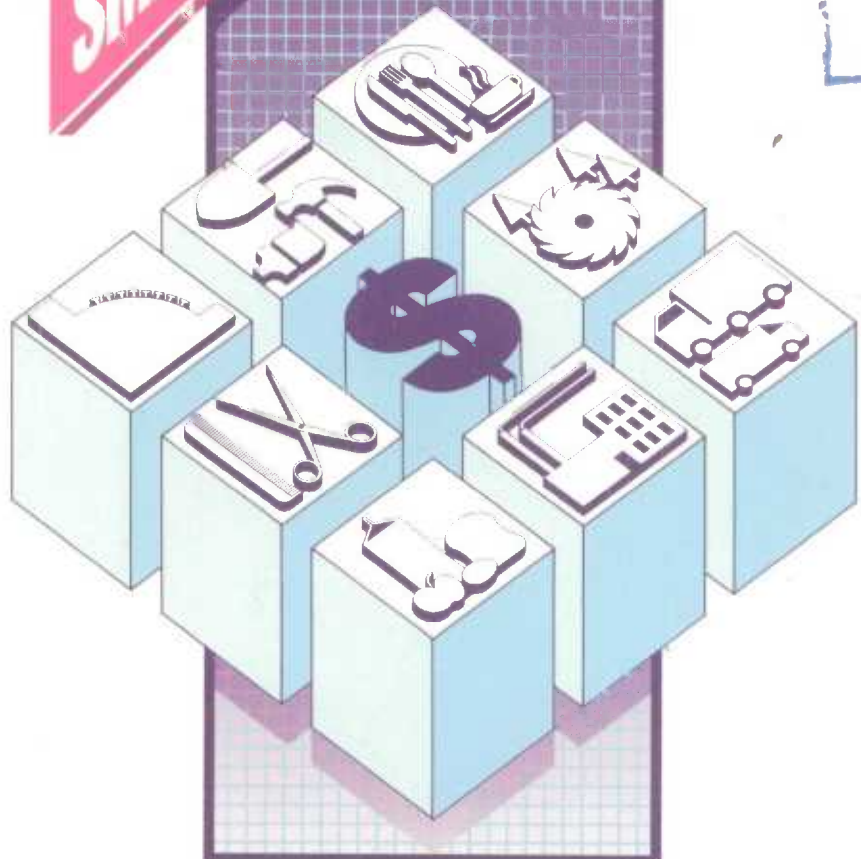


SMALL BUSINESS PROFILES

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Small Business Profiles

CANADA

1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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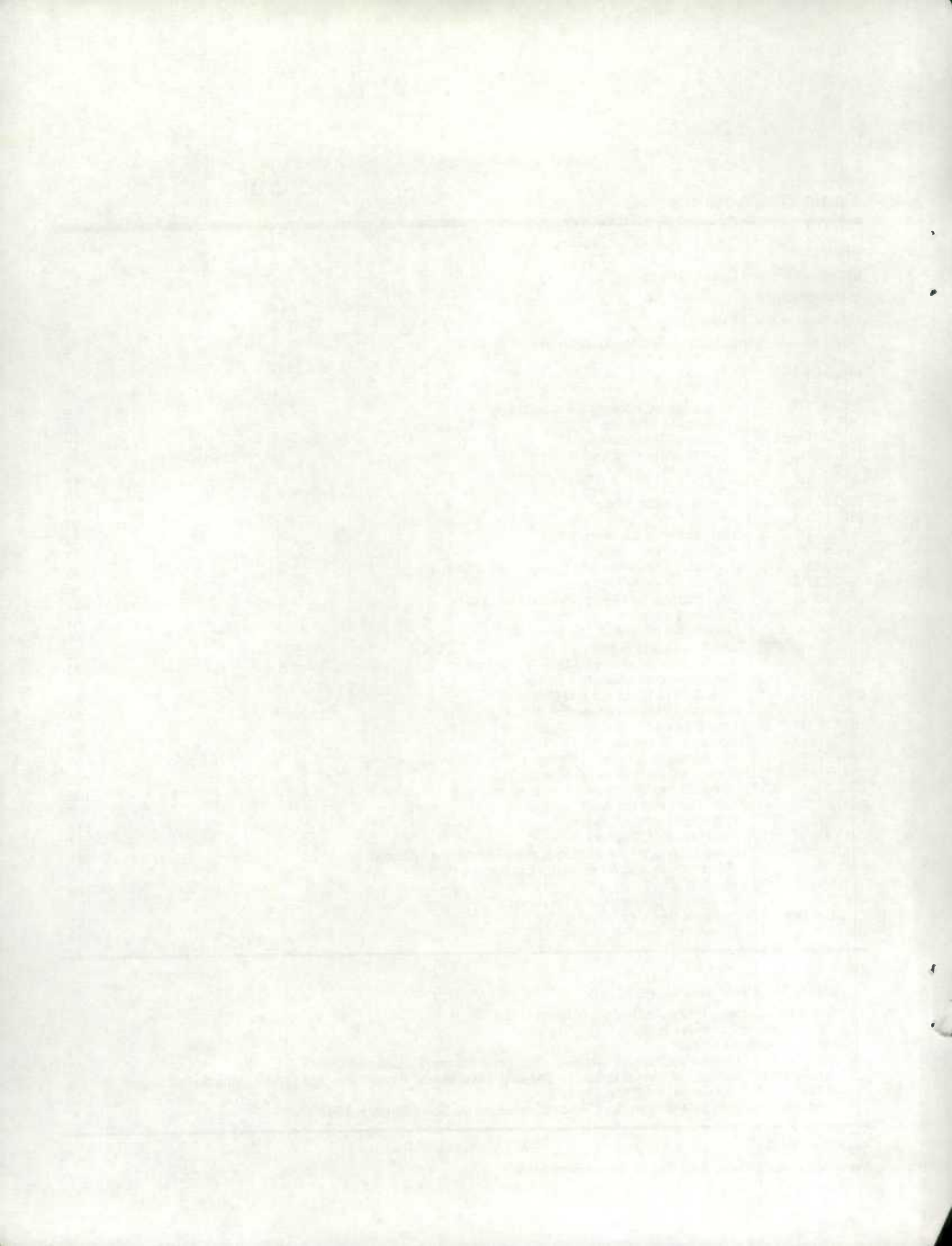
Table

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1. Selected Operating Ratios, in Percent of Sales, 1985
2. Balance Sheet Profile for 1985
3. Financial Ratios for 1985
4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business



Highlights

CANADA

- The number of small businesses in the 34 industries profiled increased 27%, from 251,000 businesses in 1982 to 319,000 in 1985.
- The Janitorial Services Industry reported the highest profit margin ratio, 28%, of all the 34 industries.
- Payrolls generated by businesses with less than 20 employees in these industries increased 25%, from \$8.8 billion in 1982 to \$11.0 billion in 1985.
- Employment in businesses with less than 20 employees increased 10%, from 653,600 average labour units in 1982 to 720,900 in 1985. The largest percentage increase, 80%, occurred in the Computer Services Industry.
- Wages represented 50% of total sales in the Insurance and Real Estate Agencies Industry and 5% of total sales in the Taxicab Industry.

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Single Family Housing Contractors (SIC 4011)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	11,744	2,936	2,936	2,936	2,936						
Businesses in sample	701										
Low sales value (\$000's)	(1)	(1)	77	169	382						(1)
High sales value (\$000's)	(1)	77	169	382	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	41.9	28.3	43.6	40.5	54.9	86.3	48.5	40.5	49.4	44.4	57.5
Occupancy Expenses	6.5	9.6	7.0	6.5	2.9	95.7	6.8	10.4	7.0	7.0	3.0
Mortgage Interest	1.2	2.6	0.4	1.6	0.3	7.2	17.1	68.6	5.1	25.2	2.9
Depreciation	1.9	2.8	1.8	2.1	0.7	72.7	2.6	4.2	2.8	2.9	0.9
Repairs & Maintenance	0.6	1.2	0.7	0.4	0.2	31.7	2.0	2.7	3.7	1.2	0.7
Heat, Light & Telephone	0.6	0.4	1.0	0.5	0.5	68.6	0.9	0.8	1.5	0.6	0.6
Business & Property Tax	1.1	0.7	1.7	1.3	0.6	66.2	1.6	1.5	2.3	1.9	0.7
Insurance	0.7	0.9	0.9	0.5	0.4	75.6	0.9	1.6	1.1	0.6	0.5
Rent	0.5	1.0	0.4	0.2	0.3	30.4	1.5	3.0	1.2	0.9	0.7
Personnel Expenses	19.8	27.1	20.9	18.3	13.1	83.4	23.8	31.3	27.4	23.0	14.3
Financial Expenses	3.3	4.0	4.5	2.3	2.6	97.2	3.4	4.2	4.5	2.4	2.6
Bank interest & Charges	2.0	2.4	2.5	1.4	1.5	89.6	2.2	2.8	2.6	1.7	1.7
Professional Fees	1.4	1.6	2.0	0.9	1.1	89.2	1.6	2.0	2.2	1.0	1.1
Other Expenses	22.9	19.6	20.4	29.7	21.7	97.3	23.5	20.4	21.7	29.7	21.9
Profit (loss)	5.6	11.3	3.6	2.6	4.7	97.1	5.7	12.6	3.6	2.6	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Canada, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11,744	2,936	2,936	2,936	2,936
Businesses in sample	701				
Low sales value (\$000's)	(1)	(1)	77	169	382
High sales value (\$000's)	(1)	77	169	382	(1)
	Average (\$000's)				
Assets					
Cash	19	3	9	26	37
Accounts and Notes Receivable	22	1	7	15	65
Inventory	55	4	21	44	150
Other Current Assets	25	8	25	8	59
Total Current Assets	121	16	61	93	311
Fixed Assets	46	16	31	62	74
Less: Accum. Dep. on Fixed Assets	14	6	11	16	21
Other Assets	33	14	37	23	56
Total Assets	185	41	117	162	420
Liabilities and Equity					
Current Loans	20	1	12	13	52
Other Current Liabilities	67	18	33	66	149
Total Current Liabilities	66	19	45	79	201
Mortgages Payable	19	3	6	26	41
Long Term Debt	6	-	5	4	15
Other Liabilities	41	15	47	41	61
Total Liabilities	152	36	104	149	317
Total Equity	33	4	14	12	102

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11,744	2,936	2,936	2,936	2,936
Businesses in sample	701				
Low sales value (\$000's)	(1)	(1)	77	169	382
High sales value (\$000's)	(1)	77	169	382	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.8	1.5	4.0	2.7	3.1
Leverage Ratios					
Debt/Equity ratio (times)	-165.4	37.5	...	-95.9	54.8
Interest Coverage ratio (times)	168.1	35.7	...	38.5	48.3
Debt ratio (times)	2.4	1.8	5.9	1.2	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Single Family Housing Contractors (SIC 4011)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,546	1,886	1,886	1,887	1,887
Businesses in sample	330				
Low sales value (\$000's)	(1)	(1)	134	238	573
High sales value (\$000's)	(1)	134	238	573	(1)
	Average (\$000's)				
Source of Funds					
From Operations	-1	-93	8	30	46
Sale of Fixed Assets	19	28	22	6	21
Increase in Long Term Debt	28	6	23	13	69
Advances From Owners and Affiliates	18	10	40	9	11
From Government	-	-	-	-	-
Increase in Share Capital	10	30	-	-	9
Sale of Investments	20	72	1	1	9
Tax Adjustments	-	-	-	-	-
Other Sources	2	-	-	3	6
Total	96	53	94	62	171
Application of Funds					
Purchase of Fixed Assets	21	5	17	17	45
Payment of Dividends	6	2	10	2	7
Repayment of Long Term Debt	36	38	19	55	34
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	14	-	5	1	49
Repayment of Adv. From Owners and Affil.	23	32	33	11	16
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	-	-	1	1
Other Applications	-	-	-	-	1
Total	101	77	84	88	153
Increase (Decrease) in Net Working Capital	-5	-24	10	-26	18

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Residential Building and Development (SIC 401)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	19,333	1,451,760	58,347	3,198	2,716
less than 20	18,891	709,755	28,952	3,142	2,674
20 - 99	304	211,210	8,631	37	32
100 - 499	91	210,480	8,671	12	9
500 and over	47	320,315	12,093	5	1
1985					
Total	20,604	1,537,828	64,313	3,163	...
less than 20	20,158	983,369	41,351	3,113	...
20 - 99	333	256,630	10,776	36	...
100 - 499	110	265,643	10,840	14	...
500 and over	3	32,186	1,346	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	9,203	2,301	2,300	2,300	2,302
Total Sales \$	2,288,856	70,868	201,286	447,340	1,569,362
Total Expense \$	2,250,663	74,114	198,245	438,654	1,539,650
Net Profit (loss) \$	38,193	-3,246	3,041	8,686	29,712
Businesses reporting a profit (No.)	5,686	1,386	1,547	1,396	1,357
Total Sales \$	1,395,073	43,712	135,517	268,051	947,793
Total Expense \$	1,262,820	34,189	118,031	238,725	871,875
Net Profit \$	132,253	9,523	17,486	29,326	75,918
Businesses reporting loss (No.)	3,517	915	753	904	945
Total Sales \$	893,783	27,156	65,769	179,289	621,569
Total Expense \$	987,843	39,925	80,214	199,929	667,775
Net Loss \$	-94,060	-12,769	-14,445	-20,640	-46,206
1983					
All Businesses (No.)	9,420	2,354	2,355	2,355	2,356
Total Sales \$	2,411,912	67,516	206,775	472,911	1,664,710
Total Expense \$	2,375,020	73,657	206,481	465,564	1,629,318
Net Profit (loss) \$	36,892	-6,141	294	7,347	35,392
Businesses reporting a profit (No.)	5,585	1,435	1,286	1,361	1,523
Total Sales \$	1,527,976	41,424	108,704	274,454	1,103,394
Total Expense \$	1,376,811	31,887	91,404	241,655	1,012,065
Net Profit \$	151,165	9,737	17,300	32,799	91,329
Businesses reporting a loss (No.)	3,835	919	1,089	994	833
Total Sales \$	883,936	26,092	98,071	198,457	561,316
Total Expense \$	998,209	41,970	115,077	223,909	617,253
Net Loss \$	-114,273	-15,878	-17,006	-25,452	-55,937
1984					
All Businesses (No.)	13,017	3,235	3,273	3,254	3,255
Total Sales \$	3,839,198	112,055	353,149	777,513	2,596,481
Total Expense \$	3,694,152	105,751	337,497	743,824	2,507,080
Net Profit (loss) \$	145,046	6,304	15,652	33,689	89,401
Businesses reporting a profit (No.)	9,375	2,265	2,303	2,340	2,467
Total Sales \$	2,898,215	75,300	247,766	564,677	2,010,472
Total Expense \$	2,657,757	60,976	218,607	517,092	1,861,082
Net Profit \$	240,458	14,324	29,159	47,585	149,390
Businesses reporting a loss (No.)	3,642	970	970	914	788
Total Sales \$	940,983	36,755	105,383	212,836	586,009
Total Expense \$	1,036,395	44,775	118,890	226,732	645,998
Net Loss \$	-95,412	-8,020	-13,507	-13,896	-59,989
1985					
All Businesses (No.)	12,196	3,031	3,036	3,080	3,049
Total Sales \$	3,702,440	101,820	310,906	755,881	2,533,833
Total Expense \$	3,567,242	162,277	279,326	723,713	2,401,926
Net Profit (loss) \$	135,198	-60,457	31,580	32,168	131,907
Businesses reporting a profit (No.)	9,084	2,277	2,230	2,122	2,455
Total Sales \$	2,908,817	74,394	224,383	537,622	2,072,418
Total Expense \$	2,640,657	51,641	181,706	485,928	1,921,382
Net Profit \$	268,160	22,753	42,677	51,694	151,036
Businesses reporting a loss (No.)	3,112	754	806	958	594
Total Sales \$	793,623	27,426	86,523	218,259	461,415
Total Expense \$	926,585	110,636	97,620	237,785	480,544
Net Loss \$	-132,962	-83,210	-11,097	-19,526	-19,129

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,452	1,113	1,113	1,113	1,113
Businesses in sample	221				
Low sales value (\$000's)	(1)	(1)	30	62	170
High sales value (\$000's)	(1)	30	62	170	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	25.6	28.0	19.8	25.0	29.3	76.3	33.5	46.4	27.4	32.7	30.7
Occupancy Expenses	7.9	12.9	8.6	5.9	4.2	95.1	8.3	14.9	8.8	5.9	4.4
Mortgage Interest	-	...	...	...	...	0.8	2.2	-	-	-	-
Depreciation	3.3	4.8	4.4	2.5	1.5	75.8	4.3	9.3	5.1	2.6	2.2
Repairs & Maintenance	1.1	3.5	0.4	0.4	0.2	27.6	4.1	15.6	2.0	2.3	0.5
Heat, Light & Telephone	0.9	1.1	1.1	0.9	0.5	74.6	1.2	2.3	1.4	1.1	0.5
Business & Property Tax	0.3	0.4	0.3	0.3	0.3	53.8	0.6	1.1	0.6	0.5	0.4
Insurance	1.2	1.5	1.2	1.1	0.9	76.0	1.5	3.1	1.7	1.2	0.9
Rent	1.0	1.6	1.2	0.6	0.8	43.8	2.4	5.9	2.7	1.5	1.2
Personnel Expenses	26.3	...	25.4	27.3	44.1	84.4	31.2	...	31.1	27.8	44.5
Financial Expenses	2.0	1.9	2.0	2.3	1.8	92.7	2.1	2.3	2.1	2.4	1.8
Bank Interest & Charges	1.3	1.4	0.9	1.7	1.1	80.9	1.6	2.5	1.1	1.9	1.2
Professional Fees	0.7	0.6	1.0	0.6	0.7	77.6	0.9	0.9	1.4	0.7	0.7
Other Expenses	19.4	...	23.2	19.8	12.9	100.0	19.4	...	23.2	19.8	12.9
Profit (loss)	18.9	27.4	21.1	19.7	7.7	94.2	20.0	27.9	25.9	20.0	7.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Canada, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,452	1,113	1,113	1,113	1,113
Businesses in sample	221				
Low sales value (\$000's)	(1)	(1)	30	62	170
High sales value (\$000's)	(1)	30	62	170	(1)
	Average (\$000's)				
Assets					
Cash	6	-	2	3	20
Accounts and Notes Receivable	15	-	-	5	54
Inventory	2	-	1	1	5
Other Current Assets	3	-	-	4	10
Total Current Assets	27	-	3	13	89
Fixed Assets	31	1	19	28	76
Less: Accum. Dep. on Fixed Assets	13	-	3	13	34
Other Assets	5	-	5	11	4
Total Assets	50	1	24	38	135
Liabilities and Equity					
Current Loans	5	-	1	3	16
Other Current Liabilities	15	-	3	7	50
Total Current Liabilities	20	-	4	10	66
Mortgages Payable	3	-	7	4	1
Long Term Debt	3	-	1	3	9
Other Liabilities	7	-	3	7	18
Total Liabilities	33	1	14	23	93
Total Equity	17	1	10	15	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,452	1,113	1,113	1,113	1,113
Businesses in sample	221				
Low sales value (\$000's)	(1)	(1)	30	62	170
High sales value (\$000's)	(1)	30	62	170	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	4.3	7.0	3.2	7.4	2.6
Leverage Ratios					
Debt/Equity ratio (times)	...	0.2	...	51.7	8.7
Interest Coverage ratio (times)	139.4	58.4	...	140.1	36.2
Debt ratio (times)	1.0	0.4	1.1	1.4	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	761	190	190	190	191
Businesses in sample	45				
Low sales value (\$000's)	(1)	(1)	103	234	580
High sales value (\$000's)	(1)	103	234	580	(1)
	Average (\$000's)				
Source of Funds					
From Operations	21	-9	5	18	62
Sale of Fixed Assets	2	-	1	-	6
Increase in Long Term Debt	8	-	9	10	11
Advances From Owners and Affiliates	5	7	-	2	9
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	6	-	-	-
Tax Adjustments	-	-	-	1	-
Other Sources	-	-	-	-	-
Total	37	3	14	31	88
Application of Funds					
Purchase of Fixed Assets	16	-	3	19	37
Payment of Dividends	7	-	-	2	26
Repayment of Long Term Debt	5	1	2	2	12
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	2	-	1	4	3
Decrease in Equity	1	-	5	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	32	2	12	28	80
Increase (Decrease) in Net Working Capital	4	1	3	4	9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,204	230,398	9,088	258	343
less than 20	2,092	114,222	4,506	246	338
20 - 99	107	88,122	3,478	12	4
100 - 499	4	X	480	-	1
500 and over	X	X	624	-	-
1985					
Total	2,796	322,777	12,823	361	...
less than 20	2,641	154,203	6,136	343	...
20 - 99	146	126,890	5,053	16	...
100 - 499	8	X	944	2	...
500 and over	X	X	690	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,361	839	840	841	841
Total Sales \$	323,122	14,262	28,857	54,441	225,562
Total Expense \$	287,776	10,183	20,747	44,010	212,836
Net Profit (loss) \$	35,346	4,079	8,110	10,431	12,726
Businesses reporting a profit (No.)	2,791	724	775	734	558
Total Sales \$	232,768	12,385	26,568	47,242	146,573
Total Expense \$	191,534	7,697	18,090	36,078	129,669
Net Profit \$	41,234	4,688	8,478	11,164	16,904
Businesses reporting loss (No.)	570	115	65	107	283
Total Sales \$	90,354	1,877	2,289	7,199	78,989
Total Expense \$	96,242	2,486	2,657	7,932	83,167
Net Loss \$	-5,888	-609	-368	-733	-4,178
1983					
All Businesses (No.)	3,498	868	880	875	875
Total Sales \$	346,091	12,808	27,674	58,869	246,740
Total Expense \$	307,300	7,999	20,608	47,539	231,154
Net Profit (loss) \$	38,791	4,809	7,066	11,330	15,586
Businesses reporting a profit (No.)	3,086	801	816	779	690
Total Sales \$	272,155	11,868	25,449	52,254	182,584
Total Expense \$	227,840	6,682	18,044	40,121	162,993
Net Profit \$	44,315	5,186	7,405	12,133	19,591
Businesses reporting a loss (No.)	412	67	64	96	185
Total Sales \$	73,936	940	2,225	6,615	64,156
Total Expense \$	79,460	1,317	2,564	7,418	68,161
Net Loss \$	-5,524	-377	-339	-803	-4,005
1984					
All Businesses (No.)	4,090	1,022	1,023	1,020	1,025
Total Sales \$	499,945	17,414	42,301	82,333	357,897
Total Expense \$	446,963	12,809	30,814	68,510	334,830
Net Profit (loss) \$	52,982	4,605	11,487	13,823	23,067
Businesses reporting a profit (No.)	3,514	822	936	915	841
Total Sales \$	416,495	14,058	38,466	74,186	289,785
Total Expense \$	357,703	8,767	26,652	59,527	262,757
Net Profit \$	58,792	5,291	11,814	14,659	27,028
Businesses reporting a loss (No.)	576	200	87	105	184
Total Sales \$	83,450	3,356	3,835	8,147	68,112
Total Expense \$	89,260	4,042	4,162	8,983	72,073
Net Loss \$	-5,810	-686	-327	-836	-3,961
1985					
All Businesses (No.)	4,539	1,133	1,135	1,135	1,136
Total Sales \$	685,892	21,278	50,561	107,327	506,726
Total Expense \$	618,719	14,463	38,160	89,708	476,388
Net Profit (loss) \$	67,173	6,815	12,401	17,619	30,338
Businesses reporting a profit (No.)	3,974	996	1,038	977	963
Total Sales \$	567,888	18,751	46,382	92,764	409,991
Total Expense \$	492,187	11,480	33,403	74,005	373,299
Net Profit \$	75,701	7,271	12,979	18,759	36,692
Businesses reporting a loss (No.)	565	137	97	158	173
Total Sales \$	116,004	2,527	4,179	14,563	96,735
Total Expense \$	126,532	2,983	4,757	15,703	103,089
Net Loss \$	-8,528	-456	-578	-1,140	-6,354

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,838	1,959	1,959	1,960	1,960
Businesses in sample	403				
Low sales value (\$'000's)	(1)	(1)	37	90	192
High sales value (\$'000's)	(1)	37		192	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	40.8	31.2	38.7	44.0	48.4	92.8	43.9	36.6	42.5	45.7	49.4
Occupancy Expenses	9.3	15.1	10.0	7.1	5.5	100.0	9.3	15.1	10.0	7.1	5.5
Mortgage Interest	...	...	...	...	...	0.8	2.6	-	-	-	-
Depreciation	3.2	5.5	3.2	2.6	1.6	91.9	3.5	6.9	3.5	2.6	1.6
Repairs & Maintenance	0.5	0.6	0.9	0.2	0.3	32.7	1.4	3.8	2.1	0.6	0.7
Heat, Light & Telephone	2.1	3.2	2.4	1.8	1.1	90.7	2.3	4.0	2.7	1.9	1.2
Business & Property Tax	0.9	1.4	0.8	0.8	0.8	88.9	1.0	1.7	0.9	0.8	0.8
Insurance	1.4	2.5	1.4	1.0	0.9	91.8	1.6	3.0	1.6	1.0	0.9
Rent	1.2	1.9	1.3	0.7	0.8	50.8	2.3	3.9	2.5	1.6	1.4
Personnel Expenses	19.3	9.5	18.2	22.9	26.1	85.0	22.7	15.0	22.8	23.9	26.4
Financial Expenses	2.5	3.2	3.0	2.3	1.6	96.9	2.6	3.5	3.1	2.3	1.6
Bank Interest & Charges	1.2	1.3	1.5	1.1	0.9	89.3	1.3	1.6	1.9	1.1	0.9
Professional Fees	1.3	2.0	1.5	1.2	0.7	89.7	1.5	2.3	1.6	1.3	0.8
Other Expenses	16.1	19.4	18.7	12.8	14.0	100.0	16.1	19.4	18.7	12.8	14.0
Profit (loss)	12.0	21.5	11.3	11.0	4.3	98.3	12.2	21.9	12.1	11.0	4.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware.

TABLE 2. Balance Sheet Profile for 1985
Canada, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,838	1,959	1,959	1,960	1,960
Businesses in sample	403				
Low sales value (\$000's)	(1)	(1)	37	90	192
High sales value (\$000's)	(1)	37	90	192	(1)
	Average (\$000's)				
Assets					
Cash	8	-	7	6	20
Accounts and Notes Receivable	26	1	7	13	82
Inventory	11	1	3	4	36
Other Current Assets	7	-	1	9	16
Total Current Assets	52	2	18	31	154
Fixed Assets	28	6	15	21	68
Less: Accum. Dep. on Fixed Assets	12	3	3	9	34
Other Assets	4	-	2	3	12
Total Assets	72	5	31	46	201
Liabilities and Equity					
Current Loans	8	-	5	3	22
Other Current Liabilities	27	1	11	15	79
Total Current Liabilities	34	1	16	17	101
Mortgages Payable	1	-	-	1	3
Long Term Debt	1	-	-	1	3
Other Liabilities	11	2	8	6	29
Total Liabilities	48	4	25	24	137
Total Equity	24	1	6	22	64

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,838	1,959	1,959	1,960	1,960
Businesses in sample	403				
Low sales value (\$000's)	(1)	(1)	37	90	192
High sales value (\$000's)	(1)	37	90	192	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.3	4.8	2.4	4.4	2.3
Leverage Ratios					
Debt/Equity ratio (times)	37.2	5.9	47.0	-1.3	89.1
Interest Coverage ratio (times)	49.9	77.1	33.3	41.9	48.9
Debt ratio (times)	0.7	0.9	0.7	0.7	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Plumbing Contractors (SIC 4241)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,031	757	758	758	758
Businesses in sample	145				
Low sales value (\$000's)	(1)	(1)	105	188	412
High sales value (\$000's)	(1)	105	188	412	(1)
	Average (\$000's)				
Source of Funds					
From Operations	18	2	12	16	40
Sale of Fixed Assets	7	6	2	15	5
Increase in Long Term Debt	5	2	-	14	3
Advances From Owners and Affiliates	5	1	2	8	10
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	1	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	36	12	17	53	62
Application of Funds					
Purchase of Fixed Assets	12	3	5	26	15
Payment of Dividends	4	-	-	8	8
Repayment of Long Term Debt	6	5	-	9	12
Current Portion of Long Term Debt	-	-	1	-	-
Purchase of Investments	1	-	-	1	1
Repayment of Adv. From Owners and Affil.	8	2	4	10	17
Decrease in Equity	1	-	-	1	2
Tax Adjustments	1	-	-	-	2
Other Applications	1	1	-	1	-
Total	34	11	12	55	56
Increase (Decrease) in Net Working Capital	3	-	5	-2	7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	5,613	845,329	33,129	705	713
less than 20	5,271	412,918	16,221	687	698
20 - 99	292	263,860	10,284	10	12
100 - 499	50	168,551	6,624	8	2
500 and over	-	-	-	-	1
1985					
Total	6,976	1,010,828	40,306	803	...
less than 20	6,556	495,289	19,787	765	...
20 - 99	370	334,424	13,395	30	...
100 - 499	47	154,900	6,097	8	...
500 and over	3	26,215	1,027	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	5,153	1,287	1,289	1,288	1,289
Total Sales \$	694,662	26,023	59,847	119,666	489,126
Total Expense \$	642,588	20,627	49,005	105,005	467,951
Net Profit (loss) \$	52,074	5,396	10,842	14,661	21,175
Businesses reporting a profit (No.)	4,038	1,046	1,130	1,012	850
Total Sales \$	492,890	21,310	52,329	93,148	326,103
Total Expense \$	428,803	14,714	40,368	76,417	297,304
Net Profit \$	64,087	6,596	11,961	16,731	28,799
Businesses reporting loss (No.)	1,115	241	159	276	439
Total Sales \$	201,772	4,713	7,518	26,518	163,023
Total Expense \$	213,785	5,913	8,637	28,588	170,647
Net Loss \$	-12,013	-1,200	-1,119	-2,070	-7,624
1983					
All Businesses (No.)	5,234	1,308	1,304	1,313	1,309
Total Sales \$	710,458	26,801	62,554	125,015	496,288
Total Expense \$	660,144	22,106	52,137	110,732	475,169
Net Profit (loss) \$	50,314	4,495	10,417	14,283	21,119
Businesses reporting a profit (No.)	4,221	1,021	1,134	1,107	959
Total Sales \$	539,954	21,480	54,477	104,795	359,202
Total Expense \$	474,755	15,080	42,621	88,047	329,007
Net Profit \$	65,199	6,400	11,856	16,746	30,195
Businesses reporting a loss (No.)	1,013	287	170	206	350
Total Sales \$	170,504	5,121	8,077	20,220	137,086
Total Expense \$	185,389	7,026	9,516	22,685	146,162
Net Loss \$	-14,885	-1,905	-1,439	-2,465	-9,076
1984					
All Businesses (No.)	7,587	1,866	1,907	1,897	1,897
Total Sales \$	1,388,608	41,093	111,066	247,486	988,963
Total Expense \$	1,303,996	30,540	94,002	231,624	947,830
Net Profit (loss) \$	84,612	10,553	17,064	15,862	41,133
Businesses reporting a profit (No.)	6,156	1,578	1,660	1,518	1,400
Total Sales \$	1,063,015	34,929	95,388	195,872	736,826
Total Expense \$	955,582	23,039	75,990	173,063	683,490
Net Profit \$	107,433	11,890	19,398	22,809	53,336
Businesses reporting a loss (No.)	1,431	308	247	379	497
Total Sales \$	325,593	6,164	15,678	51,614	252,137
Total Expense \$	348,414	7,501	18,012	58,561	264,340
Net Loss \$	-22,821	-1,337	-2,334	-6,947	-12,203
1985					
All Businesses (No.)	7,932	1,973	1,986	1,989	1,984
Total Sales \$	1,470,243	46,110	124,467	272,838	1,026,828
Total Expense \$	1,374,678	34,975	107,559	249,233	982,911
Net Profit (loss) \$	95,565	11,135	16,908	23,605	43,917
Businesses reporting a profit (No.)	6,517	1,641	1,697	1,566	1,613
Total Sales \$	1,192,907	39,983	104,891	214,811	833,222
Total Expense \$	1,079,650	27,293	84,908	186,579	780,870
Net Profit \$	113,257	12,690	19,983	28,232	52,352
Businesses reporting a loss (No.)	1,415	332	289	423	371
Total Sales \$	277,336	6,127	19,576	58,027	193,606
Total Expense \$	295,028	7,682	22,651	62,654	202,041
Net Loss \$	-17,692	-1,555	-3,075	-4,627	-8,435

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Truck Transport Industry (SIC 456)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47,709	11,927	11,927	11,927	11,928
Businesses in sample	2,588				
Low sales value (\$000's)	(1)	(1)	34	71	126
High sales value (\$000's)	(1)	34	71	126	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	37.4	42.7	35.1	39.9	31.8	98.9	37.8	43.8	35.7	40.0	31.8
Depreciation	9.2	9.6	9.5	9.0	8.6	85.7	10.7	13.5	11.2	9.9	8.9
Repairs & Maintenance	4.4	4.4	2.8	5.1	5.4	38.3	11.6	15.2	10.7	12.1	9.8
Insurance	3.4	4.2	3.5	3.4	2.6	87.4	3.9	5.1	4.1	3.8	2.8
Fuel Expense	18.5	21.9	17.6	20.7	13.7	82.1	22.5	26.3	21.4	23.7	18.3
Business Tax	1.9	2.6	1.7	1.7	1.4	72.7	2.5	4.2	2.4	2.2	1.7
Personnel Expenses	17.2	9.2	16.2	15.8	27.5	77.8	22.1	17.9	20.7	18.5	28.7
Financial Expenses	4.4	3.9	4.3	5.2	4.1	94.2	4.6	4.6	4.6	5.3	4.2
Bank Interest & Charges	2.8	2.4	2.9	3.3	2.5	81.2	3.4	4.0	3.7	3.7	2.6
Professional Fees	1.6	1.4	1.5	1.8	1.6	82.1	1.9	2.2	1.8	2.0	1.7
Franchise Fees	-	-	-	-	-	0.4	2.6	-	1.1	3.4	1.7
Other Expenses	30.3	34.5	30.1	27.1	29.6	99.1	30.6	35.7	30.1	27.1	29.6
Profit (loss)	10.8	9.7	14.3	12.0	7.1	98.6	11.0	9.8	14.5	12.4	7.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Canada, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47,709	11,927	11,927	11,927	11,928
Businesses in sample	2,588				
Low sales value (\$000's)	(1)	(1)	34	71	126
High sales value (\$000's)	(1)	34	71	126	(1)
	Average (\$000's)				
Assets					
Cash	7	1	3	5	19
Accounts and Notes Receivable	10	1	1	5	32
Inventory	1	-	-	-	2
Other Current Assets	4	1	-	2	11
Total Current Assets	21	2	5	12	64
Fixed Assets	69	5	19	48	202
Less: Accum. Dep. on Fixed Assets	34	2	8	24	102
Other Assets	6	2	-	1	21
Total Assets	61	8	16	36	186
Liabilities and Equity					
Current Loans	6	1	2	5	16
Other Current Liabilities	19	3	5	12	54
Total Current Liabilities	24	3	7	17	70
Mortgages Payable	1	-	-	-	2
Long Term Debt	5	-	2	3	14
Other Liabilities	15	1	5	11	44
Total Liabilities	45	5	14	31	131
Total Equity	16	2	2	5	55

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	47,709	11,927	11,927	11,927	11,928
Businesses in sample	2,588				
Low sales value (\$000's)	(1)	(1)	34	71	126
High sales value (\$000's)	(1)	34	71	126	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.2	2.7	7.1	2.7	1.8
Leverage Ratios					
Debt/Equity ratio (times)	32.9	-6.5	201.2	-4.1	-10.9
Interest Coverage ratio (times)	58.4	14.2	82.0	60.8	64.8
Debt ratio (times)	0.9	0.8	1.1	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Truck Transport Industry (SIC 456)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12,322	3,060	3,080	3,061	3,081
Businesses in sample	487				
Low sales value (\$000's)	(1)	(1)	86	139	346
High sales value (\$000's)	(1)	86	139	346	(1)
	Average (\$000's)				
Source of Funds					
From Operations	34	7	17	29	63
Sale of Fixed Assets	14	5	13	11	27
Increase in Long Term Debt	23	4	14	21	52
Advances From Owners and Affiliates	5	1	3	4	12
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	3	-	9	-	3
Tax Adjustments	1	-	-	-	2
Other Sources	-	-	1	-	1
Total	81	19	58	66	180
Application of Funds					
Purchase of Fixed Assets	44	12	24	32	104
Payment of Dividends	3	-	1	3	7
Repayment of Long Term Debt	18	7	9	14	41
Current Portion of Long Term Debt	1	-	1	-	3
Purchase of Investments	2	-	1	-	7
Repayment of Adv. From Owners and Affil.	6	1	2	7	12
Decrease in Equity	-	-	-	1	1
Tax Adjustments	2	-	5	1	4
Other Applications	1	-	1	1	1
Total	77	21	44	60	180
Increase (Decrease) in Net Working Capital	4	-3	13	7	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Truck Transport Industry (SIC 456)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	16,827	3,553,296	192,445	2,972	1,945
less than 20	15,610	680,199	33,964	2,884	1,695
20 - 99	777	528,182	26,565	58	30
100 - 499	265	524,185	26,234	25	11
500 and over	175	1,820,730	105,662	5	9
1985					
Total	17,709	4,437,756	206,757	2,462	...
less than 20	16,411	876,778	37,154	2,371	...
20 - 99	832	672,667	28,626	46	...
100 - 499	294	727,889	30,160	32	...
500 and over	172	2,160,422	112,615	13	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	42,245	10,560	10,561	10,560	10,564
Total Sales \$	4,004,967	192,277	406,306	748,072	2,658,312
Total Expense \$	3,616,896	141,395	318,620	631,272	2,525,609
Net Profit (loss) \$	388,071	50,882	87,686	116,800	132,703
Businesses reporting a profit (No.)	33,367	8,619	8,823	8,611	7,314
Total Sales \$	2,723,687	158,240	338,855	609,284	1,617,308
Total Expense \$	2,241,135	96,692	237,264	480,456	1,426,723
Net Profit \$	482,552	61,548	101,591	128,828	190,585
Businesses reporting a loss (No.)	8,878	1,941	1,738	1,949	3,250
Total Sales \$	1,281,280	34,037	67,451	138,788	1,041,004
Total Expense \$	1,375,761	44,703	81,356	150,816	1,098,886
Net Loss \$	-94,481	-10,666	-13,905	-12,028	-57,882
1983					
All Businesses (No.)	43,189	10,796	10,796	10,795	10,802
Total Sales \$	4,179,259	200,893	431,228	786,727	2,760,411
Total Expense \$	3,718,466	155,488	340,057	653,271	2,569,650
Net Profit (loss) \$	460,793	45,405	91,171	133,456	190,761
Businesses reporting a profit (No.)	35,472	8,556	9,133	9,217	8,566
Total Sales \$	3,227,560	160,598	365,508	669,594	2,031,860
Total Expense \$	2,689,018	100,957	262,488	523,133	1,802,440
Net Profit \$	538,542	59,641	103,020	146,461	229,420
Businesses reporting a loss (No.)	7,717	2,240	1,663	1,578	2,236
Total Sales \$	951,699	40,295	65,720	117,133	728,551
Total Expense \$	1,029,448	54,531	77,569	130,138	767,210
Net Loss \$	-77,749	-14,236	-11,849	-13,005	-38,659
1984					
All Businesses (No.)	45,544	11,385	11,381	11,387	11,391
Total Sales \$	5,510,940	228,207	519,376	997,921	3,765,436
Total Expense \$	4,913,568	181,217	395,756	835,952	3,500,643
Net Profit (loss) \$	597,372	46,990	123,620	161,969	264,793
Businesses reporting a profit (No.)	38,759	9,005	10,228	9,934	9,592
Total Sales \$	4,622,008	182,550	467,654	872,926	3,098,878
Total Expense \$	3,956,109	120,751	336,089	699,265	2,800,004
Net Profit \$	665,899	61,799	131,565	173,661	298,874
Businesses reporting a loss (No.)	6,785	2,380	1,153	1,453	1,799
Total Sales \$	888,932	45,657	51,722	124,995	666,558
Total Expense \$	957,459	60,466	59,667	136,687	700,639
Net Loss \$	-68,527	-14,809	-7,945	-11,692	-34,081
1985					
All Businesses (No.)	47,779	11,938	11,946	11,948	11,947
Total Sales \$	6,228,428	253,765	599,044	1,112,042	4,263,577
Total Expense \$	5,567,255	204,454	468,141	936,961	3,957,699
Net Profit (loss) \$	661,173	49,311	130,903	175,081	305,878
Businesses reporting a profit (No.)	39,557	8,894	10,445	10,390	9,828
Total Sales \$	5,129,865	195,402	524,199	970,333	3,439,931
Total Expense \$	4,377,840	128,374	383,898	782,082	3,083,486
Net Profit \$	752,025	67,028	140,301	188,251	356,445
Businesses reporting a loss (No.)	8,222	3,044	1,501	1,558	2,119
Total Sales \$	1,098,563	58,363	74,845	141,709	823,646
Total Expense \$	1,189,415	76,080	84,243	154,879	874,213
Net Loss \$	-90,852	-17,717	-9,398	-13,170	-50,567

