-23.0	58,209 <sup>E</sup>	-15.8	37,584 <sup>E</sup>
Dairy cattle and milk production	9,540 <sup>A</sup>	-2.0	16,313 <sup>A</sup>	4.5	42,338	-3.7	58,650	-1.6	40,593
Hog and pig farming	1,110 <sup>B</sup>	-10.5	22,657 <sup>B</sup>	-5.1	6,030	-66.6	28,687	-31.5	11,320
Poultry and egg production	1,200 <sup>B</sup>	-3.2	31,279 <sup>B</sup>	-2.2	36,340	0.5	67,618	-0.7	51,299
Other animal production	820 <sup>C</sup>	-15.5	38,139 <sup>D</sup>	-14.0	17,146	-25.5	55,285	-17.9	36,766
<b>Total</b>	<b>35,320<sup>A</sup></b>	<b>-2.6</b>	<b>27,674<sup>A</sup></b>	<b>-3.0</b>	<b>46,581</b>	<b>2.0</b>	<b>74,255</b>	<b>0.1</b>	<b>50,370</b>

**Table 7-5**
**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues of \$500,000 and over**

Farm type	2009								
	Average income of operators								
	Number of farm operators	Change 2009/2008	Off-farm income	Change 2009/2008	Net operating income	Change 2009/2008	Total income	Change 2009/2008	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
<b>Crop production</b>	<b>22,710<sup>A</sup></b>	<b>1.7</b>	<b>51,103<sup>A</sup></b>	<b>3.3</b>	<b>152,226</b>	<b>3.6</b>	<b>203,329</b>	<b>3.5</b>	<b>131,330</b>
Oilseed and grain farming	16,640 <sup>A</sup>	3.9	44,936 <sup>A</sup>	2.8	156,931	-1.0	201,867	-0.2	130,389
Potato farming	1,290 <sup>A</sup>	4.0	62,623 <sup>A</sup>	3.7	171,927	11.6	234,550	9.4	151,592
Other vegetable (except potato) and melon farming	980 <sup>B</sup>	1.0	56,139 <sup>B</sup>	5.0	100,809	32.9	156,947	21.3	108,974
Fruit and tree nut farming	840 <sup>B</sup>	-10.6	86,592 <sup>B</sup>	23.0	103,065	-7.0	189,657	4.7	141,623
Greenhouse, nursery and floriculture production	2,130 <sup>A</sup>	-1.4	78,332 <sup>B</sup>	5.2	156,278	23.3	234,610	16.6	143,777
Other crop farming	840 <sup>B</sup>	-15.2	45,284 <sup>C</sup>	-10.4	125,497	28.8	170,781	15.4	102,007
<b>Animal production</b>	<b>20,130<sup>A</sup></b>	<b>-1.8</b>	<b>44,045<sup>B</sup></b>	<b>-2.9</b>	<b>92,019</b>	<b>0.3</b>	<b>136,063</b>	<b>-0.8</b>	<b>86,355</b>
Beef cattle ranching and farming, including feedlots	3,750 <sup>A</sup>	-13.4	66,369 <sup>D</sup>	-3.6	85,487	-18.8	151,855	-12.8	101,620
Dairy cattle and milk production	8,690 <sup>A</sup>	4.3	27,131 <sup>A</sup>	-1.6	97,632	0.6	124,762	0.1	75,427
Hog and pig farming	3,060 <sup>A</sup>	-5.8	34,056 <sup>A</sup>	1.1	24,405	22.5	58,461	9.0	4,864
Poultry and egg production	3,920 <sup>A</sup>	1.0	64,939 <sup>B</sup>	8.9	138,584	12.6	203,523	11.4	155,856
Other animal production	710 <sup>B</sup>	1.4	60,609 <sup>C</sup>	-30.1	90,309	-13.1	150,918	-20.9	105,542
<b>Total</b>	<b>42,840<sup>A</sup></b>	<b>0.0</b>	<b>47,787<sup>A</sup></b>	<b>0.6</b>	<b>123,932</b>	<b>2.9</b>	<b>171,719</b>	<b>2.2</b>	<b>110,196</b>

