

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Isiand, Single Family Housing Contractors (SIC 4011)

|  | Totsl(1) |  | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lower <br> middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) |  | $\left.\begin{array}{l} 36 \\ \{1\} \\ 11 \end{array}\right\}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% busi- <br> nesses <br> reporting | Reporting businesses orly (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middie $25 \%$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot }+0 \text { Om } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 46.2 | - | -- | -- | -- | 88.4 | 52.3 | -- | -- | -- | -- |
| Dceupency expenses | 8.3 | -- | -- | =- | -- | 97.1 | B. 6 | -- | =- | -- | -- |
| Depreciation | 4.0 | -- | -- | -- | - - | 91.3 | 4.3 | -- | -- | -- | -- |
| Repairs \& maintenance | 3.6 | -- | -- | -- | -- | 85.5 | 4.2 | -- | -- | -- | -- |
| Heat. light \& telephone | 0.7 | -- | - | -- | - | 76.8 | 0.9 | -- | -- | -- | -- |
| Rent | 0.1 | -- | - | - | =- | 14.5 | 1.0 | -- | -- | -- | - |
| Personnel expenses | 27.9 | -- | -- | -- | - | 97.1 | 28.8 | -- | -- | -* | - |
| Financial expenses | 3.3 | -- | -- | -- | -- | $100.0$ | 3.3 | -- | -- | -- | -- |
| Interest \& bank charges Professionst fees | 2.0 1.3 | -- | -- | -- | -- | 100.0 94.2 | 2.0 1.4 | -- | -- | -- | -- |
| Other expenses | 13.1 | - | -- | -- | -- | 100.0 | 13.1 | -- | -- | -- | - |
| Profit (loss) | 1.2 | - | -- | -- | - | 97.1 | 1.2 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | =- | - | 100.0 | -. | -- | - - | -- | - |

## Symbols

zero or no observations
too small too be expressed
not applicable
confidential

## footnotes

(i) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ ned $\$ 2.000 .000$
2) Value $=$ Total weighted expenditure on a given item
3) Value in each cell

Total weighted expenditure on a given item
Total weighted sales of businesses reporting this item of expenditure
This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necesserily equal 100\%.

## Notes

Data are shown by guartiles when at laast 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quaptile li.e. bottom 25\%, lower midde 25\%, etc.l represents one quarter of the total number of businesses. Hithin each quartile, the average istio is presented. for comparison purposes, the high and low values of sales are shown

How to use the tables
(1) Locste the appropriate sales range that is displayed on the two lines entitled whom sbles value" and migh sales value

121 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the top 25\%.
131 Data pertaining to the selected sales size range will be in that quartile

## Standerd Industriel CIassification Definition (SIC 1980):

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 duplaxes, garden homes, semi-detached houses, single atteched houses, single detached houses, erecting prefabriceted homes, row houses lexc. row duplexesl, single residences and summer homes

TABLE 2. Balance sheet profile for 1986
Prince Edward island, Single Family Housing Contractors (SIC 4011)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | TOE $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | 36 $(1)$ $(1)$ |  |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 6 | -- | -- | -- | -- |
| Accounts and notes receivable | 33 |  |  |  |  |
| Inventory | 32 | -- | -- | -- | -- |
| Other current assets | 89 | -- | -- | -- | -- |
| Total current assets Fixed assets | 81 62 | -- | -- | -- | -- |
| Less: Accum. dep. on 4 ixed assets | 34 | -- | -- | -- | -- |
| Other assets | g | -- | -- | -- | -- |
| Total ossets | 11 B | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 42 | -- |  |  |  |
| Other current liabilities | 72 | -- |  |  |  |
| Total current liabilities Mortgages Dayable | 2 | -- | -- | -- | -- |
| Long term debt | 21 | -- | -- | -- | -- |
| Other liabilities | 4 | -- | -- | -- | -- |
| Total liabilitiesTotal equity | 100 | -- | - | -- | -- |
|  | 18 |  | -- | -- |  |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and noves.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward island, Single Family Housing Contractors (Sic 4011)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 8000 's) <br> High sales value ( 8000 's) | $\left.\begin{array}{l} 36 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} \{1\} \\ 53 \end{array}$ | $\begin{array}{r} 53 \\ 157 \end{array}$ | $\begin{array}{r} 157 \\ 318 \end{array}$ | 318 $11)$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.2 | 1.8 | 1.0 | 1.1 | 1.0 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio \{times\} <br> Debt ratio (times) | $\begin{array}{r} -41.2 \\ -1.0 \\ 28.9 \end{array}$ | $\begin{array}{r} -3.1 \\ -26.7 \\ 117.1 \end{array}$ | 17.9 2.0 0.9 | $\begin{array}{r} -231.7 \\ 16.3 \\ 0.9 \end{array}$ | 43.1 3.4 0.9 |

(1) The ratios rapresent the avarage of ratios for each business in the group and cannot be calculated from the figures shown in lable 2 .

121 These estimates are basad on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See lisble 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets / current liabilities

## 2. Leverage ratios

a) Debt/equity = total |iabilities / equity
b) Debt ratio = total liabilities / total asseis.
c) Interest coverage $=$ net profit . interest expense ir.eres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. is86
Prince Edward Island, Single Family Housing Contractors (SIC 4011)

| Total(1) Bottom | Lower | Uoper | Top |
| ---: | ---: | ---: | ---: |
| $25 \%$ | middle $25 \%$ | $25 \%$ |  |



111 These estimates are based on a semple of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes see lable 1 for symbols and notes.

TABLE 5. Empioyment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Prince Edward Island, Single Family Mousing Contractors (SIC 4011)

|  |  |  |  | Changes in num with Da | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units (1) | Number of businesses | $\begin{array}{r} \text { Total Dayroll } \\ (\$ 000 ' s) \end{array}$ | Average labour units(1) | Newly <br> reporting(2) | No langer reporting (3) |
| 1983 |  |  |  |  |  |
| Total | 62 | 2.264 | 140 | 10 | 6 |
| less than 20 | 62 | 2,264 | 140 | 10 | 6 |
| 20-99 | - | - | - | - | - |
| 100-499 | - | - | - | - | - |
| 1986 |  |  |  |  |  |
| Total | 83 | 3.304 | 177 | 20 | - |
| less than 20 | 83 | 3.304 | 177 | 20 | . |
| 20-99 | - | - | - | - | ... |
| 100-499 | - | - | - | - | . $\cdot$ |
| 500 and over | - | - | - | - | . . |

[^0]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Single Family Housing Contractors (SIC 4011)


1984

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 35 \\ 215,443 \\ 206,097 \\ 9.346 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 27 |
| Average sales \$ | 219.982 |
| Average expense \$ | 205,546 |
| Average net profit \$ | 14,436 |
| Businesses reporting loss (No.) | 8 |
| Average sales \$ | 234,314 |
| Average expense \$ | 250.709 |
| Average net loss \$ | -16.395 |

1985


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 33 \\ 214.306 \\ 200,150 \\ 14,156 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 26 \\ 217,710 \\ 200,459 \\ 17.251 \end{array}$ | -- | -- |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 7 \\ 183.966 \\ 187.732 \\ -3.766 \end{array}$ | -- | -- |  |

[^1]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward island, Residential Renovation Contractors (S|C 4013)

| Total\{1才 Bottom | Lower | Upper | Top |  |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middle $25 \%$ | middle $25 \%$ | $25 \%$ |


| Businesses in sample (No. Low sales value ( 8000 's) High sales value ( $\$ 000$ 's) |  | $\left.\begin{array}{l} 19 \\ \{1 \\ 1 \end{array}\right\}$ |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { report ing } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \mathrm{e} \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of saies |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 40.4 | -- | -- | -- | -- | 81.8 | 49.4 | -- | -- | -- | -- |
| Occupancy expenses | 12.8 | -- | - | -- | -- | 100.0 | 12.8 | -- | -- | -- | -- |
| Depreciation | 3.5 | -- | -- | -. | -- | 90.9 | 3.8 |  | -- |  | -- |
| Repairs 8 maintenance | 7.6 | -- | -- | -- | -- | 90.9 | 8.3 |  | -- | -- | -- |
| Heat, light \& telephone | 1.7 | -- | -- |  | -- | 81.8 | 2.1 | -- |  | -- | -- |
| Rent | - | -- | -- | -- | -- |  |  | -- | -- | - | -- |
| Personnel expenses | 30.9 | -- | -- | -- | -- | 90.9 | 34.0 | -- | -- | -- | -- |
| Financial expenses | 1.0 | -- | -- | -- | -- | 81.8 | 1.2 | -- | -- | -- | -- |
| Interest \& bank charges | 0.6 0.4 | -- | -- |  | -- | 81.8 72.7 | 0.7 0.6 | -- | -- | -- | -- |
| Protessional rees |  |  |  |  |  |  |  |  |  |  |  |
| Other expenses | 13.1 | -- | -- | -- | -- | 100.0 | 13.1 | -- | -- | -- | - |
| Profit (loss) | 1.9 | -- | -- | -- | -- | 100.0 | 1.9 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | - |

## Symbols

zero or no observations
too smali too be expressed
not apolicable
confidential

## footnotes

11 These estimates are based on a sample of businesses reporting $\$ 81 e s$ between $\$ 10,000$ and $\$ 2.000 .000$
Total weighted expenditure on a given item
2) Value in each ceil $=\frac{\text { Total weighted sales of ail businesses in the sample }}{\text { to }}$ for each quartile

Total weighted expenditure on a given ite
$\times 100$ for each quartile
Total weionted sales of Dusinesses reporting this item of expenditure

This partion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Notes

Date are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in escending order according to sales size. Each quartile (i, e. bottom 25\%, lower middle 25\%, etc.) represents one quarter of the cotel number of businesses. Within each quartile, the bverage ratio is presented. For comparison purposes, the high and low values of sales are shown.

## How to use the tables

(ll Locate the appropriate sales range that is displayed on the two lines entitad Low sales value" and migh sales value
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile

Standard Industrid CIassification Definition (SIC 1880):
51C 4013 - Residentisl Renovation Contractors
Businesses primarily engaged in residential additions, major improvements and repairs. renovation, rehabilitation, retto-fitting and conversions involving more than one trade.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Residential Renovation Contractors (SIC 4013)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | $\begin{aligned} & \text { Uppe } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOR } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 11 $(1)$ $(1)$ | -- | -- | -- |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  |  | -- | -- | -- | -- |
| Accounts and notes receivable | 24 | -- | -- |  | -- |
| Inventory Other current assets | 1 | -- | -- | -- | -- |
| Other current assets <br> Total current assets | 48 | -- | -- | -- | -- |
| Fixed assets | 123 | -- | -- | -- | -. |
| Less: Accum. dep on fixed assets | 31 | -- | -- | - | -- |
| Other assets |  | -- | -- | -- | -- |
| Total assets | 140 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 19 | -- | -- | -- | -- |
| Other current liabilities | 24 | -- | -- | -- | -- |
| Total current liabilities | 35 | -- | -- | -- | -- |
| Mortgages payable Long term debt | 34 | -- | -- | -- | -- |
| Long term debt | 18 4 | -- | -- | -- | -- |
| Total liabilities | 91 | -- | -- | -- | -- |
| Total equity | 48 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See iable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward island, Residential Renovation Contractors (SIC 4013)

|  | Total(2) | Bottom 25\% | Lower <br> middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 11 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 3.9 | -- | -- | -- | -- |
| Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} -1.5 \\ -1.0 \\ 4.8 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are basad on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$

See iable 1 for symbols and notes.

## Definitions

1. Liquidity retio:

Current $=$ current assets $/$ current liabilities

## 2. Leverage retios:

a) Debi/equity = totel liabilities / equity
b) Debt ratio = total liabilities/total assets
c) Interest coverage = net profit + interest expenst ; ie:eres: expense

TABLE 4. Statement of changes in financiai position for incorporated businesses only, 1986 Prince Edward Island, Residential Renovation Contractors (\$IC 4013)


111 These estimetes ere besed on sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$. Sample count includes only those businesses reporting a statement of changes.
see Table i for symbols and notes
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciasstfication in 1986
Prince Edward Island, Residential Renovation Contractors (Sit 4013)

|  |  |  |  | Changes in num with pai | af businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's }) \end{array}$ | Average labour units(1) | New 1 y reporting(2) | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 21 | 958 | 58 | 3 | 4 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \end{aligned}$ | 20 1 | $x$ <br> $\times$ | 37 21 | 3 | 4 |
| 500 and over | - | - | - | - | - |
| 1986 |  |  |  |  |  |
| Total | 33 | 1.594 | 85 | 7 | . $\cdot$ |
| less than 20 | 32 | x | 64 | 7 | $\ldots$ |
| 20-99 | 1 | $\times$ | 21 | - | . . |
| $\begin{aligned} & 100-499 \\ & 500 \text { and over } \end{aligned}$ | - | - | - | - | ... |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as feported in the Survey of Emplovment. Payrall and Hours, Statistics Canada, Catalogue 72-002. An average labour un it could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canade level. Thus if a business has at least 500 employees in Canada as a whole but less than thet number in eny given province it is shown in the 500 and over group.
(2) Refers $t 0$ businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses ere assumed to have been in activity for six months and the information is adjusted accordingly

See Table ; for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward isiand, Residentlal Renovation Contractors (SIC 4013)

|  | Total(1) | Bottom 25\% | Lower <br> middle $25 \%$ | Upper middle 25\% | Tof 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 9 |  |  |  |  |
| Average sales \$ | 362,725 |  | -- |  |  |
| Average expense \$ Average net profit (loss) \$ | 350.898 |  |  | -- | -- |
| Average net profit (loss) \$ | 11.827 | -- | -- | -- | -- |
| Businesses raporting a profit (No.) |  |  |  |  |  |
| Average sales \$ | 362.725 |  | -- | -- | -- |
| Average expense $\$$ | 350.898 | -- | -- | -- | -- |
| Average net profit \$ | 11.827 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Average sales \$ | - | - | -- | -- |  |
| Average expense \$ | - | -- | -- |  | -- |
| Average net loss \$ | - | -- | -- | -- |  |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 11 \\ 133.467 \\ 128.790 \\ 4.677 \end{array}$ |  |  | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 9 \\ 137,350 \\ 125,411 \\ 11.939 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 2 \\ 165,500 \\ 166,500 \\ -1.000 \end{array}$ | -- | -- |  |

1986


[^2]TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Excavating and Grading Contractors (Sic 4214)

| Total\{ 1$\}$ | Bottom | Lower | Upper |
| ---: | ---: | ---: | ---: |



| Selested exzense item | Industry average 2 2 |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 9.9 | -- | -- | -- | -" | 30.9 | 31.9 | -- | - | -- | -- |
| Occupancy expenses | 24.3 | -- | -- | -- | =- | 100.0 | 24.3 | =- | -- | -" | -- |
| Lepreciation | 6.5 | -- | -- | -- | -- | 71.4 | 9.1 | -- | -- | - | -- |
| frepairs \& maintenance | 16.5 | -- | -- | -- | -- | 100.0 | 16.5 | -- | -- | -- | -- |
| Heat. light \& telephone | 1.2 | -- | -- | -- | -- | 100.0 | 1.2 | -- | -- | -- | -- |
| Fen: | 0.1 | -- | -- | -- | -- | 7.7 | 0.8 | -- | -- | - | -- |
| Personnel expenses | 29.1 | -- | -- | -- | =- | 100.0 | 29.1 | -- | - | - | -- |
| Financial expenses | 2.7 | -- | -- | = | - | 92.3 | 2.9 | =- | -- | -- | -- |
| Interest \& bank charges | 1.4 | -- | - | -- | -- | 63.7 | 2.2 | -- | -- | -- | - |
| Srofessional fees | 1.3 | - | -- | -- | -- | 92.3 | 1.4 | -- | -- | -- | -- |
| Other expenses | 31.4 | -- | -- | -- | -- | 100.0 | 31.4 | -- | -- | -- | -- |
| Profit (loss) | 2.7 | -- | -- | -- | -- | 100.0 | 2.7 | -- | -- | -- | - |
| Total | 100.0 | -- | - | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbol:

zero or no observations
.. ioo small too be expressed
no: spplicable

- confidentisl


## Foot notes

(11) These estimates are based on a sample of businesses raparing sales between $\$ 10.000$ and $\$ 2,000,000$

Toial weighted expenditure on a given item
in: Value in each cell $=\overline{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for oach quartile.
13. Value in each cell $=\frac{\text { loqal weighted expendiqure on a given item }}{\text { Total weighted sales of businesses reporting this item of expendiqure }} \times 100$ for each guartile

This portion of the table pertains only to the businessas reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessapily equal $100 \%$.