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,373	843	843	843	844
Businesses in sample	147				
Low sales value (\$000's)	(1)	(1)	29	59	91
High sales value (\$000's)	(1)	29	59	91	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	36.9	47.7	41.9	32.7	33.6	98.6	39.4	47.7	43.9	33.0	33.6
Depreciation	9.3	11.2	9.0	7.5	9.5	88.5	10.5	14.1	10.7	7.8	10.0
Repairs & Maintenance	5.2	5.0	7.7	2.1	5.8	40.9	12.7	17.2	16.0	11.6	8.7
Insurance	3.3	3.6	3.8	2.9	2.7	93.3	3.5	4.2	4.1	3.0	2.8
Fuel Expense	19.4	26.6	19.9	17.5	14.0	88.6	21.9	28.8	22.0	18.7	17.9
Business Tax	1.7	1.3	1.4	2.7	1.6	76.4	2.2	2.5	1.8	2.9	1.9
Personnel Expenses	14.1	11.7	6.4	17.8	20.5	82.1	17.2	17.9	8.9	18.7	21.7
Financial Expenses	3.3	3.8	3.8	2.4	3.2	91.0	3.6	4.7	4.5	2.5	3.2
Bank Interest & Charges	2.1	3.3	1.7	1.4	1.9	84.2	2.5	4.4	2.3	1.5	2.0
Professional Fees	1.2	0.5	2.1	1.0	1.3	73.7	1.7	1.2	3.2	1.0	1.4
Franchise Fees	-	-	-	-	-	0.4	3.6	-	-	-	-
Other Expenses	36.3	41.5	41.9	28.5	33.3	100.0	36.3	41.5	41.9	28.5	33.3
Profit (loss)	7.4	-4.7	6.1	16.6	9.4	99.8	7.4	-4.7	6.1	16.6	9.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Canada, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,373	843	843	843	844
Businesses in sample	147				
Low sales value (\$000's)	(1)	(1)	29	59	91
High sales value (\$000's)	(1)	29	59	91	(1)
	Average (\$000's)				
Assets					
Cash	11	-	3	23	17
Accounts and Notes Receivable	8	1	1	8	24
Inventory	1	-	-	-	2
Other Current Assets	3	-	-	-	13
Total Current Assets	23	2	4	29	56
Fixed Assets	68	2	12	41	211
Less: Accum. Dep. on Fixed Assets	38	-	6	27	118
Other Assets	4	-	5	1	11
Total Assets	57	4	15	44	160
Liabilities and Equity					
Current Loans	3	-	-	1	11
Other Current Liabilities	14	3	8	3	42
Total Current Liabilities	17	3	8	4	54
Mortgages Payable	-	-	-	-	1
Long Term Debt	3	-	1	-	11
Other Liabilities	12	1	1	7	39
Total Liabilities	33	4	9	12	105
Total Equity	24	-	6	32	56

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,373	843	843	843	844
Businesses in sample	147				
Low sales value (\$000's)	(1)	(1)	29	59	91
High sales value (\$000's)	(1)	29	59	91	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	6.1	0.5	13.9	7.1	1.5
Leverage Ratios					
Debt/Equity ratio (times)	-6.5	-1.3	-3.8	-21.2	2.8
Interest Coverage ratio (times)	90.6	...	...	245.7	111.1
Debt ratio (times)	0.7	1.2	0.8	0.5	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Dry Bulk Materials Trucking Industry (SIC 4564)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	463	115	118	116	116
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	47	252	775
High sales value (\$000's)	(1)	47	252	775	(1)
	Average (\$000's)				
Source of Funds					
From Operations	69	3	41	73	141
Sale of Fixed Assets	24	4	9	31	47
Increase in Long Term Debt	50	-	10	53	130
Advances From Owners and Affiliates	3	1	-	3	7
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	4
Sale of Investments	1	-	-	-	5
Tax Adjustments	1	-	1	2	1
Other Sources	-	-	-	-	-
Total	149	8	61	161	335
Application of Funds					
Purchase of Fixed Assets	88	13	27	81	219
Payment of Dividends	2	-	2	5	-
Repayment of Long Term Debt	22	-	5	41	36
Current Portion of Long Term Debt	6	-	-	1	22
Purchase of Investments	-	-	-	-	1
Repayment of Adv. From Owners and Affil.	8	-	13	3	13
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	-	1	2	-
Other Applications	-	-	-	-	-
Total	127	13	47	133	292
Increase (Decrease) in Net Working Capital	22	-4	13	28	43

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Truck Transport Industry (SIC 456)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	16,827	3,553,296	192,445	2,972	1,945
less than 20	15,610	680,199	33,964	2,884	1,895
20 - 99	777	528,182	26,585	58	30
100 - 499	265	524,185	28,234	25	11
500 and over	175	1,820,730	105,682	5	9
1985					
Total	17,709	4,437,756	208,757	2,462	...
less than 20	16,411	876,778	37,154	2,371	...
20 - 99	832	672,667	28,628	46	...
100 - 499	294	727,889	30,180	32	...
500 and over	172	2,180,422	112,815	13	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,245	557	560	566	562
Total Sales \$	207,140	11,265	20,584	36,828	138,463
Total Expense \$	188,326	9,130	15,461	30,297	133,438
Net Profit (loss) \$	18,814	2,135	5,123	6,531	5,025
Businesses reporting a profit (No.)	1,854	479	509	482	384
Total Sales \$	140,593	9,804	18,645	31,042	81,102
Total Expense \$	117,087	7,226	13,316	24,066	72,479
Net Profit \$	23,506	2,578	5,329	6,976	8,623
Businesses reporting loss (No.)	391	78	51	84	178
Total Sales \$	66,547	1,461	1,939	5,786	57,361
Total Expense \$	71,239	1,904	2,145	6,231	60,959
Net Loss \$	-4,692	-443	-206	-445	-3,598
1983					
All Businesses (No.)	2,278	562	571	570	575
Total Sales \$	206,515	10,947	21,047	35,518	139,003
Total Expense \$	183,400	8,660	16,417	28,552	129,771
Net Profit (loss) \$	23,115	2,287	4,630	6,966	9,232
Businesses reporting a profit (No.)	1,939	461	517	504	457
Total Sales \$	161,035	9,031	19,123	30,857	102,024
Total Expense \$	134,976	6,475	14,182	23,348	90,971
Net Profit \$	26,059	2,556	4,941	7,509	11,053
Businesses reporting a loss (No.)	339	101	54	66	118
Total Sales \$	45,480	1,916	1,924	4,661	36,979
Total Expense \$	48,424	2,185	2,235	5,204	38,800
Net Loss \$	-2,944	-269	-311	-543	-1,821
1984					
All Businesses (No.)	3,110	771	781	774	784
Total Sales \$	322,313	14,092	27,770	50,483	229,968
Total Expense \$	288,517	12,873	20,991	39,575	215,078
Net Profit (loss) \$	33,796	1,219	6,779	10,908	14,890
Businesses reporting a profit (No.)	2,746	630	726	737	653
Total Sales \$	274,257	11,462	26,047	48,162	188,586
Total Expense \$	235,407	8,579	18,923	36,838	171,067
Net Profit \$	38,850	2,883	7,124	11,324	17,519
Businesses reporting a loss (No.)	364	141	55	37	131
Total Sales \$	48,056	2,630	1,723	2,321	41,382
Total Expense \$	53,110	4,294	2,068	2,737	44,011
Net Loss \$	-5,054	-1,664	-345	-416	-2,629
1985					
All Businesses (No.)	3,587	891	868	929	899
Total Sales \$	460,958	18,712	36,466	66,980	338,800
Total Expense \$	409,822	17,014	28,243	53,778	310,787
Net Profit (loss) \$	51,136	1,698	8,223	13,202	28,013
Businesses reporting a profit (No.)	3,045	599	797	827	822
Total Sales \$	411,234	12,994	33,557	59,914	304,769
Total Expense \$	355,395	9,464	24,849	46,123	274,959
Net Profit \$	55,839	3,530	8,708	13,791	29,810
Businesses reporting a loss (No.)	542	292	71	102	77
Total Sales \$	49,724	5,718	2,909	7,066	34,031
Total Expense \$	54,427	7,550	3,394	7,655	35,828
Net Loss \$	-4,703	-1,832	-485	-589	-1,797

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,693	3,673	3,673	3,673	3,674
Businesses in sample	499				
Low sales value (\$000's)	(1)	(1)	16	20	28
High sales value (\$000's)	(1)	16	20	28	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	33.9	36.7	36.6	30.3	32.2	95.8	35.4	38.3	37.2	33.5	32.6
Depreciation	7.0	6.3	7.7	5.4	8.7	64.5	10.9	13.7	11.2	9.1	10.3
Repairs & Maintenance	1.2	2.1	0.3	0.5	1.8	12.9	8.9	16.7	3.4	10.9	6.6
Insurance	5.8	5.4	6.0	5.5	6.5	81.2	7.2	6.9	6.9	7.4	7.5
Fuel Expense	17.9	21.0	20.9	17.1	12.7	84.3	21.2	22.5	23.3	20.5	17.9
Business Tax	2.0	2.0	1.7	1.8	2.5	72.0	2.8	2.8	2.2	2.9	3.2
Personnel Expenses	5.3	0.4	3.0	1.2	16.7	21.2	25.2	12.9	23.1	16.7	27.4
Financial Expenses	2.3	0.6	2.5	2.0	4.3	49.8	4.7	2.5	5.5	4.3	5.2
Bank Interest & Charges	1.4	0.5	0.9	1.3	3.1	31.3	4.6	3.0	4.7	5.2	4.6
Professional Fees	0.7	0.2	0.8	0.7	1.2	38.9	1.8	0.9	2.4	2.2	1.6
Franchise Fees	0.2	—	—	—	—	1.3	14.7	—	—	—	—
Other Expenses	33.1	35.8	29.8	32.7	33.8	99.8	33.1	36.1	29.8	32.7	33.8
Profit (loss)	25.4	26.3	28.1	33.8	13.0	99.4	25.5	26.3	28.6	33.8	13.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Canada, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,693	3,673	3,673	3,673	3,674
Businesses in sample	499				
Low sales value (\$000's)	(1)	(1)	16	20	28
High sales value (\$000's)	(1)	16	20	28	(1)
	Average (\$000's)				
Assets					
Cash	1	-	-	-	3
Accounts and Notes Receivable	1	-	-	-	2
Inventory	-	-	-	-	-
Other Current Assets	1	-	1	-	3
Total Current Assets	3	-	1	-	9
Fixed Assets	6	-	2	1	21
Less. Accum. Dep. on Fixed Assets	3	-	-	-	10
Other Assets	4	-	2	-	13
Total Assets	10	-	6	1	33
Liabilities and Equity					
Current Loans	1	-	-	-	2
Other Current Liabilities	2	-	2	-	8
Total Current Liabilities	3	-	2	-	10
Mortgages Payable	-	-	-	-	1
Long Term Debt	-	-	-	-	2
Other Liabilities	2	-	-	-	10
Total Liabilities	6	-	2	1	23
Total Equity	4	-	4	-	11

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,693	3,673	3,673	3,673	3,674
Businesses in sample	499				
Low sales value (\$000's)	(1)	(1)	16	20	28
High sales value (\$000's)	(1)	16	20	28	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	12.7	4.9	64.6	16.0	2.7
Leverage Ratios					
Debt/Equity ratio (times)	...	1.2	15.2	37.1	...
Interest Coverage ratio (times)	20.5	16.0	4.6	17.0	27.2
Debt ratio (times)	0.7	0.3	0.4	0.4	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Taxicab Industry (SIC 4581)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	184	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
	Average (\$000's)				
Source of Funds					
From Operations	35	--	--	--	--
Sale of Fixed Assets	6	--	--	--	--
Increase in Long Term Debt	48	--	--	--	--
Advances From Owners and Affiliates	7	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	98	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	50	--	--	--	--
Payment of Dividends	4	--	--	--	--
Repayment of Long Term Debt	27	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	87	--	--	--	--
Increase (Decrease) in Net Working Capital	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in
Number of Businesses, 1982 and 1985
Canada, Taxicab Industry (SIC 4581)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,157	93,018	9,721	449	222
less than 20	2,047	49,708	5,213	439	219
20 - 99	103	36,785	3,801	8	3
100 - 499	7	6,525	707	2	-
500 and over	-	-	-	-	-
1985					
Total	1,984	105,795	8,760	317	...
less than 20	1,893	58,206	4,810	313	...
20 - 99	86	40,712	3,352	4	...
100 - 499	5	6,877	598	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	11,091	2,765	2,779	2,768	2,779
Total Sales \$	383,177	35,118	45,713	58,117	244,229
Total Expense \$	322,815	25,497	32,800	41,281	223,237
Net Profit (loss) \$	60,362	9,621	12,913	16,836	20,992
Businesses reporting a profit (No.)	10,062	2,495	2,629	2,643	2,295
Total Sales \$	297,980	31,811	43,221	55,461	167,487
Total Expense \$	231,352	21,375	29,435	38,154	142,388
Net Profit \$	66,628	10,436	13,786	17,307	25,099
Businesses reporting loss (No.)	1,029	270	150	125	484
Total Sales \$	85,197	3,307	2,492	2,656	76,742
Total Expense \$	91,463	4,122	3,365	3,127	80,849
Net Loss \$	-6,266	-815	-873	-471	-4,107
1983					
All Businesses (No.)	13,133	3,281	3,281	3,267	3,304
Total Sales \$	413,240	40,805	53,394	68,046	250,995
Total Expense \$	338,583	29,466	35,627	47,429	228,061
Net Profit (loss) \$	74,657	11,339	17,767	20,617	24,934
Businesses reporting a profit (No.)	12,175	3,026	3,171	3,131	2,847
Total Sales \$	340,800	37,706	51,691	65,263	186,140
Total Expense \$	261,306	25,932	33,682	44,376	157,316
Net Profit \$	79,494	11,774	18,009	20,887	28,824
Businesses reporting a loss (No.)	958	255	110	136	457
Total Sales \$	72,440	3,099	1,703	2,783	64,855
Total Expense \$	77,277	3,534	1,945	3,053	68,745
Net Loss \$	-4,837	-435	-242	-270	-3,890
1984					
All Businesses (No.)	13,723	3,430	3,426	3,435	3,432
Total Sales \$	492,506	45,294	60,767	78,072	308,373
Total Expense \$	407,500	32,573	40,948	55,142	278,837
Net Profit (loss) \$	85,006	12,721	19,819	22,930	29,536
Businesses reporting a profit (No.)	12,718	3,154	3,253	3,264	3,047
Total Sales \$	424,260	42,015	57,646	74,300	250,300
Total Expense \$	330,971	28,522	37,142	50,601	214,706
Net Profit \$	93,289	13,493	20,503	23,699	35,594
Businesses reporting a loss (No.)	1,005	276	173	171	385
Total Sales \$	68,246	3,279	3,122	3,772	58,073
Total Expense \$	76,529	4,051	3,806	4,541	64,131
Net Loss \$	-8,283	-772	-684	-769	-6,058
1985					
All Businesses (No.)	14,745	3,678	3,680	3,698	3,689
Total Sales \$	522,908	48,311	65,780	85,961	322,856
Total Expense \$	431,973	34,890	46,503	60,190	290,390
Net Profit (loss) \$	90,935	13,421	19,277	25,771	32,466
Businesses reporting a profit (No.)	13,662	3,350	3,533	3,629	3,150
Total Sales \$	451,090	44,274	63,267	84,484	259,065
Total Expense \$	354,879	30,101	43,608	58,406	222,764
Net Profit \$	96,211	14,173	19,659	26,078	36,301
Businesses reporting a loss (No.)	1,083	328	147	89	539
Total Sales \$	71,818	4,037	2,513	1,477	63,791
Total Expense \$	77,094	4,789	2,895	1,784	67,626
Net Loss \$	-5,276	-752	-382	-307	-3,835

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	10,551	2,637	2,638	2,638	2,638						
Businesses in sample	482										
Low sales value (\$000's)	(1)	(1)	70	173	311						311
High sales value (\$000's)	(1)	70	173	311	(1)						(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	57.4	57.6	47.6	56.7	65.8	97.6	58.8	61.7	46.8	58.7	66.2
Occupancy Expenses	12.0	13.3	13.3	12.7	8.6	99.7	12.0	13.5	13.3	12.7	8.6
Mortgage Interest	0.3	-	0.6	0.1	0.3	7.5	3.4	-	4.7	2.5	2.4
Depreciation	2.9	3.8	2.9	2.9	1.9	82.1	3.5	6.5	3.3	3.2	2.1
Repairs & Maintenance	0.8	1.1	1.0	0.5	0.8	81.3	1.0	1.8	1.0	0.8	0.9
Heat, Light & Telephone	1.8	2.4	1.7	1.7	1.5	95.3	1.9	2.6	1.8	1.8	1.5
Business & Property Tax	0.7	0.6	1.1	0.5	0.6	86.4	0.8	0.7	1.3	0.6	0.6
Insurance	0.6	0.7	0.7	0.5	0.4	90.0	0.7	0.9	0.9	0.6	0.4
Rent	4.9	4.7	5.3	6.4	3.2	79.9	6.1	7.0	6.0	7.2	4.2
Personnel Expenses	16.3	16.0	20.6	19.9	16.5	93.4	19.6	20.2	21.7	20.1	16.5
Financial Expenses	3.7	4.9	5.2	2.8	1.9	98.0	3.8	5.2	5.3	2.8	1.9
Bank Interest & Charges	1.2	1.2	1.3	1.5	0.9	92.0	1.3	1.4	1.3	1.7	0.9
Professional Fees	1.6	1.5	3.6	0.8	0.6	92.4	1.6	1.6	4.2	0.8	0.6
Franchise Fees	0.8	2.2	0.4	0.5	0.4	11.0	7.7	13.4	7.5	3.5	4.3
Sales and Admin. Expenses	5.1	6.1	6.0	3.5	3.1	99.9	5.1	8.1	6.0	3.5	3.1
Advertising	1.6	3.5	1.5	0.7	0.8	85.0	1.9	4.8	1.8	0.8	0.9
Supplies	1.9	2.2	2.7	1.6	1.3	93.6	2.1	2.2	3.1	1.7	1.4
Delivery	1.2	1.9	1.1	1.0	0.9	74.4	1.6	2.6	1.5	1.2	1.1
Fuel Expense	0.4	0.5	0.7	0.2	0.1	15.9	2.4	3.1	3.3	1.3	0.9
Other Expenses	2.6	4.5	3.9	1.2	0.9	62.2	3.2	5.7	5.4	1.3	1.1
Profit (loss)	1.0	-4.3	3.4	1.3	3.2	99.8	1.0	-4.3	3.4	1.3	3.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
Canada, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10,551	2,637	2,638	2,638	2,638
Businesses in sample	482				
Low sales value (\$000's)	(1)	(1)	70	173	311
High sales value (\$000's)	(1)	70	173	311	(1)
	Average (\$000's)				
Assets					
Cash	10	5	5	9	22
Accounts and Notes Receivable	4	1	5	2	8
Inventory	10	2	6	9	22
Other Current Assets	8	1	2	3	25
Total Current Assets	32	9	18	23	77
Fixed Assets	55	18	42	54	104
Less: Accum. Dep. on Fixed Assets	19	3	10	22	41
Other Assets	13	5	15	9	23
Total Assets	81	29	65	64	162
Liabilities and Equity					
Current Loans	7	8	6	4	11
Other Current Liabilities	20	3	11	22	43
Total Current Liabilities	27	11	17	26	54
Mortgages Payable	3	-	-	2	9
Long Term Debt	10	-	18	13	8
Other Liabilities	18	5	16	20	29
Total Liabilities	58	17	52	62	101
Total Equity	23	13	14	3	61

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	10,551	2,637	2,638	2,638	2,638
Businesses in sample	482				
Low sales value (\$000's)	(1)	(1)	70	173	311
High sales value (\$000's)	(1)	70	173	311	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.3	1.7	1.8	6.9	2.6
Leverage Ratios					
Debt/Equity ratio (times)	18.4	-	26.8	9.8	34.1
Interest Coverage ratio (times)	17.1	...	30.6	9.6	34.6
Debt ratio (times)	1.3	2.5	0.9	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Specialty Food Stores (SIC 6012)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,987	996	997	997	997
Businesses in sample	178				
Low sales value (\$000's)	(1)	(1)	165	273	534
High sales value (\$000's)	(1)	165	273	534	(1)
	Average (\$000's)				
Source of Funds					
From Operations	17	9	7	23	28
Sale of Fixed Assets	5	-	9	1	9
Increase in Long Term Debt	7	8	2	2	15
Advances From Owners and Affiliates	3	2	3	2	5
From Government	-	-	-	-	-
Increase in Share Capital	1	2	-	-	1
Sale of Investments	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	33	23	21	27	58
Application of Funds					
Purchase of Fixed Assets	14	13	7	12	24
Payment of Dividends	2	1	2	2	2
Repayment of Long Term Debt	7	1	10	5	14
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	4	11	1	-	3
Repayment of Adv. From Owners and Affil.	4	1	4	5	6
Decrease in Equity	1	-	-	1	1
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	1	-	2
Total	32	27	23	25	53
Increase (Decrease) in Net Working Capital	-	-4	-2	2	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Food Stores (SIC 601)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	24,945	3,308,601	255,764	4,435	3,018
less than 20	23,663	832,557	63,415	4,330	2,955
20 - 99	1,022	465,090	35,944	79	58
100 - 499	137	208,558	16,629	12	3
500 and over	123	1,802,396	139,776	14	2
1985					
Total	26,099	3,776,447	271,392	2,918	...
less than 20	24,521	1,005,374	72,348	2,813	...
20 - 99	1,297	658,988	48,292	71	...
100 - 499	160	287,324	21,236	18	...
500 and over	121	1,824,761	129,516	16	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Speciality Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	10,197	2,545	2,553	2,549	2,550
Total Sales \$	2,147,595	57,447	187,509	446,630	1,456,009
Total Expense \$	2,051,810	49,123	172,749	416,529	1,413,409
Net Profit (loss) \$	95,785	8,324	14,760	30,101	42,600
Businesses reporting a profit (No.)	8,101	1,789	1,988	2,230	2,094
Total Sales \$	1,754,335	41,200	146,528	391,617	1,174,990
Total Expense \$	1,640,702	28,286	127,129	358,280	1,127,007
Net Profit \$	113,633	12,914	19,399	33,337	47,983
Businesses reporting loss (No.)	2,096	756	565	319	456
Total Sales \$	393,260	16,247	40,981	55,013	281,019
Total Expense \$	411,108	20,837	45,620	58,249	286,402
Net Loss \$	-17,848	-4,590	-4,639	-3,236	-5,383
1983					
All Businesses (No.)	10,954	2,731	2,744	2,740	2,739
Total Sales \$	2,277,672	82,373	198,938	447,658	1,570,703
Total Expense \$	2,182,518	54,755	178,434	421,449	1,527,880
Net Profit (loss) \$	95,154	7,618	18,504	26,209	42,823
Businesses reporting a profit (No.)	8,265	1,721	2,163	2,225	2,156
Total Sales \$	1,794,126	40,173	157,558	363,011	1,233,384
Total Expense \$	1,675,331	27,371	134,988	331,516	1,181,456
Net Profit \$	118,795	12,802	22,570	31,495	51,928
Businesses reporting a loss (No.)	2,689	1,010	581	515	583
Total Sales \$	483,546	22,200	39,380	84,647	337,319
Total Expense \$	507,187	27,384	43,446	89,933	346,424
Net Loss \$	-23,641	-5,184	-4,066	-5,286	-9,105
1984					
All Businesses (No.)	11,881	2,961	2,966	2,983	2,971
Total Sales \$	2,428,640	74,397	228,586	525,239	1,600,418
Total Expense \$	2,339,837	68,767	221,430	497,800	1,551,840
Net Profit (loss) \$	88,803	5,630	7,156	27,439	48,578
Businesses reporting a profit (No.)	8,821	1,988	1,998	2,374	2,461
Total Sales \$	1,941,920	50,708	180,481	416,404	1,314,327
Total Expense \$	1,813,425	36,647	142,585	376,397	1,255,796
Net Profit \$	128,495	12,061	17,896	40,007	58,531
Businesses reporting a loss (No.)	3,060	973	968	609	510
Total Sales \$	486,720	23,689	68,105	108,835	286,091
Total Expense \$	526,412	30,120	78,845	121,403	296,044
Net Loss \$	-39,692	-6,431	-10,740	-12,568	-9,953
1985					
All Businesses (No.)	12,604	3,147	3,155	3,149	3,153
Total Sales \$	2,771,805	86,158	269,822	610,870	1,804,955
Total Expense \$	2,670,172	81,206	257,612	581,947	1,749,407
Net Profit (loss) \$	101,633	4,952	12,210	28,923	55,548
Businesses reporting a profit (No.)	8,799	1,795	2,184	2,363	2,457
Total Sales \$	2,114,345	47,392	190,548	463,745	1,412,660
Total Expense \$	1,978,529	34,283	169,504	428,024	1,346,718
Net Profit \$	135,816	13,109	21,044	35,721	65,942
Businesses reporting a loss (No.)	3,805	1,352	971	788	696
Total Sales \$	657,460	38,766	79,274	147,125	382,295
Total Expense \$	691,643	46,923	88,108	153,923	402,689
Net Loss \$	-34,183	-8,157	-8,834	-6,798	-10,394

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Industry Average(2)						Percent of sales				
	Percent of sales						Percent of sales				
Number of businesses (estimated)	3,091	772	773	773	773						
Businesses in sample	418										
Low sales value (\$000's)	(1)	(1)	414	678	1,086						
High sales value (\$000's)	(1)	414	678	1,086	(1)						
Cost of Sales	67.0	65.2	67.8	66.4	68.6	100.0	67.0	65.2	67.9	66.4	68.6
Occupancy Expenses	5.8	7.1	5.7	5.3	5.0	99.5	5.8	7.2	5.7	5.3	5.0
Mortgage Interest	0.1	0.3	-	0.1	-	4.6	2.6	4.4	1.1	1.6	1.3
Depreciation	1.0	0.9	1.2	1.0	0.8	95.1	1.0	0.9	1.3	1.0	0.8
Repairs & Maintenance	0.7	1.3	0.5	0.4	0.4	86.3	0.8	1.8	0.5	0.5	0.5
Heat, Light & Telephone	0.9	1.1	0.9	0.8	0.7	96.9	0.9	1.1	0.9	0.8	0.7
Business & Property Tax	0.5	0.7	0.4	0.4	0.4	94.3	0.5	0.7	0.5	0.5	0.4
Insurance	0.4	0.4	0.4	0.4	0.2	96.7	0.4	0.4	0.4	0.4	0.3
Rent	2.3	2.5	2.3	2.2	2.4	77.5	3.0	3.4	3.1	2.7	2.9
Personnel Expenses	16.5	19.0	15.3	16.2	15.3	99.0	16.6	19.2	15.4	16.3	15.8
Financial Expenses	1.6	1.4	1.4	1.5	2.1	99.5	1.6	1.4	1.4	1.5	2.1
Bank Interest & Charges	0.8	0.7	0.7	0.8	0.9	96.9	0.8	0.7	0.8	0.8	0.9
Professional Fees	0.7	0.7	0.6	0.6	0.7	95.7	0.7	0.7	0.6	0.7	0.7
Franchise Fees	0.2	-	-	0.1	0.5	5.3	3.2	-	0.7	2.7	4.1
Sales and Admin. Expenses	2.6	2.3	2.5	2.6	2.8	99.7	2.6	2.3	2.5	2.6	2.8
Advertising	1.1	0.7	1.1	1.1	1.4	89.3	1.2	1.0	1.1	1.1	1.4
Supplies	0.8	0.7	0.8	1.0	0.9	97.1	0.9	0.8	0.8	1.0	0.9
Delivery	0.6	0.7	0.6	0.5	0.5	82.6	0.7	1.0	0.8	0.6	0.8
Fuel Expense	0.1	0.1	0.1	-	-	6.3	0.9	1.3	2.5	0.2	0.2
Other Expenses	1.1	0.8	1.0	1.3	1.5	86.5	1.3	1.2	1.0	1.4	1.5
Profit (loss)	5.5	4.3	6.3	6.7	4.8	99.3	5.6	4.3	6.4	6.8	4.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Canada, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,091	772	773	773	773
Businesses in sample	418				
Low sales value (\$000's)	(1)	(1)	414	678	1,086
High sales value (\$000's)	(1)	414	678	1,086	(1)
	Average (\$000's)				
Assets					
Cash	31	17	28	37	43
Accounts and Notes Receivable	28	9	15	36	52
Inventory	129	44	92	140	238
Other Current Assets	16	6	13	13	31
Total Current Assets	204	75	149	226	363
Fixed Assets	84	19	68	100	148
Less: Accum. Dep. on Fixed Assets	34	6	28	42	60
Other Assets	33	13	29	36	54
Total Assets	287	102	218	320	506
Liabilities and Equity					
Current Loans	20	5	12	22	42
Other Current Liabilities	93	34	58	98	182
Total Current Liabilities	114	39	70	120	224
Mortgages Payable	5	1	3	5	12
Long Term Debt	7	2	4	8	15
Other Liabilities	38	26	29	38	58
Total Liabilities	164	67	106	171	309
Total Equity	123	35	112	149	197

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,091	772	773	773	773
Businesses in sample	418				
Low sales value (\$000's)	(1)	(1)	414	678	1,086
High sales value (\$000's)	(1)	414	678	1,086	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	4.2	8.9	3.0	2.6	2.5
Leverage Ratios					
Debt/Equity ratio (times)		1.7	1.2	3.7	...
Interest Coverage ratio (times)	81.0	41.2	75.1	142.9	63.5
Debt ratio (times)	0.6	0.7	0.6	0.6	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,596	649	649	649	649
Businesses in sample	299				
Low sales value (\$000's)	(1)	(1)	505	762	1,155
High sales value (\$000's)	(1)	505	762	1,155	(1)
	Average (\$000's)				
Source of Funds					
From Operations	49	20	43	57	76
Sale of Fixed Assets	3	1	1	6	5
Increase in Long Term Debt	10	3	6	10	23
Advances From Owners and Affiliates	4	5	4	4	3
From Government	-	-	-	-	-
Increase in Share Capital	1	-	5	-	-
Sale of Investments	5	8	1	3	10
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	1	2
Total	74	37	59	81	119
Application of Funds					
Purchase of Fixed Assets	19	6	13	24	34
Payment of Dividends	12	3	10	11	24
Repayment of Long Term Debt	13	8	7	13	23
Current Portion of Long Term Debt	1	1	-	1	1
Purchase of Investments	8	6	5	9	11
Repayment of Adv. From Owners and Affil.	7	4	4	6	13
Decrease in Equity	-	-	-	1	-
Tax Adjustments	1	-	1	1	2
Other Applications	-	-	-	-	-
Total	60	27	41	66	107
Increase (Decrease) in Net Working Capital	14	10	18	15	11

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,422	579,626	48,984	342	258
less than 20	3,814	279,082	23,755	295	231
20 - 99	557	190,013	15,964	37	26
100 - 499	39	47,808	4,183	6	1
500 and over	12	62,723	5,082	4	-
1985					
Total	4,383	775,252	57,423	286	...
less than 20	3,630	330,025	24,489	205	...
20 - 99	704	288,408	21,253	75	...
100 - 499	38	63,825	4,802	5	...
500 and over	11	92,994	6,879	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,341	585	585	585	586
Total Sales \$	1,166,482	66,191	176,059	295,702	628,530
Total Expense \$	1,093,138	60,679	162,507	274,566	595,386
Net Profit (loss) \$	73,344	5,512	13,552	21,136	33,144
Businesses reporting a profit (No.)	2,046	450	524	532	540
Total Sales \$	1,054,235	52,106	159,072	268,903	574,154
Total Expense \$	975,654	44,811	144,734	246,881	539,228
Net Profit \$	78,581	7,295	14,338	22,022	34,926
Businesses reporting loss (No.)	295	135	61	53	46
Total Sales \$	112,247	14,085	16,987	26,799	54,376
Total Expense \$	117,484	15,868	17,773	27,685	56,158
Net Loss \$	-5,237	-1,783	-786	-886	-1,782
1983					
All Businesses (No.)	2,523	630	630	631	632
Total Sales \$	1,278,396	53,828	192,274	340,436	691,858
Total Expense \$	1,178,516	45,488	175,674	313,869	643,485
Net Profit (loss) \$	99,880	8,340	16,600	26,567	48,373
Businesses reporting a profit (No.)	2,189	477	546	571	595
Total Sales \$	1,168,410	41,498	167,469	307,699	651,744
Total Expense \$	1,063,478	31,354	149,815	280,259	602,050
Net Profit \$	104,932	10,144	17,654	27,440	49,694
Businesses reporting a loss (No.)	334	153	84	60	37
Total Sales \$	109,986	12,330	24,805	32,737	40,114
Total Expense \$	115,038	14,134	25,859	33,610	41,435
Net Loss \$	-5,052	-1,804	-1,054	-873	-1,321
1984					
All Businesses (No.)	3,358	837	838	842	841
Total Sales \$	2,068,185	114,847	334,576	558,873	1,059,889
Total Expense \$	1,918,402	101,827	306,030	514,362	996,183
Net Profit (loss) \$	149,783	13,020	28,546	44,511	63,706
Businesses reporting a profit (No.)	2,942	660	730	769	783
Total Sales \$	1,898,019	96,324	294,261	512,425	995,009
Total Expense \$	1,741,621	82,439	264,429	466,627	928,126
Net Profit \$	156,398	13,885	29,832	45,798	66,883
Businesses reporting a loss (No.)	416	177	108	73	58
Total Sales \$	170,166	18,523	40,315	46,448	64,880
Total Expense \$	176,781	19,388	41,601	47,735	68,057
Net Loss \$	-6,615	-865	-1,286	-1,287	-3,177
1985					
All Businesses (No.)	3,294	810	833	825	826
Total Sales \$	2,395,539	130,315	416,831	681,651	1,166,742
Total Expense \$	2,247,624	118,101	386,700	635,581	1,107,242
Net Profit (loss) \$	147,915	12,214	30,131	46,070	59,500
Businesses reporting a profit (No.)	2,893	595	798	771	729
Total Sales \$	2,176,039	105,724	399,902	631,788	1,038,625
Total Expense \$	2,018,909	89,749	368,552	584,560	976,048
Net Profit \$	157,130	15,975	31,350	47,228	62,577
Businesses reporting a loss (No.)	401	215	35	54	97
Total Sales \$	219,500	24,591	16,929	49,863	128,117
Total Expense \$	228,715	28,352	18,148	51,021	131,194
Net Loss \$	-9,215	-3,761	-1,219	-1,158	-3,077