**Table 8**  
**Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada**

Farm type	2009						
	Operator total income group					Total	
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
<b>Oilseed and grain farming</b>							
Number of farm operators	number	6,435 <sup>A</sup>	12,885 <sup>A</sup>	15,400 <sup>A</sup>	22,910 <sup>A</sup>	12,460 <sup>A</sup>	70,085 <sup>A</sup>
Average off-farm income	\$	10,433 <sup>A</sup>	15,536 <sup>A</sup>	25,229 <sup>A</sup>	39,157 <sup>A</sup>	81,086 <sup>A</sup>	36,572 <sup>A</sup>
Average net operating income	\$	-21,507	5,691	14,546	31,671	94,161	29,356
Average total income	\$	-11,075	21,227	39,774	70,828	175,247	65,928
<b>Potato farming</b>							
Number of farm operators	number	100 <sup>D</sup>	170 <sup>E</sup>	150 <sup>E</sup>	205 <sup>D</sup>	95 <sup>B</sup>	725 <sup>C</sup>
Average off-farm income	\$	8,659 <sup>C</sup>	13,024 <sup>B</sup>	25,628 <sup>C</sup>	33,297 <sup>E</sup>	22,097 <sup>B</sup>	22,046 <sup>D</sup>
Average net operating income	\$	-22,975	9,854	12,386	39,371	171,251	34,856
Average total income	\$	-14,316 <sup>E</sup>	F	F	F	193,348	56,902
<b>Other vegetable (except potato) and melon farming</b>							
Number of farm operators	number	605 <sup>D</sup>	915 <sup>C</sup>	400 <sup>B</sup>	420 <sup>C</sup>	110 <sup>D</sup>	2,435 <sup>B</sup>
Average off-farm income	\$	3,387 <sup>D</sup>	10,287 <sup>B</sup>	22,889 <sup>B</sup>	45,091 <sup>B</sup>	56,891 <sup>D</sup>	18,577 <sup>B</sup>
Average net operating income	\$	-3,761	9,060	16,085	25,574	116,232	14,903
Average total income	\$	-373	19,347	38,974	70,665	173,123	33,480
<b>Fruit and tree nut farming</b>							
Number of farm operators	number	835 <sup>B</sup>	1,625 <sup>B</sup>	1,270 <sup>B</sup>	1,120 <sup>B</sup>	485 <sup>D</sup>	5,340 <sup>A</sup>
Average off-farm income	\$	10,682 <sup>B</sup>	17,451 <sup>A</sup>	30,106 <sup>A</sup>	56,232 <sup>A</sup>	131,628 <sup>B</sup>	37,946 <sup>A</sup>
Average net operating income	\$	-18,409	2,462	9,520	11,408	30,002	5,231
Average total income	\$	-7,727	19,913	39,627	67,640	161,630	43,177
<b>Greenhouse, nursery and floriculture production</b>							
Number of farm operators	number	495 <sup>D</sup>	880 <sup>C</sup>	540 <sup>C</sup>	710 <sup>C</sup>	235 <sup>D</sup>	2,865 <sup>B</sup>
Average off-farm income	\$	6,025 <sup>D</sup>	11,276 <sup>B</sup>	22,487 <sup>B</sup>	47,983 <sup>B</sup>	101,433 <sup>B</sup>	28,932 <sup>B</sup>
Average net operating income	\$	-6,897	9,792	15,607	20,070	51,262	14,050
Average total income	\$	-872 <sup>E</sup>	21,068	38,094	68,053	152,695	42,982
<b>Other crop farming</b>							
Number of farm operators	number	2,540 <sup>B</sup>	5,055 <sup>B</sup>	4,085 <sup>B</sup>	4,530 <sup>B</sup>	1,120 <sup>B</sup>	17,330 <sup>A</sup>
Average off-farm income	\$	7,103 <sup>C</sup>	16,588 <sup>A</sup>	28,683 <sup>A</sup>	53,429 <sup>A</sup>	129,713 <sup>A</sup>	34,976 <sup>A</sup>
Average net operating income	\$	-15,582	3,824	10,256	16,646	37,706	8,045
Average total income	\$	-8,479	20,412	38,939	70,075	167,419	43,020
<b>Beef cattle ranching and farming, including feedlots</b>							
Number of farm operators	number	10,330 <sup>A</sup>	16,400 <sup>A</sup>	12,775 <sup>A</sup>	12,380 <sup>A</sup>	3,965 <sup>A</sup>	55,835 <sup>A</sup>
Average off-farm income	\$	10,350 <sup>A</sup>	17,821 <sup>A</sup>	32,002 <sup>A</sup>	55,122 <sup>A</sup>	138,737 <sup>A</sup>	36,541 <sup>A</sup>
Average net operating income	\$	-21,471	2,279	7,689	14,104	43,127	4,646
Average total income	\$	-11,120	20,100	39,691	69,226	181,864	41,186
<b>Dairy cattle and milk production</b>							
Number of farm operators	number	980 <sup>B</sup>	2,635 <sup>B</sup>	3,340 <sup>A</sup>	4,505 <sup>A</sup>	1,380 <sup>B</sup>	12,840 <sup>A</sup>
Average off-farm income	\$	4,008 <sup>C</sup>	6,134 <sup>C</sup>	7,910 <sup>B</sup>	9,673 <sup>B</sup>	18,472 <sup>C</sup>	8,998 <sup>A</sup>
Average net operating income	\$	-13,671	15,143	31,887	59,341	134,170	45,497
Average total income	\$	-9,663	21,277	39,797	69,013	152,642	54,495
<b>Hog and pig farming</b>							
Number of farm operators	number	555 <sup>C</sup>	610 <sup>C</sup>	480 <sup>C</sup>	560 <sup>C</sup>	160 <sup>D</sup>	2,360 <sup>B</sup>
Average off-farm income	\$	5,400 <sup>C</sup>	12,280 <sup>C</sup>	18,010 <sup>C</sup>	24,797 <sup>B</sup>	16,302 <sup>C</sup>	15,077 <sup>B</sup>
Average net operating income	\$	-26,173	7,955	21,276	40,787	141,165	19,472
Average total income	\$	-20,773	20,236	39,286	65,584	157,467	34,549