## Notes

Date ore shown by quertiles when bt least 13 of the sampled businesses report the specific ivem
Records were ranked in ascending order eccording to sales size. Each quartile li.e. Dottom 25\%, lower middie 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.

How to use the tables
11) Locate the appropriate sales range that is displayed on the two lines entitled "low sales value" and migh sales value".
(2) The selected range will indicate the proper auartile. i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile

Standard Industrial Classification Definition (SIC 1980):
SIC 4214 - Excavating and Grading Contractors


TABLE 2. Balance sheet profile for 1986
Prince Edward island, Excavating and Grading Contractors (Sic 4214)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { TOF } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | --- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  |  | -- | -- |  | -- |
| Accounts and notes receivable | 21 | -- | -- | -- | -- |
| Inventory | 5 | -- | -- | -- | -- |
| Other current assets | 2 | -- | -- | -- | -- |
| Total current assets | 34 | -- | -- | -- | -- |
| Fixed assets | 135 | -- | -- | -- |  |
| Less: Accum. dep. on fixed assets | 68 | -- | -- | -- | -- |
| Other assets | - | -- | -- | -- | -- |
| Total assets | 102 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans Other current liabilities |  | -- | -- | -- | -- |
| Other current liabilities Total current liabilities | 28 39 | -- | -- | -- | -- |
| Mortgages dayable | 5 | -- | -- | -- | -- |
| Long term debt | 36 | -- | -- | -- | -- |
| Other liabilities | . | -- | -- | -- | -- |
| Total liabilities | 89 | -- | -- | -- | -- |
| Total equity | 13 | -- | - | -- | -- |

(11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$ See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Excavating and Grading Contractors (Sic 4214)

|  | Total(2) | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\{1\}^{9}$ |  | -- | -- | -- |
|  |  | Average |  |  |  |
| Liquidity ratio Current ratio (times) | 0.7 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 4.3 2.7 0.9 | -- | -- | -- | -- |

(11) The ratios represent the overage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .

12 these estimates are based on sample of businesses reporting sales between \$10,000 and \$2,000,000.
See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilisies.
2. Leverage retios:
a) Debt/equity = total liabilities / equity
b) Debt retio = total liabilities/rotal assers.
c) Interest coverage = net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Excavating and Grading Contractors (SIC 4214)

|  | Total(1) | Bottom 25\% | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 1 \\ (1) \end{array}\right.$ |  | -- | -- | -- |
|  |  |  | Average (\$000 |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment sctivities Disposal of fixed assets Purchase of fixed assets lncrease in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- | -- -- -- | -- <br> -- <br> - | - |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders Repayment of loans from shareholders Advances 8 loans from government Increase in equity Decrease in equity Dthe: | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- <br> - <br> - <br> -- <br> -- <br> - | -- <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- -- | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $\chi$ $\chi$ x | -- | -- | -- | - |

11 These estimates are based on a sample of incorporated businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a siatement of Changes.
See table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Prince Edward Island, Excavating and Grading Coneractors (S|C 4214)


(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 72-002. An aver age labour unit could be interpreted as a full-time emplovee. Note that the business size groups used are determined at the Canade level. Thus if a business has at leas 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 10 businesses reporting no peyroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the foltowing year
"Newly reporting" and "no longer reporting" businesses are assumad to have been in activity for six months and the information is adjusted accordingly.

See Table $\mid$ for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward isiand, Excavating and Grading Coneractors (SIC 4214)

|  |  |
| :--- | :--- | :--- | :--- |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 15 \\ 72.562 \\ 69,742 \\ 2.820 \end{array}$ |  |  | -- | -- |
| Businesses reporting a profit (Ma.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 13 \\ 59.846 \\ 49.357 \\ 10.489 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 2 \\ 223.385 \\ 242.446 \\ -19.061 \end{array}$ | -- |  | -- | -- |

1985

| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 21 \\ 189.228 \\ 184.122 \\ 5.106 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 18 |
| Average sales \$ | 207.902 |
| Average expense \$ | 190.963 |
| Average net profit \$ | 16.939 |
| Businesses reporting loss (No.) | 3 |
| Average sales \$ | 74.042 |
| Average expense \$ | 84.974 |
| Average net loss \$ | -10.932 |

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Isiand, Masonry Contractors (SIC 4231)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) figh sales value $\{\$ 000$ 's |  | 11 $(1)$ $(1)$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% busi- <br> nesses <br> reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { UdDer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 13.3 | -- | -- | -- | -- | 58.1 | 22.8 | -- | -- | -- | - |
| Occupancy expenses | 10.9 | -- | -- | -- | -- | 97.9 | 11.2 | -- | -- | -- | - |
| Depreciation | 6.3 | -- | -- | -- | -- | 95.8 | 6. 6 | -- | -- | -- | -- |
| Redairs \& maintenance | 4.6 | -- | -- | -- | -- | 93.8 | 4.9 | -- | -- | -- | -- |
| Heat, light \& telephone | - | -- | -- | -- | -- | 6.2 | 0.3 | -- | -- | -- | -- |
| Rent | - | -- | -- | -- | -- |  |  | -- | - | - | -- |
| Personnel expenses | 51.3 | -- | -- | -- | -- | 100.0 | 51.3 | -- | - | -- | -- |
| Financial expenses | 5.1 | -- | -- | -- | -- | 100.0 | 5.1 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 3.4 | -- | -- | -- | -- | 100.0 98.7 | 3.4 1.7 | -- | -- | -- | -- |
| Dther expenses | 19.5 | -- | -- | -- | -- | 100.0 | 19.5 | -- | -- | -- | - |
| Profit (loss) | - | -- | -- | -- | -- | 100.0 | - | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -* | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero or no observations
too smal! too be expressed
not applicable
confidential

## Footnotes

(1) These estimates are based on sample of businesses peporiing sales beiween $\$ 10,000$ and $\$ 2,000,000$.
12. Value in eact cel!
Total weighted expenditure on a given item

$$
\text { lotal weighted salas of all businesses in the sample } \times 100 \text { for aach quartile }
$$

13: Value to ench cell $* \frac{\text { lotal weighted expenditure on agiven item }}{-\quad \text { lotal weightad sales of businesses peporting this item of expenditure }} \times$ for for each quartile
This portion of the table pertsins only $i 0$ the businesses reporting the specific expense item. Therefore these retios are calculatad ndividually and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quartiles when at laast 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Eech quertile fi.e. bottom $25 \%$. lower middle $25 \%$, etc. fepresents one quarter of the total number of businasses. Within each quartile, the average patio is presented. For comparison purposes. the high and low values of sales are shown

## How to use the tablits

(1) Locate the appropriate salas range that is displayed on the two lines entited mow sales value" and migh sales value"

121 The selected range will indicate the proper quartile, i, e. the bottom $25 \%$. the lower midde $25 \%$. the upper middle $25 \%$ or the top 25\%.
(3) Data pertoining to the selectad sales size range will be in that quartile.

## Standard Industrisl Classification Definition (SIC 1980):

51C 4231 - Masonry Contractors
Businesses primarily engaged in conventional or specialty masonry work. except interior marbie work. Installation of architectural stone. blocklaying, brick or stone lining (chimey, kiln, boiler, eqc.) bricklaying. installation of granite (exterior work), installation of martle lexterior work), masonry work, installation of ornamental sione, pointing masonry, installation of slate lexterior workt. stone


TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Masonry Contractors (SIC 4231)

| Total(1) Bottom | Lower | Lipper | Top | midde $25 \%$ |
| :--- | ---: | ---: | ---: | ---: |


| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( 8000 's) | 11 $(1)$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes receivable | 16 | -- | -- | -- | -- |
| Inventory | - | -- | -- |  |  |
| Other current assets | - | -- | -- |  |  |
| Total current assets | 18 |  |  |  |  |
| Fixed assets | 32 |  | -- |  |  |
| Less: Accum. dep. on fixed assets | 14 |  | -- |  | -- |
| Other assets | - |  | - |  | -- |
| Total assets | 36 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 15 | -- | -- |  | -- |
| Other current liabilities | 10 |  | -- |  | -- |
| Total current liabilities | 25 |  |  |  |  |
| Mortgages payable | 10 | -- |  |  | -- |
| Dther liabilities | - | -- | -- | -- | -- |
| Total liabilities | 35 | -- | -- | -- | -- |
| Total equity | , | -- | -- | -- |  |

(1) These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$ See Table $\hat{\text { for symbols and notes }}$

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward isiand, Masonry Contractors (SIC 4231)

|  | Total (2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper middle 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value $(\$ 000$ 's) | 10 $11)$ $11)$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.3 | -- | -- | -- | -- |
| Leverage ratios ```Debt/equity ratio (times) Interest coverage ratio (times)``` Debt ratio (times) | $\begin{array}{r} 272.9 \\ 0.5 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ currens essets / current liabilities
2. Leverage ratios:
a) Debt/equity $=$ total |iabilities / equity
b) Debt ratio $=$ total lisbilities fotal assets
c) Interest coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Masonry Contractors (SIC 4231)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | - |  |  |  |  |
| Low sales value ( $\$ 000$ s) | - |  | -- | -- | -- |
| High sales value (\$000's) | - | - | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities | - |  |  |  |  |
| Cash from operations | - | -- | -- | -- | -- |
| Depreciation | - | -- | -- | -- | -- |
| Other |  | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities | - |  |  |  |  |
| Disposal of fixed assets | - | -- | -- | -- | -- |
| Purchase of fixed assets | - | -- | -- | -- | -- |
| Increase in investment | - | -- | -- | -- | -- |
| Decrease in investment | - | -- | -- | -- | -- |
| Financing activities | - |  |  |  |  |
| Increase in long term debt | - | -- | -- | -- | -- |
| Repayment of long term debt | - | -- | -- | -- | -- |
| Loans from shareholder 5 | - | -- | -- | -- | -- |
| Repayment of loans from shareholders | - | -- | -- | -- | -- |
| Advances 8 loans from government | - | -- | -- | -- | -- |
| Increase in equity | - | -- | -- | -- | -- |
| Decrease in equity |  | -- | -- | -- | -- |
| Other | - | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents | - | -- | -- | -- | -- |
| Cash \& equivalents-Beginning of the year | - | -- | - | -- | -- |
| Cash \& equivalents - End of the year | - | -- | - | -- | -- |

11 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Prince Edward Island, Masonry Contractors (SIC 4231)


11) Average labour units are colculated by dividing total payrall by the average annual wage and salary rate as reported in the survey of Emplovment. Payroll and Hours, Statisiics Canada, Catalogue 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 8 a a whole but less than that number in any given province it is shown in the 500 and over group.
12. Refers to businesses feporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See table ifct symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Isiand, Masonry Contractors (SIC 4231)
Total(1)

Lower
midde $25 \%$
Upper
Bottom
middle $25 \%$

|  |  |  |
| :--- | :--- | :--- | :--- |
|  |  |  |

Number of observations in sample Average sales \$ Average expense $\$$ Average net profit (lass) $\$$

Businesses reporting profit (No.)
Average sales \$
Average expense $\$$
Average net profit $\$$

Businesses reporting a loss (No.)
Average sales $g$
Average expense \$
Average net loss \$

11
89,180
89,180
85,696
3.,484

8
111.220
105.221
5.999
$45.333^{3}$
45.333

48, 667
$\begin{array}{lll}-- & -- & \\ -- & -- & \\ -- & \end{array}$
$-=$
$-=$
$\begin{array}{ll}-- & - \\ -- & -\end{array}$
--
--
$\begin{array}{lll}-- & -- & -- \\ -- & - & -\end{array}$

| Number of observations in sample | 15 |
| :--- | ---: |
| Average sales $\$$ | 90.518 |
| Average expense $\$$ | 89.709 |
| Average net profit (loss) $\$$ | 809 |
|  |  |
|  |  |
| Businesses reporting a profit (No.) |  |
| Average sales $\$$ | 10 |
| Average expense $\$$ | 146.047 |
| Average net profit $\$$ | 139,051 |
|  | 6.996 |
| Businesses reporting a loss (No.) |  |
| Average sales $\$$ | 91.059 |
| Average expense $\$$ | 95.361 |
| Average net loss $\$$ | -4.302 |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

## TABLE 1. Selected operating ratios, in percent of sales, 1986

Prince Edward Island, Plumbing Contractors (SIC 4241)

|  | Total(1) |  |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% busi- <br> nesses <br> reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \text { m } \\ 25 \% \end{array}$ | Lowe ? middle 25\% | Upper middle 25\% | TOD $25 \%$ 25\% |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 55.2 | -- | -- | -- | -- | 100.0 | 55.2 | -- | -- | =- | - - |
| Occupancy expenses | 5.7 | -- | - - | -- | -- | 100.0 | 5.7 | -- | - | -- | -- |
| Depreciation | 1.7 | -- | -- | -- | -- | 78.2 | 2.1 | -- | - | -- | -- |
| Repairs \& maintenance | 2.9 | -- | -- | -- | -- | 76.8 | 3.8 | -- | -- | -- | -- |
| Heat, I ight \& telephone | 1.0 | -- | -- | -- | -- | 80.6 | 1.3 | -- | -- | -- | -- |
| Rent | 0.2 | -- | -- | -- | -- | 11.9 | 1.5 | -- | -- | -- | -- |
| Personnel expenses | 17.5 | -- | -- | -- | -- | 80.6 | 21.7 | - | =- | -- | -- |
| Financial expenses | 2.5 | -- | - | -- | -- | 100.0 | 2.9 | -- | -- | -- | -- |
| Interest \& bank charges | 0.5 | -- | -- | -- | -- | 100.0 | 0.5 | -- | -- | -- | -- |
| Professional fees | 2.4 | -- | - - | -- | -- | 100.0 | 2.4 | -- | -- | -- | -- |
| Other expenses | B. 5 | -- | -- | - | -- | 80.6 | 10.5 | -- | -- | -- | - |
| Profit (loss) | 10.2 | -- | -- | -- | =- | 100.0 | 10.2 | - | -- | -- | - |
| Total | 100.0 | =- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbol:

zero or no observations
too small too be expressed
not applicable
confidential

## footnotes

1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

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

This portion of the table pertains only to the businesses reporing the specific expense item. Therefore these ratios are calculated individublly and the total will not nacessarily equal $100 \%$

## Notes

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

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

## How to use the tables

(1) Locate the appropriate sales range that is displayed on the two fines antitled mlow sales value" and migh sales valuew

21 The selected range will indicate the proper quartile, i.e. the botton $25 z$, the lower middle $25 \%$, the upper middle $25 \%$ or the top 25z
(3) Data pertaining to the selected sales size range will be in that quartile

## Standard Industriel CIessificetion Definition (SIC 1980):

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: instal ation 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 lexc eavestroughingl, and installation of sanitary ware

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Plumbing Contractors (SIC 4241)

|  | Total (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sates value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | -- |
| Accounts and notes receivable | 40 | -- | -- | -- | -- |
| Inventory | 16 | -- | -- | -- | -- |
| Other cuprent assets | 7 | -- | -- | -- | -- |
| Total current assets | 64 | -- | -- | -- | =- |
| Fixed assets | 60 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 25 | -- | -- | - | -- |
| Other assets | 1 | -- | -- | -- | -- |
| Total assets | 100 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current Ioans | 19 | -- | -- | -- | -- |
| Other current liabilities | 28 | -- | -- | - | -- |
| Total current liabilities | 46 | - | - | -- | -- |
| Mortgages payable | - | - - | -- | -- | -- |
| Long term debt | 5 | -- | -- | -- | - |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 53 | -- | -- | -- | -- |
| Totel equity | 48 | -- | -- | -- | -- |