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,661	915	915	915	916
Businesses in sample	295				
Low sales value (\$000's)	(1)	(1)	52	142	332
High sales value (\$000's)	(1)	52	142	332	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	55.1	38.6	54.9	64.3	61.1	96.7	57.0	44.8	55.1	64.3	61.1
Occupancy Expenses	15.9	29.5	15.5	10.2	9.4	100.0	15.9	29.5	15.5	10.2	9.4
Mortgage Interest	0.1	...	...	...	...	1.9	3.1	...	...	...	...
Depreciation	1.5	2.3	1.1	1.4	1.2	84.6	1.7	3.6	1.4	1.4	1.2
Repairs & Maintenance	0.8	1.6	0.8	0.6	0.4	69.1	1.2	2.5	1.4	0.8	0.5
Heat, Light & Telephone	2.5	4.7	2.9	1.5	1.2	94.2	2.7	4.8	3.5	1.5	1.3
Business & Property Tax	1.3	1.9	1.9	0.7	0.8	90.8	1.4	2.4	2.0	0.8	0.8
Insurance	1.2	2.1	1.0	0.9	1.1	94.8	1.3	2.4	1.0	0.9	1.1
Rent	8.4	16.9	7.8	5.1	4.6	75.6	11.1	20.6	12.7	6.6	5.5
Personnel Expenses	12.3	8.1	10.5	13.8	16.4	82.5	14.9	15.6	13.7	13.9	16.4
Financial Expenses	4.0	7.1	3.1	3.5	2.6	95.7	4.2	8.2	3.2	3.6	2.7
Bank Interest & Charges	2.2	2.4	1.7	2.7	2.0	92.7	2.4	3.0	1.8	2.8	2.1
Professional Fees	1.8	4.6	1.4	0.8	0.6	82.4	2.2	6.8	1.6	0.9	0.6
Franchise Fees	...	...	...	...	...	0.2	5.6	...	...	...	...
Sales and Admin. Expenses	6.2	8.6	6.3	5.3	4.8	100.0	6.2	8.6	6.3	5.3	4.8
Advertising	3.2	3.6	3.3	3.2	2.6	88.3	3.6	4.2	4.8	3.2	2.6
Supplies	1.4	2.5	0.9	1.1	1.1	89.7	1.5	2.7	1.2	1.2	1.1
Delivery	1.3	1.4	2.0	0.9	1.0	70.0	1.9	2.4	2.5	1.5	1.2
Fuel Expense	0.3	1.1	0.1	0.1	0.1	15.1	2.1	3.0	1.0	1.6	0.6
Other Expenses	3.2	6.9	3.0	1.6	1.7	85.6	3.8	8.0	3.8	2.0	1.8
Profit (loss)	3.3	1.1	6.7	1.4	4.0	97.0	3.4	1.2	7.1	1.4	4.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Canada, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,661	915	915	915	916
Businesses in sample	295				
Low sales value (\$000's)	(1)	(1)	52	142	332
High sales value (\$000's)	(1)	52	142	332	(1)
	Average (\$000's)				
Assets					
Cash	16	1	7	3	50
Accounts and Notes Receivable	8	-	-	4	25
Inventory	74	2	25	68	195
Other Current Assets	4	-	1	1	15
Total Current Assets	101	4	33	77	285
Fixed Assets	44	2	24	28	118
Less Accum. Dep. on Fixed Assets	16	1	6	11	46
Other Assets	7	-	3	8	16
Total Assets	135	5	54	101	373
Liabilities and Equity					
Current Loans	18	-	5	21	43
Other Current Liabilities	44	2	18	29	123
Total Current Liabilities	61	2	23	50	166
Mortgages Payable	2	-	-	3	5
Long Term Debt	4	-	1	10	5
Other Liabilities	27	2	21	23	61
Total Liabilities	95	4	45	86	237
Total Equity	41	1	9	14	136

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,661	915	915	915	916
Businesses in sample	295				
Low sales value (\$000's)	(1)	(1)	52	142	332
High sales value (\$000's)	(1)	52	142	332	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.9	2.4	6.1	3.2	3.1
Leverage Ratios					
Debt/Equity ratio (times)	-1.1	-28.8	2.7	-3.1	7.3
Interest Coverage ratio (times)	13.7	6.0	29.1	2.6	15.5
Debt ratio (times)	1.0	0.8	0.9	1.5	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,503	375	376	376	376
Businesses in sample	93				
Low sales value (\$000's)	(1)	(1)	232	370	586
High sales value (\$000's)	(1)	232	370	586	(1)
	Average (\$000's)				
Source of Funds					
From Operations	24	-	7	28	58
Sale of Fixed Assets	4	3	-	10	2
Increase in Long Term Debt	13	7	1	29	17
Advances From Owners and Affiliates	5	1	4	9	5
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	2
Sale of Investments	1	-	-	1	2
Tax Adjustments	-	-	-	-	-
Other Sources	2	-	-	-	6
Total	48	11	12	78	92
Application of Funds					
Purchase of Fixed Assets	19	1	2	42	31
Payment of Dividends	4	9	-	3	7
Repayment of Long Term Debt	10	3	4	12	23
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	2	1	-	5	1
Repayment of Adv. From Owners and Affil.	5	-	5	8	4
Decrease in Equity	2	-	-	3	4
Tax Adjustments	1	-	1	1	1
Other Applications	-	-	-	-	-
Total	43	14	11	74	73
Increase (Decrease) in Net Working Capital	5	-3	1	4	19

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,551	339,944	38,660	811	409
less than 20	4,225	114,355	12,897	594	390
20 - 99	223	64,055	7,260	11	11
100 - 499	60	39,967	4,620	4	3
500 and over	43	121,567	13,883	2	5
1985					
Total	4,144	429,472	41,544	391	...
less than 20	3,817	134,103	12,881	363	...
20 - 99	226	80,381	7,730	15	...
100 - 499	46	45,324	4,419	8	...
500 and over	55	169,664	16,514	5	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,366	841	842	841	842
Total Sales \$	691,588	26,011	68,593	141,215	455,769
Total Expense \$	668,692	26,808	66,198	136,485	439,201
Net Profit (loss) \$	22,896	-797	2,395	4,730	16,568
Businesses reporting a profit (No.)	2,370	479	597	635	659
Total Sales \$	526,135	15,988	48,716	105,741	355,690
Total Expense \$	489,267	13,377	43,786	98,143	333,961
Net Profit \$	36,868	2,611	4,930	7,598	21,729
Businesses reporting loss (No.)	996	362	245	206	183
Total Sales \$	165,453	10,023	19,877	35,474	100,079
Total Expense \$	179,425	13,431	22,412	38,342	105,240
Net Loss \$	-13,972	-3,408	-2,535	-2,868	-5,161
1983					
All Businesses (No.)	3,074	767	768	770	769
Total Sales \$	660,588	22,188	63,952	139,997	434,451
Total Expense \$	638,734	22,189	62,819	134,521	419,205
Net Profit (loss) \$	21,854	-1	1,133	5,476	15,246
Businesses reporting a profit (No.)	2,121	488	476	570	587
Total Sales \$	488,790	14,558	40,204	104,181	329,847
Total Expense \$	452,363	11,908	35,993	96,184	308,278
Net Profit \$	36,427	2,650	4,211	7,997	21,569
Businesses reporting a loss (No.)	953	279	292	200	182
Total Sales \$	171,798	7,630	23,748	35,816	104,604
Total Expense \$	186,371	10,281	26,828	38,337	110,927
Net Loss \$	-14,573	-2,651	-3,078	-2,521	-6,323
1984					
All Businesses (No.)	2,649	636	682	669	662
Total Sales \$	576,665	18,924	51,734	113,099	394,908
Total Expense \$	544,213	16,835	48,276	97,663	381,439
Net Profit (loss) \$	32,452	89	3,458	15,436	13,469
Businesses reporting a profit (No.)	1,892	332	470	565	525
Total Sales \$	463,510	9,908	36,116	95,605	321,881
Total Expense \$	419,748	8,140	31,282	78,833	301,493
Net Profit \$	43,762	1,768	4,834	16,772	20,388
Businesses reporting a loss (No.)	757	304	212	104	137
Total Sales \$	113,155	7,016	15,618	17,494	73,027
Total Expense \$	124,465	8,695	16,994	18,830	79,946
Net Loss \$	-11,310	-1,679	-1,378	-1,336	-6,919
1985					
All Businesses (No.)	3,654	907	919	901	927
Total Sales \$	954,802	27,950	84,552	203,645	638,655
Total Expense \$	911,817	26,135	79,251	198,273	608,158
Net Profit (loss) \$	42,985	1,815	5,301	5,372	30,497
Businesses reporting a profit (No.)	2,615	540	691	658	726
Total Sales \$	752,105	19,150	62,356	148,440	522,157
Total Expense \$	693,986	15,405	54,849	140,541	483,191
Net Profit \$	58,119	3,745	7,509	7,899	38,966
Businesses reporting a loss (No.)	1,039	367	228	243	201
Total Sales \$	202,697	8,800	22,194	55,206	116,498
Total Expense \$	217,831	10,730	24,402	57,732	124,967
Net Loss \$	-15,134	-1,930	-2,208	-2,527	-8,469

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	2,422	605	605	606	606						
Businesses in sample	167										
Low sales value (\$000's)	(1)	(1)	33	64	115						
High sales value (\$000's)	(1)	33	64	115	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	62.3	54.6	63.2	67.6	63.6	98.9	63.0	56.8	63.6	67.6	63.6
Occupancy Expenses	14.7	23.1	14.4	11.2	10.8	100.0	14.7	23.1	14.4	11.2	10.8
Mortgage Interest	-	-	-	-	-	0.9	1.7	-	-	-	-
Depreciation	1.6	2.3	0.8	1.2	2.2	82.5	2.0	3.0	1.0	1.6	2.3
Repairs & Maintenance	1.0	1.1	1.4	0.7	0.7	81.9	1.2	1.3	2.1	0.8	0.8
Heat, Light & Telephone	3.0	5.3	3.5	2.0	1.5	97.5	3.1	5.5	3.7	2.0	1.5
Business & Property Tax	1.1	2.5	0.6	0.5	0.9	89.4	1.2	2.7	0.6	0.6	0.9
Insurance	1.1	1.6	1.4	0.7	0.6	87.9	1.2	2.3	1.6	0.8	0.6
Rent	7.0	10.3	6.8	6.1	5.0	76.3	9.2	13.9	9.9	8.6	5.6
Personnel Expenses	13.8	9.9	16.3	12.5	15.7	79.8	17.3	18.5	20.8	14.0	16.3
Financial Expenses	3.5	3.9	2.9	3.4	3.9	96.9	3.6	3.9	3.3	3.4	3.9
Bank Interest & Charges	2.5	2.1	2.2	2.8	3.0	93.6	2.7	2.3	2.5	2.8	3.2
Professional Fees	0.9	1.8	0.7	0.6	0.8	83.6	1.1	1.9	1.0	0.8	0.8
Franchise Fees	-	-	-	-	-	0.6	5.1	-	-	-	-
Sales and Admin. Expenses	5.3	7.7	5.2	4.6	3.8	99.1	5.3	8.0	5.2	4.6	3.8
Advertising	2.1	3.7	1.4	2.4	1.4	87.8	2.5	4.8	1.9	2.4	1.4
Supplies	1.9	3.0	1.8	1.2	1.5	95.5	2.0	3.1	2.0	1.3	1.6
Delivery	0.6	0.6	0.6	0.5	0.7	46.7	1.3	2.7	2.2	0.8	1.0
Fuel Expense	0.6	0.4	1.3	0.5	0.2	22.6	2.7	4.1	5.3	1.5	1.1
Other Expenses	2.4	5.1	0.6	1.4	2.7	76.9	3.1	8.0	1.0	1.6	3.0
Profit (loss)	-2.0	-4.2	-2.7	-0.7	-0.5	100.0	-2.0	-4.2	-2.7	-0.7	-0.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Canada, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,422	605	605	606	606
Businesses in sample	167				
Low sales value (\$000's)	(1)	(1)	33	64	115
High sales value (\$000's)	(1)	33	64	115	(1)
	Average (\$000's)				
Assets					
Cash	5	2	1	1	14
Accounts and Notes Receivable	4	-	1	-	15
Inventory	40	18	11	34	91
Other Current Assets	2	-	-	1	6
Total Current Assets	51	20	13	37	126
Fixed Assets	14	2	4	17	31
Less: Accum. Dep. on Fixed Assets	5	2	1	4	13
Other Assets	2	-	-	-	5
Total Assets	61	21	16	50	150
Liabilities and Equity					
Current Loans	8	-	-	7	23
Other Current Liabilities	15	2	3	11	42
Total Current Liabilities	23	2	3	18	65
Mortgages Payable	-	-	-	-	1
Long Term Debt	9	-	7	14	16
Other Liabilities	22	24	11	17	34
Total Liabilities	54	25	21	49	117
Total Equity	7	-5	-5	1	33

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,422	605	605	606	606
Businesses in sample	167				
Low sales value (\$000's)	(1)	(1)	33	64	115
High sales value (\$000's)	(1)	33	64	115	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	9.1	13.7	19.4	4.7	3.5
Leverage Ratios					
Debt/Equity ratio (times)	1.3	0.5	0.7	0.8	2.6
Interest Coverage ratio (times)	18.2	6.1	6.1	44.2	15.9
Debt ratio (times)	1.2	1.1	2.0	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Fabric and Yarn Stores (SIC 6151)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	454	113	113	114	114
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)	35	111	456
High sales value (\$000's)	(1)	35	111	456	(1)
	Average (\$000's)				
Source of Funds					
From Operations	10	-2	-14	22	30
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	5	-	1	6	11
Advances From Owners and Affiliates	6	-	4	5	12
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	21	-2	-8	33	53
Application of Funds					
Purchase of Fixed Assets	1	-	-	1	2
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	8	-	3	3	23
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	2	-
Repayment of Adv. From Owners and Affil.	3	2	-	2	7
Decrease in Equity	1	-	-	4	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	13	2	3	12	33
Increase (Decrease) in Net Working Capital	8	-4	-11	21	20

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes In Number of Businesses, 1982 and 1985
Canada, Fabric and Yarn Stores (SIC 6151)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	767	34,127	3,869	151	195
less than 20	734	17,346	1,949	150	193
20 - 99	24	6,075	906	1	2
100 - 499	9	6,706	1,014	-	-
500 and over	-	-	-	-	-
1985					
Total	1,131	52,999	5,072	156	...
less than 20	1,060	23,639	2,276	152	...
20 - 99	42	12,797	1,238	3	...
100 - 499	8	X	855	1	...
500 and over	X	X	703	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,968	492	492	492	492
Total Sales \$	289,257	12,799	27,563	51,988	176,907
Total Expense \$	257,183	12,468	25,122	48,425	171,168
Net Profit (loss) \$	12,074	331	2,441	3,563	5,739
Businesses reporting a profit (No.)	1,540	367	392	382	399
Total Sales \$	212,722	9,597	22,085	40,864	140,176
Total Expense \$	195,116	8,314	18,744	36,372	131,688
Net Profit \$	17,604	1,283	3,341	4,492	8,488
Businesses reporting loss (No.)	428	125	100	110	93
Total Sales \$	56,535	3,202	5,478	11,124	36,731
Total Expense \$	62,065	4,154	6,378	12,053	39,480
Net Loss \$	-5,530	-952	-900	-929	-2,749
1983					
All Businesses (No.)	2,112	519	529	536	528
Total Sales \$	265,792	9,472	23,349	49,974	182,997
Total Expense \$	253,068	9,845	21,931	46,950	174,342
Net Profit (loss) \$	12,724	-373	1,418	3,024	8,655
Businesses reporting a profit (No.)	1,447	247	383	414	403
Total Sales \$	205,749	4,357	17,029	38,573	145,790
Total Expense \$	187,152	3,554	14,544	34,365	134,689
Net Profit \$	18,597	803	2,485	4,208	11,101
Businesses reporting a loss (No.)	665	272	146	122	125
Total Sales \$	80,043	5,115	6,320	11,401	37,207
Total Expense \$	65,916	6,291	7,387	12,585	39,653
Net Loss \$	-5,873	-1,176	-1,067	-1,184	-2,446
1984					
All Businesses (No.)	1,897	471	475	476	475
Total Sales \$	197,174	8,842	22,032	38,637	127,663
Total Expense \$	185,981	8,858	21,759	37,642	117,722
Net Profit (loss) \$	11,193	-16	273	995	9,941
Businesses reporting a profit (No.)	1,389	330	286	346	427
Total Sales \$	165,051	6,482	13,120	27,429	118,020
Total Expense \$	148,073	5,586	11,576	23,876	107,035
Net Profit \$	16,978	896	1,544	3,553	10,985
Businesses reporting a loss (No.)	508	141	189	130	48
Total Sales \$	32,123	2,360	8,912	11,208	9,643
Total Expense \$	37,908	3,272	10,183	13,766	10,687
Net Loss \$	-5,785	-912	-1,271	-2,558	-1,044
1985					
All Businesses (No.)	2,490	566	678	620	626
Total Sales \$	334,859	12,667	33,878	60,125	228,189
Total Expense \$	321,250	13,293	32,237	59,498	216,222
Net Profit (loss) \$	13,609	-626	1,641	627	11,967
Businesses reporting a profit (No.)	1,575	269	435	373	498
Total Sales \$	242,506	6,446	22,415	35,238	178,407
Total Expense \$	220,903	5,526	19,287	31,063	165,027
Net Profit \$	21,603	920	3,128	4,175	13,380
Businesses reporting a loss (No.)	915	297	243	247	128
Total Sales \$	92,353	6,221	11,463	24,887	49,782
Total Expense \$	100,347	7,767	12,950	28,435	51,195
Net Loss \$	-7,994	-1,546	-1,487	-3,548	-1,413

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	8,446	2,111	2,111	2,112	2,112						
Businesses in sample	617										
Low sales value (\$000's)	(1)	(1)	40	80	242						242
High sales value (\$000's)	(1)	40	80	242	(1)						(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	49.5	38.4	42.4	53.3	63.9	91.8	54.0	45.5	49.4	55.1	64.0
Occupancy Expenses	11.4	16.4	10.9	9.8	8.7	98.6	11.6	17.3	10.9	9.8	6.7
Mortgage Interest	0.1	-	-	0.1	0.2	1.4	3.9	-	0.5	3.2	4.6
Depreciation	3.0	4.1	3.4	1.8	2.7	77.4	3.9	5.8	4.4	2.6	3.0
Repairs & Maintenance	0.4	0.4	0.3	0.4	0.4	49.2	0.8	1.1	1.1	0.7	0.6
Heat, Light & Telephone	2.8	4.7	2.5	2.7	1.4	88.2	3.2	5.5	3.4	2.9	1.4
Business & Property Tax	0.6	0.8	0.4	0.6	0.5	77.7	0.8	1.2	0.6	0.8	0.6
Insurance	1.0	1.8	1.1	0.7	0.5	83.9	1.2	2.3	1.4	0.9	0.5
Rent	3.5	4.5	3.1	3.6	3.0	67.1	5.3	10.3	4.8	5.0	3.4
Personnel Expenses	15.4	5.6	16.9	20.7	16.2	80.9	19.0	10.0	24.5	22.6	16.5
Financial Expenses	4.1	7.7	4.0	2.4	2.4	95.4	4.3	8.8	4.1	2.5	2.4
Bank Interest & Charges	2.8	5.9	2.5	1.3	1.3	89.5	3.1	8.0	2.6	1.4	1.4
Professional Fees	1.3	1.7	1.6	1.1	0.9	79.6	1.7	3.2	2.0	1.2	0.9
Franchise Fees	-	-	-	-	0.2	1.4	3.4	-	-	1.2	3.4
Sales and Admin. Expenses	9.7	16.0	9.6	8.5	4.8	99.7	9.8	16.2	9.6	8.5	4.8
Advertising	2.3	2.1	2.6	2.2	2.2	91.8	2.5	2.7	2.7	2.4	2.2
Supplies	2.8	5.3	1.7	3.0	1.2	97.0	2.9	5.7	1.7	3.0	1.3
Delivery	3.8	6.5	4.4	3.1	1.3	88.5	4.3	7.2	5.1	3.4	1.5
Fuel Expense	0.8	2.0	1.0	0.3	0.1	18.8	4.5	6.5	4.3	1.9	1.2
Other Expenses	3.5	4.9	3.8	3.0	2.4	82.9	4.3	6.3	4.8	3.7	2.6
Profit (loss)	6.3	10.9	10.5	2.1	1.6	98.3	6.4	10.9	10.5	2.3	1.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,446	2,111	2,111	2,112	2,112
Businesses in sample	617				
Low sales value (\$000's)	(1)	(1)	40	80	242
High sales value (\$000's)	(1)	40	80	242	(1)
	Average (\$000's)				
Assets					
Cash	8	2	3	5	21
Accounts and Notes Receivable	10	1	2	7	32
Inventory	34	2	8	20	104
Other Current Assets	4	-	1	7	7
Total Current Assets	56	5	14	39	164
Fixed Assets	31	11	7	15	89
Less: Accum. Dep. on Fixed Assets	12	2	3	7	37
Other Assets	4	1	1	1	12
Total Assets	78	15	20	48	228
Liabilities and Equity					
Current Loans	8	4	3	4	23
Other Current Liabilities	31	1	9	17	97
Total Current Liabilities	40	5	12	21	120
Mortgages Payable	1	-	-	1	4
Long Term Debt	3	-	3	2	6
Other Liabilities	16	5	1	14	42
Total Liabilities	59	11	16	39	172
Total Equity	19	5	4	9	57

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,446	2,111	2,111	2,112	2,112
Businesses in sample	617				
Low sales value (\$000's)	(1)	(1)	40	80	242
High sales value (\$000's)	(1)	40	80	242	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.6	6.0	3.7	4.2	2.1
Leverage Ratios					
Debt/Equity ratio (times)	161.4	-0.7	-5.1	..	11.4
Interest Coverage ratio (times)	39.8	36.8	25.4	65.9	31.7
Debt ratio (times)	1.1	2.3	0.8	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,503	625	626	626	626
Businesses in sample	154				
Low sales value (\$000's)	(1)	(1)	145	422	685
High sales value (\$000's)	(1)	145	422	665	(1)
	Average (\$000's)				
Source of Funds					
From Operations	19	-1	10	27	38
Sale of Fixed Assets	6	1	4	17	2
Increase in Long Term Debt	5	-	4	7	9
Advances From Owners and Affiliates	3	4	1	4	4
From Government	-	-	-	-	-
Increase in Share Capital	1	-	2	1	1
Sale of Investments	1	1	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	1	3	-	-	-
Total	36	9	21	58	57
Application of Funds					
Purchase of Fixed Assets	17	3	10	27	26
Payment of Dividends	3	1	1	7	1
Repayment of Long Term Debt	6	1	3	12	6
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	1	-	1	3	-
Repayment of Adv. From Owners and Affil.	5	4	3	5	7
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	1	-
Other Applications	1	-	-	-	2
Total	32	10	19	55	44
Increase (Decrease) in Net Working Capital	4	-1	2	2	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	8,498	533,968	41,762	1,387	1,055
less than 20	8,110	298,885	22,566	1,356	1,040
20 - 99	318	118,190	9,262	23	15
100 - 499	46	44,401	3,439	8	-
500 and over	24	72,492	6,495	-	-
1985					
Total	8,335	685,461	45,037	921	...
less than 20	7,944	381,626	25,032	886	---
20 - 99	336	154,003	10,113	30	---
100 - 499	31	50,386	3,301	4	---
500 and over	24	99,446	6,591	1	---

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	6,546	1,636	1,636	1,636	1,638
Total Sales \$	959,105	31,709	74,662	167,585	685,149
Total Expense \$	905,234	24,983	62,345	154,817	663,089
Net Profit (loss) \$	53,871	6,726	12,317	12,768	22,060
Businesses reporting a profit (No.)	5,237	1,325	1,379	1,287	1,246
Total Sales \$	740,566	26,206	63,344	131,072	519,944
Total Expense \$	670,129	17,602	48,835	114,695	488,997
Net Profit \$	70,437	8,604	14,509	16,377	30,947
Businesses reporting loss (No.)	1,309	311	257	349	392
Total Sales \$	218,539	5,503	11,318	36,513	165,205
Total Expense \$	235,105	7,381	13,510	40,122	174,092
Net Loss \$	-16,566	-1,878	-2,192	-3,609	-8,887
1983					
All Businesses (No.)	7,035	1,757	1,753	1,766	1,759
Total Sales \$	1,139,274	31,605	78,067	192,029	837,573
Total Expense \$	1,074,518	26,451	65,009	177,046	806,012
Net Profit (loss) \$	64,756	5,154	13,058	14,983	31,561
Businesses reporting a profit (No.)	5,641	1,330	1,491	1,438	1,382
Total Sales \$	908,865	23,800	66,673	154,832	663,560
Total Expense \$	827,407	16,059	51,525	135,958	623,865
Net Profit \$	81,458	7,741	15,148	18,874	39,695
Businesses reporting a loss (No.)	1,394	427	262	328	377
Total Sales \$	230,409	7,805	11,394	37,197	174,013
Total Expense \$	247,111	10,392	13,484	41,088	182,147
Net Loss \$	-16,702	-2,587	-2,090	-3,891	-8,134
1984					
All Businesses (No.)	8,505	2,087	2,155	2,123	2,140
Total Sales \$	1,717,340	38,980	102,547	287,897	1,287,916
Total Expense \$	1,619,367	32,937	85,307	267,835	1,233,288
Net Profit (loss) \$	97,973	6,043	17,240	20,062	54,628
Businesses reporting a profit (No.)	6,723	1,466	1,759	1,729	1,769
Total Sales \$	1,432,167	28,754	84,566	235,551	1,083,296
Total Expense \$	1,315,760	19,846	63,405	211,140	1,021,369
Net Profit \$	116,407	8,908	21,161	24,411	61,927
Businesses reporting a loss (No.)	1,782	621	396	394	371
Total Sales \$	285,173	10,226	17,981	52,346	204,620
Total Expense \$	303,607	13,091	21,902	56,695	211,919
Net Loss \$	-18,434	-2,865	-3,921	-4,349	-7,299
1985					
All Businesses (No.)	8,457	2,104	2,121	2,108	2,124
Total Sales \$	1,796,560	45,930	120,583	280,704	1,349,343
Total Expense \$	1,716,416	37,002	101,328	268,473	1,309,613
Net Profit (loss) \$	80,144	8,928	19,255	12,231	39,730
Businesses reporting a profit (No.)	6,474	1,631	1,684	1,574	1,585
Total Sales \$	1,412,457	36,209	96,082	210,913	1,069,253
Total Expense \$	1,304,251	25,430	74,245	192,099	1,012,477
Net Profit \$	108,206	10,779	21,837	18,814	56,776
Businesses reporting a loss (No.)	1,983	473	437	534	539
Total Sales \$	384,103	9,721	24,501	69,791	280,090
Total Expense \$	412,165	11,572	27,083	76,374	297,136
Net Loss \$	-28,062	-1,851	-2,582	-6,583	-17,046

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	13,853	3,463	3,463	3,463	3,463						
Businesses in sample	2,356										
Low sales value (\$000's)	(1)	(1)	191	464	860						(1)
High sales value (\$000's)	(1)	191	464	860	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	73.3	54.7	72.3	81.2	84.8	98.0	74.8	59.0	72.4	81.6	84.8
Occupancy Expenses	7.0	13.1	7.2	4.3	3.3	100.0	7.0	13.1	7.2	4.3	3.3
Mortgage Interest	0.1	0.1	0.1	0.1	-	5.0	2.0	9.3	1.8	1.4	1.0
Depreciation	1.1	1.6	1.5	0.9	0.6	81.3	1.4	2.8	1.8	1.0	0.8
Repairs & Maintenance	0.7	1.2	0.8	0.4	0.3	85.0	0.8	1.7	0.9	0.5	0.3
Heat, Light & Telephone	1.6	3.3	1.6	1.0	0.7	97.9	1.7	3.5	1.6	1.0	0.7
Business & Property Tax	0.6	1.1	0.5	0.4	0.3	86.3	0.7	1.6	0.6	0.4	0.3
Insurance	0.7	1.2	0.7	0.5	0.3	95.0	0.7	1.4	0.8	0.5	0.3
Rent	2.1	4.6	1.9	1.0	1.1	56.9	3.7	10.0	3.3	1.7	1.6
Personnel Expenses	12.3	18.7	13.5	9.2	7.8	94.5	13.0	22.3	14.1	9.3	7.8
Financial Expenses	1.3	1.8	1.5	1.2	0.8	95.3	1.4	2.1	1.6	1.2	0.8
Bank Interest & Charges	0.9	1.0	1.0	0.8	0.6	89.7	1.0	1.3	1.0	0.9	0.6
Professional Fees	0.5	0.8	0.6	0.3	0.2	87.8	0.5	1.1	0.6	0.3	0.3
Franchise Fees	-	-	-	-	-	0.6	0.8	-	0.9	1.0	0.4
Sales and Admin. Expenses	2.8	5.0	3.1	1.8	1.3	98.6	2.8	5.1	3.1	1.9	1.3
Advertising	0.5	0.9	0.7	0.4	0.3	88.4	0.6	1.2	0.7	0.4	0.3
Supplies	0.7	1.2	0.9	0.5	0.4	95.3	0.8	1.3	0.9	0.5	0.4
Delivery	0.9	2.0	0.7	0.5	0.5	71.0	1.3	3.4	1.1	0.7	0.6
Fuel Expense	0.6	0.9	0.9	0.4	0.2	14.5	4.0	4.2	4.8	4.0	1.9
Other Expenses	1.2	1.9	1.2	0.9	0.7	90.4	1.3	2.1	1.3	1.0	0.8
Profit (loss)	2.2	4.9	1.2	1.5	1.3	98.9	2.2	4.9	1.2	1.5	1.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Canada, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,853	3,463	3,463	3,463	3,464
Businesses in sample	2,356				
Low sales value (\$000's)	(1)	(1)	191	464	860
High sales value (\$000's)	(1)	191	464	860	(1)
	Average (\$000's)				
Assets					
Cash	11	2	9	13	22
Accounts and Notes Receivable	10	1	8	12	20
Inventory	22	3	16	27	40
Other Current Assets	6	4	3	5	14
Total Current Assets	50	10	35	57	96
Fixed Assets	68	13	48	85	127
Less: Accum. Dep. on Fixed Assets	22	3	17	26	43
Other Assets	6	-	8	8	8
Total Assets	101	20	73	124	188
Liabilities and Equity					
Current Loans	8	1	7	10	14
Other Current Liabilities	28	5	19	33	54
Total Current Liabilities	36	6	26	43	69
Mortgages Payable	8	2	6	15	12
Long Term Debt	6	2	4	9	10
Other Liabilities	24	2	21	33	42
Total Liabilities	75	11	56	99	133
Total Equity	26	9	17	25	55

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,853	3,463	3,463	3,463	3,464
Businesses in sample	2,356				
Low sales value (\$000's)	(1)	(1)	191	464	860
High sales value (\$000's)	(1)	191	464	860	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.7	3.2	2.6	2.6	2.6
Leverage Ratios					
Debt/Equity ratio (times)	...	3.5	...	164.0	33.4
Interest Coverage ratio (times)	26.4	41.8	19.6	23.3	23.9
Debt ratio (times)	0.8	0.7	0.9	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,307	1,326	1,327	1,327	1,327
Businesses in sample	428				
Low sales value (\$000's)	(1)	(1)	489	786	1,186
High sales value (\$000's)	(1)	489	786	1,186	(1)
	Average (\$000's)				
Source of Funds					
From Operations	20	9	16	20	34
Sale of Fixed Assets	8	12	3	4	14
Increase in Long Term Debt	13	8	11	18	15
Advances From Owners and Affiliates	8	10	5	4	13
From Government	-	2	-	-	-
Increase in Share Capital	1	2	-	1	-
Sale of Investments	1	1	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	1	2	-	1	-
Total	51	45	35	48	77
Application of Funds					
Purchase of Fixed Assets	23	15	15	21	39
Payment of Dividends	3	5	3	1	4
Repayment of Long Term Debt	11	4	7	14	18
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	3	6	3	1	2
Repayment of Adv. From Owners and Affil.	5	6	3	7	5
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	1	-	-	1
Other Applications	1	-	1	-	1
Total	47	37	33	46	71
Increase (Decrease) in Net Working Capital	5	9	2	2	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	12,376	653,427	70,119	1,728	1,228
less than 20	12,005	505,847	54,042	1,705	1,215
20 - 99	328	83,516	9,085	23	12
100 - 499	13	8,403	951	-	-
500 and over	30	55,661	6,041	-	1
1985					
Total	11,724	756,171	67,483	1,041	...
less than 20	11,419	588,291	52,426	1,024	...
20 - 99	264	85,726	7,857	14	...
100 - 499	21	26,904	2,398	2	...
500 and over	20	55,250	4,802	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	12,501	3,113	3,135	3,127	3,126
Total Sales \$	5,342,193	129,192	655,425	1,444,310	3,113,266
Total Expense \$	5,200,459	108,050	627,886	1,406,659	3,057,864
Net Profit (loss) \$	141,734	21,142	27,539	37,651	55,402
Businesses reporting a profit (No.)	10,019	2,460	2,537	2,575	2,447
Total Sales \$	4,250,627	100,691	531,252	1,181,189	2,437,495
Total Expense \$	4,085,865	75,096	498,073	1,137,399	2,375,297
Net Profit \$	164,762	25,595	33,179	43,790	62,198
Businesses reporting loss (No.)	2,482	653	598	552	679
Total Sales \$	1,091,566	28,501	124,173	263,121	675,771
Total Expense \$	1,114,594	32,954	129,813	269,260	682,567
Net Loss \$	-23,028	-4,453	-5,640	-6,139	-6,796
1983					
All Businesses (No.)	13,437	3,359	3,359	3,359	3,360
Total Sales \$	5,524,942	103,499	556,348	1,479,269	3,385,826
Total Expense \$	5,389,606	84,995	530,691	1,439,838	3,334,082
Net Profit (loss) \$	135,336	18,504	25,657	39,431	51,744
Businesses reporting a profit (No.)	10,313	2,475	2,556	2,722	2,560
Total Sales \$	4,268,429	77,362	427,328	1,198,406	2,565,333
Total Expense \$	4,102,002	53,251	393,991	1,153,011	2,501,749
Net Profit \$	166,427	24,111	33,337	45,395	63,584
Businesses reporting a loss (No.)	3,124	884	803	637	800
Total Sales \$	1,256,513	26,137	129,020	280,863	820,493
Total Expense \$	1,287,604	31,744	136,700	286,827	832,333
Net Loss \$	-31,091	-5,607	-7,680	-5,964	-11,840
1984					
All Businesses (No.)	14,573	3,615	3,660	3,654	3,644
Total Sales \$	7,377,494	181,493	912,973	2,057,819	4,225,209
Total Expense \$	7,197,044	152,207	873,070	2,011,211	4,160,556
Net Profit (loss) \$	180,450	29,286	39,903	46,608	64,653
Businesses reporting a profit (No.)	11,898	2,938	2,847	3,047	3,066
Total Sales \$	6,155,242	150,310	721,466	1,716,468	3,566,998
Total Expense \$	5,951,832	117,676	674,923	1,664,327	3,494,906
Net Profit \$	203,410	32,634	46,543	52,141	72,092
Businesses reporting a loss (No.)	2,675	677	813	607	578
Total Sales \$	1,222,252	31,183	191,507	341,351	658,211
Total Expense \$	1,245,212	34,531	198,147	346,884	665,650
Net Loss \$	-22,960	-3,348	-6,640	-5,533	-7,439
1985					
All Businesses (No.)	14,910	3,678	3,776	3,728	3,728
Total Sales \$	8,075,146	197,859	1,044,543	2,241,106	4,591,638
Total Expense \$	7,902,087	164,164	1,009,648	2,201,078	4,527,197
Net Profit (loss) \$	173,059	33,695	34,895	40,028	64,441
Businesses reporting a profit (No.)	11,959	3,048	3,008	2,788	3,115
Total Sales \$	6,482,514	165,269	830,445	1,680,690	3,806,110
Total Expense \$	6,275,842	126,497	787,806	1,630,097	3,731,442
Net Profit \$	206,672	38,772	42,639	50,593	74,668
Businesses reporting a loss (No.)	2,951	630	768	940	613
Total Sales \$	1,592,632	32,590	214,098	560,416	785,528
Total Expense \$	1,626,245	37,667	221,842	570,981	795,755
Net Loss \$	-33,613	-5,077	-7,744	-10,565	-10,227

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada. Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	3,496	874	874	874	874						
Businesses in sample	317										
Low sales value (\$000's)	(1)	(1)	134					283			503
High sales value (\$000's)	(1)							503			(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	61.5	53.5	63.1	61.9	67.3	98.8	82.2	55.4	63.1	62.7	67.3
Occupancy Expenses	8.5	10.4	9.4	8.8	5.4	99.9	8.5	10.4	9.4	8.8	5.4
Mortgage Interest	0.3	0.4	0.1	0.5	0.1	5.0	5.1	12.1	4.8	4.3	1.6
Depreciation	1.5	2.0	1.4	1.4	1.3	83.3	1.8	3.5	1.6	1.6	1.3
Repairs & Maintenance	0.9	1.3	1.2	0.6	0.5	78.2	1.1	2.5	1.4	0.7	0.6
Heat, Light & Telephone	1.8	2.2	1.8	1.8	1.3	98.0	1.8	2.3	1.9	1.8	1.3
Business & Property Tax	0.7	1.0	0.6	0.8	0.5	82.7	0.9	1.6	0.7	0.9	0.5
Insurance	0.7	0.8	0.8	0.8	0.5	86.6	0.8	1.3	0.9	0.8	0.5
Rent	2.6	2.7	3.4	2.8	1.3	68.1	3.8	5.4	4.4	3.5	2.0
Personnel Expenses	15.2	10.5	17.9	17.7	14.9	89.2	17.1	17.1	18.3	17.8	15.2
Financial Expenses	2.4	2.5	2.9	2.5	1.6	99.7	2.4	2.5	2.9	2.5	1.7
Bank Interest & Charges	1.5	1.0	2.1	1.8	1.1	96.9	1.6	1.0	2.1	1.8	1.2
Professional Fees	0.9	1.5	0.8	0.7	0.5	92.2	0.9	2.0	0.8	0.7	0.5
Franchise Fees	-	-	-	-	-	0.9	0.9	-	-	-	-
Sales and Admin. Expenses	6.4	11.6	4.8	5.8	3.3	95.4	6.7	14.1	4.8	5.8	3.4
Advertising	1.5	1.7	1.2	2.3	1.0	94.3	1.6	2.1	1.2	2.3	1.0
Supplies	1.5	2.3	1.5	1.3	0.8	93.7	1.6	2.8	1.5	1.3	0.8
Delivery	2.2	3.9	1.5	1.9	1.4	82.5	2.6	5.6	2.0	1.9	1.6
Fuel Expense	1.2	3.7	0.6	0.3	0.1	27.4	4.3	7.6	2.2	1.7	0.9
Other Expenses	1.9	3.1	1.1	1.6	1.8	84.8	2.3	4.3	1.5	1.7	1.9
Profit (loss)	4.1	8.4	0.8	1.7	5.7	100.0	4.1	8.4	0.8	1.7	5.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Canada, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,496	874	874	874	874
Businesses in sample	317				
Low sales value (\$000's)	(1)	(1)	134	283	503
High sales value (\$000's)	(1)	134	283	503	(1)
	Average (\$000's)				
Assets					
Cash	14	7	7	9	34
Accounts and Notes Receivable	31	2	12	23	86
Inventory	70	8	39	68	163
Other Current Assets	5	-	1	4	13
Total Current Assets	120	17	59	104	296
Fixed Assets	67	9	34	69	155
Less: Accum Dep on Fixed Assets	25	3	10	28	56
Other Assets	10	1	3	14	22
Total Assets	172	24	86	158	417
Liabilities and Equity					
Current Loans	17	1	9	19	40
Other Current Liabilities	53	3	26	57	126
Total Current Liabilities	70	4	35	76	166
Mortgages Payable	4	-	2	2	14
Long Term Debt	10	-	7	16	15
Other Liabilities	36	7	31	41	67
Total Liabilities	121	11	75	134	261
Total Equity	51	12	11	24	156