Table 8 – continued

**Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada**

Farm type	2009						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
<b>Poultry and egg production</b>							
Number of farm operators	number	380 <sup>D</sup>	570 <sup>C</sup>	695 <sup>C</sup>	885 <sup>B</sup>	410 <sup>A</sup>	2,945 <sup>B</sup>
Average off-farm income	\$	5,882 <sup>C</sup>	15,290 <sup>B</sup>	21,810 <sup>B</sup>	27,523 <sup>A</sup>	66,470 <sup>C</sup>	26,448 <sup>B</sup>
Average net operating income	\$	-20,257	4,615	14,898	44,139	122,290	31,986
Average total income	\$	-14,375	19,904	36,708	71,662	188,760	58,434
<b>Other animal production</b>							
Number of farm operators	number	3,355 <sup>B</sup>	3,900 <sup>B</sup>	2,830 <sup>B</sup>	2,545 <sup>B</sup>	1,175 <sup>C</sup>	13,820 <sup>A</sup>
Average off-farm income	\$	8,647 <sup>C</sup>	20,665 <sup>B</sup>	36,607 <sup>A</sup>	66,212 <sup>A</sup>	175,385 <sup>B</sup>	42,590 <sup>B</sup>
Average net operating income	\$	-20,017	1,305	2,316	3,849	12,726	-2,218
Average total income	\$	-11,369	21,970	38,923	70,061	188,111	40,372
<b>Total</b>							
Number of farm operators	number	26,605 <sup>A</sup>	45,645 <sup>A</sup>	41,965 <sup>A</sup>	50,770 <sup>A</sup>	21,585 <sup>A</sup>	186,580 <sup>A</sup>
Average off-farm income	\$	9,211 <sup>A</sup>	16,193 <sup>A</sup>	26,970 <sup>A</sup>	43,225 <sup>A</sup>	95,576 <sup>A</sup>	34,162 <sup>A</sup>
Average net operating income	\$	-19,762	4,493	12,543	26,787	79,427	17,580
Average total income	\$	-10,551	20,687	39,514	70,011	175,004	51,742