(1) These estimates are based on sample of businesses reperting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward Isiand, Plumbing Contractors (SIC 4241)

|  | Total (2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper: middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 0000^{\prime}$ s) | $\begin{aligned} & 13 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- |  |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 2.5 | -- | -- | -- | -" |
| Leverage ratios Debtlequity ratio (times) Interest coverage ratio (times) Oebt iatio (times) | $\begin{array}{r} -0.7 \\ -13.1 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These astimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Iable $\uparrow$ for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ curtent assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = totel liabilities / equity
b) Debt ratio = total liabilities / total asse:s
c) Intarest coverage $=$ net prafit * interest experse / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island, Plumbing Contractors (SIC 4241)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 2 \\ (1)^{2} \\ \hline \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & X \\ & X \\ & X \\ & X \\ & X \\ & X \\ & x \\ & x \end{aligned}$ | -- | - - - - - - - | -- | -- <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivaionts Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $\times$ $\chi$ x | -- | -- | -- | -- |

19) These estimates are based on sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a stetement of changes
See table for symbols and notes
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Plumbing Contractors (S|C 4241)

[^3]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986 Prince Edward island, Plumbing Contractors (SIC 4241)

|  | Total(1) | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } 25 \% \end{aligned}$ | upper middie 25\% | $\begin{aligned} & \text { Tof } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observitions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Avarage nat profit (loss) \$ | $\begin{array}{r} 40 \\ 206.483 \\ 194.391 \\ 12.092 \end{array}$ | -- |  | -- | -- |
| Businesses reporting profit (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 37 \\ 214.766 \\ 201,878 \\ 12,888 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 3 \\ 104,972 \\ 110,306 \\ -5,334 \end{array}$ | -- | -- | -- | -- |

1985


(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Electrical Contractors (SIC 4251)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{array}{r} 25 \\ (1) \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of soles | 19.8 | -- | -- | -- | -- | 100.0 | 49.8 | -- | -- | -- | - |
| Occupancy expenses | 5.7 | -- | -- | -- | -- | 100.0 | 5.7 | = | -- | -- | -- |
| Depreciation | 2.3 | -- | -- | -- | -- | 96.1 | 2.4 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.2 | -- | -- | -- | - | 96.1 | 2.3 | -- | -- | -- | -- |
| Heat, light \& telephone | 1.0 | -- | -- | -- | -- | 92.3 | 1.1 | -- | - | -- | -- |
| Rent |  | -- |  |  |  |  |  |  | -* | -- | -- |
| Personnel expenses | 31.3 | -- | -- | -- | -- | 100.0 | 31.3 | -- | - | -- | -- |
| Financial expenses | 3.2 | -- | -- | -- | -- |  | 3.2 | -- | -- | -- | -- |
| Interest $\&$ bank charges Professional fees | 1.2 2.0 | -- | -- | -- | -- | 96.1 100.0 | 1.2 2.0 | -- | -- | -- | -- |
| Other expenses | 8.1 | -- | -- | -- | -- | 100.0 | 8.1 | -- | -- | -- | $\cdots$ |
| Profit (loses) | 2.0 | -- | -- | -- | -- | 96.1 | 2.0 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | - | -- | -- |

## Synbol:

zero or no observations
\$oo small too be expressed
not applicable
$\times$ confidential

## Footnotes

(11) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

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

This portion of the toble pertains onty to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Notes

Data are shown by quartiles when af least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile li. e. bottom $25 \%$, Iower middie 25\%. etc. pepresents one quarter of the total number of businesses. Within each quartile, the aver age retio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables
11 Locate the appropriste sales range thet is displayed on the two limes entitled "low sales valuew and migh sales valuen 121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middie $25 \%$, the upper middle $25 \%$ or the 10p 25\%
(3) Data pertaining to the selected sates size range will be in that quartile.

Standerd Industrisl Classificstion Definition (SIC 1980):
SIC 4261- Electrical Contractors
Businesses primarily engaged in the installation and repair of electrical and communication wiring systems. except transmission and distribution lines.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Electrical Contractors (SIC 4261)

| Total(1) Bottom | Lower | Upper | midop |
| :--- | ---: | ---: | ---: | ---: |


| Businesses in sample (No.) | 25 |  |  |
| :--- | :---: | :---: | :---: |
| Low sales value $\left(\$ 000^{\prime} s\right)$ | $(1)$ | - | - |
| High sales value $\left(\$ 000^{\prime} s\right)$ | $(1)$ | - | - |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 5 | -- | -- | -- |  |
| Accounts and notes receivable | 16 |  |  |  |  |
| Inventory | 9 | -- | -- |  |  |
| Dther current assets | 12 |  | -- | -- |  |
| Total current assets | 42 | -- | -. |  |  |
| Fixed assets | 41 | -- | -- |  |  |
| Less: Accum. dep. on fixed assets | 17 | -- | -- | -- |  |
| Other assets | 3 |  | -- | -- |  |
| Total assets | 69 | -- | -- | -- | -- |
| Limbilities and equity |  |  |  |  |  |
| Current loans | 12 |  |  |  |  |
| Dther current liabilities | 25 |  |  |  |  |
| Total current liabilities | 36 |  |  |  |  |
| Mortgages Dayable | 5 |  |  |  |  |
| Long term debt | 8 |  |  |  |  |
| Other I iabilities | - | -- | -- |  | -- |
| Total liabilities | 50 | -- | -- |  |  |
| Total equity | 19 | -- | -- | -- |  |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Electrical Contractors (SIC 4261)

|  | Total(2) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's) | \{1) ${ }^{25}$ | $\begin{gathered} (1) \\ 9 \end{gathered}$ | 91 138 | $\begin{array}{r} 138 \\ 276 \end{array}$ | 276 $(1)$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | 1.6 | 1.0 | 3.1 | 0.8 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 4.2 \\ 26.1 \\ 0.8 \end{array}$ | $\begin{aligned} & 2.0 \\ & 2.0 \\ & 1.0 \end{aligned}$ | $\begin{array}{r} 4.8 \\ 97.7 \\ 0.7 \end{array}$ | $\begin{aligned} & 1.4 \\ & 5.4 \\ & 0.7 \end{aligned}$ | 9.2 2.6 0.9 |

111 The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2 .
12) These estimetes gre based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table i for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets $/$ current liabilities
2. Leverage ratios:
al Debt/equity = total liabilities / equity
b) Debt ratio = total |iabilities / total assets
c) Interest coverage $=$ net profit + interest expense / interest expense


111 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes see iasle 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Prince Edward Island. Electrical Contractors (\$IC 4261)

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Surver of Employment. Payroll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a fuli-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 e 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
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is Adjusted accordingly.

See Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986 Prince Edward Island, Electrical Contractors (SIC 4261)
Tatal(1) Bottom Upper Lower Top

1984

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Averege net profit (loss) \$ | $\begin{array}{r} 40 \\ 165.221 \\ 155.300 \\ 9.321 \end{array}$ | -- | -. |  |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 33 \\ 172,977 \\ 161,477 \\ 11,500 \end{array}$ | -- | -- |  |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | 7 129.492 134.422 -4.930 |  |  |  |

1985


1986

| Number of abservations in sample | 45 |
| :--- | ---: |
| Average sales $\$$ | 167,480 |
| Average expense $\$$ | 160,356 |
| Average net profit (loss) $\$$ | 7,124 |
|  |  |
|  |  |
| Businesses reporting a profit (Mo.) | 34 |
| Average sales $\$$ | 160,473 |
| Average expense $\$$ | 149,197 |
| Average netprofit $\$$ | 11,276 |
|  |  |
|  |  |
| Businesses repporting loss (No.) | 11 |
| Average sales $\$$ | 188,781 |
| Average expense $\$$ | 194,844 |

(1) These estimates are based on semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Isiand, Finish Carpentry Contractors (SIC 4274)

|  | Total(1) |  | Bot tom 25\% |  | Lower middle 25\% |  | Upper <br> middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selec:ef expense ten | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \text { e } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Uoper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 51.0 | -- | -- | -- | -- | 95.5 | 52.9 | -- | -- | -- | - |
| Occupancy expenses | 6.9 | -- | -- | -- | -- | 98.3 | 7.0 | -- | -- | -- | -- |
| Deprecistion | 2.7 | -- | -- | -- | -- | 94.8 | 2.9 | -- |  |  | -- |
| Repaits \& maintenance | 3.1 | -- | -- | -- | -- | 98.3 | 3.2 | -- |  |  | -- |
| Heat. Iight 8 telephone | 1.0 | -- | -- | -- | -- | 68.1 | 1.5 | -- | -- | - | -- |
| Rent |  | -- | - |  |  |  |  | -- |  |  | -- |
| Personnel expenses | 28.1 | -- | -- | -- | -- | 98.3 | 28.6 | - | -- | -- | -- |
| Financial expenses | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| Interest \& bank charges Protessional tees | 0.7 | -- | -- | -- | -- | 87.2 96.5 | 0.8 0.8 | -- | -- | -- | -- |
| Other expenses | 7.6 | -- | -- | -* | -- | 100.0 | 7.6 | -- | -- | -- | -- |
| Profit (loss) | 5.0 | -- | -- | -* | -- | 100.0 | 5.0 | -- | -- | - | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symbols

zero or no observetions

- too small too be expressed
not applicable
$\times \quad$ confidential


## Footnotes

111 These estimatas ere besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$.
Total weighted expenditure on a given item

This portion of the table pertains only to the businesses reporiing the specific expense iqem. Therefore these ratios are catculated individualty and the total will not necessarily equal $100 \%$

## Notes

Data are shown by quariiles 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 midole 25\%. etc. 1 represents one quarter of the total number of businesses. Within each quertile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

How to use the tables
III Locate the appropriate sales range that is displayed on the iwo lines entitled "Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper middle $25 \%$ or the Rop $25 \%$
13) Data pertaining to the selected seles size range will be in that quartile.

## Standard Industrial Classification Definition (SIC 1980):

SIC 4274 - Finish Carpentry Contrectors
Businesses primarily engaged in on-site cabinetry. millwork installation, Dre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation.

TABLE 2. Balance sheet profile for 1986
Prince Edward Isiand, Finish Carpentry Contractors (SIC 4274)
Total(1)
Bottom
middle $25 \%$
$\qquad$ --

Average (\$000's)

## Assete

Cash 7
Accounts and notes receivable
Other current assets
Totel current assets
Fixed assets
Less: Accum. dep. on fixed assets 11
Other assets
Total assets 22
Liabilities and equity Curtent loans
Other current liabilities 8
Total curpent liabilities 8
Mortasges payable
Long term debt
Other |iabilities

| Total liabilities | 20 |
| :--- | ---: |
| Total equity | 2 |

(1) These estimates ar based on semple of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986

| Prince Edward island, Finish Carpentry Contractors (Sic 4274) |
| :--- | :--- | :--- |

11) The ratios represent the average of patios for each business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio

Current $=$ current assets / curpent Iiabilities
2. Lever age ratios
8) Debt/equity = lotal liabilities / equity
b) Debt ratio $=$ total liabilities / total essets
c) Interest coverage $=$ net profit + interest expense: ic:eres: expensa

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986 Prince Edward Island, Finish Carpentry Contractors (Sic 4274)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
| Low sales value ( $\$ 000$ 's) |  |  |  |  |  |
| High sales value ( $\$ 000{ }^{\prime}$ s) |  |  |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Opersting activities | - |  |  |  |  |
| Cash from operations Depreciation | - | -- | -- |  |  |
| Depreciation Diner | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Invastment activities - - - - - |  |  |  |  |  |
| Disposal of fixed assets | - |  | -- | -- |  |
| Purchase of fixed assets | - | -- | -- | -- |  |
| lncrease in investment | - |  | -- | -- | -- |
| Decrease in investment | - | -- | -- | -- | -- |
| Financing activities |  |  |  |  |  |
| Increase in long term debt |  |  |  | -- |  |
| Repayment of long term debt |  |  | -- | -- |  |
| Loans from shareholders <br> Repayment of loans from shareholders | - | -- | -- | -- | -- |
| Repayment of loans from shareholders Advances \& loans from government | - | -- | -- | -- | -. |
| Increase in equity |  | -- |  | -- | -- |
| Decrease in equity | - |  | -- | -- | -- |
| Other |  |  |  |  |  |
| Increase(decrease) in cash \& equivalents | - | -- | -- | -- | -- |
| Cash \& equivalents-Beginning of the year | - | -- | -- | -- | -- |
| Cash \& equivalents - End of the year | - | -- | -- | -- | -- |

11 These estimeres are besed on a sample of incorporated businesses reporiing seles between $\$ 10,000$ and $\$ 2,000,000$. Semple count includes only qhose businesses reporting a statement of changes. See table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Finish Carpentry Contractors (SIC 4274)


111 Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Emplayment. Payroll and Hours. Statistics Canada. Catalogue 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 Canade level. Thus if a business has at least 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 and aver group
(2) Refers to businesses reporting no payroll deductions in the previous year.
${ }^{13)}$ Refers 20 businesses reparting no payroll deductions in the following year
"Nowly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjus red accordingly.

See iable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward Island, Finish Carpentry Contractors (SIC 4274)




Number of observations in sample Average sales $\$$
Average expense \$
Average net profit (loss) \$

Businesses reporting a profit (No.)
Average sales \$
Average expense $\$$
Average net profit \$

Businesses reporting a loss (No.)
Average sales $\$$
Average expense \$
Average net loss \$
99.94
99.947
1.978
8.029

37
103.852
103.862
93.049
93.049
10.813

6
38.516
41.346
41.346
-2.830
--
--
$\begin{array}{ll} & \\ -- & - \\ -- & -\end{array}$
$\begin{array}{ll}-- & - \\ -- & - \\ --\end{array}$
--
$\begin{array}{ll}-- & - \\ -- & - \\ --\end{array}$

| -- |
| :--- |
| -- |
| - |

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--
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--
--

[^4]See Table, for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Painters and Decorators (SIC 4275)

|  | Tatal(1) |  | Bottom 25\% |  | Lower middle $25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businessas in samole (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) |  | $(1)^{7}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average 2 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 1.1 | -- | -- | -- | -- | 5.3 | 21.4 | -- | -- | -- | - |
| Occupancy expenses | 1.3 | -- | -- | -- | -- | 100.0 | 1.3 | -- | -- | -- | -- |
| Depreciation | 0.4 | -- | -- | -- | -- | 100.0 | 0.4 | -- | -- | -- | -- |
| Repairs \& maintenance | 0.6 | -- | -- | -- | -- | 8.8 | 7.3 | -- | -- | -- | -- |
| Heat, light of telephone | 0.1 | -- | -- | -- | -- | 1.8 | 6.7 | -- | -- | -- | -- |
| Rent | 0.1 | -- | -- | -- | -- | 1.8 | 6.0 | -- | -- | -- | -- |
| Personnel expenses | 79.9 | -- | -- | -- | -- | 100.0 | 79.9 | -- | - | - | - |
| Financial expenses | 2.6 | -- | -- | -- | - | 100.0 | 2.6 | -- | -- | -- | -- |
| Interest \& bank charges | 0.6 2.0 | -- | -- | - | -- | 100.0 100.0 | 0.6 2.0 | -- | -- | -- | -- |
| Professional fees | 2.0 | -- | -- | -- | -- | 100.0 | 2.0 | -- | -- | - | -- |
| Other expenses | 14.3 | -- | -- | -- | =- | 100.0 | 14.3 | -- | -- | -- | -- |
| Profit (loss) | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | - | 100.0 | . . | -- | -- | -- | -- |

## Symbol:

zero or no observaitions
too small too be expressed
not opplicable
$\times$ confidential

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

Total weighted expenditure on a given item


Total weighted expenditure on a given iten
tem
Total weignted sales of businesses reporting this item of expendisure
This portion of the toble pertains only to the businesses reporing the specific expense item. Therefore these patios bre calculat individually and the total will not necessarily equal $100 \%$

## Motes

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 quapile li.e. boitom 25\%, lower midde 25\%, eic.l represants one quariep 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

## How to use the tables

(1) Locate the appopriste salas range that is displayed on the two lines entitled "Low sales value" and migh soles value"
12) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size pange will be in that quartile

## Standard Industrial CIastificstion Definition (SIC 1980):

SIC 4275 - Painters and Decormtor
Businesses primarily engeged in painting, paperhanging and decorating in buildings and painting of heavy lengineeringl structures lncluded are establishments primarily engeged in paint or paper stripping and parking lot or road surface marking.