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,496	874	874	874	874
Businesses in sample	317				
Low sales value (\$000's)	(1)	(1)	134	283	503
High sales value (\$000's)	(1)	134	283	503	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	8.9	35.5	3.5	1.7	2.8
Leverage Ratios					
Debt/Equity ratio (times)	-51.6	-1.3	-20.5	43.1	-213.4
Interest Coverage ratio (times)	148.6		70.1	15.2	49.7
Debt ratio (times)	0.7	0.4	0.9	0.8	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,090	522	522	523	523
Businesses in sample	166				
Low sales value (\$000's)	(1)	(1)	286	421	739
High sales value (\$000's)	(1)	286	421	739	(1)
	Average (\$000's)				
Source of Funds					
From Operations	28	-	11	30	68
Sale of Fixed Assets	6	1	2	12	6
Increase in Long Term Debt	12	15	7	12	15
Advances From Owners and Affiliates	5	2	3	5	10
From Government	2	-	-	-	8
Increase in Share Capital	2	2	-	-	4
Sale of Investments	1	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	2	-	-	5	1
Total	57	21	23	63	114
Application of Funds					
Purchase of Fixed Assets	22	17	13	21	36
Payment of Dividends	3	1	2	5	4
Repayment of Long Term Debt	12	5	2	16	23
Current Portion of Long Term Debt	-	-	-	1	-
Purchase of Investments	1	-	-	1	5
Repayment of Adv. From Owners and Affil	7	3	3	3	18
Decrease in Equity	1	-	-	-	2
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	1
Total	47	25	22	47	90
Increase (Decrease) in Net Working Capital	10	-5	2	17	25

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,143	164,392	13,051	309	237
less than 20	2,031	106,571	8,402	302	231
20 - 99	99	38,576	3,089	7	6
100 - 499	13	19,245	1,560	-	-
500 and over	-	-	-	-	-
1985					
Total	2,187	195,131	12,739	202	...
less than 20	2,097	136,761	8,831	194	...
20 - 99	83	42,090	2,836	6	...
100 - 499	7	16,280	1,072	2	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,414	601	605	604	604
Total Sales \$	723,586	23,152	75,940	170,320	454,174
Total Expense \$	696,470	20,495	71,355	163,960	440,660
Net Profit (loss) \$	27,116	2,657	4,585	6,360	13,514
Businesses reporting a profit (No.)	1,800	449	465	451	435
Total Sales \$	530,287	17,802	58,031	126,947	327,507
Total Expense \$	493,367	13,853	51,783	117,969	309,762
Net Profit \$	36,920	3,949	6,248	8,978	17,745
Businesses reporting loss (No.)	614	152	140	153	169
Total Sales \$	193,299	5,350	17,909	43,373	126,667
Total Expense \$	203,103	6,642	19,572	45,991	130,898
Net Loss \$	-9,804	-1,292	-1,663	-2,618	-4,231
1983					
All Businesses (No.)	2,427	602	609	609	607
Total Sales \$	748,319	22,474	77,182	174,844	473,819
Total Expense \$	719,295	20,033	72,652	168,123	458,487
Net Profit (loss) \$	29,024	2,441	4,530	6,721	15,332
Businesses reporting a profit (No.)	1,863	472	444	474	473
Total Sales \$	579,481	17,599	56,062	136,433	369,387
Total Expense \$	540,019	13,875	49,518	127,249	349,377
Net Profit \$	39,462	3,724	6,544	9,184	20,010
Businesses reporting a loss (No.)	564	130	165	135	134
Total Sales \$	168,838	4,875	21,120	38,411	104,432
Total Expense \$	179,276	6,158	23,134	40,874	109,110
Net Loss \$	-10,438	-1,283	-2,014	-2,463	-4,678
1984					
All Businesses (No.)	3,166	789	793	787	797
Total Sales \$	1,049,832	30,856	110,978	241,269	666,729
Total Expense \$	1,009,189	31,549	108,226	235,091	634,323
Net Profit (loss) \$	40,643	-693	2,752	6,178	32,406
Businesses reporting a profit (No.)	2,203	409	592	546	656
Total Sales \$	840,520	17,687	82,961	170,840	569,032
Total Expense \$	785,395	14,702	75,814	160,971	533,908
Net Profit \$	55,125	2,985	7,147	9,869	35,124
Businesses reporting a loss (No.)	963	380	201	241	141
Total Sales \$	209,312	13,169	28,017	70,429	97,697
Total Expense \$	223,794	16,847	32,412	74,120	100,415
Net Loss \$	-14,482	-3,678	-4,395	-3,691	-2,718
1985					
All Businesses (No.)	3,741	934	918	947	942
Total Sales \$	1,409,297	47,707	155,233	333,768	872,589
Total Expense \$	1,349,867	40,190	151,932	326,388	831,357
Net Profit (loss) \$	59,430	7,517	3,301	7,380	41,232
Businesses reporting a profit (No.)	2,820	713	583	714	810
Total Sales \$	1,135,200	38,113	97,676	251,477	747,934
Total Expense \$	1,061,289	28,968	90,233	238,978	703,110
Net Profit \$	73,911	9,145	7,443	12,499	44,824
Businesses reporting a loss (No.)	921	221	335	233	132
Total Sales \$	274,097	9,594	57,557	82,291	124,655
Total Expense \$	288,578	11,222	61,699	87,410	128,247
Net Loss \$	-14,481	-1,628	-4,142	-5,119	-3,592

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,031	507	508	508	508
Businesses in sample	239				
Low sales value (\$000's)	(1)	(1)	118	214	448
High sales value (\$000's)	(1)	118	214	448	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	82.4	84.9	84.1	78.8	82.8	99.1	83.2	87.1	85.4	78.8	82.8
Occupancy Expenses	5.5	6.5	5.7	5.7	4.1	100.0	5.5	6.5	5.7	5.7	4.1
Mortgage Interest	-	-	-	-	-	0.6	1.1	-	-	-	-
Depreciation	1.0	0.9	1.1	1.2	0.9	78.3	1.3	1.7	1.9	1.2	0.9
Repairs & Maintenance	0.8	1.2	0.6	0.7	0.5	86.9	0.9	1.5	0.8	0.8	0.5
Heat, Light & Telephone	2.0	2.4	2.7	1.6	1.4	99.5	2.0	2.5	2.7	1.6	1.4
Business & Property Tax	0.5	0.5	0.7	0.4	0.4	91.9	0.6	0.6	0.8	0.5	0.4
Insurance	0.5	0.6	0.6	0.5	0.4	96.2	0.5	0.6	0.6	0.5	0.5
Rent	0.7	0.8	-	1.2	0.5	25.6	2.6	10.5	0.5	2.3	1.6
Personnel Expenses	5.6	1.0	5.5	7.3	8.0	85.1	6.6	2.0	6.2	7.4	8.0
Financial Expenses	1.4	1.1	2.1	1.3	1.3	97.1	1.5	1.1	2.1	1.3	1.3
Bank Interest & Charges	1.0	0.8	1.8	0.7	1.0	83.1	1.3	1.2	2.1	0.9	1.0
Professional Fees	0.4	0.2	0.3	0.6	0.3	89.7	0.4	0.3	0.3	0.6	0.4
Franchise Fees	-	-	-	-	-	1.1	0.6	-	-	-	-
Sales and Admin. Expenses	2.1	3.1	2.4	1.8	1.4	94.4	2.3	3.2	3.0	1.8	1.4
Advertising	0.4	0.4	0.3	0.4	0.5	84.0	0.5	0.5	0.4	0.4	0.5
Supplies	0.5	0.7	0.5	0.5	0.4	93.5	0.6	0.8	0.7	0.5	0.4
Delivery	0.7	0.7	0.9	0.7	0.5	73.1	0.9	0.9	1.3	1.1	0.6
Fuel Expense	0.5	1.3	0.7	0.2	0.1	38.5	1.4	1.9	1.5	0.7	0.3
Other Expenses	1.2	2.6	0.6	0.8	0.9	74.9	1.6	3.9	1.1	0.9	1.0
Profit (loss)	1.8	0.9	-0.4	4.3	1.6	99.4	1.8	0.9	-0.4	4.3	1.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Canada, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,031	507	508	508	508
Businesses in sample	239				
Low sales value (\$000's)	(1)	(1)	118	214	448
High sales value (\$000's)	(1)	118	214	448	(1)
Average (\$000's)					
Assets					
Cash	10	1	2	20	16
Accounts and Notes Receivable	9	1	5	8	22
Inventory	48	6	24	49	110
Other Current Assets	2	-	-	1	5
Total Current Assets	69	7	31	77	154
Fixed Assets	54	7	39	48	116
Less: Accum. Dep. on Fixed Assets	20	2	10	17	49
Other Assets	6	-	2	7	13
Total Assets	109	12	62	115	234
Liabilities and Equity					
Current Loans	9	-	3	5	28
Other Current Liabilities	23	1	7	30	49
Total Current Liabilities	32	1	9	36	77
Mortgages Payable	4	2	-	5	7
Long Term Debt	4	-	-	1	12
Other Liabilities	25	1	31	22	48
Total Liabilities	65	4	41	63	145
Total Equity	44	8	21	51	90

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,031	507	508	508	508
Businesses in sample	239				
Low sales value (\$000's)	(1)	(1)	118	214	448
High sales value (\$000's)	(1)	118	214	448	(1)
Average					
Liquidity Ratio					
Current ratio (times)	7.5	15.9	12.0	5.2	3.8
Leverage Ratios					
Debt:Equity ratio (times)	7.7	0.7	2.2	10.7	11.1
Interest Coverage ratio (times)	66.5	58.5	11.5	173.2	11.2
Debt ratio (times)	0.6	0.2	0.6	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	587	146	147	147	147
Businesses in sample	52				
Low sales value (\$000's)	(1)	(1)	270	430	748
High sales value (\$000's)	(1)	270	430	748	(1)
	Average (\$000's)				
Source of Funds					
From Operations	17	3	18	7	37
Sale of Fixed Assets	-	-	-	1	-
Increase in Long Term Debt	8	1	-	16	14
Advances From Owners and Affiliates	3	-	4	4	6
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	29	3	21	27	60
Application of Funds					
Purchase of Fixed Assets	14	2	4	20	27
Payment of Dividends	2	4	3	-	2
Repayment of Long Term Debt	5	2	4	7	8
Current Portion of Long Term Debt	1	-	-	-	3
Purchase of Investments	1	-	-	-	2
Repayment of Adv. From Owners and Affil.	4	2	3	-	10
Decrease in Equity	1	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	27	9	14	28	53
Increase (Decrease) in Net Working Capital	2	-6	8	-1	6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,494	2,557,947	239,165	477	351
less than 20	4,091	125,189	12,128	456	345
20 - 99	202	78,849	7,441	9	4
100 - 499	78	120,443	11,384	9	-
500 and over	123	2,233,466	208,212	3	2
1985					
Total	4,374	2,770,772	237,756	380	...
less than 20	3,984	142,181	12,651	362	...
20 - 99	201	84,863	7,402	7	...
100 - 499	64	103,664	8,784	4	...
500 and over	125	2,440,064	208,919	7	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,902	475	472	479	476
Total Sales \$	569,972	23,792	67,458	129,266	349,456
Total Expense \$	550,943	23,253	64,533	124,160	338,997
Net Profit (loss) \$	19,029	539	2,925	5,106	10,459
Businesses reporting a profit (No.)	1,464	275	370	400	419
Total Sales \$	479,570	15,498	53,601	108,336	302,135
Total Expense \$	456,137	13,921	49,905	102,214	290,097
Net Profit \$	23,433	1,577	3,696	6,122	12,038
Businesses reporting loss (No.)	438	200	102	79	57
Total Sales \$	90,402	8,294	13,857	20,930	47,321
Total Expense \$	94,806	9,332	14,628	21,946	48,900
Net Loss \$	-4,404	-1,038	-771	-1,016	-1,579
1983					
All Businesses (No.)	1,991	492	503	497	499
Total Sales \$	582,535	20,677	65,825	128,495	367,538
Total Expense \$	564,546	20,189	63,857	123,552	356,948
Net Profit (loss) \$	17,989	488	1,968	4,943	10,590
Businesses reporting a profit (No.)	1,466	297	345	405	419
Total Sales \$	473,604	14,046	47,163	103,675	308,720
Total Expense \$	449,548	12,428	43,861	97,702	295,557
Net Profit \$	24,056	1,618	3,302	5,973	13,163
Businesses reporting a loss (No.)	525	195	158	92	80
Total Sales \$	108,931	6,631	18,662	24,820	58,818
Total Expense \$	114,998	7,761	19,996	25,850	61,391
Net Loss \$	-6,067	-1,130	-1,334	-1,030	-2,573
1984					
All Businesses (No.)	2,321	580	578	580	583
Total Sales \$	695,503	27,251	82,330	165,319	420,603
Total Expense \$	677,992	27,635	79,802	159,476	411,079
Net Profit (loss) \$	17,511	-384	2,528	5,843	9,524
Businesses reporting a profit (No.)	1,698	298	436	490	474
Total Sales \$	560,930	15,010	61,637	141,917	342,366
Total Expense \$	534,401	13,581	57,852	135,078	327,890
Net Profit \$	26,529	1,429	3,785	6,839	14,476
Businesses reporting a loss (No.)	623	282	142	90	109
Total Sales \$	134,573	12,241	20,693	23,402	78,237
Total Expense \$	143,591	14,054	21,950	24,398	83,189
Net Loss \$	-9,016	-1,813	-1,257	-996	-4,952
1985					
All Businesses (No.)	2,235	556	561	554	564
Total Sales \$	694,702	30,684	81,941	164,295	417,782
Total Expense \$	671,933	29,606	79,194	156,475	406,658
Net Profit (loss) \$	22,769	1,078	2,747	7,820	11,124
Businesses reporting a profit (No.)	1,759	343	400	519	497
Total Sales \$	596,788	18,743	60,203	154,069	363,773
Total Expense \$	570,688	16,873	56,440	145,989	351,386
Net Profit \$	26,100	1,870	3,763	8,080	12,387
Businesses reporting a loss (No.)	476	213	161	35	67
Total Sales \$	97,914	11,941	21,738	10,226	54,009
Total Expense \$	101,245	12,733	22,754	10,486	55,272
Net Loss \$	-3,331	-792	-1,016	-260	-1,263

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	3,133	783	783	783	784						
Businesses in sample	163										
Low sales value (\$000's)	(1)	(1)	93	150	296						(1)
High sales value (\$000's)	(1)	93	150	296	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	69.5	55.8	74.5	70.9	76.4	99.6	69.7	56.6	74.5	70.9	76.5
Occupancy Expenses	8.9	13.8	9.5	6.7	5.7	100.0	8.9	13.8	9.5	6.7	5.7
Mortgage Interest	-	-	-	-	-	0.8	1.5	-	-	-	-
Depreciation	0.7	0.5	0.8	0.4	1.0	56.3	1.2	1.2	1.6	1.1	1.1
Repairs & Maintenance	0.5	0.3	0.9	0.4	0.3	66.7	0.7	2.7	1.1	0.4	0.4
Heat, Light & Telephone	2.1	3.4	2.3	1.4	1.2	97.1	2.1	3.8	2.3	1.4	1.2
Business & Property Tax	0.6	0.9	0.8	0.4	0.5	93.1	0.7	1.0	0.9	0.4	0.5
Insurance	0.7	0.7	0.8	0.7	0.5	87.1	0.8	1.2	0.8	0.8	0.5
Rent	4.3	7.9	3.8	3.4	2.2	71.8	6.0	10.1	7.6	4.0	3.0
Personnel Expenses	12.5	21.7	6.0	11.8	10.7	91.8	13.6	23.1	7.3	12.9	10.7
Financial Expenses	2.5	2.3	4.4	1.5	1.8	99.1	2.5	2.3	4.4	1.5	1.8
Bank Interest & Charges	1.7	1.0	3.8	0.8	1.2	94.3	1.8	1.0	3.8	0.9	1.3
Professional Fees	0.8	1.3	0.6	0.6	0.6	87.2	0.9	2.1	0.6	0.6	0.6
Franchise Fees	-	-	-	-	-	0.3	5.1	-	-	-	-
Sales and Admin. Expenses	4.0	9.1	2.1	2.0	2.6	98.9	4.0	9.1	2.1	2.1	2.6
Advertising	1.8	4.8	0.5	0.5	1.3	76.5	2.3	5.7	1.0	0.6	1.4
Supplies	0.6	1.1	0.5	0.2	0.6	69.8	0.9	2.0	0.7	0.4	0.7
Delivery	0.8	1.1	0.3	1.1	0.6	79.1	1.0	2.1	0.4	1.2	0.8
Fuel Expense	0.8	2.1	0.8	0.1	0.1	38.7	2.0	4.3	1.0	0.8	0.8
Other Expenses	1.5	2.8	0.9	1.4	0.9	73.5	2.0	2.9	1.9	2.1	1.1
Profit (loss)	1.2	-5.5	2.7	5.8	1.8	99.6	1.2	-5.5	2.7	5.8	1.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue

TABLE 2. Balance Sheet Profile for 1985
Canada, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,133	783	783	783	784
Businesses in sample	163				
Low sales value (\$000's)	(1)	(1)	93	150	296
High sales value (\$000's)	(1)	93	150	296	(1)
	Average (\$000's)				
Assets					
Cash	9	11	3	11	13
Accounts and Notes Receivable	7	-	-	18	10
Inventory	37	4	15	21	104
Other Current Assets	3	-	-	5	5
Total Current Assets	56	16	18	55	131
Fixed Assets	34	1	35	34	64
Less: Accum. Dep. on Fixed Assets	9	-	2	6	25
Other Assets	4	1	1	3	11
Total Assets	85	18	53	85	181
Liabilities and Equity					
Current Loans	6	-	-	2	22
Other Current Liabilities	30	12	4	37	63
Total Current Liabilities	36	13	5	39	85
Mortgages Payable	2	-	4	-	5
Long Term Debt	2	2	1	-	6
Other Liabilities	13	-	15	7	31
Total Liabilities	54	15	24	46	127
Total Equity	31	3	28	39	55

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,133	783	783	783	784
Businesses in sample	163				
Low sales value (\$000's)	(1)	(1)	93	150	296
High sales value (\$000's)	(1)	93	150	296	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.9	6.5	4.1	4.7	2.4
Leverage Ratios					
Debt/Equity ratio (times)	41.6	5.5	-5.0	54.8	65.5
Interest Coverage ratio (times)	26.9	...	17.4	110.4	10.6
Debt ratio (times)	0.8	2.8	0.5	0.6	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	617	154	154	154	155
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	284	412	707
High sales value (\$000's)	(1)	284	412	707	(1)
	Average (\$000's)				
Source of Funds					
From Operations	18	17	3	7	46
Sale of Fixed Assets	4	2	1	-	14
Increase in Long Term Debt	12	3	11	15	18
Advances From Owners and Affiliates	1	-	1	4	1
From Government	-	-	-	-	1
Increase in Share Capital	2	-	-	1	6
Sale of Investments	2	-	-	-	6
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	39	21	16	26	91
Application of Funds					
Purchase of Fixed Assets	14	11	7	7	31
Payment of Dividends	2	-	1	3	1
Repayment of Long Term Debt	14	20	6	9	22
Current Portion of Long Term Debt	-	1	-	-	1
Purchase of Investments	1	-	-	-	3
Repayment of Adv. From Owners and Affil.	5	-	-	2	17
Decrease in Equity	1	-	-	1	4
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	36	31	14	22	78
Increase (Decrease) in Net Working Capital	2	-10	1	4	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,494	2,557,947	239,165	477	351
less than 20	4,091	125,189	12,128	456	345
20 - 99	202	78,849	7,441	9	4
100 - 499	78	120,443	11,384	9	-
500 and over	123	2,233,466	208,212	3	2
1985					
Total	4,374	2,770,772	237,756	380	...
less than 20	3,984	142,181	12,651	362	...
20 - 99	201	84,863	7,402	7	...
100 - 499	64	103,664	8,784	4	...
500 and over	125	2,440,064	208,919	7	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,111	777	776	779	779
Total Sales \$	755,524	33,180	90,750	171,180	460,414
Total Expense \$	728,612	31,896	85,997	163,551	447,168
Net Profit (loss) \$	26,912	1,284	4,753	7,629	13,246
Businesses reporting a profit (No.)	2,468	493	654	668	653
Total Sales \$	621,178	21,950	76,677	145,749	376,802
Total Expense \$	588,301	19,234	70,963	136,940	361,164
Net Profit \$	32,877	2,716	5,714	8,809	15,638
Businesses reporting loss (No.)	643	284	122	111	126
Total Sales \$	134,346	11,230	14,073	25,431	83,612
Total Expense \$	140,311	12,662	15,034	26,611	86,004
Net Loss \$	-5,965	-1,432	-961	-1,180	-2,392
1983					
All Businesses (No.)	3,162	784	797	788	793
Total Sales \$	747,305	26,673	80,871	163,182	476,579
Total Expense \$	718,711	25,662	76,987	155,219	460,843
Net Profit (loss) \$	28,594	1,011	3,884	7,963	15,736
Businesses reporting a profit (No.)	2,384	448	619	664	653
Total Sales \$	612,583	15,035	64,000	137,958	395,590
Total Expense \$	577,001	12,167	58,383	128,968	377,483
Net Profit \$	35,582	2,868	5,617	8,990	18,107
Businesses reporting a loss (No.)	778	336	178	124	140
Total Sales \$	134,722	11,638	16,871	25,224	80,989
Total Expense \$	141,710	13,495	18,604	26,251	83,360
Net Loss \$	-6,988	-1,857	-1,733	-1,027	-2,371
1984					
All Businesses (No.)	2,836	707	702	718	709
Total Sales \$	709,728	31,376	84,802	152,441	441,109
Total Expense \$	678,132	29,202	81,228	144,929	422,773
Net Profit (loss) \$	31,596	2,174	3,574	7,512	18,336
Businesses reporting a profit (No.)	2,229	422	525	639	643
Total Sales \$	621,443	19,333	63,201	136,752	402,157
Total Expense \$	585,628	15,454	58,006	128,887	383,281
Net Profit \$	35,815	3,879	5,195	7,865	18,876
Businesses reporting a loss (No.)	607	285	177	79	66
Total Sales \$	88,285	12,043	21,601	15,689	38,952
Total Expense \$	92,504	13,748	23,222	16,042	39,492
Net Loss \$	-4,219	-1,705	-1,621	-353	-540
1985					
All Businesses (No.)	3,373	839	848	817	869
Total Sales \$	854,737	36,210	101,028	181,459	536,040
Total Expense \$	817,347	34,751	95,769	170,582	516,245
Net Profit (loss) \$	37,390	1,459	5,259	10,877	19,795
Businesses reporting a profit (No.)	2,498	470	575	761	692
Total Sales \$	712,856	21,264	70,438	169,989	451,165
Total Expense \$	669,054	17,542	63,869	158,647	428,996
Net Profit \$	43,802	3,722	6,569	11,342	22,169
Businesses reporting a loss (No.)	875	369	273	56	177
Total Sales \$	141,881	14,946	30,590	11,470	84,875
Total Expense \$	148,293	17,209	31,900	11,935	87,249
Net Loss \$	-6,412	-2,263	-1,310	-465	-2,374

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,505	876	876	876	877
Businesses in sample	255				
Low sales value (\$000's)	(1)	(1)	55	142	312
High sales value (\$000's)	(1)	55	142	312	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.3	70.8	64.2	57.0	69.3	99.6	65.6	70.8	65.2	57.0	69.3
Occupancy Expenses	12.5	18.7	16.2	8.6	6.8	98.9	12.7	19.2	16.5	8.6	6.8
Mortgage Interest	0.1					5.4	1.0				
Depreciation	3.1	1.2	7.4	2.8	0.9	77.5	4.0	4.2	8.7	2.8	1.0
Repairs & Maintenance	1.4	3.6	1.4	0.4	0.4	58.2	2.5	7.1	3.0	0.8	0.4
Heat, Light & Telephone	2.4	3.9	2.8	1.5	1.2	94.1	2.5	4.1	2.9	1.7	1.3
Business & Property Tax	1.6	4.4	1.0	0.4	0.4	80.5	1.9	5.6	1.3	0.5	0.5
Insurance	0.8	1.4	1.1	0.5	0.4	84.5	1.0	2.0	1.2	0.6	0.5
Rent	3.2	4.2	2.3	3.0	3.3	61.4	5.2	8.4	4.1	4.9	4.2
Personnel Expenses	13.2	8.6	12.1	18.2	13.7	85.6	15.4	14.8	14.4	18.3	13.7
Financial Expenses	4.5	7.4	4.6	3.7	2.3	97.2	4.6	8.2	4.6	3.7	2.3
Bank Interest & Charges	2.5	3.7	2.4	2.2	1.7	95.0	2.6	4.1	2.4	2.3	1.8
Professional Fees	1.8	3.5	2.2	1.2	0.5	90.3	2.0	4.9	2.3	1.2	0.5
Franchise Fees	0.2					3.6	4.8				
Sales and Admin. Expenses	6.7	11.6	6.4	4.9	3.8	99.7	6.7	11.6	6.4	4.9	3.9
Advertising	2.6	3.4	2.0	2.6	2.3	87.0	3.0	5.1	2.2	2.8	2.3
Supplies	1.6	2.5	2.4	0.9	0.7	95.2	1.7	2.6	2.6	0.9	0.8
Delivery	1.7	2.8	1.9	1.3	0.8	77.8	2.2	3.7	2.9	1.4	1.0
Fuel Expense	0.8	2.9	0.1	0.2	-	20.0	4.0	5.8	1.1	1.0	0.5
Other Expenses	3.4	6.8	2.3	2.9	1.6	88.7	3.8	7.7	2.9	2.9	1.8
Profit (loss)	-5.6	-23.9	-5.7	4.7	2.5	99.9	-5.6	-23.9	-5.7	4.7	2.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Canada, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,505	876	876	876	877
Businesses in sample	255				
Low sales value (\$000's)	(1)	(1)	55	142	312
High sales value (\$000's)	(1)	55	142	312	(1)
	Average (\$000's)				
Assets					
Cash	9	1	3	12	19
Accounts and Notes Receivable	8	1	2	8	21
Inventory	66	5	25	57	175
Other Current Assets	7	-	1	13	16
Total Current Assets	90	7	32	90	231
Fixed Assets	35	3	13	43	79
Less: Accum. Dep. on Fixed Assets	13	-	3	21	28
Other Assets	9	-	11	9	16
Total Assets	121	11	52	122	298
Liabilities and Equity					
Current Loans	17	1	10	17	39
Other Current Liabilities	48	30	21	34	107
Total Current Liabilities	65	31	31	51	146
Mortgages Payable	5	-	3	7	8
Long Term Debt	4	-	1	3	12
Other Liabilities	26	3	16	25	57
Total Liabilities	99	34	51	87	224
Total Equity	22	-24	1	35	74

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,505	876	876	876	877
Businesses in sample	255				
Low sales value (\$000's)	(1)	(1)	55	142	312
High sales value (\$000's)	(1)	55	142	312	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.6	1.9	1.4	4.7	2.7
Leverage Ratios					
Debt/Equity ratio (times)	16.4	1.3	-16.8	9.9	60.9
Interest Coverage ratio (times)	4.2	...	...	12.5	13.6
Debt ratio (times)	4.1	4.1	10.6	0.7	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Sporting Goods Stores (SIC 6541)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,769	442	442	442	443
Businesses in sample	103				
Low sales value (\$000's)	(1)	(1)	179	288	493
High sales value (\$000's)	(1)	179	288	493	(1)
	Average (\$000's)				
Source of Funds					
From Operations	9	-3	7	3	27
Sale of Fixed Assets	6	21	2	1	2
Increase in Long Term Debt	4	1	4	5	7
Advances From Owners and Affiliates	8	2	1	18	9
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	1	-	-
Total	28	22	16	27	47
Application of Funds					
Purchase of Fixed Assets	8	6	5	6	15
Payment of Dividends	1	-	-	2	4
Repayment of Long Term Debt	10	15	4	13	7
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	2	-	1
Repayment of Adv. From Owners and Affil.	4	1	3	5	7
Decrease in Equity	-	-	-	1	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	25	22	14	28	35
Increase (Decrease) in Net Working Capital	3	-1	2	-1	11

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in
Number of Businesses, 1982 and 1985
Canada, Sporting Goods Stores (SIC 6541)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,570	79,714	7,000	229	254
less than 20	1,532	62,404	5,500	224	250
20 - 99	34	12,232	1,063	4	4
100 - 499	4	5,078	437	1	-
500 and over	-	-	-	-	-
1985					
Total	2,059	115,591	9,537	277	...
less than 20	2,003	87,414	7,240	272	...
20 - 99	52	20,870	1,712	5	...
100 - 499	4	7,307	585	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,386	596	593	600	597
Total Sales \$	526,999	16,077	48,381	107,689	354,852
Total Expense \$	509,082	16,303	46,692	102,210	343,857
Net Profit (loss) \$	17,937	-226	1,689	5,479	10,995
Businesses reporting a profit (No.)	1,706	365	412	459	470
Total Sales \$	404,078	9,166	34,244	82,246	278,422
Total Expense \$	375,880	7,861	30,490	74,998	262,531
Net Profit \$	28,198	1,305	3,754	7,248	15,891
Businesses reporting loss (No.)	680	231	181	141	127
Total Sales \$	122,921	6,911	14,137	25,443	76,430
Total Expense \$	133,182	8,442	16,202	27,212	81,326
Net Loss \$	-10,261	-1,531	-2,065	-1,769	-4,896
1983					
All Businesses (No.)	2,645	658	662	663	662
Total Sales \$	555,212	13,253	43,595	105,315	393,049
Total Expense \$	538,366	13,478	42,197	100,442	382,249
Net Profit (loss) \$	16,846	-225	1,398	4,873	10,800
Businesses reporting a profit (No.)	1,730	294	414	507	515
Total Sales \$	424,143	6,131	26,987	80,158	310,867
Total Expense \$	395,546	4,485	23,568	72,829	294,664
Net Profit \$	28,597	1,646	3,419	7,329	16,203
Businesses reporting a loss (No.)	915	364	248	156	147
Total Sales \$	131,069	7,122	16,608	25,157	82,182
Total Expense \$	142,820	8,993	18,629	27,613	87,585
Net Loss \$	-11,751	-1,871	-2,021	-2,456	-5,403
1984					
All Businesses (No.)	3,304	795	848	835	826
Total Sales \$	865,989	19,980	83,706	196,981	565,322
Total Expense \$	847,904	20,050	88,871	188,621	550,362
Net Profit (loss) \$	18,085	-70	-5,165	8,360	14,960
Businesses reporting a profit (No.)	2,237	353	589	657	638
Total Sales \$	668,135	8,835	61,573	155,541	442,186
Total Expense \$	626,445	7,374	57,730	144,481	416,860
Net Profit \$	41,690	1,461	3,843	11,060	25,326
Businesses reporting a loss (No.)	1,067	442	259	178	188
Total Sales \$	197,854	11,145	22,133	41,440	123,136
Total Expense \$	221,459	12,676	31,141	44,140	133,502
Net Loss \$	-23,605	-1,531	-9,008	-2,700	-10,366
1985					
All Businesses (No.)	3,708	927	893	940	948
Total Sales \$	865,124	19,936	72,418	193,458	579,312
Total Expense \$	844,759	20,469	70,009	187,789	566,492
Net Profit (loss) \$	20,365	-533	2,409	5,669	12,820
Businesses reporting a profit (No.)	2,432	462	656	592	722
Total Sales \$	639,597	11,186	52,719	125,703	449,989
Total Expense \$	603,755	8,751	48,777	116,135	430,092
Net Profit \$	35,842	2,435	3,942	9,568	19,897
Businesses reporting a loss (No.)	1,276	465	237	348	226
Total Sales \$	225,527	8,750	19,699	67,755	129,323
Total Expense \$	241,004	11,718	21,232	71,654	136,400
Net Loss \$	-15,477	-2,968	-1,533	-3,899	-7,077

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	5,969	1,492	1,492	1,492	1,493						
Businesses in sample	400										
Low sales value (\$000's)	(1)	(1)	23	56	141						
High sales value (\$000's)	(1)	23	56	141	(1)						
	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	53.1	41.4	54.9	60.2	56.1	94.9	56.0	48.1	56.0	61.1	57.9
Occupancy Expenses	20.2	27.7	23.0	17.6	12.7	97.6	20.7	29.7	23.4	17.8	12.7
Mortgage Interest	0.1	0.1	0.1	0.1	0.1	2.1	3.6	5.0	7.8	8.8	1.2
Depreciation	2.9	4.7	1.8	3.4	1.6	76.9	3.7	8.5	2.5	3.9	1.7
Repairs & Maintenance	1.1	1.8	1.6	0.8	0.5	81.1	1.8	3.3	2.8	1.4	0.7
Heat, Light & Telephone	3.3	8.2	3.5	2.3	1.4	93.7	3.8	8.8	3.8	2.4	1.5
Business & Property Tax	1.4	2.2	1.7	1.1	0.8	80.2	1.8	3.3	2.3	1.3	0.8
Insurance	1.2	1.9	1.2	1.0	0.6	82.9	1.4	2.8	1.8	1.1	0.6
Rent	10.2	11.0	13.1	8.9	7.8	81.0	12.8	17.3	18.2	10.0	8.6
Personnel Expenses	10.7	3.7	8.7	12.2	18.0	76.5	14.0	10.5	11.0	13.3	18.2
Financial Expenses	3.5	3.7	3.0	4.6	3.0	92.6	3.8	4.7	3.2	4.6	3.0
Bank Interest & Charges	2.5	2.5	2.1	3.5	2.0	87.1	2.9	4.0	2.3	3.8	2.0
Professional Fees	1.0	1.2	0.9	1.1	1.0	74.8	1.4	2.1	1.4	1.3	1.1
Franchise Fees	-	-	-	-	-	0.7	2.9	-	-	-	-
Sales and Admin. Expenses	7.7	12.3	7.3	6.3	5.0	98.6	7.8	12.6	7.4	6.3	5.0
Advertising	1.9	1.5	2.2	2.5	1.5	78.9	2.4	2.8	2.7	2.6	1.7
Supplies	2.5	4.2	2.1	2.0	1.8	91.6	2.8	5.3	2.3	2.1	1.8
Delivery	2.5	4.8	1.8	1.6	1.7	74.9	3.3	8.3	2.4	2.6	2.0
Fuel Expense	0.8	1.9	1.1	0.2	0.1	17.3	4.7	7.7	3.8	1.8	1.2
Other Expenses	3.6	5.6	3.5	3.1	2.1	77.8	4.6	7.7	5.8	3.4	2.4
Profit (loss)	1.2	5.7	-0.4	-4.0	3.2	98.7	1.2	5.7	-0.4	-4.0	3.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,969	1,492	1,492	1,492	1,493
Businesses in sample	400				
Low sales value (\$000's)	(1)	(1)	23	56	141
High sales value (\$000's)	(1)	23	56	141	(1)
	Average (\$000's)				
Assets					
Cash	6	1	1	5	15
Accounts and Notes Receivable	4	1	-	2	10
Inventory	34	4	10	25	95
Other Current Assets	1	-	-	1	4
Total Current Assets	44	6	12	33	125
Fixed Assets	22	2	4	20	60
Less: Accum. Dep. on Fixed Assets	9	1	1	5	30
Other Assets	4	-	-	1	15
Total Assets	62	8	16	50	169
Liabilities and Equity					
Current Loans	6	-	2	3	18
Other Current Liabilities	20	4	3	19	52
Total Current Liabilities	26	4	5	22	70
Mortgages Payable	1	1	1	2	2
Long Term Debt	2	-	-	1	5
Other Liabilities	21	7	5	22	50
Total Liabilities	50	12	11	46	127
Total Equity	12	-4	5	3	42

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,969	1,492	1,492	1,492	1,493
Businesses in sample	400				
Low sales value (\$000's)	(1)	(1)	23	56	141
High sales value (\$000's)	(1)	23	56	141	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	6.3	6.0	6.0	10.1	3.3
Leverage Ratios					
Debt:Equity ratio (times)	...	-1.9	...	6.5	...
Interest Coverage ratio (times)	20.1	78.8	7.5	0.9	13.0
Debt ratio (times)	2.1	2.0	0.6	0.9	4.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,779	444	445	445	445
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	78	117	306
High sales value (\$000's)	(1)	78	117	306	(1)
	Average (\$000's)				
Source of Funds					
From Operations	12	14	-3	3	34
Sale of Fixed Assets	10	1	37	1	4
Increase in Long Term Debt	4	2	-	-	14
Advances From Owners and Affiliates	2	1	1	2	4
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	5
Sale of Investments	1	-	6	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	31	18	42	6	61
Application of Funds					
Purchase of Fixed Assets	6	1	-	-	22
Payment of Dividends	1	-	-	-	5
Repayment of Long Term Debt	7	-	1	5	18
Current Portion of Long Term Debt	1	-	-	-	5
Purchase of Investments	3	-	15	-	-
Repayment of Adv. From Owners and Affil	2	-	-	2	7
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	-	10	-	-
Other Applications	-	-	1	-	-
Total	24	1	26	8	58
Increase (Decrease) in Net Working Capital	7	16	16	-2	3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,627	448,941	40,081	1,429	548
less than 20	9,160	255,514	22,485	1,384	537
20 - 99	366	106,139	9,483	34	6
100 - 499	87	61,814	5,701	9	5
500 and over	14	25,474	2,432	2	-
1985					
Total	7,040	464,536	38,772	685	...
less than 20	6,626	233,129	19,464	663	...
20 - 99	317	122,932	10,135	13	...
100 - 499	77	65,008	5,668	3	...
500 and over	20	43,467	3,505	6	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,117	1,026	1,032	1,028	1,031
Total Sales \$	473,601	16,188	37,245	85,869	334,299
Total Expense \$	454,373	16,038	35,710	81,190	321,435
Net Profit (loss) \$	19,228	150	1,535	4,679	12,864
Businesses reporting a profit (No.)	2,800	560	675	770	795
Total Sales \$	354,132	9,107	24,620	64,303	256,102
Total Expense \$	322,434	6,551	20,433	57,236	238,214
Net Profit \$	31,698	2,556	4,187	7,067	17,888
Businesses reporting loss (No.)	1,317	466	357	258	236
Total Sales \$	119,469	7,081	12,625	21,566	78,197
Total Expense \$	131,939	9,487	15,277	23,954	83,221
Net Loss \$	-12,470	-2,406	-2,652	-2,388	-5,024
1983					
All Businesses (No.)	4,259	1,064	1,064	1,065	1,066
Total Sales \$	506,144	16,764	37,903	87,736	363,741
Total Expense \$	489,064	17,088	37,558	83,531	350,887
Net Profit (loss) \$	17,080	-324	345	4,205	12,854
Businesses reporting a profit (No.)	2,835	617	807	796	815
Total Sales \$	376,020	9,666	21,443	64,294	280,617
Total Expense \$	345,280	7,587	18,134	56,469	263,090
Net Profit \$	30,740	2,079	3,309	7,825	17,527
Businesses reporting a loss (No.)	1,424	447	457	269	251
Total Sales \$	130,124	7,098	16,460	23,442	83,124
Total Expense \$	143,784	9,501	19,424	27,062	87,797
Net Loss \$	-13,660	-2,403	-2,964	-3,620	-4,673
1984					
All Businesses (No.)	5,471	1,357	1,344	1,400	1,370
Total Sales \$	643,879	19,747	49,180	124,781	450,171
Total Expense \$	612,265	20,003	46,532	114,879	428,851
Net Profit (loss) \$	31,614	-256	648	9,902	21,320
Businesses reporting a profit (No.)	3,713	737	744	1,085	1,147
Total Sales \$	509,819	11,118	27,549	98,729	372,423
Total Expense \$	461,627	8,527	22,839	86,283	343,978
Net Profit \$	48,192	2,591	4,710	12,446	28,445
Businesses reporting a loss (No.)	1,758	620	600	315	223
Total Sales \$	134,060	8,629	21,631	26,052	77,748
Total Expense \$	150,638	11,476	25,693	28,596	84,873
Net Loss \$	-16,576	-2,847	-4,062	-2,544	-7,125
1985					
All Businesses (No.)	6,051	1,496	1,526	1,500	1,529
Total Sales \$	734,885	23,115	57,110	135,114	519,546
Total Expense \$	714,053	24,149	54,758	133,580	501,566
Net Profit (loss) \$	20,832	-1,034	2,352	1,534	17,980
Businesses reporting a profit (No.)	3,987	801	968	1,041	1,177
Total Sales \$	560,533	12,226	38,028	98,576	411,703
Total Expense \$	514,219	8,568	32,033	86,726	384,892
Net Profit \$	46,314	3,658	5,995	9,850	28,811
Businesses reporting a loss (No.)	2,064	695	558	459	352
Total Sales \$	174,352	10,889	19,082	36,538	107,843
Total Expense \$	199,834	15,581	22,725	44,854	116,674
Net Loss \$	-25,482	-4,692	-3,643	-8,316	-8,831