Note(s): The distribution of farm operators includes only operators of a single unincorporated farm.

Table 9-1

**Average total income of farm operators by quintile, unincorporated sector by province**

Province	2009					Total
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Canada</b>	<b>-3,846</b>	<b>23,578</b>	<b>39,491</b>	<b>61,381</b>	<b>138,065</b>	<b>51,742</b>
Newfoundland and Labrador	-13,446	22,480	42,574	63,353	123,592	49,124
Prince Edward Island	-16,623	17,787	29,955	48,797	109,416	37,406
Nova Scotia	-5,420	18,231	33,254	50,649	114,822	42,412
New Brunswick	-555	20,157	33,558	50,567	108,663	42,465
Quebec	949	21,684	34,408	49,378	98,765	41,022
Ontario	-7,394	20,586	36,570	57,081	121,287	45,647
Manitoba	-5,719	21,748	37,441	57,977	126,881	47,660
Saskatchewan	-182	27,618	45,569	68,694	150,955	58,529
Alberta	-2,704	26,814	45,219	71,669	168,805	61,974
British Columbia	-8,741	19,589	33,791	52,005	121,135	43,564

Note(s): The distribution of farm operators includes only operators of a single unincorporated farm.

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

Farm type	2009					
	Quintiles					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Crop production</b>	<b>1,485</b>	<b>27,753</b>	<b>45,087</b>	<b>68,978</b>	<b>152,384</b>	<b>59,149</b>
Oilseed and grain farming	4,291	32,178	50,652	75,982	166,571	65,928
Potato farming	-6,452	F	F	F	147,652	56,902
Other vegetable (except potato) and melon farming	-2,660	12,474	21,666	37,869	96,232	33,480
Fruit and tree nut farming	-3,461	19,133	33,150	51,261	115,529	43,177
Greenhouse, nursery and floriculture production	985	19,574	31,643	53,728	107,621	42,982
Other crop farming	-2,914	20,981	34,554	53,231	109,254	43,020
<b>Animal production</b>	<b>-8,983</b>	<b>19,367</b>	<b>34,284</b>	<b>52,693</b>	<b>119,654</b>	<b>43,409</b>
Beef cattle ranching and farming, including feedlots	-9,497	17,974	32,237	49,940	115,222	41,186
Dairy cattle and milk production	7,190	31,420	46,601	64,725	122,708	54,495
Hog and pig farming	-27,483	14,925	30,582	48,719	102,656	34,549
Poultry and egg production	-4,483	24,775	43,673	69,037	158,974	58,434
Other animal production	-15,558	15,308	29,975	46,608	125,153	40,372
<b>Total</b>	<b>-3,846</b>	<b>23,578</b>	<b>39,491</b>	<b>61,381</b>	<b>138,065</b>	<b>51,742</b>

**Note(s):** The distribution of farm operators includes only operators of a single unincorporated farm.

# Data sources and methodology

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The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analyzed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

Each year, the Agriculture Taxation Data Program (ATDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenues and expenses, and off-farm income of operators and their families compose the variables produced by the ATDP.

## General methodology

### Universe

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

### Target population

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

### Sampling frame

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

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

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



## Sources of data

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

For the unincorporated sector, these returns comprise the following:

- a T1 General—Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form<sup>4</sup> T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the AgriStability and AgriInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgriInvest programs use the form T1163, Statement A—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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

3. An evaluation of data quality is presented in the section on Data quality, concepts and methodology — Data accuracy.

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

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

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

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

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. Since the 2008 taxation year, the remaining strata all have their upper boundaries determined using the cumulative root-f rule.<sup>6</sup> Within each province, strata 7 or 8 may also be take-all because of the population counts and assigned sampling rates.