TABLE 2. Balance sheet profile for 1986
Prince Edward |sland, Painters and Decorators (SIC 4275)

|  | Total(1) | $\begin{array}{r} \text { Bot tam } \\ 25 \% \end{array}$ | Cowe: middie 25\% | $\begin{aligned} & \text { Uoper } \\ & \text { middie } 25 \% \end{aligned}$ | Top $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | 7 |  |  |  |  |
| Low sales value (\$000's) | (1) |  |  | -- | -- |
| High sales value (\$000's) | (1) |  |  |  |  |
|  |  |  | verage 18000 |  |  |
| Assets |  |  |  |  |  |
| Cash ande | 3 | -- | -- |  |  |
| Accounts and notes receivable | 1 | -- | -- | -- | -- |
| Other current assets | - | -- | -- | -- | -- |
| Total current assets | 4 | -- | -- | -- |  |
| Fixed assets | 1 | = |  | -- |  |
| Less: Accum. dep. on fixed assets | 1 | -- | -. |  |  |
| Other assets |  | -- |  | -- |  |
| Total assets | 5 | -- | -- | -- | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 1 | -- | -- | -- |  |
| Other current liabilities | 1 | -- | -- |  |  |
| Total current liabilities | 1 | -- | - |  |  |
| Mortgages payable | - | -- | -- | -- |  |
| Long term debt | 3 | -- | -- | -- |  |
| Other liabilities | - | -- | -- |  |  |
| Total liabilities | 5 | -- | -- | -- | -- |
| Total equity | - |  | -- | -- | - |

(1) These estimates are based on a sample of Dusinesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

Sec table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Painters and Decorators (SIC 4275)

|  | Total (2) | Bottom 25\% | Lower middle 25\% | Upper <br> middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000$ 's) | $(1)^{7}$ |  |  |  |  |
|  |  | Average |  |  |  |
| Liquidity ratio Curtent ratio (times) | 13.6 | -- | -- | -- | -- |
| Leverage ratios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 16.8 5.6 1.0 | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
see table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets / cufrent liabilities

## 2. Leverage ratios:

a) Dabt/aquity = total I iabilities / equity
b) Debtratio $=$ total |iabilities/total assets
c) Interest coverage $=$ net profit + interest expense / interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island, Painters and Decorators (SIC 4275)

|  | Total(1) | Bot1om 25\% | Lower $\text { middle } 25 \%$ | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
| Low sales value ( $\$ 000{ }^{\prime} \mathrm{s}$ ) | - | -- |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities | - |  |  |  |  |
| Cash from operations | - | -- | -- |  |  |
| Depreciation Other | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | - |  |  |  |  |
|  |  | -- | -- | -- | -- |
|  |  | - | -- | -- |  |
|  |  | -- | -- | - |  |
|  | - |  |  |  |  |
| Financing activities | - |  |  |  |  |
| Increase in long term debt | - | -- | -- | -- | -- |
| Repayment of long term debt | - | -- | -- | -- | -- |
| Loans from shareholders |  |  |  |  |  |
| Repayment of loans from shareholders |  | -- | -- |  |  |
| Advances 8 loans from government Increase in equity | - |  | -- | -- | -- |
| Decrease in equity |  | -- | -- | -- | -- |
| Other |  | - | -- | -- | -- |
| Increase(decrease) in cash \& equivalents | - | - | -- | -- | -- |
| Cash \& equivalents-Beginning of the year | - | -* | -- | -- | -- |
| Cash \& equivalents - End of the rear | - | - | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales betwaen $\$ 10,000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting a statement of changes.
see Tatie 1 for symbois and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on 5IC ciassification in 1986 Prince Edward Island, Painters and Decorators (SIC 4275)

(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 72-002. An aver age 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 employebs in Canada as a whale 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 payrall deductions in the following year.
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Painters and Decorators (SIC 4275)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper middle 25\% | To: 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 18 |  |  |  |  |
| Average sales \$ | 103.457 |  | -- | -- | -- |
| Average expense $\$$ | 93.941 | -- |  |  | -- |
| Average net profit (loss) \$ | 9,516 | -- | -- |  |  |
| Businesses reporting a profit (Mo.) Average sales $\$$ | 16 109.803 |  |  |  |  |
| Average sales \$ <br> Average expense \$ | 109,803 99.308 | -- | -- | -- | -- |
| Average net drofit \$ | 10,495 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | $104.883^{2}$ |  |  |  |  |
| Average sales \$ Average expense $\$$ | 104.883 107.413 |  |  | -- | -- |
| Average net loss \$ | -2.530 | -- | -- | -- | -- |

1985

| Mumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 22 \\ 42.235 \\ 36.987 \\ 5.248 \end{array}$ | -- | - | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) Average sales $\$$ Average expense \$ Average net profit \$ | $\begin{array}{r} 20 \\ 39,115 \\ 32,856 \\ 6,259 \end{array}$ | - | -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 2 \\ 89.500 \\ 92.500 \\ -3.000 \end{array}$ |  | -- |  |

1986


111 These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.
5ee table, for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1986
Prince Edward Island, Truck Transport Industry (SIC 456)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{array}{r} 39 \\ (1) \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{array}{\|l\|} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middIe } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle expenses <br> Depreciation <br> Repairs \& maintenance <br> Fuel expense | $\begin{array}{r} 50.9 \\ 9.0 \\ 17.2 \\ 24.7 \end{array}$ | -- -- -- | -- -- -- | -- -- -- | - - -- | 100.0 67.1 100.0 98.3 | 50.9 <br> 13.4 <br> 17.2 <br> 25.2 | -- -- -- | -- <br> - <br> -- | -- <br> -- <br> - | - |
| Personnel expenses | 21.5 | -- | -- | -- | -- | 99.4 | 21.7 | -- | -- | -- | -- |
| Financial expenses Interest \& bank charges Professional fees | 4.8 1.8 3.0 | -- | -- | -- | -- | 100.0 99.4 99.4 | 4.8 1.8 3.1 | -- | -- | -- | -- |
| Other expenses | 20.0 | -- | -- | -- | -- | 100.0 | 20.0 | -- | -- | -- | - |
| Profit (loss) | 2.8 | -- | -- | -- | -- | 100.0 | 2.8 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

Symbols
zero or no observaiions
too small too be expressed
not applicable
confidential

## Footnotes

(11) These estimates are based on a semple of businesses peporting sales beiween $\$ 10,000$ and $\$ 2,000,000$.
loial weighted expenditure on given item
121 Value in each cell $=\frac{\text { loral weighted expenditure on given item }}{\text { lotel weighted seles of all businesses in the sample }} \times 100$ for each quartile
13) Value in each cell $=\frac{\text { Total weighted expenditure on agiven item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ foo each quertile.

This portion of the table pertains only 10 the businesses reporting the specific expense item. Therefore these petios are calculated individually and the totat will noi necessarily equal $100 \%$.

## Motes

Deta are shown by quartiles when at leas: 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 midde 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.

How to use the tables
(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" ond "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom 25\%, the lower middle 25\%. the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sples size range will be in that quartile

## Stendard Industrisl Clessification Definition ISIC 1980)

S1C 456 - Truck Transport Industry
Businesses primarily engaged in the provision of all typas of trucking, transfer and related services. Truck "broker-operators" are included in this industry

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Truck Transport Industry (SIC 456)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | middle 25\% | Upper middle 25\% | Tor 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ s) | 39 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 8 10 | -- | -- | -- | -- |
| Inventory | 2 | -- | -- | -- | -- |
| Other current assets | 2 | -- | -- | - | -- |
| Total current assets | 22 | -- | -- | -- | -- |
| Fixed assets | 70 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 30 | -- | -- | -- | -- |
| Other assets | 3 | -- | -- | -- | -- |
| Total assets | 64 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 13 | -- | -- | -- | -- |
| Total current liabilities | 20 | -- | -- | -- |  |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 29 | -- | -- | -- | -- |
| Other liabil ities | 2 | -- | -- | -- | -- |
| Total liabilities | 52 | -- | -- | -- | =- |
| Total equity | 13 | -- | -- | -- | -- |

111 These estimates are based on a sample of businasses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward island. Truck Transport Industry (SIC 456)

|  | Total(2) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 36 \\ & (1) \\ & (1) \end{aligned}$ | (1) | $\begin{array}{r}23 \\ 137 \\ \hline\end{array}$ | $\begin{aligned} & 137 \\ & 320 \end{aligned}$ | 320 $(1)$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.2 | - | 1.2 | 0.9 | 1.6 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 2.1 \\ -18.9 \\ 2.2 \end{array}$ | $\begin{array}{r} -1.0 \\ -100.3 \\ 66.9 \end{array}$ | $\begin{array}{r} 6.5 \\ -20.4 \\ 0.9 \end{array}$ | $\begin{array}{r} 0.3 \\ -27.0 \\ 0.7 \end{array}$ | -3.7 -3.1 1.6 |

111 The ratios represent the average of ratios for asch business in the group and cannot be celculated from the figures shown in table 2
(2) These estimates ere besed on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Current $=$ curpent assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = toral liabilities / equity
b) Debt retio $=$ total liabilities / total assets
c) Interest coverage $=$ net profit interest expense / interest expense.


[^5]TABLE 6. Selected operating characteristics of small businesses by saies quartile, 1984-1986 Prince Edward Island, Truck Transport Industry (SIC 456)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | To: 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 45 |  |  |  |  |
| Average sales \$ | 75.890 | -- | -- | -- | -- |
| Average expense $\$$ Average not profit (loss) \$ | 67.661 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 8,229 | -- | -- | -- |  |
| Businesses reporting a profit (No.) | 38 |  |  |  |  |
| Average sales \$ | 80.341 | -- | -- |  |  |
| Average expense $\$$ Average net profit $\$$ | 67,769 | -- | -- | -. | -- |
| Average net profit \$ | 12,572 | -- | -- | - | -- |
|  |  |  |  |  |  |
| Average sales \$ | 60.592 |  | -- | -- |  |
| Average expense \$ Average net loss $\$$ | 65, 497 | -- | -- | -- |  |
| Average net loss \$ | -4,905 | -- | -- | -- | -- |

1985

| Number of observations in sample | 48 |
| :--- | ---: |
| Average sales $\$$ | 125.364 |
| Average expense $\$$ | 108.417 |
| Average net profit (loss) $\$$ | 16.947 |
|  |  |
|  |  |
| Businesses reporting profit (No.) |  |
| Average sales $\$$ | 118.027 |
| Average expense $\$$ | 97.407 |
| Average net profit $\$$ | 20.620 |
|  |  |
| Businesses reporting loss (No.) |  |
| Average sales $\$$ | 551.869 |
| Average expense $\$$ | 624.556 |
| Average net loss $\$$ | -72.687 |



1986

| Number of observations in sample | 102 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average soles \$ | 121,413 | 15.074 | 34.329 | 93.457 | 342,791 |
| Average expense \$ | 111,318 | 10.600 | 26.702 | 76.826 | 331.144 |
| Average net profit (lass) \$ | 10.095 | 4.474 | 7.627 | 16.631 | 11.647 |
| Businesses reporting a profit (No.) | 90 |  |  |  |  |
| Average sales \$ | 114.088 | 14.960 | 38,125 | 95.060 | 308.205 |
| Average expense \$ | 98.564 | 10.276 | 23,545 | 74.486 | 285,950 |
| Average net profit \$ | 15,524 | 4.684 | 14,580 | 20.574 | 22,255 |
| Businesses reporting a loss (No.) | 12 |  |  |  |  |
| Average sales \$ | 203.493 | 24.805 | 29,562 | 83.450 | 676.155 |
| Average expense $\$$ | 231.839 | 38,490 | 30.667 | 91.438 | 766,759 |
| Average net loss \$ | -28.346 | -13.685 | $-1.105$ | -7.988 | -90,604 |

[^6]See lable, for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Specialty Food Stores (SIC 6012)

|  | Tatal(1) |  |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower$\text { midde } 25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) |  | $\begin{aligned} & 14 \\ & (1) \\ & 11) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% busi nesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | UDDer middle $25 \%$ | TOD 25\% |  | Total | Bottom | Lowe r middle 25\% | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 62.1 | -- | -- | -- | -- | 100.0 | 62.1 | - | -- | -- | -- |
| Dccupancy expenses | 7.3 | -- | =- | - | -- | 100.0 | 7.3 | -- | -- | -- | - |
| Depreciation | 2.1 | -- | -- | -- | -- | 94.9 | 2.2 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.5 | - | -- | -- | -- | 100.0 | 2.5 | - | - | -- | -- |
| Heat. light \& telephone | 1. 1 | -- | -- | -- | -- | 47.8 | 2.3 | -- | -* | -- | -- |
| Rent | 1.6 | -- | -- | -- | -- | 70.3 | 2.3 | -- | -- | -- | -- |
| Personnel expenses | 21.3 | =- | - | -- | -- | 97.5 | 21.9 | -- | -- | -- | -- |
| Financial expenses | 1.0 | =- | -- | -- | -- | 47.8 | 2.1 | -- | -- | -- | $\cdots$ |
| Interest \& bank charges | 0.7 | -- | -- | -- | -- | 47.8 | 1.5 | -- | -- | -- | -- |
| Professional dees | 0.3 | -- | -- | -- | - | 45.2 | 0.6 | -- | -- | -- | -- |
| Other expenses | 8.1 | -- | -- | - | - | 100.0 | 8.1 | -- | -- | -- | -- |
| Profit (loss) | 0.2 | -- | -- | = | =- | 100.0 | 0.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | -- | -- |

## Symbals

zero or no observations
too small too be expressed
hot applicable
confidentiol

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$ Tatal weighted expenditure on given item
2) Value in each cell $=\overline{\text { Total weighted sales of all businesses in the sample }} \times$ por for each quartile.
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times$ for ach quartile

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Dita 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 midde 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

## How to use the tables

11 Locate the appropriate sales pange that is disployed on the two lines entitled low salas value" and high sales value"
121 The selected range will indicate the proper quartile. i.e. the bot tom $25 \%$. the lower midde $25 \%$, the upper midole $25 \%$ or the top 25\%.
(3) Data pertaiming to the selected sales size range will be in that quartile

## Standard Industrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores
Businesses primerily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchesed goods and shops which bake their products on the premises and sell tham over-the-counter to final consumers Businesses primarily engaged in selling fried chicken, daughnuts. pizzas, soft ice cream enat the like for off-premises consumption are classified in 9213 -- Take-Out Food Services

Ihis 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 sea food stores, fruit and vegetables stores, health food stores. ice cream stores, milk siores, specialty food stores (exc. Take-Dut food Services)


111 These estimates are besed on sample of businesses reporting seles between $\$ 10,000$ and $\$ 2.000,000$ See Toble i for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Specialty Food Stores (S|C 6012)

|  | Total (2) | Battom 25\% | Lawer $\text { middle } 25 \%$ | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 0.4 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Oebt Patio (times)``` | $\begin{array}{r} -5.9 \\ -0.2 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

[^7]See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities
2. Leverage retios:

I Debt/equity = totel liabilities / equity
b) Debi ratio $=$ total liabilities/ total assets
c) interest coverge $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Island, Specialty food Stores (SIC 6012)

| Totai:1! |  | $\begin{array}{r} 80 \div \text { tot } \\ 25 \% \end{array}$ | Lower $\text { middie } 25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No.? Low sales value ( $\$ 000 \mathrm{~s}$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{2} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation 0 ther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment activities Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{aligned} & X \\ & X \\ & X \\ & X \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Redayment of loans \&rom shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $X$ $X$ $X$ $X$ $X$ $X$ $X$ | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | x x x | -- | --- | -- | -- |

(1) These estimates are dased on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$. $\$ 8 m p l e$ count includes only those businesses reporting a statement of changes
See toble 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Prince Edward Island. Food Stores (SIC 601)

| Business size expressed is average tabour unts! 1 : | Number of bls nesses | $\begin{array}{r} \text { Tota! parrol! } \\ (\$ 000 \text { s) } \end{array}$ | Average labou: units:1! | Cnanges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 116 | 12.179 | 1,377 | 16 | 16 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 105 \\ 5 \\ 1 \\ 5 \end{array}$ | $\begin{array}{r} 3.280 \\ x \\ x \\ x .024 \end{array}$ | $\begin{array}{r} 357 \\ 336 \\ 7 \\ 677 \end{array}$ | $\begin{array}{r}16 \\ - \\ \hline\end{array}$ | 16 |
| 1986 |  |  |  |  |  |
| Total | 177 | 16.492 | 1.710 | 37 | . . |
| $\begin{aligned} & \text { ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 160 6 5 6 | $\begin{aligned} & 4.793 \\ & 1.832 \\ & 2.081 \\ & 7.786 \end{aligned}$ | $\begin{aligned} & 474 \\ & 189 \\ & 249 \\ & 798 \end{aligned}$ | $\begin{array}{r} 33 \\ 2 \\ 1 \\ 1 \end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

(a) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the

Survey of Employmen:. Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a
full-ime emplovee. Note that the business size proups used are determined at the Canada level. Thus if a business has at least
500 employess in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

1. Refers to businesses reporting no payroll deductions in the previous year

13: Refers 10 businesses reporting no payroll deductions in the following yaar
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$ Prince Edward Island, Specialty Food Stores (SIC 6012)

|  | Total (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde 25\% } \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
|  |  |  |  |  |  |
| Average sales $\$$ |  | -- | -- |  | -- |
| Average expense \$ | $165.873$ | -- | - |  | -- |
| Average net profit (loss) \$ | 4,313 | -- | -- | - | -- |
| Businesses reparting profit (No.) | 10 |  |  |  |  |
| Average sales \$ | 125.932 |  | -- |  |  |
| Average expense \$ | 120,530 |  | -- |  |  |
| Average net profit \$ | 5,402 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | 2 |  |  |  |  |
| Average sales $\$$ Average expence | 555,636 | -- | - | -- | -- |
| Average expense $\$ 8$ Average net loss $\$ 8$ | 560.164 | -- | -- | -- | -- |
| Average net loss \$ | -4,528 | -- | -- | -- | -- |



1986


[^8]See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Island, Pharmacies (SIC 6031)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Upper <br> middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\left.\left.\left.\begin{array}{c} 8 \\ \left.(1)^{8}\right) \\ (1)^{8} \end{array}\right)^{8}\right)^{8}\right)^{8}$ |  |  |  |  |  |  | -- |  |  |  |
| Selected expense item | Industry average (2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \%busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle $25 \%$ |  |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | ToD |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 64.7 | -- | -- | -- | -- | 100.0 | 64.7 | -- | -- | -- | -- |
| Decupancy expenses | 3.5 | -- | -- | -- | -- | 100.0 | 3.5 | -* | -- | -- | -- |
| Depreciation | 1.3 | -- | - | - | -- | 100.0 | 1.3 | - | -- |  | -- |
| Repairs 8 maintenance | 0.5 | -- | -- | -- | -- | 87.5 | 0.6 | -- | -- |  | -- |
| Heat, light \& teleptione | 1.1 | -- | -- | -- | -- | 100.0 | 1.1 | -- | -- |  | -- |
| Rent | 0.6 | -- | -- | -- | -- | 37.5 | 1.7 | -- | - | -- | -- |
| Personnel expenses | 17.2 | -- | -- | -- | -- | 100.0 | 17-2 | -- | -- | -- | -- |
| Financial expenses | 2.0 | -- | -- | -- | -- | 100.0 | 2. 0 | -- | -- | -- | - |
| Interest \% bank charges | 1.6 | -- | -- | -- | -- | 100.0 100.0 | 1.6 0.4 | -- | -- | -- |  |
| Protessional fees | 0.4 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- |  |
| Other expenses | 4.7 | -- | -- | -- | -- | 100.0 | 4.7 | -- | -- | -- | -- |
| Profit (loss) | 7.9 | -- | -- | - | -- | 87.5 | 9.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | =- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbols

## zera or no observations

too smal! too be expressed
not applicable
confidentia

## Footnotes

11 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
Total weighted expenditure on given item
$\times 100$ for each quartile

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

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios ere calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Deta are shown by quartiles when at least 13 of the sampled businesses report the specific item.
Records were fanked in ascending order according to sales size. Each quartile li.e. Dottom 25\%, lower midde 25\%. etc. 1 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 soles are shown

How to use the tables
(1) Locate the appropriste sales range that is displayed on the qwo lines entitled mow sales value and migh sales value
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the 200 $25 \%$
(3) Data pertaining to the selected sales size range will be in thet quariile

Stenderd Industrisl Classification Definition (SIC 1980):
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. qoileqries, qobacco producis. confectionery, stationery. giftware and novel ty merchendise.

TABLE 2. Balance sheet proftle for 1986
Prince Edward Island, Pharmacies (SIC 6031 )

|  | Total(1) | $\begin{array}{r} 80+\text { tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $(1)^{8}$ | -- | -- | -- | --- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 27 | -- | -- | -- | -- |
| Accounts and notes receivable | 22 | -- | -- | -- | -- |
| Inventory | 121 | -- | -- | - | -- |
| Other current assets | 3 | -- | -- | -- | -- |
| Total current assets | 173 | -- | -- | -- | -- |
| Fixed assets | 153 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 53 | -- | -- | -- | -- |
| Other assets | 16 | -- | -- | -- | -- |
| Total assets | 288 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 21 | -- | -- | -- | -- |
| Other current liabilities | 65 | -- | -- | -- | -- |
| Total current liabilities | 86 | -- | -- | -- | -- |
| Mortgages payable | 8 | =- | - | -- | -- |
| Long term debt | 64 | -- | -- | -- | -- |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities | 158 | -- | -- | -- | -- |
| Total equity | 130 | -- | -- | -- | -- |

111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward Island, Pharmacies (SIC 6031)

|  | Total (2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $(1)^{8}$ | --- | -- | -- | --- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.7 | -- | -- | -* | -- |
| Leversge ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 4.7 \\ 39.0 \\ 0.6 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the average of ratios for eech business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity retio

Curfent $=$ curfent assets $/$ current liabilities
2. Leverage retios:
a) Debt/equity $=$ total |iabilities / equity
bl Debt ratio = total liabilities / total esse:s
cl Interest coverage $=$ net profit . interest expense ; interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward isiand, Pharmacies (SIC 6031)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & \text { (1) } \\ & \text { (i) } \end{aligned}$ | -- | -- | -- |  |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 57 \\ 10 \\ -29 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | -30 | -- | - - - - | -- -- -- | - - - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} -6 \\ 1 \\ -56 \\ - \\ - \\ \hline \end{array}$ | -- <br> - <br> - <br> -- <br> -- <br> - | - <br> - <br> - <br> - <br> - <br> - | -- - - - - - - | -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash 8 equivalents-Beginning of the year Cash 8 equivalents - End of the year | $\begin{array}{r} -42 \\ 72 \\ 30 \end{array}$ | -- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes
See Iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC elassification in 1986
Prince Edward Island, Pharmacies (SIC 6031)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 ' s) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No lange? reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 16 | 2.099 | 189 | - | 2 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 14 \\ 2 \\ \hline \end{array}$ | $x$ $\times$ - | $\begin{array}{r}124 \\ 65 \\ - \\ \hline\end{array}$ | - | 1 1 - |
| 1986 |  |  |  |  |  |
| Total | 22 | 3.516 | 306 | 4 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 16 6 - | $\begin{aligned} & 1.632 \\ & 1.884 \end{aligned}$ | $\begin{array}{r}142 \\ 164 \\ \hline\end{array}$ | 2 2 - - | $\cdots$ $\cdots$ $\cdots$ |

(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 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 st 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.

131 Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$ Prince Edward Island, Pharmacies (Sit 6031)


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 1.144 .299 \\ 1.019 .248 \\ 125.051 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 1.144.29 |
| Average sales \$ | 1.144.299 |
| Average expense \$ | 1,019.248 |
| Average net profit \$ | 125,051 |
| Businesses reporting a loss (No.) |  |
| Average sales \$ |  |
| Average expense \$ |  |
| Average net loss \$ |  |

1985

| Number of observations in sample | 5 |
| :--- | ---: |
| Average sales $\$$ | 908,366 |
| Average expense $\$$ | 806,455 |
| Average net profit (loss) $\$$ | 101,919 |
|  |  |
| Businesses reporting profit (Mo.) |  |
| Average sales $\$$ | 908,366 |
| Average expense $\$$ | 806,455 |
| Average net profit $\$$ | 101,911 |
|  |  |
| Businesses reporting loss (Mo.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ | - |
| Average net lass $\$$ | - |

1986

| Number of observations in sample | 10 |
| :--- | ---: |
| Average sales $\$$ | 562.292 |
| Average expense $\$$ | 525,766 |
| Average net profit (loss) $\$$ | 36.526 |
|  |  |
|  |  |
| Businesses reporting profit (No.) | 8 |
| Average sales $\$$ | 551,760 |
| Average expense $\$$ | 507.561 |
| Average netprofit $\$$ | 44.199 |
|  |  |
|  |  |
| Businesses reporting loss (Mo.) | 2 |
| Average sales $\$$ | 878.021 |
| Average expense $\$ \$$ | 923.123 |
| Average net loss $\$$ | -45.102 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Miscellaneous Clothing Stores (Sic 6141)

|  | Total(1) |  | Bottom 25\% |  | Lower midde 25\% |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value $\left\{9000^{\prime}\right.$ 's) |  | (1) ${ }^{8}$ |  | -- |  | -. |  |  |  |  |  |
| Selecteo expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 67.9 | -- |  | -- | -- | 100.0 | 67.9 | -- | -- | -- | -- |
| Occupancy expenses | 6.7 | -- | -- | -- | -- | 100.0 | 6.7 | -- | -- | -- | -- |
| Depreciation | 0.9 | -. |  | -- | -- | 100.0 | 0.9 | -- | -- | -- | -- |
| Repairs \& maintenance | 0.5 | -- | -- | -- | -- | 75.0 | 0.6 | -- | -- | -- | -- |
| Heat, light \& teleohone | 1.5 | -- |  | -- |  | 100.0 | 1.5 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- |  |  | 3.9 | -- | -- | -- | -- |
| Personnel expenses | 17.0 | -- | -- | -- | - | 100.0 | 17.0 | -- | -- | -- | -- |
| Financial expenses | 2.9 | -- | -- | -- |  |  | 2.9 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 2.4 0.5 | -- | -- | -- | -- | 100.0 87.5 | 2.4 0.6 | - | -- | -- | -- |
| Other expenses | 7.0 | -- | -- | -- | -- | 100.0 | 7.0 | -- | -- | -- | -- |
| Profit (loss) | $-1.5$ | -- | -- | -- | - | 100.0 | -1.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | - | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symbols

zero or no observations
-. too small 100 be expressed
not applicable
confidential

## Footnotes

(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$ total weighted expenditure on a given item
(2) Value in asch cell =
fotel weighted sales of all businesses in the sample
Total weighzed expenditure on a given item
(3) Value in aach cell $=\frac{\text { lotal weighzed expenditure on a given item }}{}$ for quartile
forel weighted sales of businesses reporting this item of expenditure

This porion of the toble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records ware ranked in escending order according to sales size. Each quartile (i. e. bottom 25\%, Jower midde 25\%, etc. represent 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.

## How to use the toblez

(1) Locate the appropr iate sales range that is displayed on the two lines entitled "Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$. the upper midde $25 \%$ or the top 25\%.
(3) Deta pertaining to the selected sales size range will be in that quartile.

## Standard Industrial Claseification Definition (SIC 1980):

SIC 5141 - Miscellaneous Clothing Stores
Businesses primarily engaged in retait dealing in a combination of men's, women's and children's clothing and accessories. Included in this indusiry are firms 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 coets. combination clothing stores (men's, women's and children'sl, retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toccler's clathing. retail children's pants and slacks, retail children's skirts, retail children's sleepwear, reteil childen's suits, retei: children's sweaters and retail children's underwear

TABLE 2. Balance sheet profile for 1986
Prince Edward island, Miscellaneous Clothing Stores (SIC E141)

|  | Total(1) | Bottom 25\% | midde Lower | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{array}{r} 8 \\ (1)^{8} \\ (1)^{2} \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 8 \\ 7 \\ 71 \\ 1 \\ 87 \\ 33 \\ 11 \\ 5 \end{array}$ | -- -- - - -- -- | -- <br> - <br> - <br> - <br> - | -- -- - - - - - | -- -- -- -- -- |
| Total assets | 114 | -- | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages Dayable Long term debt Other liabilities | 13 <br> 41 <br> 54 <br> 18 <br> 2 | - <br> - <br> -- <br> -- | -- <br> -- <br> -- <br> -- <br> - | - - - - - | -- -- - -- |
| Total limbilities Total equity | $\begin{aligned} & 74 \\ & 40 \end{aligned}$ | -- | -- | -- | -- |

(1) These estimates are based on sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See rable 9 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward island, Miscellaneous Clothling Stores (SIC 6141)

Total (2)
Bottom
tom lower
middle $25 \%$

| Uoper | Top |
| ---: | ---: |
| middle $25 \%$ | $25 \%$ |



Average
Liquidity ratio
Currentratio (times) 2.9
Leverage retios
Debt/equity ratio (times) 2.3
interest coverage ratio (times) 1.5
Debt ratio (times) 0.8
(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See iable 1 for symbols and notes.

## Definitions

1. Liquidity ratio:

Current $=$ current assets / current liabilities
2. Leverage ratios:
a) Debt/equity $=$ total liabilities / equity
b) Debt ratio $=$ total liabilities / total assets.
c) Interest coverage $=$ net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Island, Miscellaneous Clothing Stores (SIC E141)


| Eusinesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) | - | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average (\$000's) |  |  |  |
| Operating activities | - |  |  |  |  |
| Cash from operations | - |  | -- |  |  |
| Depreciation | - | - | -- | -- | =- |
| Other | - |  | -- | -- | -- |
| Dividends | - | -- | -- | =- | -- |
| Investment activities | - |  |  |  |  |
| Disposal of fixed assets | - | -- | -- | -- | -- |
| Purchase of fixed assets | - | -- | -- |  |  |
| Increase in investment | - | -- | -- | -- | -- |
| Decrease in investment | - | -- | -- | -- | -- |
| Financing activities | - |  |  |  |  |
| Increase in long term deb: | - | =- | -- | -- | -- |
| Reparment of long term debt | - | -- | -- | -- | -- |
| Loans from shareholders | - | -- | -- | -- | -- |
| Fedayment of loans from shareholders | - | -- | -- | -- | -- |
| Livances \& loans from government | - | -- | -- | -- | -- |
| Increase in equity | - | -- | -- | -- | - |
| Decrease in equity | - | -- | -- | -- | -- |
| Other | - | -- | -- | -- | -- |
| Increase(decresse) in cash equivalents | - | -- | -- | =- | -- |
| Cash \& equivalents-Beginning of the year | - |  |  | - | -- |
| Cash \& equivalents - End of the year | - | -- | -- | - | -- |

(1) These estimates are based on sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$. Sample coun includes only those businesses reporting a siatement of changes
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Miscellaneous Clothing Stores (SIC E141)

| Eusiness size expressed in |
| :--- | :--- | :--- | :--- |
| average labour units(l) |

14: Average labour units are calculated by dividing cotal payroll by the average annual wage and salary rate as reported in the
Survey of Emplayment. Payroll and Hours. Statistics Canada. Catalogue 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.