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,909	1,227	1,227	1,227	1,228
Businesses in sample	321				
Low sales value (\$000's)	(1)	(1)	23	56	141
High sales value (\$000's)	(1)	23	56	141	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	52.2	41.1	50.5	60.8	55.0	95.7	54.6	46.7	51.5	62.0	56.8
Occupancy Expenses	20.2	26.3	24.4	17.5	13.2	99.8	20.3	26.3	24.6	17.5	13.2
Mortgage Interest	0.1					2.1	2.6				
Depreciation	3.2	5.3	2.3	3.9	1.7	80.0	4.0	8.5	3.1	4.4	1.8
Repairs & Maintenance	1.1	1.2	1.7	0.8	0.5	61.4	1.7	2.9	2.5	1.4	0.7
Heat, Light & Telephone	3.3	6.6	3.7	2.2	1.3	95.0	3.5	6.7	3.9	2.3	1.4
Business & Property Tax	1.5	2.6	1.9	1.1	0.7	80.8	1.9	4.0	2.3	1.3	0.8
Insurance	1.2	1.8	1.5	0.9	0.6	83.4	1.4	2.6	1.9	1.0	0.6
Rent	9.9	8.8	13.4	8.5	8.3	81.5	12.1	15.5	15.7	9.5	9.2
Personnel Expenses	11.2	5.7	7.6	12.2	18.7	76.7	14.6	12.3	11.7	13.1	18.9
Financial Expenses	3.6	3.7	2.6	4.9	3.1	92.9	3.8	4.1	3.2	5.0	3.1
Bank Interest & Charges	2.5	2.5	1.9	3.8	2.0	86.8	2.9	3.5	2.4	3.8	2.1
Professional Fees	1.0	1.2	0.7	1.1	1.1	73.8	1.4	1.9	1.4	1.4	1.1
Franchise Fees	-	-	-	-	-	0.4	3.7	-	-	-	-
Sales and Admin. Expenses	7.9	13.5	7.6	6.1	5.1	98.9	7.9	13.8	7.8	6.1	5.1
Advertising	1.8	1.4	1.8	2.5	1.4	78.4	2.3	2.3	2.7	2.6	1.7
Supplies	2.8	6.0	1.8	2.0	2.0	92.3	3.0	6.3	2.3	2.0	2.0
Delivery	2.5	4.1	2.9	1.4	1.7	75.3	3.3	5.5	3.5	2.3	2.1
Fuel Expense	0.8	2.0	1.1	0.2	-	18.0	4.3	6.7	3.6	1.7	1.1
Other Expenses	3.8	7.1	3.9	2.9	2.0	79.1	4.9	9.1	6.0	3.3	2.3
Profit (loss)	1.1	2.6	3.3	-4.5	2.9	98.7	1.1	2.6	3.3	-4.5	3.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft découpage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,909	1,227	1,227	1,227	1,228
Businesses in sample	321				
Low sales value (\$000's)	(1)	(1)	23	56	141
High sales value (\$000's)	(1)	23	56	141	(1)
	Average (\$000's)				
Assets					
Cash	4	-	1	4	12
Accounts and Notes Receivable	3	2	1	1	10
Inventory	32	6	8	28	87
Other Current Assets	1	-	-	1	4
Total Current Assets	41	8	10	32	113
Fixed Assets	21	3	4	22	51
Less Accum. Dep. on Fixed Assets	9	1	1	5	27
Other Assets	5	1	-	1	16
Total Assets	58	11	14	51	154
Liabilities and Equity					
Current Loans	6	-	1	3	19
Other Current Liabilities	19	7	3	21	45
Total Current Liabilities	25	7	4	24	63
Mortgages Payable	1	1	1	2	3
Long Term Debt	2	-	-	1	6
Other Liabilities	19	4	4	20	46
Total Liabilities	47	12	9	47	118
Total Equity	11	-1	4	3	36

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,909	1,227	1,227	1,227	1,228
Businesses in sample	321				
Low sales value (\$000's)	(1)	(1)	23	56	141
High sales value (\$000's)	(1)	23	56	141	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	6.5	5.2	5.6	10.9	3.2
Leverage Ratios					
Debt/Equity ratio (times)	...	-2.2	...	7.2	...
Interest Coverage ratio (times)	12.5	34.9	10.2	0.7	12.2
Debt ratio (times)	2.2	0.6	0.6	0.9	4.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,389	347	347	347	348
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	78	146	306
High sales value (\$000's)	(1)	78	146	306	(1)
	Average (\$000's)				
Source of Funds					
From Operations	10	13	1	-	31
Sale of Fixed Assets	12	1	29	1	5
Increase in Long Term Debt	3	3	-	1	10
Advances From Owners and Affiliates	2	2	-	1	5
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	4
Sale of Investments	2	-	5	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	30	19	35	2	55
Application of Funds					
Purchase of Fixed Assets	6	2	-	-	21
Payment of Dividends	1	-	-	-	5
Repayment of Long Term Debt	6	-	1	7	14
Current Portion of Long Term Debt	2	-	-	-	7
Purchase of Investments	4	-	12	-	-
Repayment of Adv. From Owners and Affil.	2	-	-	1	8
Decrease in Equity	-	-	-	-	1
Tax Adjustments	3	-	7	-	-
Other Applications	-	-	1	-	-
Total	24	2	21	8	56
Increase (Decrease) in Net Working Capital	6	16	14	-6	-1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,213	436,523	38,967	1,343	438
less than 20	8,750	244,325	21,485	1,299	427
20 - 99	362	104,910	9,349	33	6
100 - 499	87	61,814	5,701	9	5
500 and over	14	25,474	2,432	2	-
1985					
Total	6,408	440,889	36,744	574	...
less than 20	6,005	217,503	18,160	553	...
20 - 99	307	119,858	9,869	12	...
100 - 499	76	60,063	5,210	3	...
500 and over	20	43,467	3,505	6	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,182	795	793	796	798
Total Sales \$	373,074	12,867	29,541	67,997	262,869
Total Expense \$	358,342	12,883	28,321	64,158	252,980
Net Profit (loss) \$	14,732	-216	1,220	3,839	9,889
Businesses reporting a profit (No.)	2,137	429	505	588	615
Total Sales \$	276,616	7,068	19,272	50,153	200,123
Total Expense \$	252,069	5,135	16,004	44,602	186,328
Net Profit \$	24,547	1,933	3,268	5,551	13,795
Businesses reporting loss (No.)	1,045	366	288	208	183
Total Sales \$	96,458	5,599	10,269	17,844	62,746
Total Expense \$	106,273	7,748	12,317	19,556	66,652
Net Loss \$	-9,815	-2,149	-2,048	-1,712	-3,906
1983					
All Businesses (No.)	3,382	832	850	855	845
Total Sales \$	396,484	12,925	29,498	69,100	284,961
Total Expense \$	381,172	12,621	28,855	64,844	274,852
Net Profit (loss) \$	15,312	304	643	4,256	10,109
Businesses reporting a profit (No.)	2,345	556	490	653	646
Total Sales \$	298,920	8,680	17,104	51,880	219,256
Total Expense \$	271,870	6,744	14,428	45,368	205,310
Net Profit \$	25,050	1,936	2,676	6,492	13,946
Businesses reporting a loss (No.)	1,037	276	360	202	199
Total Sales \$	99,564	4,245	12,394	17,220	65,705
Total Expense \$	109,302	5,877	14,427	19,456	69,542
Net Loss \$	-9,738	-1,632	-2,033	-2,236	-3,837
1984					
All Businesses (No.)	4,388	1,088	1,104	1,097	1,099
Total Sales \$	511,752	16,772	43,931	102,698	348,351
Total Expense \$	483,858	17,280	41,938	94,497	330,143
Net Profit (loss) \$	27,894	-508	1,993	8,201	18,208
Businesses reporting a profit (No.)	3,071	628	668	850	925
Total Sales \$	413,796	9,647	26,800	81,308	296,041
Total Expense \$	373,718	7,266	22,252	70,999	273,201
Net Profit \$	40,078	2,381	4,548	10,309	22,840
Businesses reporting a loss (No.)	1,317	460	436	247	174
Total Sales \$	97,956	7,125	17,131	21,390	52,310
Total Expense \$	110,140	10,014	19,686	23,498	56,942
Net Loss \$	-12,184	-2,889	-2,555	-2,108	-4,632
1985					
All Businesses (No.)	4,998	1,241	1,257	1,240	1,260
Total Sales \$	586,280	19,403	47,290	111,072	408,515
Total Expense \$	572,291	20,838	45,118	110,369	395,966
Net Profit (loss) \$	13,989	-1,435	2,172	703	12,549
Businesses reporting a profit (No.)	3,288	691	818	832	927
Total Sales \$	437,286	10,465	32,161	78,203	316,457
Total Expense \$	401,455	8,029	27,016	69,946	296,464
Net Profit \$	35,831	2,436	5,145	8,257	19,993
Businesses reporting a loss (No.)	1,730	550	439	408	333
Total Sales \$	148,994	8,938	15,129	32,869	92,058
Total Expense \$	170,836	12,809	18,102	40,423	99,502
Net Loss \$	-21,842	-3,871	-2,973	-7,554	-7,444

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	38,378	9,594	9,594	9,595	9,595
Businesses in sample	1,334				
Low sales value (\$000's)	(1)	(1)	25	55	137
High sales value (\$000's)	(1)	25	55	137	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	48.7	45.4	49.2	49.8	50.4	98.4	49.5	46.9	49.8	50.2	51.0
Mortgage Interest	10.4	7.6	8.7	11.4	13.9	30.1	34.5	41.8	36.5	37.3	29.1
Depreciation	11.5	11.7	13.2	11.4	9.8	79.4	14.5	16.9	16.5	14.2	11.1
Repairs & Maintenance	6.6	6.5	6.4	6.7	6.6	71.4	9.2	11.6	9.4	8.7	7.8
Heat, Light & Telephone	6.6	5.4	6.8	6.6	7.4	62.9	10.4	10.6	12.1	10.0	9.6
Business & Property Tax	10.3	10.5	10.3	9.8	10.5	83.8	12.3	13.4	13.1	11.1	11.6
Insurance	1.9	2.5	2.2	1.9	1.1	72.4	2.7	4.2	3.2	2.5	1.3
Rent	1.5	1.3	1.7	2.1	1.0	8.8	16.9	22.6	26.9	19.6	7.5
Personnel Expenses	15.0	19.5	13.1	13.7	13.5	59.8	25.0	45.3	24.2	23.3	16.3
Financial Expenses	17.4	20.9	18.2	16.5	13.9	96.1	18.1	21.9	19.0	17.3	14.2
Bank Interest & Charges	13.7	15.0	14.4	13.7	11.4	78.9	17.3	20.5	18.4	17.0	13.7
Professional Fees	3.7	5.9	3.7	2.8	2.4	89.7	4.1	6.9	4.2	3.1	2.6
Other Expenses	11.7	13.5	11.4	11.8	10.2	84.5	13.9	17.1	14.4	13.9	10.8
Profit (loss)	7.2	0.6	8.1	8.1	12.0	95.4	7.6	0.7	8.7	8.4	12.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Canada, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	38,378	9,594	9,594	9,595	9,595
Businesses in sample	1,334				
Low sales value (\$000's)	(1)	(1)	25	55	137
High sales value (\$000's)	(1)	25	55	137	(1)
	Average (\$000's)				
Assets					
Cash	28	5	9	21	77
Accounts and Notes Receivable	7	1	2	6	21
Inventory	2	-	-	-	8
Other Current Assets	32	6	10	15	97
Total Current Assets	70	13	22	42	202
Fixed Assets	505	88	187	374	1,364
Less: Accum. Dep. on Fixed Assets	97	17	33	69	269
Other Assets	118	14	66	104	287
Total Assets	595	97	242	451	1,585
Liabilities and Equity					
Current Loans	17	1	7	10	50
Other Current Liabilities	81	19	35	41	229
Total Current Liabilities	98	20	42	51	279
Mortgages Payable	184	25	34	121	554
Long Term Debt	24	2	9	12	72
Other Liabilities	175	30	84	152	432
Total Liabilities	481	77	169	336	1,337
Total Equity	114	21	72	115	248

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	38,378	9,594	9,594	9,595	9,595
Businesses in sample	1,334				
Low sales value (\$000's)	(1)	(1)	25	55	137
High sales value (\$000's)	(1)	25	55	137	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	4.0	3.5	5.9	4.0	2.7
Leverage Ratios					
Debt:Equity ratio (times)	...	...	...	-9.9	165.9
Interest Coverage ratio (times)	90.0	49.0	37.8	...	259.1
Debt ratio (times)	0.9	0.8	1.0	0.8	1.1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Operators of Buildings and Dwellings (SIC 751)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	36,884	9,221	9,221	9,221	9,221
Businesses in sample	699				
Low sales value (\$000's)	(1)	(1)	26	56	138
High sales value (\$000's)	(1)	26	56	138	(1)
	Average (\$000's)				
Source of Funds					
From Operations	31	4	7	25	87
Sale of Fixed Assets	46	70	23	21	73
Increase in Long Term Debt	66	5	37	29	189
Advances From Owners and Affiliates	24	2	13	28	52
From Government	-	-	-	-	-
Increase in Share Capital	7	2	1	19	7
Sale of Investments	17	2	5	24	38
Tax Adjustments	1	-	-	1	2
Other Sources	3	-	2	5	3
Total	194	85	88	152	450
Application of Funds					
Purchase of Fixed Assets	60	6	51	58	125
Payment of Dividends	14	3	7	18	27
Repayment of Long Term Debt	44	9	25	28	114
Current Portion of Long Term Debt	2	-	-	-	9
Purchase of Investments	22	6	12	19	52
Repayment of Adv. From Owners and Affil.	19	10	6	7	53
Decrease in Equity	6	-	1	2	21
Tax Adjustments	2	-	1	2	5
Other Applications	2	-	-	2	6
Total	172	34	103	135	413
Increase (Decrease) in Net Working Capital	22	51	-16	16	37

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	16,893	1,428,221	85,717	2,545	1,599
less than 20	16,014	568,801	34,285	2,461	1,550
20 - 99	675	333,895	20,520	65	41
100 - 499	142	265,198	15,892	18	6
500 and over	62	260,327	15,020	1	2
1985					
Total	15,703	1,633,356	82,608	1,596	...
less than 20	14,905	652,311	33,180	1,538	...
20 - 99	586	393,849	20,165	44	...
100 - 499	154	314,924	15,958	12	...
500 and over	58	272,272	13,305	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	23,835	5,958	5,959	5,959	5,959
Total Sales \$	3,686,370	111,441	268,188	605,834	2,700,907
Total Expense \$	3,728,548	119,666	279,285	617,420	2,712,177
Net Profit (loss) \$	-42,178	-8,225	-11,097	-11,586	-11,270
Businesses reporting a profit (No.)	8,441	2,342	1,856	2,023	2,220
Total Sales \$	1,398,810	41,160	84,112	205,027	1,068,511
Total Expense \$	994,474	19,625	46,920	120,379	807,550
Net Profit \$	404,336	21,535	37,192	84,648	260,961
Businesses reporting loss (No.)	15,394	3,616	4,103	3,936	3,739
Total Sales \$	2,287,560	70,281	184,076	400,807	1,632,396
Total Expense \$	2,734,074	100,041	232,365	497,041	1,904,627
Net Loss \$	-446,514	-29,760	-48,289	-96,234	-272,231
1983					
All Businesses (No.)	24,248	6,061	6,063	6,062	6,062
Total Sales \$	3,900,451	119,503	282,007	654,163	2,844,778
Total Expense \$	3,708,316	122,270	257,230	614,163	2,714,653
Net Profit (loss) \$	192,135	-2,767	24,777	40,000	130,125
Businesses reporting a profit (No.)	11,765	2,765	3,068	2,930	3,002
Total Sales \$	1,905,028	53,641	142,196	316,274	1,392,917
Total Expense \$	1,240,547	15,930	73,697	188,956	961,964
Net Profit \$	664,481	37,711	68,499	127,318	430,953
Businesses reporting a loss (No.)	12,483	3,296	2,995	3,132	3,060
Total Sales \$	1,995,423	65,862	139,811	337,889	1,451,861
Total Expense \$	2,467,769	106,340	183,533	425,207	1,752,689
Net Loss \$	-472,346	-40,478	-43,722	-87,318	-300,828
1984					
All Businesses (No.)	32,711	8,162	8,174	8,194	8,181
Total Sales \$	4,696,028	147,298	334,077	723,368	3,491,285
Total Expense \$	3,863,086	138,135	256,789	642,835	2,825,327
Net Profit (loss) \$	832,942	9,163	77,288	80,533	665,958
Businesses reporting a profit (No.)	22,279	5,529	5,814	5,007	5,929
Total Sales \$	3,368,036	99,795	240,341	443,457	2,584,443
Total Expense \$	2,172,336	67,913	125,885	293,572	1,684,966
Net Profit \$	1,195,700	31,882	114,456	149,885	899,477
Businesses reporting a loss (No.)	10,432	2,633	2,360	3,187	2,252
Total Sales \$	1,327,992	47,503	93,736	279,911	906,842
Total Expense \$	1,690,750	70,222	130,904	349,263	1,140,361
Net Loss \$	-362,758	-22,719	-37,168	-69,352	-233,519
1985					
All Businesses (No.)	38,447	9,602	9,601	9,608	9,636
Total Sales \$	5,312,987	165,791	363,370	814,639	3,969,187
Total Expense \$	4,266,748	181,549	259,566	582,975	3,242,638
Net Profit (loss) \$	1,046,239	-15,758	103,784	231,664	726,549
Businesses reporting a profit (No.)	26,428	6,452	6,589	6,634	6,753
Total Sales \$	3,845,676	114,124	249,043	572,216	2,910,293
Total Expense \$	2,391,440	64,142	101,346	280,296	1,945,656
Net Profit \$	1,454,236	49,982	147,697	291,920	964,637
Businesses reporting a loss (No.)	12,019	3,150	3,012	2,974	2,883
Total Sales \$	1,467,311	51,667	114,327	242,423	1,058,894
Total Expense \$	1,875,308	117,407	158,240	302,679	1,296,982
Net Loss \$	-407,997	-65,740	-43,913	-60,256	-238,088

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12,935	3,233	3,234	3,234	3,234
Businesses in sample	382				
Low sales value (\$000's)	(1)	(1)	27	57	144
High sales value (\$000's)	(1)	27	57	144	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	43.6	39.2	48.6	42.7	44.0	97.5	44.8	41.7	49.4	42.7	45.1
Mortgage Interest	8.3	3.4	9.5	7.2	13.2	24.4	34.3	27.8	42.9	31.5	33.1
Depreciation	12.2	9.7	16.1	11.8	11.1	84.2	14.4	13.4	18.9	13.3	12.2
Repairs & Maintenance	4.5	4.4	3.5	5.4	4.8	62.0	7.3	10.4	6.6	7.3	6.1
Heat, Light & Telephone	4.7	5.6	4.6	4.6	4.2	54.9	8.6	13.4	10.5	7.5	5.9
Business & Property Tax	9.6	10.0	10.6	9.7	8.4	81.8	11.8	14.1	12.6	10.8	10.1
Insurance	1.9	2.6	2.0	2.0	1.1	67.3	2.9	4.5	3.6	2.4	1.6
Rent	2.3	3.5	2.3	2.0	1.3	11.7	19.6	36.2	36.4	13.8	8.4
Personnel Expenses	16.4	25.8	10.1	16.5	13.3	57.1	28.7	56.3	23.8	25.5	17.8
Financial Expenses	17.9	12.8	24.1	14.4	20.1	94.8	18.9	13.9	26.1	14.9	20.5
Bank Interest & Charges	13.3	3.9	20.4	11.5	17.1	80.3	16.5	5.5	25.3	14.0	19.6
Professional Fees	4.6	8.9	3.7	2.9	3.1	87.6	5.3	11.1	4.3	3.1	3.4
Other Expenses	14.7	20.2	14.3	13.5	10.7	84.1	17.4	24.6	18.8	16.3	11.3
Profit (loss)	7.4	2.1	2.9	12.9	11.8	95.8	7.8	2.1	3.1	13.5	12.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance Sheet Profile for 1985
Canada, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12,935	3,233	3,234	3,234	3,234
Businesses in sample	382				
Low sales value (\$000's)	(1)	(1)	27	57	144
High sales value (\$000's)	(1)	27	57	144	(1)
	Average (\$000's)				
Assets					
Cash	38	6	5	61	80
Accounts and Notes Receivable	10	1	4	9	26
Inventory	3	-	-	-	10
Other Current Assets	53	8	11	25	163
Total Current Assets	104	16	20	95	279
Fixed Assets	579	84	235	408	1,556
Less: Accum. Dep on Fixed Assets	114	22	49	101	279
Other Assets	108	27	48	83	270
Total Assets	677	105	254	484	1,826
Liabilities and Equity					
Current Loans	22	1	11	7	69
Other Current Liabilities	110	24	42	51	318
Total Current Liabilities	133	25	53	57	387
Mortgages Payable	179	5	58	93	549
Long Term Debt	35	-	16	5	114
Other Liabilities	205	26	87	175	522
Total Liabilities	552	56	214	330	1,573
Total Equity	125	49	40	154	254

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12,935	3,233	3,234	3,234	3,234
Businesses in sample	382				
Low sales value (\$000's)	(1)	(1)	27	57	144
High sales value (\$000's)	(1)	27	57	144	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	5.8	5.6	9.2	5.6	2.8
Leverage Ratios					
Debt/Equity ratio (times)	...	62.3	...	-88.6	34.4
Interest Coverage ratio (times)	164.8	66.9	2.1	...	...
Debt ratio (times)	0.9	0.6	1.2	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Operators of Non-Residential Buildings (SIC 7512)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	12,639	3,159	3,160	3,160	3,160
Businesses in sample	271				
Low sales value (\$000's)	(1)	(1)	28	60	138
High sales value (\$000's)	(1)	28	60	138	(1)
	Average (\$000's)				
Source of Funds					
From Operations	33	4	6	45	77
Sale of Fixed Assets	41	25	17	43	76
Increase in Long Term Debt	66	1	44	37	178
Advances From Owners and Affiliates	24	13	12	24	46
From Government	-	-	-	-	-
Increase in Share Capital	13	-	1	43	8
Sale of Investments	23	2	6	59	25
Tax Adjustments	1	-	-	1	2
Other Sources	2	-	-	5	5
Total	203	45	88	258	417
Application of Funds					
Purchase of Fixed Assets	56	2	36	84	99
Payment of Dividends	19	2	4	40	29
Repayment of Long Term Debt	41	7	27	38	90
Current Portion of Long Term Debt	3	-	-	-	11
Purchase of Investments	23	6	10	31	45
Repayment of Adv. From Owners and Affil.	20	21	2	6	52
Decrease in Equity	4	-	1	2	11
Tax Adjustments	2	-	1	3	4
Other Applications	3	-	-	2	12
Total	170	39	81	207	352
Increase (Decrease) in Net Working Capital	32	7	7	51	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	16,893	1,428,221	85,717	2,545	1,599
less than 20	16,014	568,801	34,285	2,461	1,550
20 - 99	675	333,895	20,520	65	41
100 - 499	142	265,198	15,892	18	6
500 and over	62	260,327	15,020	1	2
1985					
Total	15,703	1,633,356	82,608	1,596	...
less than 20	14,905	652,311	33,180	1,538	...
20 - 99	586	393,849	20,165	44	...
100 - 499	154	314,924	15,958	12	...
500 and over	58	272,272	13,305	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	5,419	1,354	1,355	1,355	1,355
Total Sales \$	883,636	25,065	63,287	145,303	649,981
Total Expense \$	907,352	26,724	66,831	144,965	668,832
Net Profit (loss) \$	-23,716	-1,659	-3,544	338	-18,851
Businesses reporting a profit (No.)	1,958	531	426	489	512
Total Sales \$	342,226	9,157	20,149	52,387	260,533
Total Expense \$	242,768	3,941	11,993	30,255	196,579
Net Profit \$	99,458	5,216	8,156	22,132	63,954
Businesses reporting loss (No.)	3,461	823	929	866	843
Total Sales \$	541,410	15,908	43,138	92,916	389,448
Total Expense \$	664,584	22,783	54,838	114,710	472,253
Net Loss \$	-123,174	-6,875	-11,700	-21,794	-82,805
1983					
All Businesses (No.)	5,534	1,367	1,400	1,383	1,384
Total Sales \$	985,080	27,240	67,207	161,529	729,104
Total Expense \$	953,199	29,562	58,134	151,162	714,341
Net Profit (loss) \$	31,881	-2,322	9,073	10,367	14,763
Businesses reporting a profit (No.)	2,671	629	717	665	660
Total Sales \$	464,712	12,259	34,096	77,138	341,219
Total Expense \$	302,972	2,668	16,588	42,299	241,417
Net Profit \$	161,740	9,591	17,508	34,839	99,802
Businesses reporting a loss (No.)	2,863	738	683	718	724
Total Sales \$	520,368	14,981	33,111	84,391	387,885
Total Expense \$	650,227	26,894	41,546	108,863	472,924
Net Loss \$	-129,859	-11,913	-8,435	-24,472	-85,039
1984					
All Businesses (No.)	9,403	2,343	2,329	2,344	2,387
Total Sales \$	1,505,493	44,573	101,012	229,770	1,130,138
Total Expense \$	1,141,147	43,631	49,813	226,476	821,227
Net Profit (loss) \$	364,346	942	51,199	3,294	308,911
Businesses reporting a profit (No.)	6,582	1,584	1,722	1,405	1,871
Total Sales \$	1,108,654	30,044	74,708	137,332	866,570
Total Expense \$	630,260	23,966	16,832	109,223	480,239
Net Profit \$	478,394	6,078	57,876	28,109	386,331
Businesses reporting a loss (No.)	2,821	759	607	939	516
Total Sales \$	396,839	14,529	26,304	92,438	263,568
Total Expense \$	510,887	19,665	32,981	117,253	340,988
Net Loss \$	-114,048	-5,136	-6,677	-24,815	-77,420
1985					
All Businesses (No.)	13,087	3,272	3,235	3,270	3,310
Total Sales \$	1,936,760	60,854	136,096	305,815	1,433,995
Total Expense \$	1,465,299	26,550	83,619	215,707	1,139,423
Net Profit (loss) \$	471,461	34,304	52,477	90,108	294,572
Businesses reporting a profit (No.)	9,121	2,308	1,959	2,537	2,317
Total Sales \$	1,408,676	45,215	82,933	234,804	1,045,724
Total Expense \$	784,858	6,605	9,240	126,360	655,863
Net Profit \$	623,818	38,610	73,693	108,444	389,861
Businesses reporting a loss (No.)	3,966	964	1,276	733	993
Total Sales \$	528,084	15,639	53,163	71,011	388,271
Total Expense \$	680,441	33,155	74,379	89,347	483,560
Net Loss \$	-152,357	-17,516	-21,216	-18,336	-95,289

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	15,087	3,771	3,772	3,772	3,772						
Businesses in sample	689										
Low sales value (\$000's)	(1)	(1)	45	104	231						
High sales value (\$000's)	(1)	45	104	231	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	14.7	16.3	17.5	13.4	11.7	97.7	15.1	17.3	17.9	13.6	11.8
Mortgage Interest	0.3	0.1	0.3	0.5	0.2	3.4	8.4	16.9	16.8	16.0	2.8
Depreciation	3.8	3.6	5.2	3.6	3.0	84.2	4.6	6.0	6.0	3.9	3.1
Repairs & Maintenance	0.7	0.7	0.7	0.7	0.7	43.3	1.6	3.1	1.9	1.4	1.1
Heat, Light & Telephone	3.4	4.4	3.8	2.9	2.7	90.2	3.8	5.3	4.2	3.1	2.8
Business & Property Tax	1.1	1.4	1.1	1.0	0.9	77.6	1.4	2.2	1.5	1.2	1.0
Insurance	1.1	1.5	1.1	0.9	1.0	76.9	1.5	2.5	1.5	1.1	1.2
Rent	4.2	4.6	5.3	3.7	3.2	74.1	5.7	8.8	8.5	4.8	4.0
Personnel Expenses	49.6	41.5	50.8	50.8	55.3	92.7	53.6	53.7	52.1	52.4	56.1
Financial Expenses	5.4	8.0	5.5	4.5	3.6	97.8	5.5	8.5	5.5	4.5	3.7
Bank Interest & Charges	2.7	4.9	2.5	2.0	1.4	87.3	3.1	5.9	2.7	2.2	1.7
Professional Fees	2.7	3.1	3.0	2.4	2.2	93.7	2.9	3.7	3.2	2.5	2.3
Other Expenses	20.9	22.9	20.6	20.7	19.5	99.0	21.1	23.7	20.6	20.7	19.6
Profit (loss)	9.3	11.2	5.6	10.6	9.9	98.8	9.4	11.4	5.7	10.6	10.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

TABLE 2. Balance Sheet Profile for 1985
Canada, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15,087	3,771	3,772	3,772	3,772
Businesses in sample	689				
Low sales value (\$000's)	(1)	(1)	45	104	231
High sales value (\$000's)	(1)	45	104	231	(1)
	Average (\$000's)				
Assets					
Cash	34	4	16	30	85
Accounts and Notes Receivable	40	2	13	33	110
Inventory	2	-	1	-	6
Other Current Assets	22	5	13	22	46
Total Current Assets	97	11	43	86	247
Fixed Assets	52	10	25	41	130
Less: Accum Dep. on Fixed Assets	19	2	9	15	50
Other Assets	52	3	27	48	129
Total Assets	182	23	86	160	456
Liabilities and Equity					
Current Loans	9	1	3	7	25
Other Current Liabilities	82	11	38	70	208
Total Current Liabilities	91	12	42	77	232
Mortgages Payable	11	1	3	5	33
Long Term Debt	3	1	1	3	7
Other Liabilities	31	3	7	35	77
Total Liabilities	135	17	53	119	350
Total Equity	47	6	33	41	105

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15,087	3,771	3,772	3,772	3,772
Businesses in sample	689				
Low sales value (\$000's)	(1)	(1)	45	104	231
High sales value (\$000's)	(1)	45	104	231	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	1.9	1.9	1.4	2.7	1.7
Leverage Ratios					
Debt/Equity ratio (times)	285.6	3.1	...	23.2	...
Interest Coverage ratio (times)	178.8	104.7	80.3	106.6	...
Debt ratio (times)	1.3	2.7	0.9	1.1	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11,810	2,952	2,952	2,953	2,953
Businesses in sample	375				
Low sales value (\$000's)	(1)	(1)	74	149	264
High sales value (\$000's)	(1)	74	149	264	(1)
	Average (\$000's)				
Source of Funds					
From Operations	28	5	19	22	64
Sale of Fixed Assets	6	4	1	12	9
Increase in Long Term Debt	9	2	1	7	26
Advances From Owners and Affiliates	9	2	14	3	17
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	4	3	4	2	6
Tax Adjustments	1	-	2	-	1
Other Sources	1	-	-	-	2
Total	57	15	40	46	127
Application of Funds					
Purchase of Fixed Assets	12	3	4	6	34
Payment of Dividends	9	1	13	6	15
Repayment of Long Term Debt	11	7	4	9	22
Current Portion of Long Term Debt	1	2	-	-	1
Purchase of Investments	8	3	5	3	22
Repayment of Adv. From Owners and Affil.	9	2	9	10	16
Decrease in Equity	1	1	1	-	2
Tax Adjustments	1	-	1	1	2
Other Applications	1	-	1	-	1
Total	52	19	37	37	113
Increase (Decrease) in Net Working Capital	6	-4	3	9	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Insurance and Real Estate Agencies (SIC 7611)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	13,103	1,561,767	85,802	2,030	1,553
less than 20	12,242	674,461	37,131	1,949	1,485
20 - 99	592	332,068	18,227	61	58
100 - 499	174	213,468	11,627	5	4
500 and over	95	341,770	18,817	15	6
1985					
Total	14,390	2,362,893	106,448	1,535	...
less than 20	13,326	929,282	42,096	1,448	
20 - 99	784	554,192	24,706	70	
100 - 499	183	356,174	15,979	13	
500 and over	97	523,245	23,667	4	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	14,100	3,525	3,525	3,524	3,526
Total Sales \$	2,488,088	86,157	236,572	493,702	1,671,657
Total Expense \$	2,260,563	80,201	208,259	441,259	1,530,844
Net Profit (loss) \$	227,525	5,956	28,313	52,443	140,813
Businesses reporting a profit (No.)	10,334	2,414	2,618	2,613	2,689
Total Sales \$	1,874,305	57,697	176,759	368,033	1,271,816
Total Expense \$	1,561,199	37,925	135,521	296,190	1,091,563
Net Profit \$	313,106	19,772	41,238	71,843	180,253
Businesses reporting loss (No.)	3,766	1,111	907	911	837
Total Sales \$	613,783	28,460	59,813	125,669	399,841
Total Expense \$	699,364	42,276	72,738	145,069	439,281
Net Loss \$	-85,581	-13,816	-12,925	-19,400	-39,440
1983					
All Businesses (No.)	13,651	3,412	3,413	3,412	3,414
Total Sales \$	2,460,544	86,852	233,667	493,390	1,646,635
Total Expense \$	2,217,086	78,228	204,829	431,978	1,502,051
Net Profit (loss) \$	243,458	8,624	28,838	61,412	144,584
Businesses reporting a profit (No.)	9,572	2,331	2,180	2,522	2,539
Total Sales \$	1,797,112	59,930	150,225	365,707	1,221,250
Total Expense \$	1,466,864	38,051	108,000	286,824	1,033,989
Net Profit \$	330,248	21,879	42,225	78,883	187,261
Businesses reporting a loss (No.)	4,079	1,081	1,233	890	875
Total Sales \$	663,432	26,922	83,442	127,683	425,385
Total Expense \$	750,222	40,177	96,829	145,154	468,062
Net Loss \$	-86,790	-13,255	-13,387	-17,471	-42,677
1984					
All Businesses (No.)	15,394	3,846	3,850	3,830	3,868
Total Sales \$	2,778,096	90,746	252,822	536,146	1,898,382
Total Expense \$	2,439,427	71,719	208,956	459,966	1,698,786
Net Profit (loss) \$	338,669	19,027	43,866	76,180	199,596
Businesses reporting a profit (No.)	11,995	2,756	3,050	3,057	3,132
Total Sales \$	2,238,629	65,230	198,653	420,885	1,553,861
Total Expense \$	1,836,816	36,098	148,838	331,316	1,320,564
Net Profit \$	401,813	29,132	49,815	89,569	233,297
Businesses reporting a loss (No.)	3,399	1,090	800	773	736
Total Sales \$	539,467	25,516	54,169	115,261	344,521
Total Expense \$	602,611	35,621	60,118	128,650	378,222
Net Loss \$	-63,144	-10,105	-5,949	-13,389	-33,701
1985					
All Businesses (No.)	15,180	3,776	3,796	3,810	3,798
Total Sales \$	3,051,013	106,034	277,637	597,409	2,069,933
Total Expense \$	2,725,552	82,306	257,891	515,675	1,869,680
Net Profit (loss) \$	325,461	23,728	19,746	81,734	200,253
Businesses reporting a profit (No.)	11,301	2,537	2,897	2,803	3,064
Total Sales \$	2,413,220	70,577	212,946	435,672	1,694,025
Total Expense \$	2,014,479	37,807	168,666	340,327	1,467,679
Net Profit \$	398,741	32,770	44,280	95,345	226,346
Businesses reporting a loss (No.)	3,879	1,239	899	1,007	734
Total Sales \$	637,793	35,457	64,691	161,737	375,908
Total Expense \$	711,073	44,499	89,225	175,348	402,001
Net Loss \$	-73,280	-9,042	-24,534	-13,611	-26,093