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

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 2.0% to ensure that the weight of a unit does not exceed 50. Secondly, the minimum sample sizes of the second and third strata were set to 100 units.<sup>7</sup> Finally, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the smallest stratum to the largest stratum, within a province, had to be equal or increasing in value. If two or more consecutive strata had a sampling rate of 100.0%, they were combined into one stratum.

In 2009, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 39% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgriInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgriInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for non-electronically submitted taxation data.

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

6. Since the 2008 taxation year, Statistics Canada's Generalized Sampling System is used for stratification and allocation, which means that the cumulative root-f rule is used for stratification instead of Sethi's algorithm. Both Sethi's algorithm and the cumulative root-f rule are designed to find the optimal stratification boundaries for estimating the population means.

7. In 2006 and 2007, the minimum sample size of the second stratum was set to 200 units.

## NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types<sup>8</sup> created for the purpose of statistical tabulations in this publication.

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

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

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

For the sampled provinces, each province/NAICS group combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. The third stratum is take-all and its lower boundary (equivalent to the upper boundary of the second stratum) is calculated according to the “sigma-gap” rule. The boundary between the first and second strata is determined using the cumulative root-f rule.<sup>9</sup>

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

Within each stratum, the minimum sample size was set to five units.<sup>10</sup> After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the first sales stratum to the third sales stratum, within a province/NAICS group combination, had to be equal or increasing in value.<sup>11</sup> In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces and the territories to about 15% in Saskatchewan and Alberta in 2009.

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

9. From 2006 to 2008, incorporated farms with sales less than \$25,000 were included on the survey frame and were sampled but they did not contribute to the ATDP estimates. For the sampled provinces, each province/NAICS group combination was divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum were manually specified. The fourth stratum was take-all and its lower boundary (equivalent to the upper boundary of the third stratum) was calculated according to the “sigma-gap” rule. In 2008, the upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) was determined using the cumulative root-f rule. In previous years, the upper boundary of the second stratum was determined by Sethi’s algorithm.

10. If the population size of a stratum was equal to or greater than five units, the minimum sample size of the stratum was set to five units. If the population size of a stratum was less than five units, the stratum was take-all.

11. Previously, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule.

### Sample selection of unincorporated and incorporated farms

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique (Poisson or Bernoulli sampling technique). Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion  $p$  of records in a stratum where  $p$  is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than  $p$  are chosen.<sup>12</sup> The same SIN (or same BN) will produce the same hash number each year. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

For the 2009 taxation year, the sample included about 206,500 returns. Of these returns, about 170,200 were classified as farms according to the NAICS (163,100 unincorporated farms and 7,100 incorporated farms).

### Data processing

The source of data of the unincorporated sector is currently comprised of three different types of tax filer returns: printed forms, electronic forms (since 1992) and joint AgriStability/AgrilInvest-CRA tax returns (since 2007). (From 1997 to 2002, joint NISA-CRA forms were used and from 2003 to 2006, joint CAIS-CRA forms were used.) There are three types of printed forms: traditional printed forms, printed forms that are completed using tax preparation software designed to produce only paper records and printed forms that are completed using tax preparation software that print a two-dimensional bar code on the bottom of the first page of the returns. Unincorporated farm data originating from traditional printed forms or from printed forms with no bar code on them are captured by CRA staff at several CRA regional taxation centres and forwarded to StatCan in electronic format. Since 2007, data on printed forms with a bar code printed on the first page of the return are captured in electronic format by scanning the bar code on them and forwarded to StatCan. CRA also supplies StatCan with the electronically filed returns and with data from the joint AgriStability/AgrilInvest-CRA farming return throughout the year. All AgriStability/AgrilInvest returns are processed at the Winnipeg Tax Centre.