131 Refers to businesses reporting no paypoll deductions in the following year.
"Newly reporting" and "no longer roporting" businesses are assumed to heve been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Miscellaneous Clothing Stores (SIC 6141)

|  | Total(1) | Bottom |
| :--- | :--- | :--- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 4 \\ 44.833 \\ 46.974 \\ -2.141 \end{array}$ | -- |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 1 \\ 29.455 \\ 28,774 \\ 681 \end{array}$ | -- |  | -- |  |
| Businesses reporting loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 52,522 \\ 56,074 \\ -3,552 \end{array}$ | -- |  |  |  |

1986

| Number of observations in sample | 6 |
| :--- | ---: |
| Average sales $\$$ | 185,704 |
| Average expense $\$$ | 169.862 |
| Average net profit (loss) $\$$ | 15,842 |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 5 |
| Average sales $\$$ | 212,379 |
| Average expense $\$$ | 189,623 |
| Average net profit $\$$ | 22.756 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 1 |
| Average sales $\$$ | 105,680 |
| Average expense $\$$ | 110,580 |
| Average net loss $\$$ | $-4,900$ |

[^9]TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Island, Fabric and Yarn Stores (SIE 6151)


## Symbols

zero or no observations

- too small too be expressed
not applicable
- confidential


## Footnotes

(1) These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.
lotal weighted expenditure on a given item
Total weighted sales of all businesses in the sample $\times 100$ for each quartile.
Total weighted expenditure on a given ilem
Total weighted sales of businesses reporting this item of expenditure
This portion of the table pertains onty to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## 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. botiom 25\%, lower middle 25\%, etc.) represents one quarter of the tozal number of businesses. Within each quartile, the aver age ratio is presented. For comparison purposes, the high and low values of sales are shown.

## How to use the tabies

(11 Locate the appropriate sales range that is displayed on the two fines entitled "Low sales value and "High sales value"
121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Dasa pertaining to the selected sales size range will be in that quartile

Standard Industrial Classification Definition (SIC 1980):
SIC 6151 - Fabric and Yarn Stores
Businesses primar ily engaged in retail dealing in yard goods; yarns and reisted merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories. mill-end stores (textile fabricl. retail piece goods lextile fabricl, reteil sewing thread retail textile fabrics, retail yarn goods (textile fabric), and retail yarn

(1) These estimates ere based on a sample of Dusinesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Fabric and Yarn Stores (SIC 6151)

|  | Total(2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | Upper middle 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's) | $(1)^{4}$ | -- | -- | -- |  |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.7 |  | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio \{times \} <br> Debt ratio (times) | $\begin{array}{r} 20.5 \\ 1.9 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates are based on sample of businesses reporting sales between \$10,000 and \$2,000,000

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = total liabilities / equity.
b) Debt ratio $=$ total liabilities / total assets
c) Interest coverage $=$ net profit + interest expense $/$ interest exaense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Fabric and Yarn Stores (Sic 6151)

(1) These estimetes are based on a sample of incorporated businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$. Sanple count includes only those businesses reporting statement of chanoes.
see table 1 for symbals and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986 Prince Edward island, Fabric and Yarn Stores (SIC 6151 )


11) Average labour units are calcutated 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 72-002. An average Iabour unit could be interpreted as a full-i ime 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.
i2l Refers to businesses reporting no payroll deductions in the previous year.
i31 Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

Set: Tatile : for sumtiols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward island, Fabric and Yarn Stores (SIC 6151)

|  |  | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | Ton 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Mumber of observations in sample | 2 |  |  |  |  |
| Average sales \$ | $x$ | -- |  |  | -- |
| Aver mge expense \$ | $x$ |  |  |  | -- |
| Average net profit (loss) \$ | X | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Average sales \$ | $x$ |  | -- |  | -- |
| Average expense \$ | x | -- | -- | -- | -- |
| Average net profit \$ | $\times$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) | $\frac{2}{x}$ |  |  |  |  |
| Average sales \$ Average expense $\$$ | x <br> $\times$ | -- | -- | -- | -- |
| Average expense $\$ \$$ Average net loss \$ | X | -- | -- | -- | -- |

Number of observations in sample Average sales \$ Average expense \$
Average net profit (loss) \$

Businesses reporting profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit $\$$

Businesses reporting loss (No.) Average sales \$ Average expense \$
Average net loss \$
$177.13 \frac{7}{36}$
177.136
175.303
7.833
1.83
$184.342^{5}$
181.442
2.900
128.092
146.989

146,989
$-18,89$
$\begin{array}{lll}-- & - & - \\ -- & -- & - \\ --\end{array}$
$\begin{array}{lll}-- & -- & -- \\ -- & --\end{array}$
-- --
$\begin{array}{ll} & \\ -- & - \\ -- & -\end{array}$
--
-
--
-
-.
--
--

1986

| Number of observations in sample | 8 |
| :--- | ---: |
| Average sales $\$$ | 103.031 |
| Average expense $\$$ | 96,569 |
| Average net profit (loss) $\$$ | 6,462 |
|  |  |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 7 |
| Average sales $\$$ | 102.547 |
| Average expense $\$$ | 94.874 |
| Average net profit $\$$ | 7.673 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 1 |
| Average sales $\$$ | 44.281 |
| Average expense $\$$ | 67.279 |
| Average net loss $\$$ | -22.998 |

111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1986
Prince Edward Island, Appliance. Television, Radio and Stereo Stores (SIC 622)

|  |  | $1(1)$ |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower$\text { middle } 25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $(1)^{7}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tota! | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 61.7 | -- | -- | -- | -- | 100.0 | 61.7 | -- | -- | -- | -- |
| Occupancy expenses | 6.9 | -- | -- | -- | -- | 100.0 | 6.9 | -- | -- | -- | -- |
| Depreciation | 2.4 | -- | -- |  | -- | 93.8 | 2.6 | -- | -- | -- | -- |
| Repairs 8 maintenance | 0.8 | -- | -- | -- | -- | 93.8 | 0.8 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| Rent | 2.3 | -- | -- | -- | -- | 75.8 | 3.0 | -- | -- | -- | -- |
| Personnel expenses | 17.3 | -- | -- | -- | -- | 93.8 | 18.4 | -- | -- | -* | -- |
| Financial expenses | 2.6 | -- | -- | -- | -- | 100.0 | 2.6 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 2.1 0.5 | -- | -- | -- |  | 100.0 93.8 | 2.1 | -- | -- | -- | -- |
| Other expenses | 4. 3 | -- | -- | -- | -- | 100.0 | 4.3 | -- | -- | -- | -- |
| Profit (loss) | 7.3 | - | -- | -- | -- | 100.0 | 7.3 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbol

zero or no observations
too smell too be expressed
not applicable
$\times$ confidential

## Foornotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
2) Value in each cell = Total weighted expenditure on aiven item
Total weighted sales of all businesses in the sample $\times 100$ for each quartile.
3) Value in each cell
Total weighted expenditure on given item
Total weighted sales of businesses reporting this item of expenditure

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necesserily equel 100\%.

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific iten.
Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25\%, lower middle 25z, etc.l represents one quarter of the losal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to ute the tables
111 Locate the appropriate sales range that is displayed on the two lines ontited "Low sales value* and "High sales value"
121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
131 Deta pertaining to the selected sales size range will be in that quartile

## Stendero Industrial Classifiction Definition (SIC 1980):

SIC 522-Appliance, Television. Madio 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 1986
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | Bottom 25\% | Lower <br> middle $25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 12 |  |  |  | -- |
| Accounts and notes receivable | 17 86 | -- | -- | -- | -- |
| lnventory ${ }_{\text {Other current assets }}$ | 22 | -- | -- | -- | -- |
| Total current assets | 138 |  | - | -- | -- |
| Fixed assets | 88 | - |  | - |  |
| Less: Accum. dep. on fixed assets | 23 | -- | -- | -- |  |
| Other assets |  |  | -- | -- |  |
| Total assets | 204 | -- | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Current loans | 32 | -- | - |  | -- |
| Other current liabilities | 66 |  |  |  |  |
| Total current liabilities Mortgages payable | 98 | -- | -- |  |  |
| Long term debt | 27 | -- | -- | -- | -- |
| Other liabilities |  | -- | -- | -- | -- |
| Total liabilities | 160 | -- | -- | -- | -- |
| Total equitr | 43 | -- | -- | -- | - |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See iadle 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)
Bot tom Lowe

| Upper | Top |
| ---: | :--- |
| midde $25 \%$ | $25 \%$ |


| Businesses in sample \{No.) <br> Low sales value ( $\$ 000$ 's) <br> High salas value $\left(\$ 000^{\prime}\right.$ s) | $\{1\}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average |  |  |  |
| Liquidity ratio Current ratio (times) | 2.8 |  | -- |  | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -35.7 \\ 43.2 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group ano cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes.

Definitions:

1. biquidity retio:

Current = current assers / current liabilities

## 2. Leverage ratios

a) Debt/equity = total liabilities / equity
b) Dobt ratio = total liebilities/iotal asse:s
c) Interest coverage $=$ net profit - interest expense / interent expenst:

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | Bot tom 25\% | Lower middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $(1)^{1}$ |  |  |  | -- |
|  |  |  | erage $1 \$ 00$ |  |  |
| Dperating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- <br> -- <br> - | -- | -- -- -- | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders Repayment of loans from shareholders Advances $\&$ loans from government Increase in equity Decrease in equity Other | $x$ | - <br> - <br> - <br> - <br> - <br> - <br> - | $-=$ - - - - - -- | - - - - - - -- | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ <br> $x$ <br> $x$ <br>  |  | -- | -- | -- |

11 These estimates are besed on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes
only those businesses reporting a statemen: of changes
See ratie 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  |  |  |  | Changes in numb with pai | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average abour units(1) | Number of businesses | Total payroll $\begin{array}{r}\text { pat } \\ \{000 \\ \end{array}$ | Average labour units(1) | Newly reporting(2) | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 31 | 1,185 | 114 | 10 | 6 |
| less than 20 | 30 | X | 105 | 10 | 6 |
| 20-99 | - | - | - | 10 | - |
| 100-499 | - | $\overline{\text { - }}$ | - | - | - |
| 500 and over | 1 | $x$ | 9 |  | - |

## 1986

| Total | 39 | 1,772 | 131 |
| :--- | :---: | :---: | :---: | :---: |
| less than 20 | 38 | $x$ | 119 |
| $20-99$ | - | - | - |
| $100-499$ | - | - | - |
| 500 and over | 1 | $y$ | - |

[^10]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Appliance, Television, Radio and Stereo Stores (S|C 622)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | To 25:. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 411.995 \\ 393.389 \\ 18.614 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 4 \\ 611,161 \\ 580,098 \\ 31,063 \end{array}$ | -- |  | -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 9 \\ 13.663 \\ 19.947 \\ -6.284 \end{array}$ | -- | -- | -- | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 19 \\ 205,929 \\ 993,044 \\ 12.885 \end{array}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 18 \\ 205,737 \\ 192,728 \\ 13,009 \end{array}$ | -- | -- |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 1 \\ 17,283 \\ 19,141 \\ -1.858 \end{array}$ |  |  |  |

1986

| Number of observations in sample | 18 |
| :--- | ---: |
| Average sales $\$$ | 246,847 |
| Average expense $\$$ | 223,509 |
| Average net prof it (loss) $\$$ | 23.338 |


| Businesses reporting a profit (No.) | 17 |
| :--- | ---: |
| Average sales $\$$ | 246.308 |
| Average expense $\$$ | 221.742 |


| Businesses reporting loss (No.) | i |
| :--- | ---: |
| Average sales $\$$ | 89.427 |
| Average expense $\$$ | 112.024 |
| Average net loss $\$$ | -22.597 |

111 These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$.
See Table I for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Gasoline Service Stations (SIC 6331)


## Symbols

zero or no observations
too small too be expressed
not applicable
confidential

## Foot notes

(1) These estimates are based on a sample of businesses roporting sales between $\$ 10,000$ and $\$ 2,000,000$. Total weighted expenditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times 100$ for each quartile

This portion of the tabie pertains only to the businesses reporting the specific expense item. Therafore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Motes

Date are shown by quartiles when at least 13 of the sampled businesses report the specitic item.
Records were ranked in ascending order sccording io sales size. Esch quartile li.e. bottom 25\%. lower midde 25\%. etc. represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For compar ison purposes. the high and low values of sales ore shown

## How to use the tables

(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales volue"

121 The selected range will indicate the proper quartile. i, e. the bottom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the top $25 \%$
31 Data pertaining to the selected sales size pange will be in that quartile

## Standard Industrial CIEssification Definition (SIC 1980)

51C 5331 - Gasoline Service Stetions
Businesses primarily engaged in petail dealing in gasoline, lubricating oils and greases. Includad in this industry are firms primarily engaged ir lubricating motor vehicles. This group industry inciudes firms described as: retail diasel fuel. filling stations. gas bars. gasoline service stations, retal: gasol: ine. motor vehicles lubrication services, and self-serve gasoline stations

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Gasoline Service Stations (SIC 6331)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | To: 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample ( $\mathrm{No}$. .) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000^{\prime}$ ) | 39 $(1)$ $(1)$ | -- |  | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 16 | -- | -- | -- | -- |
| Accounts and notes receivable | 12 | -- | -- | -- |  |
| Inventory | 26 | -- | -- | - |  |
| Other current assets | ${ }_{5}{ }^{2}$ |  | -- | -- | -- |
| Total current assets | 56 47 | -- |  | -- | -- |
| Fixed assets dep. on fixed assets | 20 | -- | -- | -- | -- |
| Other assets | 1 | - | -- | -- | -- |
| Total assets | 84 | - | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 14 | -- | -- | -- | -- |
| Other current liabilities | 29 | -- | -- | -- | -- |
| Total current liabilities | $4 ?$ | -- | -- | -- | -- |
| Mortgages Dayable | 5 | -- | -- | -- | -- |
| Long term debt | 21 | -- | -- | -- | -- |
| Dther liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 69 | -- | -- | -- | -- |
| Total equity | 15 | -- | -- | -- | -- |

(1) These estimates are based on sample businesses raporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Gasoline Service Stations (SIC 6331)

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See fable 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Current $=$ current assets / current liabilities.
2. Leverege retios:
a) Dest/equisy = total liabilisies / equity.
b) Debt ratio = total liabifieies / total asse:s
c) Interes coverage $=$ net profit + interest expense: interes: exaense,

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986 Prince Edward Island, Gasoline Service Stations (SIC 6331)

|  | Total(i) | Bottom 25\% | Lower middle 25\% | Upper <br> middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{6}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 10 \\ 5 \\ 20 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of iixed assets Purchase of fixed assets Increase in investment Decrease in investment | -17 | -- | -- -- - | - <br> - <br> - | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 6 \\ -2 \\ -1 \\ -1 \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | -- -- - -- -- -- | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{aligned} & 27 \\ & 25 \\ & 52 \end{aligned}$ | -- | -- | -- | -- |

(11) These estmates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ end $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes.
soe Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Prince Edward Island, Gasoline Service Stations (SIC 6331)

| Business size expressed in average labour units(1) |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of businesses | Total paypoll $\left(\$ 000^{\prime}\right.$ s) | Average labou: units(1) | Newly reporting(2) | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 90 | 4.489 | 452 | 11 | $B$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 8 B \\ ? \\ \hline \end{array}$ | $x$ $\chi$ | $\begin{array}{r} 362 \\ 90 \\ - \\ - \end{array}$ | 11 | 8 |
| 1986 |  |  |  |  |  |
| Total | 107 | 6.017 | 516 | 12 | -. |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 104 3 - - | $\begin{array}{r} 4,938 \\ 1.079 \end{array}$ | 414 102 - | 11 1 - | . $\ldots$ $\ldots$ |