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	3,069	767	767	767	768						
Businesses in sample	185										
Low sales value (\$000's)	(1)	(1)	39	82	183						
High sales value (\$000's)	(1)	39	82	183	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.9	19.5	9.1	6.7	8.8	99.4	11.0	19.5	9.1	6.7	8.9
Mortgage Interest	0.1	...	...	...	...	1.1	6.1	...	...	...	...
Depreciation	4.6	8.7	3.7	2.9	3.3	82.3	5.6	11.7	4.3	3.5	3.8
Repairs & Maintenance	1.3	3.1	0.8	0.5	0.7	26.4	4.8	14.7	2.9	2.2	2.1
Heat, Light & Telephone	1.6	2.4	1.4	1.0	1.5	70.8	2.2	3.5	2.1	1.6	1.8
Business & Property Tax	0.3	0.6	0.1	0.1	0.2	44.2	0.6	1.3	0.2	0.4	0.5
Insurance	0.2	0.2	0.2	0.4	0.2	42.7	0.6	1.8	0.4	0.6	0.4
Rent	2.9	4.4	2.8	1.7	2.8	59.6	4.9	12.6	3.6	3.2	4.0
Personnel Expenses	33.0	24.3	39.0	35.1	33.6	78.5	42.0	56.1	44.7	40.1	35.4
Financial Expenses	7.6	11.4	8.0	3.3	7.9	96.3	7.9	12.5	8.3	3.3	8.1
Bank Interest & Charges	1.7	2.3	1.8	1.4	1.3	85.1	2.0	2.6	2.3	1.4	1.7
Professional Fees	5.4	9.1	4.2	1.9	6.5	80.4	6.7	15.3	5.6	2.0	7.0
Franchise Fees	0.5	...	...	...	...	3.2	15.9	...	...	...	...
Sales and Admin. Expenses	9.0	9.0	14.0	8.2	5.1	97.0	9.3	9.4	14.5	8.2	5.4
Advertising	3.9	3.5	6.6	1.9	1.8	81.2	4.7	4.9	11.8	2.1	1.9
Supplies	3.3	2.6	3.8	4.6	2.1	92.2	3.6	3.0	4.0	4.6	2.4
Delivery	1.8	2.8	1.5	1.7	1.3	66.0	2.8	3.9	3.0	2.8	1.7
Other Expenses	25.2	22.7	14.5	26.3	36.6	90.5	27.9	29.8	15.6	27.5	37.5
Profit (loss)	14.3	13.1	15.4	20.5	8.0	94.8	15.0	14.2	16.4	22.0	8.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Canada, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,069	767	767	767	768
Businesses in sample	185				
Low sales value (\$000's)	(1)	(1)	39	82	183
High sales value (\$000's)	(1)	39	82	183	(1)
	Average (\$000's)				
Assets					
Cash	10	2	3	16	19
Accounts and Notes Receivable	27	1	7	14	84
Inventory	6	-	-	5	17
Other Current Assets	9	1	5	5	26
Total Current Assets	52	4	15	40	147
Fixed Assets	52	11	16	35	141
Less: Accum. Dep. on Fixed Assets	21	6	2	19	54
Other Assets	12	6	2	12	28
Total Assets	95	15	31	68	261
Liabilities and Equity					
Current Loans	15	1	-	7	52
Other Current Liabilities	48	10	26	27	126
Total Current Liabilities	63	12	26	33	178
Mortgages Payable	4	-	-	3	13
Long Term Debt	3	-	-	3	10
Other Liabilities	14	4	9	7	34
Total Liabilities	84	16	35	46	234
Total Equity	11	-2	-5	22	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,069	767	767	767	768
Businesses in sample	185				
Low sales value (\$000's)	(1)	(1)	39	82	183
High sales value (\$000's)	(1)	39	82	183	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	1.5	0.8	1.3	2.1	1.5
Leverage Ratios					
Debt/Equity ratio (times)	...	...	105.4	62.0	14.7
Interest Coverage ratio (times)	290.3	112.5	...	...	49.6
Debt ratio (times)	1.1	1.1	1.3	0.7	1.2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Computer Services (SIC 7721)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,202	550	550	551	551
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	46	99	202
High sales value (\$000's)	(1)	46	99	202	(1)
	Average (\$000's)				
Source of Funds					
From Operations	41	8	30	50	69
Sale of Fixed Assets	2	-	-	1	5
Increase in Long Term Debt	7	3	1	3	20
Advances From Owners and Affiliates	7	10	8	1	8
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of investments	-	-	-	-	1
Tax Adjustments	-	-	-	-	1
Other Sources	-	-	-	-	-
Total	57	21	40	56	105
Application of Funds					
Purchase of Fixed Assets	14	5	5	7	37
Payment of Dividends	13	-	24	15	9
Repayment of Long Term Debt	5	2	-	3	14
Current Portion of Long Term Debt	1	-	-	-	3
Purchase of investments	3	-	-	5	5
Repayment of Adv. From Owners and Affil.	3	-	-	2	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	-	2	2	3
Other Applications	4	-	-	11	4
Total	44	7	32	45	83
Increase (Decrease) in Net Working Capital	14	14	8	11	22

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Computer Services (SIC 7721)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,087	492,696	18,014	639	490
less than 20	1,799	117,368	4,278	592	463
20 - 99	169	102,874	3,755	31	19
100 - 499	90	160,997	5,969	15	8
500 and over	29	111,457	4,012	1	-
1985					
Total	3,357	840,976	28,387	728	...
less than 20	2,924	229,920	7,687	666	...
20 - 99	263	206,109	6,973	53	...
100 - 499	116	238,454	8,115	7	...
500 and over	34	166,493	5,612	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,512	619	638	628	629
Total Sales \$	260,649	9,159	20,308	42,241	188,941
Total Expense \$	233,334	7,073	14,015	34,507	177,739
Net Profit (loss) \$	27,315	2,086	6,293	7,734	11,202
Businesses reporting a profit (No.)	2,042	493	538	508	503
Total Sales \$	205,619	7,106	17,051	34,153	147,309
Total Expense \$	168,327	3,557	9,326	25,145	130,299
Net Profit \$	37,292	3,549	7,725	9,008	17,010
Businesses reporting loss (No.)	470	126	98	120	126
Total Sales \$	55,030	2,053	3,257	8,088	41,632
Total Expense \$	65,007	3,516	4,689	9,362	47,440
Net Loss \$	-9,977	-1,463	-1,432	-1,274	-5,808
1983					
All Businesses (No.)	2,793	696	700	698	699
Total Sales \$	336,337	10,666	24,307	50,386	250,978
Total Expense \$	289,422	7,053	16,584	39,628	226,157
Net Profit (loss) \$	46,915	3,613	7,723	10,758	24,821
Businesses reporting a profit (No.)	2,310	555	588	603	564
Total Sales \$	273,256	8,536	20,318	43,204	201,198
Total Expense \$	212,532	3,886	11,641	30,897	166,108
Net Profit \$	60,724	4,650	8,677	12,307	35,090
Businesses reporting a loss (No.)	483	141	112	95	135
Total Sales \$	63,081	2,130	3,989	7,182	49,780
Total Expense \$	76,890	3,167	4,943	8,731	60,049
Net Loss \$	-13,809	-1,037	-954	-1,549	-10,269
1984					
All Businesses (No.)	3,391	835	845	835	876
Total Sales \$	664,473	19,126	42,801	101,460	501,086
Total Expense \$	601,233	16,596	38,557	79,343	466,737
Net Profit (loss) \$	63,240	2,530	4,244	22,117	34,349
Businesses reporting a profit (No.)	2,629	569	640	715	705
Total Sales \$	526,152	13,442	29,437	87,456	395,817
Total Expense \$	433,998	9,611	22,310	62,831	339,246
Net Profit \$	92,154	3,831	7,127	24,625	56,571
Businesses reporting a loss (No.)	762	266	205	120	171
Total Sales \$	138,321	5,684	13,364	14,004	105,269
Total Expense \$	167,235	6,985	16,247	16,512	127,491
Net Loss \$	-28,914	-1,301	-2,883	-2,508	-22,222
1985					
All Businesses (No.)	3,264	766	834	835	829
Total Sales \$	630,870	12,841	47,265	96,255	474,509
Total Expense \$	601,631	22,562	48,172	76,547	454,350
Net Profit (loss) \$	29,239	-9,721	-907	19,708	20,159
Businesses reporting a profit (No.)	2,477	319	743	726	689
Total Sales \$	515,824	6,495	42,409	83,022	383,898
Total Expense \$	440,191	5,222	33,797	61,536	339,636
Net Profit \$	75,633	1,273	8,612	21,486	44,262
Businesses reporting a loss (No.)	787	447	91	109	140
Total Sales \$	115,046	6,346	4,856	13,233	90,611
Total Expense \$	161,440	17,340	14,375	15,011	114,714
Net Loss \$	-46,394	-10,994	-9,519	-1,778	-24,103

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	19,924	4,981	4,981	4,981	4,981						
Businesses in sample	528										
Low sales value (\$'000's)	(1)	(1)	22	42	95						
High sales value (\$'000's)	(1)	22	42	95	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.8	12.4	10.8	9.6	10.4	84.6	12.7	17.9	12.6	10.3	11.5
Mortgage Interest	0.1	-	-	-	0.4	1.0	11.7	-	8.7	20.4	11.6
Depreciation	3.7	4.3	4.9	3.3	2.4	62.3	6.0	10.0	9.0	4.5	3.1
Repairs & Maintenance	0.5	0.3	0.2	0.7	0.7	21.3	2.3	1.2	2.1	3.5	2.4
Heat, Light & Telephone	1.6	0.7	2.1	1.8	1.8	52.6	3.0	2.4	3.9	3.0	2.7
Business & Property Tax	0.5	0.6	0.2	0.5	0.6	40.5	1.2	2.5	0.7	1.0	1.0
Insurance	0.5	0.2	0.6	0.7	0.5	37.8	1.3	1.4	1.9	1.6	0.8
Rent	3.9	6.4	2.7	2.6	3.9	44.8	8.7	15.8	7.4	5.5	7.1
Personnel Expenses	40.8	40.9	36.3	43.4	42.5	76.4	53.3	71.5	53.4	50.0	45.5
Financial Expenses	8.9	11.1	9.9	8.0	6.7	89.7	9.9	14.9	10.5	8.4	7.0
Bank Interest & Charges	2.3	2.4	1.6	3.1	2.1	71.6	3.2	5.4	2.0	4.0	2.6
Professional Fees	6.6	8.7	8.2	4.7	4.6	82.0	8.0	12.9	9.7	5.4	5.2
Franchise Fees	-	-	-	-	-	0.4	6.8	-	-	-	-
Sales and Admin. Expenses	9.7	9.6	11.9	10.5	7.0	78.0	12.5	13.3	15.5	13.5	8.1
Advertising	3.5	3.9	3.5	4.1	2.4	56.5	6.1	9.0	6.6	6.4	3.6
Supplies	2.8	2.5	2.9	2.9	3.1	68.8	4.1	4.1	4.1	4.1	4.0
Delivery	3.4	3.2	5.4	3.5	1.5	51.0	6.7	6.8	9.1	7.0	3.2
Other Expenses	10.4	6.4	11.8	9.7	13.6	71.5	14.5	13.4	16.2	12.1	15.8
Profit (loss)	19.5	19.6	19.4	19.0	19.8	96.8	20.1	20.5	19.9	19.6	20.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance Sheet Profile for 1985
Canada, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19,924	4,981	4,981	4,981	4,981
Businesses in sample	528				
Low sales value (\$000's)	(1)	(1)	22	42	95
High sales value (\$000's)	(1)	22	42	95	(1)
	Average (\$000's)				
Assets					
Cash	16	1	8	8	47
Accounts and Notes Receivable	11	3	1	7	35
Inventory	1	-	-	-	4
Other Current Assets	45	44	3	22	113
Total Current Assets	74	48	12	38	198
Fixed Assets	33	4	8	26	92
Less Accum. Dep. on Fixed Assets	12	1	2	8	36
Other Assets	60	36	20	42	139
Total Assets	155	87	38	98	393
Liabilities and Equity					
Current Loans	8	1	-	7	24
Other Current Liabilities	42	15	7	22	121
Total Current Liabilities	50	16	7	29	145
Mortgages Payable	6	1	-	2	21
Long Term Debt	1	-	-	1	4
Other Liabilities	26	13	17	16	58
Total Liabilities	83	30	24	49	228
Total Equity	71	57	14	49	166

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	19,924	4,981	4,981	4,981	4,981
Businesses in sample	528				
Low sales value (\$000's)	(1)	(1)	22	42	95
High sales value (\$000's)	(1)	22	42	95	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	9.1	3.2	6.1	20.6	4.5
Leverage Ratios					
Debt:Equity ratio (times)		-85.4	-30.1	27.4	
Interest Coverage ratio (times)	124.4	37.2	61.4	113.6	242.4
Debt ratio (times)	43.0	0.7	1.0	153.3	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Management Consulting Services (SIC 7771)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11,981	2,995	2,995	2,995	2,996
Businesses in sample	185				
Low sales value (\$000's)	(1)	(1)	38	70	164
High sales value (\$000's)	(1)	38	70	164	(1)
	Average (\$000's)				
Source of Funds					
From Operations	27	6	14	15	70
Sale of Fixed Assets	6	1	-	2	20
Increase in Long Term Debt	6	9	1	-	13
Advances From Owners and Affiliates	11	7	13	3	23
From Government	-	-	-	-	-
Increase in Share Capital	4	-	13	-	3
Sale of Investments	9	5	24	-	7
Tax Adjustments	-	-	1	-	-
Other Sources	1	-	-	-	3
Total	64	29	65	20	139
Application of Funds					
Purchase of Fixed Assets	13	10	13	8	22
Payment of Dividends	6	3	2	6	12
Repayment of Long Term Debt	9	1	1	2	33
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	15	5	29	2	26
Repayment of Adv. From Owners and Affil.	9	5	2	6	24
Decrease in Equity	1	-	4	-	1
Tax Adjustments	1	-	1	1	2
Other Applications	1	-	-	3	1
Total	56	23	52	25	122
Increase (Decrease) in Net Working Capital	7	5	13	-6	17

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Management Consulting Services (SIC 7771)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,436	762,374	40,097	1,946	1,382
less than 20	8,976	408,763	21,169	1,879	1,324
20 - 99	364	184,619	9,572	57	50
100 - 499	73	111,122	5,852	9	4
500 and over	23	59,870	3,504	1	4
1985					
Total	10,087	1,117,746	45,645	1,731	...
less than 20	9,534	547,619	22,023	1,648	...
20 - 99	433	275,417	11,299	78	...
100 - 499	89	176,210	7,513	5	...
500 and over	31	118,500	4,810	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	12,327	3,073	3,089	3,083	3,082
Total Sales \$	1,310,993	40,938	78,944	188,570	1,002,541
Total Expense \$	1,114,165	14,755	42,317	148,070	909,023
Net Profit (loss) \$	196,828	26,183	36,627	40,500	93,518
Businesses reporting a profit (No.)	10,744	2,875	2,777	2,570	2,522
Total Sales \$	1,066,805	38,302	70,689	156,732	801,082
Total Expense \$	828,401	9,534	31,307	108,759	678,801
Net Profit \$	238,404	28,768	39,382	47,973	122,281
Businesses reporting loss (No.)	1,583	198	312	513	560
Total Sales \$	244,188	2,636	8,255	31,838	201,459
Total Expense \$	285,764	5,221	11,010	39,311	230,222
Net Loss \$	-41,576	-2,585	-2,755	-7,473	-28,763
1983					
All Businesses (No.)	10,877	2,709	2,729	2,719	2,720
Total Sales \$	1,267,477	39,105	81,587	186,797	959,988
Total Expense \$	1,052,380	17,772	48,935	138,688	846,985
Net Profit (loss) \$	215,097	21,333	32,652	48,109	113,003
Businesses reporting a profit (No.)	9,150	2,379	2,310	2,280	2,181
Total Sales \$	1,009,334	34,375	69,246	157,382	748,331
Total Expense \$	752,837	10,460	31,688	102,381	608,308
Net Profit \$	256,497	23,915	37,558	55,001	140,023
Businesses reporting a loss (No.)	1,727	330	419	439	539
Total Sales \$	258,143	4,730	12,341	29,415	211,657
Total Expense \$	299,543	7,312	17,247	36,307	238,677
Net Loss \$	-41,400	-2,582	-4,906	-6,892	-27,020
1984					
All Businesses (No.)	21,937	5,444	5,518	5,479	5,496
Total Sales \$	2,261,936	76,639	161,236	364,226	1,659,835
Total Expense \$	1,675,525	27,171	76,854	217,439	1,354,061
Net Profit (loss) \$	586,411	49,468	84,382	146,787	305,774
Businesses reporting a profit (No.)	18,794	4,719	4,875	4,672	4,528
Total Sales \$	1,903,295	66,361	141,725	308,369	1,386,840
Total Expense \$	1,271,451	12,568	51,548	150,966	1,056,369
Net Profit \$	631,844	53,793	90,177	157,403	330,471
Businesses reporting a loss (No.)	3,143	725	643	807	968
Total Sales \$	358,641	10,278	19,511	55,857	272,995
Total Expense \$	404,074	14,603	25,306	66,473	297,692
Net Loss \$	-45,433	-4,325	-5,795	-10,616	-24,697
1985					
All Businesses (No.)	20,511	5,115	5,136	5,131	5,129
Total Sales \$	2,021,800	69,723	136,853	306,643	1,508,581
Total Expense \$	1,501,291	25,429	69,731	216,291	1,189,840
Net Profit (loss) \$	520,509	44,294	67,122	90,352	318,741
Businesses reporting a profit (No.)	17,761	4,686	4,440	4,272	4,363
Total Sales \$	1,740,678	64,073	118,727	259,876	1,298,002
Total Expense \$	1,177,864	17,230	44,477	161,182	954,975
Net Profit \$	562,814	46,843	74,250	98,694	343,027
Businesses reporting a loss (No.)	2,750	429	696	859	766
Total Sales \$	281,122	5,650	18,126	46,767	210,579
Total Expense \$	323,427	8,199	25,254	55,109	234,865
Net Loss \$	-42,305	-2,549	-7,128	-8,342	-24,286

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	6,757	1,689	1,689	1,689	1,690						
Businesses in sample	703										
Low sales value (\$000's)	(1)	(1)	72	182	450						450
High sales value (\$000's)	(1)	72	182	450	(1)						(1)

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	33.6	54.4	36.0	23.6	20.5	99.9	33.6	54.4	36.0	23.6	20.6
Mortgage Interest	2.8	2.6	5.7	1.5	1.4	20.1	14.0	15.7	26.3	7.9	6.3
Depreciation	7.8	12.1	7.6	6.3	5.2	88.0	8.9	14.1	9.1	7.1	5.8
Repairs & Maintenance	5.7	10.6	5.3	3.2	3.6	97.8	5.8	10.7	5.7	3.3	3.6
Heat, Light & Telephone	9.2	15.7	9.1	6.4	5.6	98.4	9.3	15.7	9.7	6.4	5.6
Business & Property Tax	5.4	9.2	5.9	3.4	3.3	97.1	5.6	9.4	6.3	3.4	3.4
Insurance	1.9	3.6	1.6	1.5	1.0	96.3	2.0	3.9	1.7	1.5	1.0
Rent	0.7	0.5	0.8	1.2	0.5	12.0	8.1	9.7	4.4	11.1	3.2
Personnel Expenses	21.2	18.3	16.3	22.8	27.5	95.2	22.3	22.4	16.4	22.8	27.6
Financial Expenses	8.6	10.4	12.6	5.9	5.4	99.2	8.6	10.6	12.6	5.9	5.4
Bank Interest & Charges	7.0	8.4	10.3	4.9	4.2	92.9	7.5	9.9	10.4	5.3	4.4
Professional Fees	1.5	2.0	2.2	1.0	1.0	94.5	1.6	2.3	2.3	1.0	1.0
Franchise Fees	0.1	-	0.1	-	0.2	2.9	2.9	-	1.9	1.0	4.7
Sales and Admin. Expenses	7.3	9.5	8.1	5.6	6.0	98.2	7.4	9.5	8.7	5.6	6.1
Advertising	1.9	1.4	1.9	1.8	2.5	92.3	2.1	1.5	2.2	1.9	2.6
Supplies	3.0	4.3	3.4	2.0	2.4	92.9	3.3	4.5	4.1	2.0	2.5
Delivery	1.4	2.7	1.3	1.0	0.6	63.9	2.2	4.5	2.0	1.6	0.8
Laundry & Cleaning Expenses	1.0	1.1	1.5	0.7	0.6	40.8	2.4	3.7	3.5	1.8	1.1
Other Expenses	31.2	16.0	28.0	41.5	39.1	96.2	32.4	18.5	28.6	41.5	39.1
Profit (loss)	-1.9	-8.6	-1.1	0.6	1.5	98.0	-1.9	-8.7	-1.1	0.6	1.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,757	1,689	1,689	1,689	1,690
Businesses in sample	703				
Low sales value (\$000's)	(1)	(1)	72	182	450
High sales value (\$000's)	(1)	72	182	450	(1)
Average (\$000's)					
Assets					
Cash	18	2	7	12	51
Accounts and Notes Receivable	5	-	-	2	17
Inventory	7	-	2	8	20
Other Current Assets	10	-	2	7	29
Total Current Assets	40	3	12	29	116
Fixed Assets	434	88	222	384	1,036
Less Accum. Dep. on Fixed Assets	116	20	28	103	313
Other Assets	34	2	20	34	79
Total Assets	392	73	226	345	918
Liabilities and Equity					
Current Loans	17	6	8	12	43
Other Current Liabilities	58	13	24	45	150
Total Current Liabilities	76	19	32	58	193
Mortgages Payable	64	11	30	92	123
Long Term Debt	43	6	8	48	110
Other Liabilities	145	20	142	105	310
Total Liabilities	328	57	212	302	735
Total Equity	64	16	13	43	183

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,757	1,689	1,689	1,689	1,690
Businesses in sample	703				
Low sales value (\$000's)	(1)	(1)	72	182	450
High sales value (\$000's)	(1)	72	182	450	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.3	1.3	1.4	1.1	1.2
Leverage Ratios					
Debt:Equity ratio (times)	60.4	2.2	-8.8	-1.0	222.6
Interest Coverage ratio (times)	6.5	...	12.4	4.0	13.8
Debt ratio (times)	0.9	0.9	0.9	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,770	942	942	943	943
Businesses in sample	250				
Low sales value (\$000's)	(1)	(1)	182	375	651
High sales value (\$000's)	(1)	182	375	651	(1)
	Average (\$000's)				
Source of Funds					
From Operations	30	3	21	30	64
Sale of Fixed Assets	25	2	17	7	75
Increase in Long Term Debt	66	21	61	37	145
Advances From Owners and Affiliates	21	17	14	10	44
From Government	2	-	-	-	7
Increase in Share Capital	2	-	1	1	7
Sale of Investments	3	3	-	7	3
Tax Adjustments	1	1	-	-	1
Other Sources	3	-	-	-	12
Total	154	48	114	92	359
Application of Funds					
Purchase of Fixed Assets	50	5	35	36	125
Payment of Dividends	6	7	3	6	5
Repayment of Long Term Debt	51	6	26	33	136
Current Portion of Long Term Debt	6	-	4	-	19
Purchase of Investments	17	9	2	13	45
Repayment of Adv. From Owners and Affil.	10	6	3	8	22
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	-	-	1	3
Other Applications	2	-	1	2	3
Total	143	34	75	102	359
Increase (Decrease) in Net Working Capital	11	13	39	-10	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	8,799	1,407,782	175,160	1,064	653
less than 20	7,092	253,959	31,602	665	574
20 - 99	1,331	410,569	50,435	148	60
100 - 499	274	314,906	38,891	38	14
500 and over	102	428,348	54,232	13	5
1985					
Total	8,463	1,639,108	144,393	821	...
less than 20	7,124	341,105	29,977	700	...
20 - 99	1,034	458,772	40,624	81	...
100 - 499	204	323,846	29,193	27	...
500 and over	101	515,385	44,599	13	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	6,585	1,646	1,646	1,646	1,647
Total Sales \$	1,795,186	47,854	142,339	350,433	1,254,560
Total Expense \$	1,746,704	51,732	132,023	338,549	1,224,400
Net Profit (loss) \$	48,482	-3,878	10,316	11,884	30,160
Businesses reporting a profit (No.)	3,960	858	1,193	995	914
Total Sales \$	1,021,995	27,851	103,475	206,046	684,623
Total Expense \$	903,830	21,843	86,027	181,542	614,418
Net Profit \$	118,165	6,008	17,448	24,504	70,205
Businesses reporting loss (No.)	2,625	788	453	651	733
Total Sales \$	773,191	20,003	38,864	144,387	569,937
Total Expense \$	842,874	29,889	45,996	157,007	609,982
Net Loss \$	-69,683	-9,886	-7,132	-12,620	-40,045
1983					
All Businesses (No.)	7,193	1,794	1,802	1,798	1,799
Total Sales \$	1,807,589	42,978	131,184	340,695	1,292,732
Total Expense \$	1,748,063	45,034	123,393	326,301	1,253,335
Net Profit (loss) \$	59,526	-2,056	7,791	14,394	39,397
Businesses reporting a profit (No.)	4,682	1,044	1,287	1,179	1,192
Total Sales \$	1,219,597	25,815	92,170	222,869	878,743
Total Expense \$	1,084,578	18,358	75,814	195,109	795,297
Net Profit \$	135,019	7,457	16,356	27,760	83,446
Businesses reporting a loss (No.)	2,511	750	535	619	607
Total Sales \$	587,992	17,163	39,014	117,826	413,989
Total Expense \$	663,485	26,676	47,579	131,192	458,038
Net Loss \$	-75,493	-9,513	-8,565	-13,366	-44,049
1984					
All Businesses (No.)	7,852	1,962	1,955	1,987	1,968
Total Sales \$	2,082,527	49,501	159,893	404,733	1,468,400
Total Expense \$	2,024,158	49,238	151,612	384,414	1,438,894
Net Profit (loss) \$	58,369	263	8,281	20,319	29,506
Businesses reporting a profit (No.)	5,177	1,005	1,503	1,369	1,300
Total Sales \$	1,366,781	25,946	125,393	282,965	932,477
Total Expense \$	1,232,486	16,881	106,449	251,110	858,046
Net Profit \$	134,295	9,065	18,944	31,855	74,431
Businesses reporting a loss (No.)	2,675	957	452	598	668
Total Sales \$	715,746	23,555	34,500	121,768	535,923
Total Expense \$	791,672	32,357	45,163	133,304	580,848
Net Loss \$	-75,926	-8,802	-10,663	-11,536	-44,925
1985					
All Businesses (No.)	6,827	1,704	1,705	1,705	1,713
Total Sales \$	2,251,586	66,213	190,136	497,404	1,497,833
Total Expense \$	2,122,279	64,423	108,895	484,123	1,464,838
Net Profit (loss) \$	129,307	1,790	81,241	13,281	32,995
Businesses reporting a profit (No.)	4,366	922	1,117	1,185	1,142
Total Sales \$	1,533,290	38,691	130,703	343,650	1,020,246
Total Expense \$	1,307,637	30,425	35,980	312,609	928,623
Net Profit \$	225,653	8,266	94,723	31,041	91,623
Businesses reporting a loss (No.)	2,461	782	588	520	571
Total Sales \$	718,296	27,522	59,433	153,754	477,587
Total Expense \$	814,642	33,998	72,915	171,514	536,215
Net Loss \$	-96,346	-6,476	-13,482	-17,760	-58,628

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	21,818	5,454	5,454	5,455	5,455						
Businesses in sample	1,810										
Low sales value (\$000's)	(1)	(1)	70	171	355						
High sales value (\$000's)	(1)	70	171	355	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	42.9	46.7	42.8	42.5	39.7	98.5	43.6	47.6	44.5	42.5	39.9
Occupancy Expenses	19.8	24.2	21.5	17.9	15.7	99.4	19.9	24.3	21.9	17.9	15.7
Mortgage interest	0.4	0.2	0.6	0.4	0.4	8.8	4.7	5.6	6.6	4.0	3.6
Depreciation	3.7	4.4	3.7	3.2	3.2	80.8	4.5	7.7	4.7	3.6	3.4
Repairs & Maintenance	2.0	2.5	1.9	1.8	1.9	92.6	2.2	3.0	2.0	1.8	2.0
Heat, Light & Telephone	4.4	5.5	5.2	3.9	3.1	97.0	4.5	5.9	5.3	3.9	3.1
Business & Property Tax	1.5	1.9	1.6	1.3	1.3	88.3	1.7	2.5	1.8	1.4	1.3
Insurance	1.2	2.0	1.1	0.9	0.8	89.2	1.3	2.5	1.2	1.0	0.7
Rent	6.7	7.8	7.4	6.3	5.2	71.2	9.4	12.4	10.6	8.2	6.9
Personnel Expenses	26.2	22.9	23.9	28.0	30.1	96.1	27.3	25.8	24.6	28.1	30.4
Financial Expenses	3.9	4.1	4.3	3.5	3.9	96.7	4.1	4.5	4.5	3.5	3.9
Bank Interest & Charges	2.5	2.5	3.0	2.1	2.3	93.6	2.8	2.9	3.1	2.2	2.4
Professional Fees	1.2	1.6	1.3	1.1	0.9	89.2	1.4	2.0	1.5	1.2	1.0
Franchise Fees	0.2	0.1	0.1	0.2	0.6	6.1	4.1	1.8	2.8	4.1	4.8
Sales and Admin. Expenses	5.1	5.8	5.3	4.2	5.1	97.0	5.2	6.1	5.6	4.2	5.1
Advertising	1.6	1.4	1.4	1.4	2.2	88.4	1.8	1.8	1.7	1.5	2.2
Supplies	2.2	2.5	2.5	1.8	2.1	86.5	2.6	3.4	3.0	1.9	2.3
Delivery	1.1	1.8	1.2	0.9	0.7	65.0	1.7	2.7	1.9	1.3	1.0
Fuel Expense	0.1	0.2	0.1	0.1	0.1	8.0	1.5	1.8	1.8	1.1	1.2
Other Expenses	2.6	3.1	2.1	2.2	3.0	79.9	3.3	4.9	2.7	2.7	3.2
Profit (loss)	-0.6	-6.7	0.1	1.8	2.4	99.1	-0.6	-6.7	0.1	1.8	2.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages.

TABLE 2. Balance Sheet Profile for 1985
Canada, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	21,818	5,454	5,454	5,455	5,455
Businesses in sample	1,810				
Low sales value (\$000's)	(1)	(1)	70	171	355
High sales value (\$000's)	(1)	70	171	355	(1)
	Average (\$000's)				
Assets					
Cash	10	3	3	8	25
Accounts and Notes Receivable	3	-	-	4	7
Inventory	7	2	4	6	16
Other Current Assets	5	2	2	3	14
Total Current Assets	25	8	9	20	62
Fixed Assets	120	30	72	96	281
Less: Accum. Dep. on Fixed Assets	39	8	20	31	98
Other Assets	17	2	11	13	42
Total Assets	123	34	72	98	288
Liabilities and Equity					
Current Loans	11	4	5	10	24
Other Current Liabilities	31	8	18	27	75
Total Current Liabilities	42	13	20	37	99
Mortgages Payable	11	1	10	10	24
Long Term Debt	13	1	7	11	31
Other Liabilities	40	15	24	31	88
Total Liabilities	106	30	62	89	242
Total Equity	17	4	10	9	46

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	21,818	5,454	5,454	5,455	5,455
Businesses in sample	1,810				
Low sales value (\$000's)	(1)	(1)	70	171	355
High sales value (\$000's)	(1)	70	171	355	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.0	3.9	2.3	1.4	1.0
Leverage Ratios					
Debt/Equity ratio (times)	123.7	13.4	0.8	...	9.1
Interest Coverage ratio (times)	12.0	8.8	25.8	6.8	8.7
Debt ratio (times)	1.3	2.8	1.0	1.0	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11,890	2,922	2,922	2,923	2,923
Businesses in sample	516				
Low sales value (\$000's)	(1)	(1)	153	315	553
High sales value (\$000's)	(1)	153	315	553	(1)
	Average (\$000's)				
Source of Funds					
From Operations	20	-4	9	23	53
Sale of Fixed Assets	5	4	3	5	9
Increase in Long Term Debt	14	11	2	13	32
Advances From Owners and Affiliates	11	11	4	11	18
From Government	2	3	3	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	1	1	1	1	3
Tax Adjustments	-	-	-	-	1
Other Sources	2	-	4	-	2
Total	56	27	27	53	117
Application of Funds					
Purchase of Fixed Assets	24	16	11	19	50
Payment of Dividends	3	1	2	4	7
Repayment of Long Term Debt	16	9	13	16	27
Current Portion of Long Term Debt	2	1	1	3	6
Purchase of Investments	2	2	-	-	4
Repayment of Adv. From Owners and Affil.	8	2	2	7	19
Decrease in Equity	1	-	-	2	2
Tax Adjustments	-	-	-	-	1
Other Applications	2	1	-	1	5
Total	58	31	29	53	119
Increase (Decrease) in Net Working Capital	-2	-4	-2	-	-3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	33,484	2,816,463	381,390	6,513	4,155
less than 20	29,022	1,002,284	134,194	5,919	3,760
20 - 99	3,974	938,929	126,780	535	359
100 - 499	345	316,833	43,267	46	29
500 and over	143	558,417	77,149	13	7
1985					
Total	35,145	3,581,950	422,163	4,780	...
less than 20	30,455	1,271,824	150,071	4,245	---
20 - 99	4,175	1,197,320	142,109	475	---
100 - 499	377	445,299	52,917	42	---
500 and over	138	647,507	77,066	18	---

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	27,410	6,850	6,851	6,854	6,855
Total Sales \$	4,690,406	174,699	478,029	984,150	3,053,528
Total Expense \$	4,488,224	160,406	439,372	926,685	2,961,761
Net Profit (loss) \$	202,182	14,293	38,657	57,465	91,767
Businesses reporting a profit (No.)	19,518	4,756	5,346	5,256	4,160
Total Sales \$	3,076,356	122,857	374,458	747,884	1,833,157
Total Expense \$	2,759,743	92,643	320,627	666,256	1,680,217
Net Profit \$	318,613	30,214	53,831	81,628	152,940
Businesses reporting loss (No.)	7,892	2,094	1,505	1,598	2,695
Total Sales \$	1,612,050	51,642	103,571	236,266	1,220,371
Total Expense \$	1,728,461	67,763	118,745	260,429	1,261,544
Net Loss \$	-116,431	-15,921	-15,174	-24,163	-61,173
1983					
All Businesses (No.)	29,990	7,489	7,506	7,497	7,498
Total Sales \$	5,099,908	182,951	511,021	1,036,120	3,369,816
Total Expense \$	4,886,485	170,967	469,121	981,497	3,264,900
Net Profit (loss) \$	213,423	11,984	41,900	54,623	104,916
Businesses reporting a profit (No.)	21,043	4,911	5,753	5,312	5,067
Total Sales \$	3,554,163	121,122	396,856	730,331	2,305,654
Total Expense \$	3,208,686	89,669	335,176	648,498	2,135,143
Net Profit \$	345,475	31,253	61,678	81,833	170,711
Businesses reporting a loss (No.)	8,947	2,578	1,753	2,185	2,431
Total Sales \$	1,545,745	61,629	114,165	305,789	1,063,962
Total Expense \$	1,677,797	81,098	133,943	332,999	1,129,757
Net Loss \$	-132,052	-19,269	-19,778	-27,210	-65,795
1984					
All Businesses (No.)	35,043	8,759	8,759	8,759	8,766
Total Sales \$	7,680,400	233,519	676,108	1,511,332	5,259,441
Total Expense \$	7,410,543	223,501	642,813	1,443,311	5,100,918
Net Profit (loss) \$	269,857	10,018	33,295	68,021	158,523
Businesses reporting a profit (No.)	25,593	5,898	6,486	6,766	6,443
Total Sales \$	5,863,542	162,871	503,747	1,166,569	4,030,355
Total Expense \$	5,402,926	130,082	437,104	1,069,187	3,766,553
Net Profit \$	460,616	32,769	66,643	97,382	263,802
Businesses reporting a loss (No.)	9,450	2,861	2,273	1,993	2,323
Total Sales \$	1,816,858	70,648	172,361	344,763	1,229,086
Total Expense \$	2,007,617	93,419	205,709	374,124	1,334,365
Net Loss \$	-190,759	-22,771	-33,348	-29,361	-105,279
1985					
All Businesses (No.)	22,078	5,514	5,524	5,520	5,520
Total Sales \$	6,056,377	210,644	615,220	1,345,738	3,886,775
Total Expense \$	5,885,994	204,826	594,649	1,310,209	3,776,310
Net Profit (loss) \$	172,383	5,816	20,571	35,529	110,465
Businesses reporting a profit (No.)	15,080	3,326	3,643	4,078	4,033
Total Sales \$	4,462,639	132,399	404,326	986,814	2,939,100
Total Expense \$	4,164,284	106,183	358,050	922,837	2,777,214
Net Profit \$	296,355	26,216	46,276	63,977	161,886
Businesses reporting a loss (No.)	6,998	2,188	1,881	1,442	1,487
Total Sales \$	1,595,738	78,245	210,894	358,924	947,675
Total Expense \$	1,721,710	98,643	238,599	367,372	999,096
Net Loss \$	-125,972	-20,398	-25,705	-28,448	-51,421

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, In Percent of Sales, 1985
Canada, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	6,107	1,526	1,527	1,527	1,527						
Businesses in sample	189										
Low sales value (\$000's)	(1)	(1)	77	128	241						
High sales value (\$000's)	(1)	77	128	241	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	46.6	53.8	47.2	44.0	42.5	99.6	46.7	54.7	47.2	44.0	42.5
Occupancy Expenses	24.2	42.1	24.0	18.7	14.7	99.5	24.3	42.1	24.0	18.7	15.0
Mortgage Interest	0.2	-	-	-	-	4.7	4.3	-	-	-	-
Depreciation	7.3	13.4	8.6	5.0	3.0	94.4	7.7	15.1	8.7	5.0	3.4
Repairs & Maintenance	1.6	3.2	1.3	1.6	1.4	84.5	2.2	6.2	1.3	1.8	1.6
Heat, Light & Telephone	4.4	9.9	2.7	3.2	2.7	99.3	4.4	9.9	2.7	3.2	2.8
Business & Property Tax	0.9	0.2	1.0	0.9	1.4	67.6	1.3	4.2	1.5	1.0	1.5
Insurance	1.2	2.3	1.2	0.8	0.6	87.0	1.3	4.0	1.2	0.8	0.6
Rent	8.4	13.2	9.2	6.6	5.4	79.5	10.6	13.8	12.9	8.3	7.2
Personnel Expenses	24.8	26.4	25.0	21.8	26.4	93.4	26.6	38.2	25.0	21.8	26.4
Financial Expenses	6.2	8.6	8.2	3.6	4.7	99.8	6.2	8.6	8.2	3.6	4.7
Bank Interest & Charges	3.2	3.5	5.7	1.8	1.6	96.8	3.3	3.5	5.7	1.8	1.8
Professional Fees	1.9	5.1	1.3	0.6	0.9	93.9	2.0	5.2	1.3	0.9	0.9
Franchise Fees	1.2	-	1.2	1.0	2.2	25.2	4.6	-	4.3	4.7	4.7
Sales and Admin. Expenses	9.1	24.4	4.0	5.4	5.3	98.9	9.2	24.4	4.0	5.4	5.6
Advertising	2.7	5.7	1.6	1.8	2.2	86.2	3.1	5.9	2.3	1.9	2.6
Supplies	2.3	3.2	2.0	2.1	2.0	94.0	2.4	3.4	2.0	2.3	2.2
Delivery	4.1	15.5	0.4	1.3	1.1	64.3	6.3	17.1	0.9	2.3	1.5
Fuel Expense	0.1	-	-	0.2	0.1	8.1	1.0	0.1	1.1	1.9	0.8
Other Expenses	3.4	9.2	1.9	1.5	2.2	67.8	5.1	14.3	2.9	2.8	2.5
Profit (loss)	-14.3	-64.4	-10.4	4.9	4.1	98.4	-14.5	-64.4	-10.4	4.9	4.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services).