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

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

Detailed edit programs identify among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each revenue and expense item at the provincial level are analyzed further.

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

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<sup>12</sup>. For example, using a sampling rate of 20% all units with hash numbers between 000 and 199 would be selected in the sample.

the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

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

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

## **Estimation**

### **Farm revenues and expenses**

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

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

### **Off-farm income**

Items in total operator's off-farm income are estimated using the same approach as in the case of farm items except that the "weight" is not multiplied by the partnership share of the entity. However, the weight of entities involved in more than one farm is divided by the number of occurrences. These procedures also take into account corporations that do not provide the social insurance number of shareholders on their tax return. The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. These procedures take into account the possibility that the sampled records reporting farm income could include sales that should not be considered as agricultural sales.

For statistical purposes, the estimates presented in the publication cover farm operators of one or more unincorporated farms (with total farm operating revenues equal to or greater than \$10,000) or incorporated farms (with total farm operating revenues of \$25,000 and over).

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

### **Data confidentiality**

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

For each of the tabulations produced, the estimated number of farms is rounded to base 5 and the estimates for the other variables in the same table are adjusted by a variable factor. Each estimated number of farm operators is rounded to base 10. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### **Reference period**

The series on farm operators contained in this data product are based on the 2009 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2009 data were collected in 2010.

### **Revisions**

Data from the ATDP are not subject to revision.

# Concepts and variables measured

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## Characteristics

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

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

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

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

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

**Total income:** the sum of net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

**Total income adjusted for capital cost allowance:** the sum of net operating income adjusted for capital cost allowance (e.g., net operating income minus capital cost allowance) and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

## Industrial classification

Starting with the 2001 reference year, the Agriculture Taxation Data Program (ATDP) has adopted the North American Industry Classification System (NAICS).

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

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

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C).

Data for 2000 and for previous years have been recalculated to NAICS. Each record has been revisited and the farm type has been reassigned according to NAICS. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the ATDP.



## Data accuracy

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

### Sampling errors

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

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

### Non-sampling errors

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

### Sampling error measures

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

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

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

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

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

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

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

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

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

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

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

## Non-sampling error measures

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

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

## Data limitations

Users of data from the Agriculture Taxation Data Program (ATDP) should be aware of the following limitations:

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

Consider the following examples:

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

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

iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm operators is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.

v) The imputation of missing values may affect the accuracy of the tabulations.

## Comparability of data and related sources

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

### Changes over time

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

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 2000, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm operator income. RRSP income is part of other off-farm income.
- The comparability of other off-farm income and program payments and insurance proceeds estimates is affected by the replacement of the former Canadian Agricultural Income Stabilization (CAIS) program by AgriStability and AgriInvest programs.

Payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in other off-farm income while CAIS payments<sup>1</sup> and AgriStability payments are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)<sup>2</sup> (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

Payments from AgriStability, AgriInvest, CAIS and NISA to incorporated operators are included in program payments and insurance proceeds. (For more details, also refer to the “Program payments and insurance proceeds” item in the section Data quality, concepts and methodology — Glossary.)

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

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

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1. The CAIS program is being phased out. CAIS payments will continue for a few more years since producers can make claims going back a few historical years.  
2. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

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

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

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

# Glossary

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

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

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

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

**Farm operations:** Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities.

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

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

**Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

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

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

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 11211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.

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

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

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

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

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

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

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

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

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

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

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

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

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

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements. Starting in 2007, spouses or common-law partners may jointly elect to split pension income. To avoid double-counting, the amount reported by the pension transferee is not included in the estimates, as the full pension amount has been reported by the pensioner.



- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit and Universal Child Care Benefit. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The Universal Child Care Benefit (UCCB) program for children under 6 years of age was introduced in July 2006.
- **other off-farm income:** Registered disability savings plan (RDSP) income, taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), wind-down payments from Net Income Stabilization Account (NISA) received by unincorporated operators, payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) by unincorporated operators, and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 2000, only RRSP income of people aged 65 or older is included in the statistical series on off-farm operator income.