(11) 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 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 abusiness has at least 500 amployees in Canada as a whole but lass then that number in any given province it is shown in the 500 and over group
121 Refers to businesses reporting no payroll deductions in the previous yaar
(3) Refers to businesses reporting no payroll deductions in the following yaar
"Nawly reporting" and "no longer reporting" businasses are assumed to have been in activity for six months and the information is adjusted accordingly

See table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986 Prince Edward Island, Gasoline Service Stations (SIC 6331)

|  | Total(1) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | Lowe: middle 25\% | Unpe middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 55 \\ 602.386 \\ 591.711 \\ 10.675 \end{array}$ | $\begin{array}{r} 321.428 \\ 312.378 \\ 9.050 \end{array}$ | $\begin{array}{r} 446.592 \\ 434.607 \\ 11.985 \end{array}$ | $\begin{array}{r} 630,579 \\ 620.860 \\ 9.719 \end{array}$ | $\begin{array}{r} 1.010 .946 \\ 998.998 \\ 11.948 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | 48 607,404 594,199 13,205 | $\begin{array}{r} 321.428 \\ 312.378 \\ 9.050 \end{array}$ | $\begin{array}{r} 445.176 \\ 430.525 \\ 14.651 \end{array}$ | $\begin{array}{r} 633.494 \\ 620,689 \\ 12.805 \end{array}$ | $\begin{array}{r} 1.029 .518 \\ 1.013 .203 \\ 16.315 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 7 \\ 660.396 \\ 671.909 \\ -11.513 \end{array}$ | - | $\begin{array}{r} 457.228 \\ 465.268 \\ -8.040 \end{array}$ | $\begin{aligned} & 605.651 \\ & 822,318 \end{aligned}$ | $\begin{array}{r} 918,308 \\ 928,141 \\ -9.833 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 74 \\ 612.713 \\ 606.763 \\ 5.950 \end{array}$ | $\begin{array}{r} 84.720 \\ 83.744 \\ 976 \end{array}$ | $\begin{array}{r} 414.036 \\ 409.920 \\ 4.116 \end{array}$ | $\begin{array}{r} 786.212 \\ 779.583 \\ 6.629 \end{array}$ | $\begin{array}{r} 1,165,883 \\ 1,153,803 \\ 12,080 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 55 \\ 601.586 \\ 590.050 \\ 11.536 \end{array}$ | $\begin{array}{r} 144.649 \\ 138.413 \\ 6.236 \end{array}$ | $\begin{array}{r} 355,712 \\ 342,937 \\ 12,775 \end{array}$ | $\begin{array}{r} 767.969 \\ 755.069 \\ 12.908 \end{array}$ | $\begin{array}{r} 1.138 .013 \\ 1.123 .788 \\ 14.225 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 19 \\ 720.473 \\ 727.295 \\ -6.822 \end{array}$ | $\begin{aligned} & 58,187 \\ & 59.540 \\ & -1.353 \end{aligned}$ | $\begin{array}{r} 488.780 \\ 495.761 \\ -6.981 \end{array}$ | $\begin{array}{r} 816.883 \\ 820.811 \\ -3.928 \end{array}$ | $\begin{array}{r} 1.518 .041 \\ 1.533 .067 \\ -15.026 \end{array}$ |

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 69 \\ 650.118 \\ 643.987 \\ 6.139 \end{array}$ | $\begin{array}{r} 226.048 \\ 221.060 \\ 4.988 \end{array}$ | $\begin{array}{r} 425.556 \\ 414.026 \\ 11.530 \end{array}$ | $\begin{array}{r} 655,447 \\ 652.317 \\ 4.130 \end{array}$ | $\begin{array}{r} 1.292 .419 \\ 1.288 .545 \\ 3.874 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 50 |  |  |  |  |
| Average sales \$ | 670.697 | 214.948 | 428.072 | 629,532 | 1.410.235 |
| Average expense \$ | 658,399 | 207.011 | 413.052 | 618.902 | 1.394.629 |
| Average net profit \$ | 12.298 | 7.937 | 15.020 | 10,630 | 15,606 |
| Businesses reporting loss (No.) | 19 |  |  |  |  |
| Average sales \$ | 606.193 | 261.692 | 395.914 | 693.721 | 1.073.445 |
| Average expense \$ | 620.412 | 266.176 | 425.503 | 698.594 | 1.091.375 |
| Average net loss \$ | -14.219 | -4.484 | -29.589 | -4,873 | -17.930 |

[^11]TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Tire. Battery, Parts and Accessories Stores (SiC 6342)

|  | Total(1) |  |  | Bot tom $25 \%$ | Lower$\text { middle } 25 \%$ |  | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \% \end{aligned}$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | (1) ${ }^{7}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{array}{\|l\|} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sules | 60.8 | -- | -- | -- | -- | 100.0 | 60.8 | -- | -- | -- | - |
| Decupancy expenses | 6.9 | -- | -- | -- | -- | 100.0 | 6.9 | -- | -- | -- | -- |
| Depreciation | 1.5 | -- | -- | -- | -- | 100.0 | 1.5 | -- | -- | - | -- |
| Repairs 8 maintenance | 1.9 | -- | -- | -- | -- | 100.0 | 1.9 | -- | -- | -- | -- |
| Heat. light \& telephone | 2.4 | -- | -- |  | - | 100.0 | 2.4 | -- | -- | - | -- |
| Rent | 1.2 | -- | -- |  | -- | 21.4 |  | -- | -- | -- | -- |
| Personnel expenses | 20.7 | -- | -- | - | -- | 100.0 | 20.7 | -- | -- | - | -- |
| Financial expenses | 2.6 | -- | -- | -- | - | 100.0 | 2.6 | -- | -- | -- | $=$ |
| Interest \& bank charges Professional fees | 2.0 0.6 | -- | -- | -- | -- | 100.0 100.0 | 2.0 | -- | -- | -- | -- |
| Other expenses | 6.7 | -- | -- | -- | -- | 100.0 | 6.7 | - | -- | -- | -- |
| Profit (loss) | 2.2 | -- | -- | -- | -- | 100.0 | 2.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | - |

## Symbols

zero or no observations
too small too be expressed
not applicable
confidential

## footnotes

(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$ Total weighted expenditure on given item
(2) Value in each cell $=$ Total weighied sales of oll businesses in the sample
13) Value in each cell Totel weighted expenditure on aiven item
individually and the total will not necesserily equal 100\%
Notes
Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Hecords were ranked in ascending order according to sales size. Each quertile (i.e. bottom 25\%, Iower middle 25\%. etc. 1 represents one querter of the toqal number of businesses. Within each quartile, the average ratio is presented. for comparison purposes. the high and low values of sales are shown

## How to use the tables

111 Locate the appropriete sales range that is displayed on the two lines entitied whow sales value" and "High sales value"
(2) The selected range will indicate the proper quertile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size renge will be in that quartile

## Standerd Industrial Claseificstion Definition ISIC 1980):

SIC 6342 . Tire, Battery, Parts and Accessories Stores
Businesses primarily engaged in retail dealing in new or used ifes, tubes batteries and other automobile parts and accessories separately or in combination. These establishments may be secondarily engaged in tire installation and repair as well as in butomobile repair. this industry includes the following types of retail operations: repail automotive batteries, retail automotive perts and accessories. retail
 mo:ar veniclu :abe decks anc reial tifes and :uve

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC 6342)
Total(1) Bottom Lower
25\% midde 25\% middle 25\% 25:

(1) These estimates bre based on a sample of businesses reporting seles between $\$ 10.000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edmerd island, Tire, Battery, Parts and Accessories Stores (Sic 6342)

|  | Total 2 ) | Bottom $25 \%$ | Lowe r $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime}$ s) | $(1)^{7}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.1 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 0.9 \\ & 8.1 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 . (2) These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$.

See lable i for symbols and notes.

Definitions:

1. Liquidity retio

Current $=$ current assets / current liabilities
2. Leverage retios:
a) Debt/equity = toial liabilities / equity
bl Debt retio = total liabilities / total asse:s.
cl Interest coverage = net profit interes: expense; interpst expense

(1) These estimates are based on a sampte of incorporated businesses reporing saies between $\$ 10.000$ end $\$ 2,000.000$. Sample count includes only those businesses reporiing statement of chenges.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986 Prince Edward Isiand, Tire. Battery, Parts and Accessories Stores (SIC 6342)


(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 72-002. An average labour unit could be interpreted as o fuli-lime employee. Note that the business size groups used are determined at the Canada level. Thus if o business has at last 500 emplovees 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 Dusinesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted sccordingly.

See Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$ Prince Edward Island, Tire, Battery, Parts and Accessories Stores (SIC E342)

|  | Total(1) | Bot tom 25\% | Lower middle 25\% | UDDEI middle 25\% | 7of 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 315,493 \\ 310,877 \\ 4.616 \end{array}$ |  |  | -- | -- |
| Businesses reporting profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 4 \\ 299.914 \\ 284,426 \\ 15.488 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 1 \\ 362.231 \\ 390.231 \\ -28.000 \end{array}$ | -- | -- | -- | -- |

1985

| Mumber of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 4 \\ 638,802 \\ 636,270 \\ 2,532 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 3 |
| Average sales \$ | 755.703 |
| Average expense \$ | 747.906 |
| Average net Drofit \$ | 7.797 |
| Businesses reporting loss (No.) | 1 |
| Average sales \$ | 405.000 |
| Average expense \$ | 413.000 |
| Average net loss \$ | -8.000 |

1986

| Number of observations in sample | 8 |
| :--- | ---: |
| Average sales $\$ \$$ | 154.190 |
| Average expense $\$$ | 153.466 |
| Average net profit (loss) $\$$ | 724 |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 5 |
| Average sales $\$$ | 363.704 |
| Average expense $\$$ | 348.767 |
| Average net profit $\$$ | 14.937 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 3 |
| Average sales $\$$ | 215.428 |
| Average expense $\$$ | 230.339 |
| Average net loss $\$$ | -14.911 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward 1 siand, General Merchandise Stores (5IC 6413)

|  | Total(1) |  | Bottom $25 \%$ |  | Lower$\text { middle } 25 \%$ |  | Uppe <br> middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles value ( $\$ 000$ 's) |  | $\left(\begin{array}{l} 7 \\ (1)^{7} \end{array}\right.$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd Ie } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd I e } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 82.7 | -- | -- | -- | -- | 100.0 | 82.7 | -- | -- | -- |  |
| Occupancy expenses | 7.5 | -- | -- | -- | -- | 100.0 | 7.5 | -- | -- | -- | -- |
| Depreciation | 0.2 | -- |  | -- | -- | 18.9 | 0.8 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.6 | -- | -- | -- | -- | 100.0 | 2.6 | -- | - | - | -- |
| Heat, light \& telephone | 2.4 | -- |  | -- | -- | 100.0 | 2.4 | - | -- | -- | -- |
| Rent | 2.3 | -- |  | -- | -- | 90.6 | 2.5 | -- | -- | -- | -- |
| Personnel expenses | 7.0 | -- | -- | -- | -- | 100.0 | 7.0 | -- | -- | -- | -- |
| Financial expenses | 1.0 | -- | - | -- | -- | 100.0 | 1.0 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 0.9 0.2 | -- | -- |  | -- | 100.0 96.9 | 0.9 0.2 | -- | -- | -- | -- |
| Other expenses | 3.2 | -- | -- | -- | -- | 100.0 | 3.2 | -- | -- | -- | -- |
| Profit (loss) | $-1.4$ | -- | -- | -- | -- | 100.0 | -1.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero or no observations
too smal! too be expressed
not applicable
confidentiol

## Foot notes

11 These estimates are based on a sample of Dusinesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
(2) Value in each cell $=\frac{\text { Total weighted expenditure on given item: }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }}$ foo for eartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 1002

## Notes

Data are shown by quartiles when at leest 13 of the sampled businesses report the specific ifem
Records were ranked in ascending order according to sales size. Each quartile li. e. bottom $25 \%$. lower midde $25 \%$. etc.l 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

How to use the tables
11 Locate the appropriate sales range that is displayed on the two lines entited "Low sales value and mhigh sales value"
21 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the 100 25\%
(3) Data pertaining to the selected sales size range will be in that quartile.

## Standard Industrial Classificstion Definition (SIC 1980):

## SIC 5413 - General Merchandize 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 toial revenue

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, General Merchandise Stores (SIC 6413)

| Total\{1\} Bottom | Lowe: Upoer | ToD |  |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | midole $25 \%$ | midote $25 \%$ |


| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{7}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average (\$000's) |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | -- |  |  | -- |
| Accounts and notes receivable | 20 | -- | -- |  |  |
| Inventory | 35 |  |  |  |  |
| Other current assets |  |  |  |  | -- |
| Total curient assets | 56 | -- | -- | -- | -- |
| Fixed assets | 49 | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 12 | -- | -- | -- | -- |
| Other assets | , | -* | -- | -- | -- |
| Total assets | 94 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current losns | 12 | -- |  |  |  |
| Other current liabilities | 42 |  |  |  |  |
| Total current liabilities | 54 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- |  | -- |
| Long term debt | 11 | -- | -- |  | -- |
| Other liabilities |  | -- | -- | -- | -- |
| Total liabilities | 71 | -- | -- | -- | -- |
| Total equity | 22 | -- | -- |  |  |

111 These estimates are based on a sample af businesses raporting sales between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward Island, General Merchandise Stores (SIC 5413)

|  | Total(2) | Bottom 25\% | Lower <br> midole 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left\{\begin{array}{r} 5 \\ \{1 \end{array}\right\}$ |  |  |  |  |
|  |  |  | Average |  |  |
| Liquidity ratlo Current ratio (times) | 2.0 | -- | -- | -- | -- |
| Leverage ratios Debt/equity ratio (times) interest coverage ratio (times) Debt ratio (times) | $\begin{aligned} & 2.6 \\ & 2.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

II the ratios rapresent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
121 These estimates are based on sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Current = curreni assets / current liabilities

## 2. Leverage ratios:

al Debt/equity = qotal liabilities / equity
bl Debt retio = total lizbilities / total assets
c) Interest coverage $=$ net profiq . interest expense $/$ interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Isiand, General Merchandise Stores (SIC E413)

|  | Total(1) | Bottom 25\% | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.(1)^{3}\right)$ |  |  |  | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} -6 \\ 3 \\ 34 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}8 \\ -44 \\ \hline 11\end{array}$ | -- <br> - <br> - | -- <br> -- <br> - | -- | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharaholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 6 -4 -40 - - -6 | -- -- -- -- -- | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- <br> -- <br> -- <br> -- <br> - | -- - - - - -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{array}{r} -18 \\ 18 \\ \hline \end{array}$ | -- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986 Prince Edward Island, General Merchandise Stores (SIC 6413)


(1) Average labour units arb calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-i ime employee. Note that the busimess size groups used are deiermined et the Canada level. Thus if e business has at least 500 employees in Canada as a whole but less than that number in any given province is 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 peyroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986 Prince Edward Island, General Merchandise Stores (SIC 6413)


| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 431. 368 <br> 414.937 <br> 16.431 |
| :---: | :---: |
| Businesses feporting a profit (No.) | 2 |
| Average sales \$ | 821.871 |
| Average expense \$ | 784.128 |
| Average net profit \$ | 37.743 |
| Businesses reporting a loss (No.) | 1 |
| Liverage sales \$ | 40.864 |
| Average expense \$ | 45.746 |
| iverage net loss \$ | -4.882 |

1985

| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 7 \\ 691.949 \\ 673.519 \\ 18.430 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 5 |
| Lverage sales \$ | 720.327 |
| Average expense \$ | 699.922 |
| Average net proi i \$ | 20.405 |
| Businesses reporting a loss (No.) | 2 |
| fuerage sales \$ | 195.203 |
| Average expense \$ | 197.832 |
| Average net loss | -2,629 |