TABLE 2. Balance Sheet Profile for 1985
Canada, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,107	1,526	1,527	1,527	1,527
Businesses in sample	189				
Low sales value (\$000's)	(1)	(1)	77	128	241
High sales value (\$000's)	(1)	77	128	241	(1)
	Average (\$000's)				
Assets					
Cash	9	-	3	9	24
Accounts and Notes Receivable	2	-	-	3	4
Inventory	4	2	2	4	7
Other Current Assets	4	-	3	1	11
Total Current Assets	19	3	8	18	46
Fixed Assets	82	7	62	96	151
Less Accum. Dep. on Fixed Assets	23	1	7	29	51
Other Assets	16	3	11	6	41
Total Assets	94	11	75	91	187
Liabilities and Equity					
Current Loans	10	7	11	9	13
Other Current Liabilities	26	7	23	29	41
Total Current Liabilities	36	14	34	38	53
Mortgages Payable	5	-	5	8	6
Long Term Debt	10	2	8	12	17
Other Liabilities	32	12	39	25	50
Total Liabilities	82	28	86	82	126
Total Equity	11	-17	-10	9	62

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,107	1,526	1,527	1,527	1,527
Businesses in sample	189				
Low sales value (\$000's)	(1)	(1)	77	128	241
High sales value (\$000's)	(1)	77	128	241	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	1.0	0.2	0.5	1.3	1.9
Leverage Ratios					
Debt/Equity ratio (times)	...	...	27.6	60.6	-1.8
Interest Coverage ratio (times)	6.7	...	0.2	21.9	18.6
Debt ratio (times)	1.0	1.9	1.1	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Take-Out Food Services (SIC 9213)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,199	549	550	550	550
Businesses in sample	94				
Low sales value (\$000's)	(1)	(1)	180	275	475
High sales value (\$000's)	(1)	180	275	475	(1)
	Average (\$000's)				
Source of Funds					
From Operations	26	9	5	33	55
Sale of Fixed Assets	1	-	1	1	1
Increase in Long Term Debt	7	6	6	13	3
Advances From Owners and Affiliates	5	6	2	7	6
From Government	-	-	-	-	-
Increase in Share Capital	6	-	19	2	-
Sale of Investments	1	-	-	2	1
Tax Adjustments	-	-	-	1	-
Other Sources	-	-	-	-	1
Total	46	22	34	57	67
Application of Funds					
Purchase of Fixed Assets	21	14	18	24	28
Payment of Dividends	8	-	9	3	18
Repayment of Long Term Debt	10	1	14	12	13
Current Portion of Long Term Debt	-	1	-	-	-
Purchase of Investments	2	-	-	2	4
Repayment of Adv. From Owners and Affil.	5	3	3	9	4
Decrease in Equity	6	-	19	-	1
Tax Adjustments	1	-	1	1	2
Other Applications	-	-	-	-	1
Total	53	19	64	50	71
Increase (Decrease) in Net Working Capital	-7	3	-30	7	-4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Food Services (SIC 921)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	33,484	2,816,463	381,390	6,513	4,155
less than 20	29,022	1,002,284	134,194	5,919	3,760
20 - 99	3,974	938,929	126,780	535	359
100 - 499	345	316,833	43,267	46	29
500 and over	143	558,417	77,149	13	7
1985					
Total	35,145	3,561,950	422,163	4,780	...
less than 20	30,455	1,271,824	150,071	4,245	...
20 - 99	4,175	1,197,320	142,109	475	...
100 - 499	377	445,299	52,917	42	...
500 and over	138	647,507	77,066	18	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada. Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,641	1,155	1,165	1,160	1,161
Total Sales \$	684,352	26,605	69,062	145,781	442,904
Total Expense \$	655,876	25,342	63,375	134,651	432,508
Net Profit (loss) \$	28,476	1,263	5,687	11,130	10,396
Businesses reporting a profit (No.)	3,293	759	899	939	696
Total Sales \$	444,175	17,954	53,853	117,436	254,932
Total Expense \$	397,079	13,776	45,900	103,786	233,617
Net Profit \$	47,096	4,178	7,953	13,650	21,315
Businesses reporting loss (No.)	1,348	396	266	221	465
Total Sales \$	240,177	8,651	15,209	28,345	187,972
Total Expense \$	258,797	11,566	17,475	30,865	198,891
Net Loss \$	-18,620	-2,915	-2,266	-2,520	-10,919
1983					
All Businesses (No.)	5,023	1,248	1,262	1,254	1,259
Total Sales \$	775,377	27,745	73,541	156,222	517,869
Total Expense \$	743,776	27,958	68,979	145,499	501,340
Net Profit (loss) \$	31,601	-213	4,562	10,723	16,529
Businesses reporting a profit (No.)	3,446	724	972	934	816
Total Sales \$	525,630	18,813	56,876	115,416	336,525
Total Expense \$	475,847	13,993	49,061	101,773	311,020
Net Profit \$	49,783	2,820	7,815	13,643	25,505
Businesses reporting a loss (No.)	1,577	524	290	320	443
Total Sales \$	249,747	10,932	16,665	40,806	181,344
Total Expense \$	267,929	13,965	19,918	43,726	190,320
Net Loss \$	-18,182	-3,033	-3,253	-2,920	-8,976
1984					
All Businesses (No.)	7,223	1,802	1,808	1,794	1,819
Total Sales \$	1,102,714	36,892	98,662	213,327	755,833
Total Expense \$	1,046,559	36,770	92,098	197,973	719,718
Net Profit (loss) \$	56,155	122	4,564	15,354	36,115
Businesses reporting a profit (No.)	5,365	1,138	1,175	1,501	1,551
Total Sales \$	919,843	24,328	62,365	180,268	652,882
Total Expense \$	843,044	18,739	53,309	162,592	608,404
Net Profit \$	76,799	5,589	9,056	17,676	44,478
Businesses reporting a loss (No.)	1,858	664	633	293	268
Total Sales \$	182,871	12,564	34,297	33,059	102,951
Total Expense \$	203,515	18,031	38,789	35,381	111,314
Net Loss \$	-20,644	-5,467	-4,492	-2,322	-8,363
1985					
All Businesses (No.)	7,490	1,869	1,872	1,859	1,890
Total Sales \$	1,265,278	46,471	127,022	263,121	828,664
Total Expense \$	1,198,333	49,910	120,365	248,627	779,431
Net Profit (loss) \$	66,945	-3,439	6,657	14,494	49,233
Businesses reporting a profit (No.)	5,170	1,006	1,272	1,431	1,461
Total Sales \$	986,532	25,804	85,740	203,842	671,146
Total Expense \$	892,698	21,337	74,572	180,483	616,306
Net Profit \$	93,834	4,467	11,168	23,359	54,840
Businesses reporting a loss (No.)	2,320	863	600	428	429
Total Sales \$	278,746	20,667	41,282	59,279	157,518
Total Expense \$	305,635	28,573	45,793	68,144	163,125
Net Loss \$	-26,889	-7,906	-4,511	-8,865	-5,607

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	20,945	5,236	5,236	5,236	5,237						
Businesses in sample	845										
Low sales value (\$000's)	(1)	(1)	16	28	55						
High sales value (\$000's)	(1)	16	28	55	(1)						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	23.6	24.9	27.9	23.9	17.8	98.8	23.9	25.4	28.2	24.3	17.8
Mortgage Interest	0.3	0.3	0.2	0.6	0.1	3.3	8.4	7.4	8.4	11.4	2.7
Depreciation	2.3	1.7	2.6	2.5	2.6	73.9	3.2	3.3	3.6	3.1	2.8
Repairs & Maintenance	2.0	2.1	2.3	2.1	1.3	75.5	2.6	3.5	3.1	2.7	1.5
Heat, Light & Telephone	4.6	5.9	5.1	4.6	3.0	95.0	4.9	6.5	5.5	4.7	3.0
Business & Property Tax	1.5	1.7	2.0	1.3	0.9	86.9	1.7	2.1	2.5	1.4	1.0
Insurance	1.0	1.1	1.4	1.1	0.6	82.5	1.3	1.7	1.7	1.2	0.6
Rent	11.9	12.2	14.3	11.8	9.4	80.1	14.9	18.4	18.3	14.5	10.0
Personnel Expenses	25.4	4.6	15.3	32.8	49.0	68.8	37.0	13.0	28.9	37.5	49.3
Financial Expenses	2.5	1.7	2.5	2.6	3.1	88.3	2.8	2.4	2.9	2.7	3.2
Bank Interest & Charges	1.5	1.2	1.8	1.4	1.5	72.6	2.0	2.5	2.7	1.6	1.7
Professional Fees	1.0	0.5	0.8	1.2	1.6	74.0	1.4	1.0	1.2	1.4	1.7
Franchise Fees	-	-	-	-	-	0.2	4.7	-	-	-	-
Sales and Admin. Expenses	10.3	11.5	11.9	8.1	9.6	98.2	10.5	12.3	12.0	8.2	9.6
Advertising	2.0	1.6	2.3	1.8	2.2	86.8	2.3	2.2	2.7	2.0	2.2
Supplies	7.2	7.9	8.6	5.4	6.7	88.7	8.1	9.7	9.6	6.2	6.9
Delivery	1.2	2.0	1.0	0.9	0.7	38.4	3.0	5.3	3.0	2.5	1.5
Other Expenses	10.8	12.4	11.5	10.0	9.3	86.4	12.5	14.9	14.1	11.0	10.3
Profit (loss)	27.3	44.9	30.9	22.5	11.2	98.6	27.7	44.9	32.7	22.5	11.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services.

TABLE 2. Balance Sheet Profile for 1985
Canada, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	20,945	5,236	5,236	5,236	5,237
Businesses in sample	845				
Low sales value (\$000's)	(1)	(1)	16	28	55
High sales value (\$000's)	(1)	16	28	55	(1)
	Average (\$000's)				
Assets					
Cash	2	-	-	1	7
Accounts and Notes Receivable	-	-	-	-	1
Inventory	1	-	-	1	2
Other Current Assets	1	-	-	-	4
Total Current Assets	5	-	-	3	15
Fixed Assets	11	1	4	9	30
Less: Accum. Dep. on Fixed Assets	4	-	2	2	11
Other Assets	2	-	-	1	8
Total Assets	14	1	4	10	41
Liabilities and Equity					
Current Loans	1	-	1	-	2
Other Current Liabilities	4	-	1	3	10
Total Current Liabilities	5	1	2	4	12
Mortgages Payable	1	-	1	1	3
Long Term Debt	1	-	-	-	2
Other Liabilities	3	-	-	2	10
Total Liabilities	10	1	4	7	27
Total Equity	4	-	-	3	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	20,945	5,236	5,236	5,236	5,237
Businesses in sample	845				
Low sales value (\$000's)	(1)	(1)	16	28	55
High sales value (\$000's)	(1)	16	28	55	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.2	8.0	1.0	4.5	2.7
Leverage Ratios					
Debt/Equity ratio (times)	-11.1	-2.7	-45.7	16.7	-16.7
Interest Coverage ratio (times)	78.1	117.0	75.9	91.3	47.0
Debt ratio (times)	1.4	1.3	0.8	2.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,220	555	555	555	555
Businesses in sample	52				
Low sales value (\$000's)	(1)	(1)	66	106	172
High sales value (\$000's)	(1)	66	106	172	(1)
	Average (\$000's)				
Source of Funds					
From Operations	12	2	4	10	30
Sale of Fixed Assets	2	6	1	-	-
Increase in Long Term Debt	3	1	-	1	7
Advances From Owners and Affiliates	5	11	-	8	2
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	1	-	4	3
Tax Adjustments	-	-	-	-	1
Other Sources	-	-	-	-	-
Total	24	21	5	24	44
Application of Funds					
Purchase of Fixed Assets	6	3	2	7	13
Payment of Dividends	8	6	3	10	12
Repayment of Long Term Debt	4	3	2	2	9
Current Portion of Long Term Debt	-	-	-	1	1
Purchase of Investments	1	-	-	-	5
Repayment of Adv. From Owners and Affil.	5	12	1	2	6
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	25	23	7	22	46
Increase (Decrease) in Net Working Capital	-1	-2	-2	2	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	12,054	371,334	32,298	1,659	1,281
less than 20	11,900	309,554	28,882	1,640	1,269
20 - 99	136	40,839	3,643	14	12
100 - 499	10	13,014	1,061	4	-
500 and over	8	7,927	712	1	-
1985					
Total	12,861	500,264	43,210	1,267	...
less than 20	12,608	385,729	33,329	1,238	...
20 - 99	223	75,422	8,514	18	...
100 - 499	21	20,443	1,772	6	...
500 and over	9	18,670	1,595	7	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	14,760	3,686	3,690	3,693	3,691
Total Sales \$	722,711	50,379	84,296	147,986	440,050
Total Expense \$	569,491	26,431	52,328	107,240	383,492
Net Profit (loss) \$	153,220	23,948	31,968	40,746	56,558
Businesses reporting a profit (No.)	13,530	3,449	3,432	3,457	3,192
Total Sales \$	616,441	47,063	78,228	138,713	352,437
Total Expense \$	455,762	22,089	44,941	96,782	291,950
Net Profit \$	160,679	24,974	33,287	41,931	60,487
Businesses reporting loss (No.)	1,230	237	258	236	499
Total Sales \$	106,270	3,316	6,068	9,273	87,613
Total Expense \$	113,729	4,342	7,387	10,458	91,542
Net Loss \$	-7,459	-1,026	-1,319	-1,185	-3,929
1983					
All Businesses (No.)	16,815	4,191	4,216	4,204	4,204
Total Sales \$	816,599	53,457	85,566	167,745	509,831
Total Expense \$	638,473	27,881	50,987	120,301	439,304
Net Profit (loss) \$	178,126	25,576	34,579	47,444	70,527
Businesses reporting a profit (No.)	15,731	3,993	4,060	3,943	3,735
Total Sales \$	729,276	50,851	82,669	156,823	438,933
Total Expense \$	544,268	24,556	47,446	107,805	364,461
Net Profit \$	185,008	26,295	35,223	49,018	74,472
Businesses reporting a loss (No.)	1,084	198	156	261	469
Total Sales \$	87,323	2,606	2,897	10,922	70,898
Total Expense \$	94,205	3,325	3,541	12,496	74,843
Net Loss \$	-6,882	-719	-644	-1,574	-3,945
1984					
All Businesses (No.)	18,878	4,707	4,726	4,724	4,721
Total Sales \$	1,043,063	63,731	108,449	196,821	674,062
Total Expense \$	837,324	34,039	68,050	150,015	585,220
Net Profit (loss) \$	205,739	29,692	40,399	46,806	88,842
Businesses reporting a profit (No.)	17,256	4,373	4,379	4,344	4,160
Total Sales \$	930,064	58,937	100,460	180,531	590,136
Total Expense \$	716,394	28,044	58,732	131,300	498,318
Net Profit \$	213,670	30,893	41,728	49,231	91,816
Businesses reporting a loss (No.)	1,622	334	347	380	561
Total Sales \$	112,999	4,794	7,989	16,290	83,926
Total Expense \$	120,930	5,995	9,318	18,715	86,902
Net Loss \$	-7,931	-1,201	-1,329	-2,425	-2,976
1985					
All Businesses (No.)	20,974	5,227	5,251	5,245	5,251
Total Sales \$	1,099,845	68,098	113,498	211,052	707,199
Total Expense \$	883,700	37,332	70,867	154,063	621,438
Net Profit (loss) \$	218,145	30,764	42,631	56,989	85,761
Businesses reporting a profit (No.)	19,142	4,976	4,790	4,867	4,509
Total Sales \$	949,259	64,779	103,727	196,261	584,492
Total Expense \$	723,362	32,878	59,200	136,692	494,594
Net Profit \$	225,897	31,903	44,527	59,569	89,898
Businesses reporting a loss (No.)	1,832	251	461	378	742
Total Sales \$	150,586	3,317	9,771	14,791	122,707
Total Expense \$	160,338	4,456	11,867	17,371	126,844
Net Loss \$	-9,752	-1,139	-1,896	-2,580	-4,137

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,896	1,474	1,474	1,474	1,474
Businesses in sample	340				
Low sales value (\$000's)	(1)	(1)	26	55	100
High sales value (\$000's)	(1)	26	55	100	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	32.9	49.3	31.8	31.1	21.3	100.0	32.9	49.3	31.8	31.1	21.3
Mortgage Interest	0.3	-	0.3	0.7	0.2	6.4	4.6	0.2	9.8	4.7	3.3
Depreciation	5.9	7.9	5.8	5.6	4.5	84.8	6.9	12.8	6.3	6.3	4.7
Repairs & Maintenance	3.3	6.6	2.8	2.5	1.8	79.8	4.2	9.4	3.7	2.8	2.1
Heat, Light & Telephone	10.4	18.3	9.1	9.3	5.8	93.2	11.1	24.1	9.3	9.4	5.8
Business & Property Tax	2.1	2.9	2.7	1.8	1.2	82.1	2.6	4.3	3.4	2.1	1.2
Insurance	1.6	1.6	1.7	1.9	1.2	83.9	1.9	2.7	1.9	2.1	1.3
Rent	9.3	12.0	9.4	9.4	6.8	66.7	14.0	22.5	16.3	12.2	8.8
Personnel Expenses	27.0	5.0	26.1	31.8	42.8	77.9	34.6	17.9	31.9	32.9	42.8
Financial Expenses	4.9	5.6	5.8	4.3	4.0	97.1	5.1	6.0	6.0	4.3	4.0
Bank Interest & Charges	3.0	3.8	3.0	2.9	2.2	94.9	3.1	4.2	3.2	3.0	2.3
Professional Fees	1.8	1.7	2.8	1.2	1.4	85.1	2.1	2.8	3.3	1.3	1.5
Franchise Fees	0.2	...	...	...	...	5.1	3.2	...	...	...	...
Sales and Admin. Expenses	11.7	8.7	13.8	11.4	12.7	94.3	12.4	11.4	13.9	11.4	12.7
Advertising	2.5	1.4	3.2	2.5	2.7	80.6	3.1	3.5	3.9	2.6	2.8
Supplies	5.1	3.3	5.2	4.9	6.8	84.6	6.0	5.9	5.4	5.5	7.1
Delivery	4.2	4.0	5.4	3.9	3.2	75.7	5.5	8.2	6.0	5.1	3.8
Other Expenses	14.1	16.6	13.5	12.5	13.8	87.9	16.0	26.1	14.2	14.0	13.8
Profit (loss)	9.4	14.9	8.9	8.9	5.4	100.0	9.4	14.9	8.9	8.9	5.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services.

TABLE 2. Balance Sheet Profile for 1985
Canada, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,896	1,474	1,474	1,474	1,474
Businesses in sample	340				
Low sales value (\$000's)	(1)	(1)	26	55	100
High sales value (\$000's)	(1)	26	55	100	(1)
Average (\$000's)					
Assets					
Cash	6	4	1	6	12
Accounts and Notes Receivable	4	1	-	1	12
Inventory	2	-	-	1	6
Other Current Assets	7	14	-	2	11
Total Current Assets	17	19	2	9	41
Fixed Assets	57	28	15	45	139
Less: Accum. Dep. on Fixed Assets	27	6	6	20	75
Other Assets	11	9	3	8	26
Total Assets	59	49	14	41	131
Liabilities and Equity					
Current Loans	4	1	1	3	12
Other Current Liabilities	17	19	3	9	36
Total Current Liabilities	21	20	4	12	48
Mortgages Payable	8	19	2	3	11
Long Term Debt	4	-	1	4	11
Other Liabilities	11	5	4	13	21
Total Liabilities	44	44	11	32	91
Total Equity	15	5	3	9	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,896	1,474	1,474	1,474	1,474
Businesses in sample	340				
Low sales value (\$000's)	(1)	(1)	26	55	100
High sales value (\$000's)	(1)	26	55	100	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	3.6	0.9	1.3	1.8
Leverage Ratios					
Debt/Equity ratio (times)	-12.1	-1.8	-54.9	5.4	-1.6
Interest Coverage ratio (times)	51.3	73.1	18.7	54.8	62.5
Debt ratio (times)	1.0	1.8	0.8	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Laundries and Cleaners (SIC 972)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,860	465	465	465	465
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	61	90	163
High sales value (\$000's)	(1)	61	90	163	(1)
	Average (\$000's)				
Source of Funds					
From Operations	21	15	9	2	57
Sale of Fixed Assets	6	9	1	11	5
Increase in Long Term Debt	12	-	3	3	39
Advances From Owners and Affiliates	4	1	5	-	9
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	5
Sale of Investments	1	1	-	2	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	46	26	17	18	117
Application of Funds					
Purchase of Fixed Assets	10	3	3	6	28
Payment of Dividends	11	2	1	-	38
Repayment of Long Term Debt	6	1	4	5	15
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	3	3	-	7	3
Repayment of Adv. From Owners and Affil.	5	2	-	9	8
Decrease in Equity	-	2	-	-	-
Tax Adjustments	1	2	-	1	1
Other Applications	-	-	-	-	-
Total	37	14	8	29	93
Increase (Decrease) in Net Working Capital	9	12	9	-11	24

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Laundries and Cleaners (SIC 972)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,101	339,117	32,273	567	401
less than 20	3,818	140,300	13,332	545	396
20 - 99	228	84,139	8,150	18	4
100 - 499	45	71,533	6,804	4	-
500 and over	10	43,145	3,987	-	1
1985					
Total	4,173	418,212	35,716	437	...
less than 20	3,871	161,036	13,662	418	-
20 - 99	239	103,462	8,825	16	-
100 - 499	53	100,187	8,757	3	-
500 and over	10	53,527	4,472	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,808	1,200	1,199	1,204	1,205
Total Sales \$	423,666	18,875	34,925	74,460	295,406
Total Expense \$	389,532	16,926	30,154	65,606	276,846
Net Profit (loss) \$	34,134	1,949	4,771	8,854	18,560
Businesses reporting a profit (No.)	3,349	777	890	922	760
Total Sales \$	286,671	12,401	26,424	56,121	191,725
Total Expense \$	242,237	7,960	19,811	45,366	169,100
Net Profit \$	44,434	4,441	6,613	10,755	22,625
Businesses reporting loss (No.)	1,459	423	309	282	445
Total Sales \$	136,995	6,474	8,501	18,339	103,681
Total Expense \$	147,295	8,966	10,343	20,240	107,746
Net Loss \$	-10,300	-2,492	-1,842	-1,901	-4,065
1983					
All Businesses (No.)	4,880	1,220	1,219	1,221	1,220
Total Sales \$	444,863	19,008	38,996	81,646	305,213
Total Expense \$	405,707	17,628	33,146	70,709	284,224
Net Profit (loss) \$	39,156	1,380	5,850	10,937	20,989
Businesses reporting a profit (No.)	3,779	820	970	1,028	961
Total Sales \$	349,766	12,372	31,293	69,043	237,058
Total Expense \$	300,892	8,665	23,695	56,443	212,089
Net Profit \$	48,874	3,707	7,598	12,600	24,969
Businesses reporting a loss (No.)	1,101	400	249	193	259
Total Sales \$	95,097	6,636	7,703	12,603	68,155
Total Expense \$	104,815	8,983	9,451	14,266	72,135
Net Loss \$	-9,718	-2,327	-1,748	-1,663	-3,980
1984					
All Businesses (No.)	5,415	1,347	1,360	1,319	1,389
Total Sales \$	584,523	23,049	50,202	96,855	414,417
Total Expense \$	526,959	20,303	41,287	86,325	379,044
Net Profit (loss) \$	57,564	2,746	8,915	10,530	35,373
Businesses reporting a profit (No.)	4,237	936	1,021	1,051	1,229
Total Sales \$	491,730	16,464	37,589	78,069	359,608
Total Expense \$	426,123	11,633	26,555	65,426	322,509
Net Profit \$	65,607	4,831	11,034	12,643	37,099
Businesses reporting a loss (No.)	1,178	411	339	268	160
Total Sales \$	92,793	6,585	12,613	18,786	54,809
Total Expense \$	100,836	8,870	14,732	20,899	56,535
Net Loss \$	-8,043	-2,085	-2,119	-2,113	-1,726
1985					
All Businesses (No.)	5,896	1,474	1,467	1,459	1,496
Total Sales \$	599,294	26,546	56,313	109,739	406,696
Total Expense \$	538,762	21,682	46,861	97,208	373,011
Net Profit (loss) \$	60,532	4,864	9,452	12,531	33,685
Businesses reporting a profit (No.)	4,517	1,084	1,206	1,127	1,100
Total Sales \$	474,322	20,347	46,102	86,725	321,148
Total Expense \$	403,160	13,450	33,538	72,951	283,221
Net Profit \$	71,162	6,897	12,564	13,774	37,927
Businesses reporting a loss (No.)	1,379	390	261	332	396
Total Sales \$	124,972	6,199	10,211	23,014	85,548
Total Expense \$	135,602	8,232	13,323	24,257	89,790
Net Loss \$	-10,630	-2,033	-3,112	-1,243	-4,242

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	1,858	414	414	415	415						
Businesses in sample	90										
Low sales value (\$000's)	(1)	(1)	25	82	270						
High sales value (\$000's)	(1)	25	82	270	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Mortgage interest	0.5	...	...	...	...	4.4	11.7	-	-	...	...
Depreciation	20.6	25.1	12.9	27.1	18.0	95.7	21.5	25.2	15.0	27.4	18.2
Repairs & Maintenance	8.4	2.3	16.5	8.2	5.5	54.0	15.5	5.2	23.8	21.9	8.8
Heat, Light & Telephone	1.2	0.3	1.9	1.3	1.1	49.2	2.4	1.9	3.3	2.4	1.7
Business & Property Tax	1.4	0.9	0.5	3.4	0.9	52.5	2.7	15.8	1.0	4.3	1.3
Insurance	1.2	0.6	1.8	1.2	0.9	61.9	1.9	1.8	2.7	2.0	1.1
Rent	2.5	-	4.1	2.5	3.2	40.0	6.2	-	6.3	7.6	5.4
Personnel Expenses	14.1	3.9	13.9	15.8	22.1	62.1	22.7	11.5	23.3	22.4	26.8
Financial Expenses	9.5	20.4	4.6	7.3	6.9	92.4	10.3	24.8	5.0	7.4	7.1
Bank Interest & Charges	4.4	3.9	2.3	5.4	6.1	80.6	5.4	5.7	2.9	5.5	7.7
Professional Fees	5.2	16.5	2.3	2.0	0.8	74.2	7.0	30.2	3.0	2.6	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	11.8	32.0	9.2	2.3	5.1	76.8	15.3	43.3	11.5	3.3	6.2
Advertising	0.9	0.3	1.4	0.6	1.1	53.4	1.6	1.0	2.4	1.1	1.5
Supplies	1.6	0.3	2.9	1.3	1.6	64.6	2.4	0.7	4.5	2.0	1.9
Delivery	9.3	31.4	4.8	0.4	2.4	52.5	17.8	49.6	10.0	1.1	4.1
Other Expenses	24.1	33.3	18.0	22.4	23.8	72.1	33.5	100.2	21.5	29.7	25.8
Profit (loss)	4.7	-18.8	16.7	6.4	12.4	99.8	4.8	-18.8	18.7	6.4	12.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment.

TABLE 2. Balance Sheet Profile for 1985
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,658	414	414	415	415
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	25	82	270
High sales value (\$000's)	(1)	25	82	270	(1)
	Average (\$000's)				
Assets					
Cash	31	1	9	48	66
Accounts and Notes Receivable	26	-	5	9	89
Inventory	10	-	1	1	37
Other Current Assets	22	2	2	21	63
Total Current Assets	89	3	18	79	256
Fixed Assets	381	103	57	278	1,087
Less: Accum. Dep. on Fixed Assets	186	80	30	54	582
Other Assets	91	60	1	162	145
Total Assets	375	86	46	466	906
Liabilities and Equity					
Current Loans	43	1	2	109	61
Other Current Liabilities	76	7	7	40	249
Total Current Liabilities	119	7	9	149	310
Mortgages Payable	8	-	4	20	6
Long Term Debt	19	-	-	10	66
Other Liabilities	140	4	17	272	265
Total Liabilities	285	11	30	451	647
Total Equity	90	75	16	15	259

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,658	414	414	415	415
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	25	82	270
High sales value (\$000's)	(1)	25	82	270	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.3	0.4	5.8	0.8	1.7
Leverage Ratios					
Debt/Equity ratio (times)	-42.6	0.2	-3.8	-112.4	-42.4
Interest Coverage ratio (times)	90.8	...	...	...	37.2
Debt ratio (times)	1.2	0.8	0.6	2.5	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,031	257	258	258	258
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	82	115	431
High sales value (\$000's)	(1)	82	115	431	(1)
	Average (\$000's)				
Source of Funds					
From Operations	91	6	49	88	210
Sale of Fixed Assets	26	-	-	23	79
Increase in Long Term Debt	38	-	1	16	130
Advances From Owners and Affiliates	52	23	114	15	52
From Government	-	-	-	-	-
Increase in Share Capital	3	-	-	-	12
Sale of Investments	8	-	-	27	4
Tax Adjustments	1	-	-	1	4
Other Sources	1	-	-	-	4
Total	220	29	164	170	495
Application of Funds					
Purchase of Fixed Assets	100	1	32	88	268
Payment of Dividends	23	-	21	-	67
Repayment of Long Term Debt	16	1	-	23	38
Current Portion of Long Term Debt	-	-	-	-	2
Purchase of Investments	9	-	-	19	16
Repayment of Adv. From Owners and Affil.	39	12	98	3	42
Decrease in Equity	4	4	-	-	12
Tax Adjustments	2	1	-	2	4
Other Applications	-	-	-	-	-
Total	193	18	151	135	451
Increase (Decrease) in Net Working Capital	26	11	13	36	44

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	509	80,528	3,579	124	101
less than 20	456	31,752	1,419	118	97
20 - 99	43	30,535	1,357	5	4
100 - 499	10	18,241	803	1	-
500 and over	-	-	-	-	-
1985					
Total	618	97,128	4,578	83	...
less than 20	543	40,093	1,835	73	...
20 - 99	63	36,397	1,700	5	...
100 - 499	12	20,638	1,043	5	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	954	238	239	238	239
Total Sales \$	196,721	4,140	9,709	29,267	153,605
Total Expense \$	188,122	3,731	8,095	26,852	149,444
Net Profit (loss) \$	8,599	409	1,614	2,415	4,161
Businesses reporting a profit (No.)	583	160	171	132	120
Total Sales \$	101,994	2,638	6,796	16,660	75,900
Total Expense \$	84,740	1,709	4,760	12,543	65,728
Net Profit \$	17,254	929	2,036	4,117	10,172
Businesses reporting loss (No.)	371	78	68	106	119
Total Sales \$	94,727	1,502	2,913	12,607	77,705
Total Expense \$	103,382	2,022	3,335	14,309	83,716
Net Loss \$	-8,655	-520	-422	-1,702	-6,011
1983					
All Businesses (No.)	994	249	248	248	249
Total Sales \$	202,100	3,908	8,859	28,140	161,193
Total Expense \$	191,897	3,440	8,091	26,155	154,211
Net Profit (loss) \$	10,203	468	768	1,985	6,982
Businesses reporting a profit (No.)	625	132	188	154	151
Total Sales \$	129,146	2,095	6,558	17,513	102,980
Total Expense \$	111,253	1,166	4,809	14,172	91,106
Net Profit \$	17,893	929	1,749	3,341	11,874
Businesses reporting a loss (No.)	369	117	60	94	98
Total Sales \$	72,954	1,813	2,301	10,627	58,213
Total Expense \$	80,644	2,274	3,282	11,983	63,105
Net Loss \$	-7,690	-461	-981	-1,356	-4,892
1984					
All Businesses (No.)	1,313	311	321	340	341
Total Sales \$	300,900	5,641	14,906	50,412	229,941
Total Expense \$	287,858	1,408	14,322	67,255	204,873
Net Profit (loss) \$	13,042	4,233	584	-16,843	25,068
Businesses reporting a profit (No.)	875	212	192	202	269
Total Sales \$	226,905	4,036	10,365	28,710	183,794
Total Expense \$	181,605	1,120	8,471	25,186	149,068
Net Profit \$	45,300	2,916	1,894	3,524	34,726
Businesses reporting a loss (No.)	438	99	129	138	72
Total Sales \$	73,995	1,605	4,541	21,702	46,147
Total Expense \$	106,253	2,528	5,851	42,069	55,805
Net Loss \$	-32,258	-923	-1,310	-20,367	-9,658
1985					
All Businesses (No.)	1,949	477	493	490	489
Total Sales \$	405,256	6,499	18,902	61,688	318,167
Total Expense \$	352,560	8,288	15,060	58,121	271,091
Net Profit (loss) \$	52,696	-1,789	3,842	3,567	47,076
Businesses reporting a profit (No.)	1,409	257	364	426	362
Total Sales \$	313,745	3,652	13,303	52,686	244,104
Total Expense \$	240,108	2,610	8,554	41,790	187,154
Net Profit \$	73,637	1,042	4,749	10,896	56,950
Businesses reporting a loss (No.)	540	220	129	64	127
Total Sales \$	91,511	2,847	5,599	9,002	74,063
Total Expense \$	112,452	5,678	6,506	16,331	83,937
Net Loss \$	-20,941	-2,831	-907	-7,329	-9,874

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	2,391	597	598	598	598						
Businesses in sample	132										
Low sales value (\$000's)	(1)	(1)	32	53	155						
High sales value (\$000's)	(1)	32	53	155	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	36.0	32.4	54.2	36.1	25.3	99.4	36.2	32.4	55.9	36.1	25.3
Mortgage Interest	0.3					4.4	7.5				
Depreciation	22.1	14.8	39.1	22.4	15.4	85.9	25.7	27.4	44.1	22.6	15.6
Repairs & Maintenance	1.3	1.8	1.0	0.6	1.6	71.8	1.8	2.9	1.7	0.8	1.8
Heat, Light & Telephone	2.7	3.6	3.1	2.3	1.8	92.8	2.9	4.7	3.2	2.3	1.8
Business & Property Tax	0.9	0.7	1.5	0.8	0.7	65.1	1.4	2.2	2.1	1.1	0.8
Insurance	1.2	1.5	1.3	1.3	0.7	86.2	1.4	2.4	1.4	1.4	0.7
Rent	7.5	9.5	7.7	8.8	4.7	76.6	9.8	16.8	11.4	9.3	5.5
Personnel Expenses	17.1	11.7	28.3	11.1	18.7	80.4	21.2	27.8	28.8	13.8	18.7
Financial Expenses	5.6	4.5	6.6	6.8	4.8	99.2	5.6	4.6	6.6	6.8	4.8
Bank Interest & Charges	3.3	2.9	4.6	4.3	1.9	91.9	3.6	3.2	4.9	4.5	2.2
Professional Fees	1.6	1.6	1.5	2.3	1.2	75.4	2.1	3.1	1.9	3.0	1.2
Franchise Fees	0.6					13.3	4.7				
Sales and Admin. Expenses	11.9	11.7	15.8	13.8	7.3	99.2	11.9	12.1	15.8	13.8	7.3
Advertising	4.1	2.9	5.3	5.1	3.2	90.3	4.5	3.4	6.9	5.1	3.3
Supplies	4.0	2.6	5.0	5.9	2.7	97.6	4.1	2.7	5.2	6.1	2.7
Delivery	3.8	6.2	5.5	2.8	1.4	74.5	5.1	8.9	7.4	4.9	1.5
Other Expenses	38.0	63.6	19.1	27.8	39.0	97.7	38.8	64.5	20.4	28.5	39.0
Profit (loss)	-8.4	-23.9	-24.0	4.4	4.9	96.9	-8.7	-23.9	-24.0	4.4	5.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental.