In this publication, total income (farm and off-farm income) for operators applies to both unincorporated and incorporated farm operators.

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

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

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

- provincial stabilization programs.
- federal and provincial Business Risk Management and disaster assistance programs such as the Canadian Agricultural Income Stabilization (CAIS) program<sup>1</sup> and the AgriStability Program, including interim or targeted advance payments.
- Gross Revenue Insurance Program (GRIP), now terminated.
- government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants).
- aggregate amounts reported for subsidies, patronage dividends and reimbursements.
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons.

1. The CAIS program is being phased out. CAIS payments will continue for a few more years since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated stabilization and disaster protection into a single program, helping producers protect their farming operations from both small and large drops in income. The CAIS program was a whole-farm program available to eligible farmers regardless of the commodities they produced.

Exclusions: Payments received from the AgrilInvest Kickstart Program and withdrawals from AgrilInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in other off-farm income while payments from CAIS program and AgriStability, including interim or targeted advance payments, are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)<sup>2</sup> (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

Payments from AgriStability, AgrilInvest, CAIS and NISA to incorporated operators are included in program payments and insurance proceeds.

Dairy subsidies are not included in program payments.

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

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

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

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

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

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

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

Producers started to receive government contributions under AgrilInvest in 2008. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income.

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

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

2. The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*. NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their “Eligible Net Sales” annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held. The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

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

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

**Total income:** The sum of net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

**Total income adjusted for capital cost allowance (CCA):** The sum of net operating income adjusted for capital cost allowance (e.g., net operating income minus capital cost allowance) and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

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

# Appendix I

## List of farm types

Text table 1

List of farm types available in the Agriculture Taxation Data Program

Description	NAICS	Codes available
<b>Crop production</b>	<b>111</b> <sup>1</sup>	<b>yes</b>
<b>Oilseed and grain farming</b>	<b>1111</b> <sup>2</sup>	<b>yes</b>
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
<b>Potato farming</b>	<b>111211</b> <sup>2</sup>	<b>yes</b>
<b>Other vegetable (except potato) and melon farming</b>	<b>111219</b> <sup>2</sup>	<b>yes</b>
<b>Fruit and tree nut farming</b>	<b>1113</b> <sup>2</sup>	<b>yes</b>
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
<b>Greenhouse, nursery and floriculture production</b>	<b>1114</b> <sup>2</sup>	<b>yes</b>
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A <sup>3</sup>	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
<b>Other crop farming</b>	<b>1119</b> <sup>2</sup>	<b>yes</b>
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
Maple syrup and products production	111994 <sup>4</sup>	yes
All other miscellaneous crop farming	111999	yes
<b>Animal production</b>	<b>112</b> <sup>1</sup>	<b>yes</b>
Cattle ranching and farming	1121	yes
<b>Beef cattle ranching and farming, including feedlots</b>	<b>112110</b> <sup>2</sup>	<b>yes</b>
<b>Dairy cattle and milk production</b>	<b>112120</b> <sup>2</sup>	<b>yes</b>
Hog and pig farming	1122	yes
<b>Hog and pig farming</b>	<b>112210</b> <sup>2</sup>	<b>yes</b>
<b>Poultry and egg production</b>	<b>1123</b> <sup>2</sup>	<b>yes</b>
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A <sup>3</sup>	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 <sup>5</sup>	yes

See notes at the end of the table.

**Text table 1 – continued**

**List of farm types available in the Agriculture Taxation Data Program**

Description	NAICS	Codes available
<b>Other animal production</b>	<b>112A</b> <sup>2,3</sup>	<b>yes</b>
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 <sup>6</sup>	no
Aquaculture	112510 <sup>6</sup>	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A <sup>3</sup>	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Agriculture Taxation Data Program in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in ATDP estimates starting with reference year 2001.
6. Not included in ATDP estimates.

## Appendix II

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### Further notes on data limitations

#### Impact on farm type classification

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

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

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

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