TABLE 2. Balance Sheet Profile for 1985
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,391	597	598	598	598
Businesses in sample	132				
Low sales value (\$000's)	(1)	(1)	32	53	155
High sales value (\$000's)	(1)	32	53	155	(1)
	Average (\$000's)				
Assets					
Cash	4	-	1	2	12
Accounts and Notes Receivable	2	-	2	-	7
Inventory	8	2	1	5	22
Other Current Assets	2	-	1	1	5
Total Current Assets	17	2	6	8	46
Fixed Assets	83	15	47	75	174
Less: Accum. Dep. on Fixed Assets	30	4	12	23	73
Other Assets	7	-	2	1	22
Total Assets	76	14	42	61	169
Liabilities and Equity					
Current Loans	8	2	11	8	12
Other Current Liabilities	18	1	9	9	46
Total Current Liabilities	26	3	20	17	58
Mortgages Payable	3	3	-	-	7
Long Term Debt	5	2	4	4	9
Other Liabilities	19	2	7	23	39
Total Liabilities	53	9	30	44	113
Total Equity	24	4	12	17	55

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,391	597	598	598	598
Businesses in sample	132				
Low sales value (\$000's)	(1)	(1)	32	53	155
High sales value (\$000's)	(1)	32	53	155	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	4.1	23.3	0.4	1.2	1.9
Leverage Ratios					
Debt/Equity ratio (times)	44.2	197.8	8.9	51.3	-0.8
Interest Coverage ratio (times)	12.4	...	46.1	9.0	11.6
Debt ratio (times)	0.7	0.9	0.9	0.7	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	364	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
	Average (\$000's)				
Source of Funds					
From Operations	59	--	--	--	--
Sale of Fixed Assets	6	--	--	--	--
Increase in Long Term Debt	11	--	--	--	--
Advances From Owners and Affiliates	6	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	83	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	50	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	9	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	70	--	--	--	--
Increase (Decrease) in Net Working Capital	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,362	706,948	28,131	276	356
less than 20	1,259	63,054	2,807	272	354
20 - 99	51	27,792	1,233	3	1
100 - 499	24	29,472	1,323	1	1
500 and over	28	586,630	22,768	-	-
1985					
Total	2,157	899,586	32,673	373	...
less than 20	2,030	94,819	4,409	368	...
20 - 99	75	38,703	1,792	4	...
100 - 499	24	26,709	1,187	1	...
500 and over	28	739,355	25,285	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	279	69	65	74	71
Total Sales \$	32,010	1,122	2,116	4,957	23,815
Total Expense \$	30,277	832	1,975	4,145	23,325
Net Profit (loss) \$	1,733	290	141	812	490
Businesses reporting a profit (No.)	191	55	40	57	39
Total Sales \$	17,320	878	1,274	3,655	11,513
Total Expense \$	14,199	436	996	2,644	10,123
Net Profit \$	3,121	442	278	1,011	1,390
Businesses reporting loss (No.)	88	14	25	17	32
Total Sales \$	14,690	244	842	1,302	12,302
Total Expense \$	16,078	396	979	1,501	13,202
Net Loss \$	-1,388	-152	-137	-199	-900
1983					
All Businesses (No.)	786	179	214	197	196
Total Sales \$	82,766	3,257	6,750	13,526	59,233
Total Expense \$	76,425	3,377	5,457	11,767	55,824
Net Profit (loss) \$	6,341	-120	1,293	1,759	3,409
Businesses reporting a profit (No.)	544	108	184	127	125
Total Sales \$	51,925	1,930	5,789	8,937	35,269
Total Expense \$	42,852	1,310	4,261	6,649	30,632
Net Profit \$	9,073	620	1,528	2,288	4,637
Businesses reporting a loss (No.)	242	71	30	70	71
Total Sales \$	30,841	1,327	961	4,589	23,964
Total Expense \$	33,573	2,067	1,196	5,118	25,192
Net Loss \$	-2,732	-740	-235	-529	-1,228
1984					
All Businesses (No.)	1,716	428	430	389	469
Total Sales \$	222,511	7,066	16,514	34,488	164,463
Total Expense \$	206,859	8,259	14,629	31,633	152,338
Net Profit (loss) \$	15,652	-1,193	1,885	2,835	12,125
Businesses reporting a profit (No.)	1,188	172	322	305	389
Total Sales \$	180,520	2,514	12,531	27,360	138,115
Total Expense \$	157,571	1,504	9,590	22,629	123,848
Net Profit \$	22,949	1,010	2,941	4,731	14,267
Businesses reporting a loss (No.)	528	256	108	84	80
Total Sales \$	41,991	4,552	3,983	7,108	26,348
Total Expense \$	49,288	6,755	5,039	9,004	28,490
Net Loss \$	-7,297	-2,203	-1,056	-1,896	-2,142
1985					
All Businesses (No.)	2,590	611	658	672	649
Total Sales \$	303,269	12,244	26,477	61,038	203,510
Total Expense \$	285,152	12,680	28,234	56,176	188,062
Net Profit (loss) \$	18,117	-436	-1,757	4,862	15,448
Businesses reporting a profit (No.)	1,662	295	307	510	550
Total Sales \$	229,250	5,476	12,429	46,969	164,376
Total Expense \$	200,615	4,286	9,067	40,917	146,345
Net Profit \$	28,635	1,190	3,362	6,052	18,031
Businesses reporting a loss (No.)	928	316	351	162	99
Total Sales \$	74,019	6,768	14,048	14,069	39,134
Total Expense \$	84,537	8,394	19,167	15,259	41,717
Net Loss \$	-10,518	-1,626	-5,119	-1,190	-2,583

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	5,184	1,296	1,296	1,296	1,296						
Businesses in sample	246										
Low sales value (\$000's)	(1)	(1)	24	46	88						88
High sales value (\$000's)	(1)	24	46	88	(1)						(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	17.2	21.7	20.2	15.1	11.9	100.0	17.2	21.7	20.2	15.1	11.9
Mortgage Interest	-	-	-	-	-	1.8	1.7	-	-	-	-
Depreciation	6.3	9.4	6.4	5.5	4.2	91.6	6.9	10.5	7.3	6.0	4.3
Repairs & Maintenance	1.7	1.9	2.3	1.5	1.0	51.5	3.3	4.4	5.5	3.1	1.4
Heat, Light & Telephone	3.3	3.5	4.5	3.0	2.3	87.8	3.8	4.2	4.8	3.7	2.5
Business & Property Tax	1.2	1.9	0.7	1.2	0.8	68.7	1.7	3.0	1.0	1.8	1.1
Insurance	2.2	2.9	2.7	1.7	1.3	83.1	2.6	3.5	3.2	2.4	1.4
Rent	2.5	2.1	3.5	2.1	2.3	38.2	6.5	16.1	6.3	5.5	4.9
Personnel Expenses	24.9	6.0	24.7	29.2	39.5	80.3	31.0	10.4	30.6	33.2	41.6
Financial Expenses	4.1	5.3	4.8	3.7	2.7	91.8	4.5	6.5	5.1	4.0	2.7
Bank Interest & Charges	2.7	3.8	3.2	2.1	1.9	80.6	3.4	6.6	3.6	2.7	1.9
Professional Fees	1.4	1.4	1.6	1.6	0.8	87.1	1.6	2.1	1.8	1.8	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	14.6	21.6	12.8	15.7	8.5	99.4	14.7	22.0	12.8	15.8	8.5
Advertising	1.0	0.8	0.8	1.5	0.7	67.2	1.4	2.4	1.4	1.7	0.8
Supplies	7.5	10.5	7.5	7.8	4.1	92.1	8.1	12.4	8.3	8.4	4.1
Delivery	6.2	10.3	4.5	6.4	3.7	79.6	7.8	11.5	6.1	9.1	4.4
Other Expenses	24.7	22.0	21.0	25.0	30.7	95.5	25.9	24.3	21.7	26.4	30.7
Profit (loss)	14.4	23.4	16.5	11.3	6.8	96.7	14.9	23.4	16.5	12.0	7.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

**TABLE 2. Balance Sheet Profile for 1985
Canada, Welding (SIC 9942)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,184	1,296	1,296	1,296	1,296
Businesses in sample	246				
Low sales value (\$000's)	(1)	(1)	24	46	88
High sales value (\$000's)	(1)	24	46	88	(1)
	Average (\$000's)				
Assets					
Cash	3	-	1	4	8
Accounts and Notes Receivable	9	-	2	4	28
Inventory	4	1	2	3	11
Other Current Assets	1	-	-	1	4
Total Current Assets	17	1	5	11	52
Fixed Assets	33	5	13	33	79
Less: Accum. Dep on Fixed Assets	16	3	8	14	37
Other Assets	1	-	-	1	5
Total Assets	35	3	9	30	98
Liabilities and Equity					
Current Loans	4	-	2	2	12
Other Current Liabilities	10	-	3	7	28
Total Current Liabilities	14	-	5	9	40
Mortgages Payable	1	-	-	-	4
Long Term Debt	3	-	-	6	4
Other Liabilities	7	2	6	7	14
Total Liabilities	25	2	11	23	62
Total Equity	11	1	-2	8	36

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985
Canada, Welding (SIC 9942)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,184	1,296	1,296	1,296	1,296
Businesses in sample	246				
Low sales value (\$000's)	(1)	(1)	24	46	88
High sales value (\$000's)	(1)	24	46	88	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	4.2	44.8	3.1	2.3	3.1
Leverage Ratios					
Debt/Equity ratio (times)	0.8	-1.5	16.0	-12.7	3.9
Interest Coverage ratio (times)	48.5	49.5	53.1	23.2	64.5
Debt ratio (times)	0.9	1.2	1.1	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Welding (SIC 9942)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,667	416	417	417	417
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	24	88	163
High sales value (\$000's)	(1)	24	88	163	(1)
	Average (\$000's)				
Source of Funds					
From Operations	17	62	1	10	29
Sale of Fixed Assets	4	8	5	-	5
Increase in Long Term Debt	3	-	-	6	6
Advances From Owners and Affiliates	4	-	7	4	2
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	1	3
Total	29	70	13	21	44
Application of Funds					
Purchase of Fixed Assets	17	57	8	3	28
Payment of Dividends	2	-	-	4	4
Repayment of Long Term Debt	4	7	1	4	7
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of investments	1	4	-	-	1
Repayment of Adv. From Owners and Affil.	4	8	7	-	4
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	28	75	15	11	45
Increase (Decrease) in Net Working Capital	1	-5	-2	9	-1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Welding (SIC 9942)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,773	140,231	6,677	440	238
less than 20	2,719	106,750	5,037	435	235
20 - 99	53	X	1,537	5	3
100 - 499	X	X	103	-	-
500 and over	-	-	-	-	-
1985					
Total	2,693	186,722	9,688	342	...
less than 20	2,604	125,275	6,482	335	...
20 - 99	86	54,019	2,820	7	...
100 - 499	3	7,428	386	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,836	1,199	1,218	1,210	1,209
Total Sales \$	447,991	20,313	41,850	70,900	314,928
Total Expense \$	398,428	15,892	31,196	55,112	296,228
Net Profit (loss) \$	49,563	4,421	10,654	15,788	18,700
Businesses reporting a profit (No.)	3,634	986	977	866	805
Total Sales \$	313,311	16,605	33,098	51,018	212,590
Total Expense \$	253,263	11,050	21,433	34,045	186,735
Net Profit \$	60,048	5,555	11,665	16,973	25,855
Businesses reporting loss (No.)	1,202	213	241	344	404
Total Sales \$	134,680	3,708	8,752	19,882	102,338
Total Expense \$	145,165	4,842	9,763	21,067	109,493
Net Loss \$	-10,485	-1,134	-1,011	-1,185	-7,155
1983					
All Businesses (No.)	4,144	1,032	1,031	1,044	1,037
Total Sales \$	404,059	17,360	35,158	60,503	291,040
Total Expense \$	369,095	13,644	25,619	48,608	281,224
Net Profit (loss) \$	34,964	3,716	9,537	11,895	9,816
Businesses reporting a profit (No.)	3,335	842	885	879	729
Total Sales \$	269,549	14,263	30,008	50,769	174,509
Total Expense \$	221,287	9,830	19,462	37,741	154,454
Net Profit \$	48,262	4,833	10,546	13,028	20,055
Businesses reporting a loss (No.)	809	190	146	165	308
Total Sales \$	134,510	3,097	5,148	9,734	116,531
Total Expense \$	147,808	4,014	6,157	10,867	126,770
Net Loss \$	-13,298	-917	-1,009	-1,133	-10,239
1984					
All Businesses (No.)	4,820	1,193	1,209	1,212	1,206
Total Sales \$	420,434	18,236	36,712	66,192	299,294
Total Expense \$	365,022	13,110	27,776	52,364	271,772
Net Profit (loss) \$	55,412	5,126	8,936	13,828	27,522
Businesses reporting a profit (No.)	3,935	992	1,027	970	946
Total Sales \$	355,785	15,083	31,642	53,604	255,456
Total Expense \$	291,639	9,069	21,607	37,403	223,560
Net Profit \$	64,146	6,014	10,035	16,201	31,896
Businesses reporting a loss (No.)	885	201	182	242	260
Total Sales \$	64,649	3,153	5,070	12,588	43,838
Total Expense \$	73,383	4,041	6,169	14,961	48,212
Net Loss \$	-8,734	-888	-1,099	-2,373	-4,374
1985					
All Businesses (No.)	5,331	1,330	1,333	1,286	1,382
Total Sales \$	468,171	22,792	46,806	83,938	314,635
Total Expense \$	408,083	17,970	36,358	63,869	289,886
Net Profit (loss) \$	60,088	4,822	10,448	20,069	24,749
Businesses reporting a profit (No.)	4,355	1,062	1,093	1,105	1,095
Total Sales \$	389,991	18,022	37,314	71,590	263,065
Total Expense \$	322,557	11,842	25,057	50,931	234,727
Net Profit \$	67,434	6,180	12,257	20,659	28,338
Businesses reporting a loss (No.)	976	268	240	181	287
Total Sales \$	78,180	4,770	9,492	12,348	51,570
Total Expense \$	85,526	6,128	11,301	12,938	55,159
Net Loss \$	-7,346	-1,358	-1,809	-590	-3,589

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	13,490	3,372	3,372	3,373	3,373						
Businesses in sample	662										
Low sales value (\$000's)	(1)	(1)	16	29	64						
High sales value (\$000's)	(1)	16	29	64	(1)						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	11.8	14.2	13.5	11.5	8.1	98.7	12.0	14.6	13.7	11.5	8.2
Mortgage Interest	0.1	0.1	-	0.1	0.1	1.8	4.9	8.9	4.0	4.2	3.5
Depreciation	4.0	6.1	3.7	3.9	2.4	74.8	5.4	8.3	5.9	4.8	2.9
Repairs & Maintenance	1.0	1.2	0.7	0.7	1.3	38.2	2.6	3.1	2.1	2.5	2.6
Heat, Light & Telephone	2.1	1.8	2.9	2.2	1.6	74.2	2.9	3.0	3.8	2.8	2.0
Business & Property Tax	0.6	0.5	0.6	0.8	0.5	58.1	1.0	1.1	1.2	1.3	0.6
Insurance	1.7	2.5	2.0	1.4	1.0	82.9	2.1	3.2	2.6	1.7	1.1
Rent	2.3	2.0	3.5	2.4	1.2	41.8	5.5	7.5	9.7	5.0	2.2
Personnel Expenses	27.9	14.7	14.5	31.4	51.1	80.0	34.9	22.3	21.1	36.3	51.8
Financial Expenses	2.9	2.0	3.0	3.7	2.8	86.7	3.3	3.0	3.4	3.9	2.9
Bank Interest & Charges	1.7	1.6	1.5	2.3	1.3	72.8	2.3	3.3	2.3	2.7	1.5
Professional Fees	1.1	0.4	1.4	1.2	1.3	73.1	1.5	0.9	2.0	1.5	1.4
Franchise Fees	0.1	...	...	...	...	1.2	7.0	...	...	...	...
Sales and Admin. Expenses	15.5	17.4	16.8	16.1	11.8	99.1	15.7	17.9	16.8	16.1	11.9
Advertising	1.3	1.0	1.3	1.3	1.6	65.8	2.0	2.3	2.5	1.7	1.8
Supplies	5.9	6.0	6.1	6.1	5.5	94.6	8.3	6.6	6.7	6.2	5.6
Delivery	8.3	10.3	9.4	8.7	4.8	91.4	9.1	10.8	10.3	9.5	5.4
Other Expenses	15.8	12.9	16.4	15.3	18.7	91.9	17.2	14.5	18.1	16.7	19.4
Profit (loss)	26.0	38.8	35.9	21.9	7.5	98.7	26.4	39.3	36.7	22.0	7.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Canada, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,490	3,372	3,372	3,373	3,373
Businesses in sample	662				
Low sales value (\$000's)	(1)	(1)	16	29	64
High sales value (\$000's)	(1)	16	29	64	(1)
	Average (\$000's)				
Assets					
Cash	3	-	1	2	10
Accounts and Notes Receivable	5	-	-	1	19
Inventory	1	-	-	-	3
Other Current Assets	2	-	-	2	6
Total Current Assets	11	1	1	5	38
Fixed Assets	16	1	3	9	52
Less: Accum. Dep on Fixed Assets	7	-	1	4	23
Other Assets	2	-	-	1	6
Total Assets	22	2	3	12	72
Liabilities and Equity					
Current Loans	3	-	-	2	8
Other Current Liabilities	6	-	-	5	19
Total Current Liabilities	9	1	-	7	28
Mortgages Payable	1	-	-	1	5
Long Term Debt	1	-	-	-	4
Other Liabilities	5	3	1	2	15
Total Liabilities	17	4	2	10	51
Total Equity	6	-2	1	2	21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,490	3,372	3,372	3,373	3,373
Businesses in sample	662				
Low sales value (\$000's)	(1)	(1)	16	29	64
High sales value (\$000's)	(1)	16	29	64	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	2.8	8.8	3.3	2.2	2.2
Leverage Ratios					
Debt/Equity ratio (times)	4.3	-0.4	39.3	-3.8	0.3
Interest Coverage ratio (times)	94.3	159.3	125.1	101.2	30.2
Debt ratio (times)	0.8	1.0	0.6	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Services to Buildings and Dwellings (SIC 995)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,458	614	614	615	615
Businesses in sample	70				
Low sales value (\$000's)	(1)	(1)	50	101	235
High sales value (\$000's)	(1)	50	101	235	(1)
	Average (\$000's)				
Source of Funds					
From Operations	11	1	-1	7	36
Sale of Fixed Assets	2	-	-	1	6
Increase in Long Term Debt	10	-	1	-	39
Advances From Owners and Affiliates	3	1	1	3	6
From Government	-	-	-	-	-
Increase in Share Capital	-	-	1	-	-
Sale of investments	-	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	27	2	2	10	89
Application of Funds					
Purchase of Fixed Assets	13	1	1	4	45
Payment of Dividends	2	1	1	2	5
Repayment of Long Term Debt	7	-	1	6	18
Current Portion of Long Term Debt	-	-	-	-	2
Purchase of Investments	-	-	-	-	1
Repayment of Adv. From Owners and Affil.	4	1	3	5	7
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	27	3	6	18	80
Increase (Decrease) in Net Working Capital	-1	-1	-4	-8	9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Services to Buildings and Dwellings (SIC 995)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,303	549,373	55,902	1,465	986
less than 20	5,832	164,686	16,213	1,418	957
20 - 99	331	111,227	11,235	36	18
100 - 499	103	134,541	13,827	8	9
500 and over	37	138,719	14,627	3	2
1985					
Total	7,236	685,259	67,656	1,190	...
less than 20	6,668	205,493	19,514	1,153	...
20 - 99	417	147,967	14,872	23	...
100 - 499	99	144,050	14,173	10	...
500 and over	52	187,749	19,097	4	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	10,352	2,579	2,593	2,592	2,588
Total Sales \$	681,728	33,538	53,816	99,021	495,353
Total Expense \$	571,023	17,073	30,688	67,210	456,052
Net Profit (loss) \$	110,705	16,465	23,128	31,811	39,301
Businesses reporting a profit (No.)	8,977	2,411	2,414	2,331	1,821
Total Sales \$	517,399	31,422	50,065	88,300	347,612
Total Expense \$	397,991	14,417	26,321	55,432	301,821
Net Profit \$	119,408	17,005	23,744	32,868	45,791
Businesses reporting loss (No.)	1,375	168	179	261	767
Total Sales \$	164,329	2,116	3,751	10,721	147,741
Total Expense \$	173,032	2,656	4,367	11,778	154,231
Net Loss \$	-8,703	-540	-616	-1,057	-6,490
1983					
All Businesses (No.)	11,440	2,847	2,872	2,860	2,861
Total Sales \$	722,744	36,067	57,243	102,278	527,156
Total Expense \$	592,346	18,546	30,654	68,748	474,398
Net Profit (loss) \$	130,398	17,521	26,589	33,530	52,758
Businesses reporting a profit (No.)	10,460	2,681	2,724	2,634	2,421
Total Sales \$	624,062	33,939	54,282	93,429	442,412
Total Expense \$	486,435	16,160	27,136	58,753	384,386
Net Profit \$	137,627	17,779	27,146	34,676	58,026
Businesses reporting a loss (No.)	980	166	148	226	440
Total Sales \$	98,682	2,128	2,961	8,849	84,744
Total Expense \$	105,911	2,388	3,518	9,995	90,012
Net Loss \$	-7,229	-258	-557	-1,146	-5,268
1984					
All Businesses (No.)	13,667	3,411	3,411	3,422	3,423
Total Sales \$	899,107	44,800	71,657	131,493	651,157
Total Expense \$	756,975	24,615	43,843	92,860	595,657
Net Profit (loss) \$	142,132	20,185	27,814	38,633	55,500
Businesses reporting a profit (No.)	12,117	3,057	3,115	3,040	2,905
Total Sales \$	766,662	40,323	65,318	117,335	543,686
Total Expense \$	605,405	19,082	36,382	74,933	475,008
Net Profit \$	161,257	21,241	28,936	42,402	68,678
Businesses reporting a loss (No.)	1,550	354	296	382	518
Total Sales \$	132,445	4,477	6,339	14,158	107,471
Total Expense \$	151,570	5,533	7,461	17,927	120,649
Net Loss \$	-19,125	-1,056	-1,122	-3,769	-13,178
1985					
All Businesses (No.)	13,517	3,366	3,391	3,377	3,383
Total Sales \$	937,710	44,124	75,582	139,096	678,908
Total Expense \$	796,989	25,018	45,513	97,701	628,757
Net Profit (loss) \$	140,721	19,106	30,069	41,395	50,151
Businesses reporting a profit (No.)	11,965	3,067	3,207	2,966	2,725
Total Sales \$	788,500	40,337	71,628	121,230	555,305
Total Expense \$	637,635	20,147	41,080	77,024	499,384
Net Profit \$	150,865	20,190	30,548	44,208	55,921
Businesses reporting a loss (No.)	1,552	299	184	411	658
Total Sales \$	149,210	3,787	3,954	17,866	123,603
Total Expense \$	159,354	4,871	4,433	20,677	129,373
Net Loss \$	-10,144	-1,084	-479	-2,811	-5,770

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	9,961	2,490	2,490	2,490	2,491						
Businesses in sample	486										
Low sales value (\$000's)	(1)	(1)	15	27	54						
High sales value (\$000's)	(1)	15	27	54	(1)						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.8	14.1	13.5	8.8	7.0	98.2	11.0	14.7	13.8	8.9	7.0
Mortgage Interest	0.1	0.2	-	0.1	-	1.4	5.4	8.7	4.8	3.0	3.4
Depreciation	3.9	5.8	4.0	3.3	2.3	75.3	5.1	8.4	6.0	4.1	2.8
Repairs & Maintenance	0.7	1.3	0.4	0.6	0.5	36.7	1.9	3.3	1.0	2.7	1.1
Heat, Light & Telephone	1.9	1.7	2.8	1.5	1.6	70.7	2.7	3.1	3.8	2.1	1.9
Business & Property Tax	0.4	0.4	0.6	0.4	0.3	53.1	0.8	1.1	1.1	0.8	0.5
Insurance	1.7	2.4	2.2	1.2	0.9	81.3	2.1	3.2	2.9	1.5	1.0
Rent	2.2	2.3	3.6	1.7	1.3	40.0	5.5	8.5	10.7	3.8	2.3
Personnel Expenses	29.9	16.7	12.3	35.2	54.8	78.5	38.1	25.7	19.8	40.1	56.1
Financial Expenses	2.9	2.2	3.1	3.0	3.1	85.3	3.3	3.3	3.7	3.3	3.1
Bank Interest & Charges	1.6	1.9	1.5	1.9	1.4	71.6	2.3	3.9	2.4	2.3	1.5
Professional Fees	1.1	0.4	1.6	1.1	1.5	72.3	1.6	0.9	2.1	1.4	1.6
Franchise Fees	0.1	...	...	...	...	1.0	6.3	...	...	...	...
Sales and Admin. Expenses	14.8	16.6	15.7	15.6	11.4	98.8	15.0	17.3	15.7	15.6	11.5
Advertising	1.0	0.9	1.0	0.9	1.4	62.1	1.7	2.3	1.8	1.2	1.7
Supplies	5.6	5.5	5.9	5.6	5.5	93.6	6.0	6.0	6.7	5.8	5.7
Delivery	8.1	10.2	8.8	9.1	4.5	91.7	8.9	10.7	9.7	10.0	5.0
Other Expenses	13.7	11.0	16.5	12.0	15.5	91.0	15.1	12.7	18.3	12.9	16.5
Profit (loss)	27.9	39.4	39.0	25.3	8.3	98.4	28.4	40.1	40.1	25.3	8.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as car service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance Sheet Profile for 1985
Canada, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9,961	2,490	2,490	2,490	2,491
Businesses in sample	486				
Low sales value (\$000's)	(1)	(1)	15	27	54
High sales value (\$000's)	(1)	15	27	54	(1)
	Average (\$000's)				
Assets					
Cash	2	-	1	1	4
Accounts and Notes Receivable	4	-	-	2	15
Inventory	1	1	-	-	1
Other Current Assets	2	-	-	2	6
Total Current Assets	9	1	1	5	27
Fixed Assets	12	2	3	7	37
Less: Accum. Dep. on Fixed Assets	5	-	1	3	16
Other Assets	1	-	-	1	4
Total Assets	17	2	3	10	53
Liabilities and Equity					
Current Loans	2	-	-	1	6
Other Current Liabilities	6	1	-	5	16
Total Current Liabilities	7	1	-	6	22
Mortgages Payable	1	-	-	1	2
Long Term Debt	1	-	-	-	4
Other Liabilities	4	4	1	1	9
Total Liabilities	13	5	2	8	36
Total Equity	4	-2	1	2	16

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	9,961	2,490	2,490	2,490	2,491
Businesses in sample	486				
Low sales value (\$000's)	(1)	(1)	15	27	54
High sales value (\$000's)	(1)	15	27	54	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	3.1	10.5	4.2	2.0	2.3
Leverage Ratios					
Debt/Equity ratio (times)	6.6	-0.6	51.1	-0.3	-0.4
Interest Coverage ratio (times)	91.4	172.9	126.1	72.7	41.8
Debt ratio (times)	0.7	1.2	0.5	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Janitorial Services (SIC 9953)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,663	415	416	416	416
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	49	90	141
High sales value (\$000's)	(1)	49	90	141	(1)
	Average (\$000's)				
Source of Funds					
From Operations	9	2	-2	7	29
Sale of Fixed Assets	1	-	-	-	4
Increase in Long Term Debt	4	-	1	-	14
Advances From Owners and Affiliates	2	1	2	2	3
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	17	3	1	10	53
Application of Funds					
Purchase of Fixed Assets	4	1	1	2	13
Payment of Dividends	1	1	1	-	3
Repayment of Long Term Debt	5	-	1	9	12
Current Portion of Long Term Debt	-	-	-	-	2
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	5	1	3	7	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	17	3	7	18	38
Increase (Decrease) in Net Working Capital	-	-1	-6	-8	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Services to Buildings and Dwellings (SIC 995)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,303	549,373	55,902	1,465	986
less than 20	5,832	164,886	16,213	1,418	957
20 - 99	331	111,227	11,235	36	18
100 - 499	103	134,541	13,827	8	9
500 and over	37	138,719	14,627	3	2
1985					
Total	7,236	685,259	67,856	1,190	...
less than 20	6,668	205,493	19,514	1,153	...
20 - 99	417	147,967	14,872	23	...
100 - 499	99	144,050	14,173	10	...
500 and over	52	187,749	19,097	4	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	7,198	1,796	1,801	1,801	1,800
Total Sales \$	366,175	22,627	34,142	59,600	249,806
Total Expense \$	285,987	17,715	17,727	36,450	221,095
Net Profit (loss) \$	80,188	11,912	16,415	23,150	28,711
Businesses reporting a profit (No.)	6,462	1,694	1,704	1,683	1,381
Total Sales \$	290,736	21,325	32,287	55,697	181,427
Total Expense \$	206,359	9,061	15,642	32,108	149,548
Net Profit \$	84,377	12,264	16,645	23,589	31,879
Businesses reporting loss (No.)	736	102	97	118	419
Total Sales \$	75,439	1,302	1,855	3,903	68,379
Total Expense \$	79,628	1,654	2,085	4,342	71,547
Net Loss \$	-4,189	-352	-230	-439	-3,168
1983					
All Businesses (No.)	8,162	2,036	2,035	2,045	2,046
Total Sales \$	426,684	25,145	38,538	63,415	299,586
Total Expense \$	332,647	12,095	19,659	37,270	263,623
Net Profit (loss) \$	94,037	13,050	18,879	26,145	35,963
Businesses reporting a profit (No.)	7,603	1,933	1,947	1,950	1,773
Total Sales \$	379,146	23,820	36,758	60,109	258,459
Total Expense \$	281,073	10,629	17,514	33,475	219,455
Net Profit \$	98,073	13,191	19,244	26,634	39,004
Businesses reporting a loss (No.)	559	103	88	95	273
Total Sales \$	47,538	1,325	1,780	3,306	41,127
Total Expense \$	51,574	1,466	2,145	3,795	44,168
Net Loss \$	-4,036	-141	-365	-489	-3,041
1984					
All Businesses (No.)	9,641	2,404	2,408	2,417	2,412
Total Sales \$	608,838	30,457	46,854	85,492	446,035
Total Expense \$	507,816	15,616	26,235	55,205	410,760
Net Profit (loss) \$	101,022	14,841	20,619	30,287	35,275
Businesses reporting a profit (No.)	8,646	2,129	2,275	2,186	2,056
Total Sales \$	515,194	27,107	44,287	77,080	366,720
Total Expense \$	399,186	11,642	23,392	44,183	319,969
Net Profit \$	116,008	15,465	20,895	32,897	46,751
Businesses reporting a loss (No.)	995	275	133	231	356
Total Sales \$	93,644	3,350	2,567	8,412	79,315
Total Expense \$	108,630	3,974	2,843	11,022	90,791
Net Loss \$	-14,986	-624	-278	-2,610	-11,476
1985					
All Businesses (No.)	9,989	2,487	2,503	2,468	2,531
Total Sales \$	631,023	31,713	52,779	94,253	452,278
Total Expense \$	525,411	17,350	30,857	61,746	415,458
Net Profit (loss) \$	105,612	14,363	21,922	32,507	36,820
Businesses reporting a profit (No.)	9,000	2,271	2,397	2,208	2,124
Total Sales \$	541,978	28,880	50,590	82,996	379,512
Total Expense \$	430,332	13,748	28,508	49,803	338,273
Net Profit \$	111,646	15,132	22,082	33,193	41,239
Businesses reporting a loss (No.)	989	216	106	260	407
Total Sales \$	89,045	2,833	2,189	11,257	72,766
Total Expense \$	95,079	3,802	2,349	11,943	77,185
Net Loss \$	-6,034	-769	-160	-686	-4,419

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Canada, Ticket and Travel Agencies (SIC 9961)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	2,989	747	747	747	748						
Businesses in sample	214										
Low sales value (\$000's)	(1)	(1)	59	134	276						
High sales value (\$000's)	(1)	59	134	276	(1)						

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	23.6	10.5	4.4	8.5	67.8	27.3	86.4	79.2	84.2	76.4	89.0
Occupancy Expenses	17.4	25.3	24.0	14.6	6.2	97.8	17.8	26.1	24.0	14.6	6.6
Mortgage Interest	-	-	-	-	-	0.8	3.6	-	-	-	-
Depreciation	2.3	3.0	4.1	1.6	0.7	85.2	2.7	4.4	4.5	1.8	0.8
Repairs & Maintenance	0.5	0.4	0.5	0.9	0.3	48.2	1.1	1.5	1.1	1.1	0.7
Heat, Light & Telephone	5.0	6.2	7.4	4.6	1.9	92.0	5.4	7.8	7.8	4.6	2.0
Business & Property Tax	1.5	2.5	1.9	1.1	0.4	82.7	1.8	3.5	2.1	1.4	0.4
Insurance	0.4	0.3	0.4	0.5	0.2	70.5	0.5	0.9	0.5	0.6	0.3
Rent	7.7	12.8	9.7	5.9	2.7	89.9	8.6	16.0	10.7	6.0	3.0
Personnel Expenses	39.2	45.2	52.5	45.3	15.3	94.5	41.5	54.6	52.5	45.9	15.9
Financial Expenses	5.3	5.4	9.1	5.0	1.8	96.0	5.5	6.2	9.1	5.0	1.8
Bank Interest & Charges	1.9	2.4	3.3	1.3	0.7	86.3	2.2	3.5	3.3	1.4	0.8
Professional Fees	3.0	2.7	5.3	3.1	1.1	94.5	3.2	3.1	5.4	3.2	1.1
Franchise Fees	0.3	-	-	-	-	5.7	6.1	-	-	-	-
Sales and Admin. Expenses	11.6	11.1	19.6	12.6	3.6	93.6	12.4	14.0	19.6	12.6	3.8
Advertising	6.4	5.5	11.8	6.4	2.0	86.8	7.3	10.2	11.9	6.4	2.1
Supplies	3.6	3.8	5.9	3.8	1.0	90.5	4.0	4.8	8.1	3.8	1.1
Delivery	1.6	1.8	1.7	2.3	0.6	63.7	2.5	5.2	2.5	2.9	0.9
Fuel Expense	0.1	-	0.3	-	-	6.4	1.2	-	1.4	0.5	0.7
Other Expenses	6.8	5.5	9.3	7.3	5.1	84.1	8.1	10.2	9.5	8.1	5.4
Profit (loss)	-3.9	-3.1	-19.0	6.6	0.2	99.2	-3.9	-3.1	-19.6	6.6	0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
Canada, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,989	747	747	747	748
Businesses in sample	214				
Low sales value (\$000's)	(1)	(1)	59	134	276
High sales value (\$000's)	(1)	59	134	276	(1)
	Average (\$000's)				
Assets					
Cash	26	13	11	30	50
Accounts and Notes Receivable	29	3	32	48	36
Inventory	1	-	-	-	3
Other Current Assets	10	1	3	14	22
Total Current Assets	67	17	46	91	112
Fixed Assets	29	4	26	24	63
Less: Accum. Dep. on Fixed Assets	10	1	10	11	20
Other Assets	19	4	35	19	20
Total Assets	105	23	97	123	175
Liabilities and Equity					
Current Loans	15	2	18	14	25
Other Current Liabilities	39	12	31	52	61
Total Current Liabilities	53	14	48	65	85
Mortgages Payable	1	-	-	-	2
Long Term Debt	1	-	-	1	2
Other Liabilities	33	18	26	38	48
Total Liabilities	88	33	74	104	137
Total Equity	18	-9	23	19	38

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Canada, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,989	747	747	747	748
Businesses in sample	214				
Low sales value (\$000's)	(1)	(1)	59	134	276
High sales value (\$000's)	(1)	59	134	276	(1)
	Average				
Liquidity Ratio					
Current ratio (times)	1.8	1.8	1.3	1.7	2.4
Leverage Ratios					
Debt:Equity ratio (times)	1.5	-0.9	6.1	0.2	0.2
Interest Coverage ratio (times)	...	...	...	18.1	12.6
Debt ratio (times)	20.7	87.6	1.0	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Canada, Ticket and Travel Agencies (SIC 9961)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,712	428	428	428	428
Businesses in sample	71				
Low sales value (\$000's)	(1)	(1)	104	134	638
High sales value (\$000's)	(1)	104	134	638	(1)
	Average (\$000's)				
Source of Funds					
From Operations	23	10	-	23	50
Sale of Fixed Assets	2	-	1	4	1
Increase in Long Term Debt	3	-	-	2	8
Advances From Owners and Affiliates	3	4	1	4	4
From Government	-	-	-	-	-
Increase in Share Capital	7	-	-	19	1
Sale of Investments	3	-	10	4	-
Tax Adjustments	-	-	-	1	1
Other Sources	-	-	-	-	-
Total	42	13	12	57	64
Application of Funds					
Purchase of Fixed Assets	5	3	2	6	8
Payment of Dividends	2	7	-	1	-
Repayment of Long Term Debt	4	-	1	7	4
Current Portion of Long Term Debt	1	-	-	-	2
Purchase of Investments	1	-	-	3	1
Repayment of Adv. From Owners and Affil.	2	-	1	1	5
Decrease in Equity	1	-	-	-	3
Tax Adjustments	-	1	-	-	-
Other Applications	9	-	-	-	35
Total	24	11	4	17	59
Increase (Decrease) in Net Working Capital	17	3	8	40	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Canada, Ticket and Travel Agencies (SIC 9961)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,932	246,921	17,207	416	290
less than 20	2,724	132,845	9,296	402	282
20 - 99	151	52,284	3,638	13	8
100 - 499	45	37,642	2,564	1	-
500 and over	12	24,350	1,711	-	-
1985					
Total	3,034	302,491	17,357	301	...
less than 20	2,850	168,585	9,714	278	...
20 - 99	113	59,314	3,438	10	...
100 - 499	50	41,346	2,323	4	...
500 and over	21	33,246	1,882	9	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Canada, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,859	465	461	468	465
Total Sales \$	563,903	16,774	46,660	108,928	391,541
Total Expense \$	552,955	17,141	43,768	105,117	386,929
Net Profit (loss) \$	10,948	-367	2,892	3,811	4,612
Businesses reporting a profit (No.)	1,154	277	323	302	252
Total Sales \$	316,646	10,583	32,631	68,266	205,166
Total Expense \$	291,618	8,461	27,711	59,390	196,056
Net Profit \$	25,028	2,122	4,920	8,876	9,110
Businesses reporting loss (No.)	705	188	138	166	213
Total Sales \$	247,257	6,191	14,029	40,662	186,375
Total Expense \$	261,337	8,680	16,057	45,727	190,873
Net Loss \$	-14,080	-2,489	-2,028	-5,065	-4,498
1983					
All Businesses (No.)	1,864	464	467	466	467
Total Sales \$	621,205	18,604	50,936	121,895	429,770
Total Expense \$	604,116	19,338	48,648	115,072	421,058
Net Profit (loss) \$	17,089	-734	2,288	6,823	8,712
Businesses reporting a profit (No.)	1,225	268	303	327	327
Total Sales \$	439,270	10,981	33,498	85,068	309,723
Total Expense \$	409,810	8,562	28,378	75,376	297,494
Net Profit \$	29,460	2,419	5,120	9,692	12,229
Businesses reporting a loss (No.)	639	196	164	139	140
Total Sales \$	181,935	7,623	17,438	36,827	120,047
Total Expense \$	194,306	10,776	20,270	39,696	123,564
Net Loss \$	-12,371	-3,153	-2,832	-2,869	-3,517
1984					
All Businesses (No.)	2,107	509	544	527	527
Total Sales \$	779,792	13,797	50,469	159,995	555,531
Total Expense \$	765,294	13,932	54,168	150,101	547,093
Net Profit (loss) \$	14,498	-135	-3,699	9,894	8,438
Businesses reporting a profit (No.)	1,439	266	425	344	404
Total Sales \$	582,471	7,713	40,039	104,317	430,402
Total Expense \$	543,999	4,511	30,296	92,011	417,181
Net Profit \$	38,472	3,202	9,743	12,306	13,221
Businesses reporting a loss (No.)	668	243	119	183	123
Total Sales \$	197,321	6,084	10,430	55,678	125,129
Total Expense \$	221,295	9,421	23,872	58,090	129,912
Net Loss \$	-23,974	-3,337	-13,442	-2,412	-4,783
1985					
All Businesses (No.)	3,124	756	791	772	805
Total Sales \$	915,100	21,964	68,470	141,296	683,370
Total Expense \$	902,668	20,039	74,523	132,157	675,949
Net Profit (loss) \$	12,432	1,925	-6,053	9,139	7,421
Businesses reporting a profit (No.)	2,051	569	317	608	557
Total Sales \$	648,945	14,083	30,345	111,570	492,947
Total Expense \$	612,077	9,064	25,480	100,708	476,825
Net Profit \$	36,868	5,019	4,865	10,862	16,122
Businesses reporting a loss (No.)	1,073	187	474	164	248
Total Sales \$	266,155	7,881	38,125	29,726	190,423
Total Expense \$	290,591	10,975	49,043	31,449	199,124
Net Loss \$	-24,436	-3,094	-10,918	-1,723	-8,701

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E	Canada
61-602E	Newfoundland
61-603E	Prince Edward Island
61-604E	Nova Scotia
61-605E	New Brunswick
61-606E	Quebec
61-607E	Ontario
61-608E	Manitoba
61-609E	Saskatchewan
61-610E	Alberta
61-611E	British Columbia
61-612E	Yukon
61-613E	Northwest Territories
61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores



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Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

DATE DUE

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MAR 15 1989

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AUG - 5 1991