1986

Number of observations in sample Average sales \$
Average expense $\$$
iverage net profit (loss) \$


Businesses reporting profit (No.)
jverage sales \$
Average expense \$
Gverage net profit \$
5
110,546
105.901
4.645

Businesses reporting loss (No.)
Average sales $\$$
4
755,735
765.380
querage net loss $\$ \quad-9,645$
(1) Thase estimates are based on a sample of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols anc notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Island, Hardware Stores (SIC 6531)

|  | Tot | (1) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ |  | Upper <br> middie 25\% |  |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) |  | $\left(\begin{array}{r} 8 \\ (1) \end{array}\right.$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25 \%$ | Lower middle 25\% | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ |  |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\begin{array}{r} \text { midd le } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 59.0 | -- | -- | -- | - - | 100.0 | 59.0 | -- | -- | -- | -- |
| Occupsncy expenses | 7.5 | -- | -- | -- | -- | 100.0 | 7.5 | - | -- | -- | - |
| Depreciation | 2.0 | -- | -- | -- | -- | 100.0 | 2.0 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.8 | -- | -- | -- | -- | 88.0 | 3.2 | -- | -- |  | -- |
| Heat. light \& telephone | 0.7 | -- | -- | -- | -- | 100.0 | 0.7 | -- | -- | -- | -- |
| Rent | 1.9 | -- | -- | -- | -- | 47.9 | 4.1 | -* | -- | -- | -- |
| Personnel expenses | 11.6 | =- | -- | -- | - | 100.0 | 11.6 | - | - - | -- | -- |
| Financial expenses | 1.5 | -- | - | - | -- | 100.0 | 1.5 | -- | -- | -- | -- |
| Interest \& bank charges | 0.6 | -- | -- | -- | -- | 100.0 | 0.6 | -- | -- | - | -- |
| Professional fees | 0.9 | -- | -- | -- | -- |  | 0.9 |  | -- | -- | - |
| Other expenses | 8.7 | -- | - | - | -- | 100.0 | 8.7 | -- | -- | -- | -- |
| Profit (loss) | 11.7 | -- | -- | - - | -- | 100.0 | 11.7 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | - | -- | 100.0 | . $\cdot$ | -* | - | - | -- |

## Symbol:

zero or no observations
100 small too be expressed
not applicable
$\times$ confidentis

## footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
lotal weighted expenditure on given item
2) Value in each cell $=\frac{100}{} \times 1$ for each quartile
3) Value in asch cell $=\frac{\text { Total weighted expenditure on e given item }}{\text { Total weighted sales of businesses reporting inis item of expenditure }} \times$ loo forh quartile.

Total weighted sales of businesses reporting this item of expenditure
Ihis portion of the teble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in escending order according to sales size. Each quartile li.e. bottom 25\%, lower midde 25\%. etc.l represents one quarter of the total number of businesses. Within each quartile, the zverage ratio is presented. For comparison purposes, the high and low values of sales are shown

## Mow to use the tables

(11 Locate the appropriate sales range that is displeyed on the two lines entitled "low sales value" and "High sales value"
$(2)$ The selected range wilt indicate the proper quartile, i.e. the botom $25 \%$. the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selectod seles size range will be in that quartile

## Standard Industrial Clastification Definition (S1C 1980):

SIC 6531 - Herdwere Stores
Businesses primarily engaged in reteil dealing in any combination of the basic lines of hardware, such as hand and power tools, builders' hardware. fasteners, electrical and plumbing supplies. These businesses may be secondarily engaged in retailing housewares, electical appliances, paint. sporting goods. etc.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Hardware Stores (SIC 6531)

|  | Total(1) | Bottom 25\% | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)$ | -- |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 19 |  | -- | -- |  |
| Accounts and notes receivable | 21 91 | -- | -- | -- | -- |
| Other current assets | - | -- | -- | -- | -- |
| Total current assets | 132 | -- | -- | -- | -- |
| Fixed assets | 24 |  |  |  |  |
| Less: Accum. ded on \$ixed assets | 13 | -- |  | -- | -- |
| Dther assets | 14 |  |  |  |  |
| Total assets | 156 | -- | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 54 52 | -- | -- | -- | -- |
| Total current liabilities | 107 | -- | -- | -- | -- |
| Mortgages payable | 4 | -- | - | -- | -- |
| Long term debt | 14 | -. | -- |  | -- |
| Other liabilities |  |  |  |  |  |
| Total liabilities | 125 | -- | -- | -- | -- |
| Total equity | 31 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See rable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward island, Hardware Stores (SIC 6531)

|  | Total (2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lawer $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{5}$ |  | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.3 | -- | -- | -- | -- |
| Leverage ratios ```Debtlequity iatio (times) Interest coverage ratio (times) Debt ratio (times)``` | 6.4 0.9 | -- | -- | -- | -- |

(1) The ratios represen: the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are bosed on e sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Cuprent $=$ cuprent assets $/$ current $\mid i a b i l i t i e s$
2. Lever rge ratios:
al Debt/equity $=$ copal liabilities / equity.
bl Debtratio = total liebilitias/ toial asse:s
c) Interest coverage $=$ net profit - interest expense/ interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island, Hardware Stores (SIC 6531)



(1) Average labour units are calculated by dividing potal payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours, Statis?ics Canada. Cotalogue 72-002. An average labour unit could be interpreted as a full-time amployee. 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.
121 Refers $t 0$ businesses reporting no payroll deductions in the previous year.
(31 Refers $: 0$ businesses raporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See table 1 for symbois and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Hardware Stores (SIC 6531)

|  | Total(1) | Bot tom 25\% | Lower middle 25\% | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
|  |  |  |  |  |  |
| Average sales \$ | $622,890$ | -- | -- | -- | -- |
| Average expense $\$$ | $600,230$ | -- | -- | -- |  |
| Average net profit (loss) \$ | $22.650$ | -- | - | -- | -- |
| Businesses reporting a profit (No.) | $917.90^{2}$ |  |  |  |  |
| Average sales \$ Average expense \$ | 917.909 | -- | -- | -- | -- |
| Average expense $\$$ dverage net profit $\$ 0$ | 881.991 35.918 | -- | -- | -- | -- |
| Average net profit \$ | 35.918 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | 32 9 |  |  |  |  |
| Average sales \$ | 32.854 | -- | -- | -- | -- |
| Average expense $\$$ Average net loss $\$$ | 36.710 -3.856 | -- | -- | -- | -- |
| Average net loss \$ | -3.856 | -- | -- | -- | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 197,982 \\ 188.871 \\ 9.111 \end{array}$ |  | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting oprofit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 4 \\ 196.645 \\ 187.261 \\ 9.384 \end{array}$ | -- | -- | -- |
| Businesses reporting a loss (Wo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | 1 456,793 466,459 -9.666 | -- |  |  |

1986

(1) These estimates are based on esemple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table ifor symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1986
Prince Edward Isiand, Sporting Goods Stores (SIC 6541)

|  | Total(1) |  | Bottom 25\% |  | Lowe middle 25\% |  | Uppermiddle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 5 \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle | Top 25\% |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 71.0 | -- | -- | -- | -- | 100.0 | 71.0 | -- | -- | -- | - |
| Occupancy expenses | 8.1 | -- | -- | -- | -- | 100.0 | 8.1 | -- | -- | -- | -- |
| Depreciation | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | - |
| Repairs \& maintenance | 0.7 | -- | -- | -- | -- | 100.0 | $0 . ?$ | -- | -- | -- | - |
| Heat, light \& telephone | 3.2 | -- |  |  | -- | 100.0 | 3.2 | -- | -- | -- | -- |
| Rent |  |  |  |  |  |  |  |  | -- | -- | -- |
| Personnel expenses | 14.8 | -- | -- | -- | -- | 100.0 | 14.8 | -- | -* | -- | -- |
| Financial expenses | 3.6 | -- | -- | -- | - | 100.0 | 3.6 | =- | =- | -- | -- |
| Interest \& bank charges | 2.5 | -- | -- | -- | -- | 100.0 | 2.5 | -- | -- | -- | -- |
| Professional fees | 1.1 | -- | -- | -- | -- | 100.0 |  | -- | -- |  | -- |
| Other expenses | 3.6 | -- | -- | -- | -- | 100.0 | 3.6 | -- | - | -- | -- |
| Profit (loss) | -1.1 | -- | -- | -- | -- | 100.0 | -9.1 | -- | -- | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

Symbols
zero or no observations
too small too be expressed
not applicable
contiden tial

## Footnotes

11 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$
(2) Value in each cell $=\frac{102 a l \text { weighted expenditure on given item }}{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for each quartile
3) Value in each cell $=\underline{\text { Total weighted expenditure on a given item }}$

This portion of the table pertains only to the businesses reporiing the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Motes

Dots ore shown by quartites 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 midele 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.

## How to ute the tabres

111 Locate the appropriate soles range that is displayed on the two lines entitied "Low sales value" and "high sales value"
$(2)$ The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile

Stendard industrial Classification Definition ISIC 1880):
SIC 6541 - Sporting Goods Stores
Businesses pr imarily engaged in retail dealing in sporting goods. playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athleric clothing linc. uniforms), retail athletic footwear, retail basaball equipment. retail bowling equipment. retail comping equipment loxc. tent irailers), retail sports and fishing tackle, petail footbal equipment. retail golf equipment, retail hockey equipmens. retail hunting equipment, retail playground equipment. retail ski ing equipment reta somser equipment, reial sottall equipmen*. sporifg goods stores, retail tennis equ pmer:, and fetál tack and field equipment

TABLE 2. Balance sheet profile for 1986
Prince Edward island, Sporting Goods Stores (SIC 6541)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's $)$ | (11) ${ }^{5}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 12 |  | -- | - | -- |
| Accounts and notes receivable Inventory | 13 197 | -- | -- | -- | -- |
| Other current assets | 3 | -- | -- |  | -- |
| Total current assets | 225 | -- | -- | -- | -- |
| Fixed assets | 38 | -- | -- | -- | -- |
| Less: Accum. ded. on fixed assets | 7 | -- | -- | -- | -- |
| Other assets | 48 | -- | -- | -- | -- |
| Total issets | 304 | -- | -- | -- | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans <br> Dther current liabilities | 44 | -- | -- | -- | -- |
| Total current liabilities | 115 | -- | -- | -- | -- |
| Mortgages payable |  | -- | -- |  |  |
| Long term debt | 179 | -- | -- |  | -- |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities | 294 | -- | -- | -- | -- |
| Total equity | 10 | -- | -- | -- | -- |

(1) These estimates are based on sample of businesses reporting soles between $\$ 10,000$ and $\$ 2,000,000$.
see iable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward 1 sland, Sporting Goods Stores (SIC 6541)

|  | Total (2) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(11)^{5}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.6 | -- | -- | - | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 26.5 \\ 1.8 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .

121 These estimates are based on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$.
See iable 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets $/$ current liabilities
2. Leverage retios:
a) Debt/equiqy $=$ total |iabilities / equity.
b) Debt ratio $=$ total |isbilities / total asse:
c) Interest coverage $=$ net profi * interest excense i interes: Expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Sporting Goods Stores (SIC 6541)

|  | Total (1) | Bottom 25\% | Lower $\text { midole } 25 \%$ | UpDe: $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | - |  |  |  |  |
| Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | - |  | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from operations |  |  |  |  |  |
| Cash from operations Dadraciation | - | -- | -- | -- | -- |
| Dther | - |  | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities | - |  |  |  |  |
| Disposal of fixed assets Purchase of fixed assets | - | -- | -- | -- |  |
| Purchase of fixed assets Increase in investment | - | -- | .- | -- | -- |
| Decrease in investment | - | -- | -- | -- | -- |
| Financing activities | - |  |  |  |  |
| Incresse in long term debt |  | -- | -- | -- | - |
| Reparment of long term debt |  | -- | -- | -- | -- |
| Loans from shareholders | - |  |  | -- | -- |
| Repayment of loans from shareholders |  |  | -- | -- | -- |
| Advances \& loans from government | - | -- | -- | -- | - |
| Increase in equity |  |  |  | -- | -- |
| Decrease in equity Dther |  |  | -- | -- | -- |
| Increase(decrease) in cash \& equivalents | - |  | -- |  | -- |
| Cash \& equivalents-Beginning of the year | - | -- | -- | -- | -- |
| Cash \& equivelents - End of the year | - | -- | - | -- | - |

(1) Thase estimates are dased on a sample of incorporated businesses repar iing sales between $\$ 10.000$ and $\$ 2,000,000$. Sample count inctudes only those businesses reporting a statement of changes.
see lable for symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Sporting Goods Stores (SIC 6541)

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Survey of Employment, Payroll and Hours, Statistics Conada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note thet the business size groups used are determined st the canade level. Thus if business has at leas? 500 employees in Canada as a whole but lass 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 yaar.
(3) Refers 10 businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses are ossumed to hove be日n in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward Isiand, Sporting Goods Stores (SIC 6541)
EO::0m Lowe

Lower
uppe:
middle $25 \%$
$70 \%$
$25 \%$

1984



| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 5 284.007 290.382 -6.375 |
| :---: | :---: |
| Businesses reporting profit (No.) | 2 |
| Average sales \$ | 69,744 |
| Average expense $\$$ | 63.963 |
| Average net profit \$ | 5.781 |
| Businesses reporting a loss (No.) | 3 |
| Average sales \$ | 402.654 |
| Average expense \$ | 416.260 |
| Average net loss \$ | $-13.606$ |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table i for symbots and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Upper <br> middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  | -- |  |  |  |  |  |
| Selected expanse item | Industry average(2) |  |  |  |  | $\left\|\begin{array}{l} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right\|$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{gathered} \text { UDDer } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upder } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 37.1 | -- | -- | -- | -- | 100.0 | 37.1 | -- | - | -- | -- |
| Occupancy expenses | 13.9 | -- | -- | -- | -- | 100.0 | 13.9 | -- | -- | -- | -- |
| Depreciation | 4.7 | -- | -- | -- | -- | 100.0 | 4.? | -- | -- | -- | -- |
| Repairs 8 maintenance | 3.1 | -- | -- | -- | -- | 61.5 | 5.1 | -- | -- | -- | -- |
| Heat, light \& telephone | 3.2 | -- | -- | -- | -- | 98.4 | 3.2 | -- | -- | -- | -- |
| Rent | 2.9 | -- | -- | -- | -- | 40.1 | 7.1 | -- | -- | -- | -- |
| Personnel expenses | 26.3 | -- | -- | -- | -- | 100.0 | 26.3 | -- | -- | -- | -- |
| Financial expenses | 3.2 | -- | -- | -- | -- |  | 3.2 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 2.4 0.8 | -- | -- | -- | -- | 100.0 64.6 | 2.4 1.2 | -- | -- | -- | -- |
| Other expenses | 16.2 | -- | -- | -- | -- | 100.0 | 16.2 | -- | -- | -- | -- |
| Profit (loss) | 3.4 | -- | -- | -- | -- | 98.6 | 3.4 | -- | - | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symbols

zero or no observations
too small too be expressed
no eplicable
conficeniial

## oot notes

(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
2) Value in each cell $=$ lotal weighted expenditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are celculated individuslly and the rotal will not necessarily equal $100 \%$

## Notes

Data are shown by quartiles when at laast 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quartile fi.e. botiom 25\%, lower midde 25\%, eqc. represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. for comparison purposes. the high and low velues of sales are shown

## How to use the tables

111 Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and migh sales value"
12) 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\%.
(3) Data pertaining to the selected sales size range will be in that quartile

## Stendard Industriel Classificstion Definition (SIC 1980):

SIC 658 - Toy, Mobby, Novelty and Souvenir Stores
Businesses primar ily engaged in retail daaling in toys, hobby supplies, gifts, novel ies end souvenirs.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Total(1) | Bottom 25\% | owe <br> midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) | $\left.\begin{array}{c} 16 \\ (1) \\ 11 \end{array}\right)$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curtent assets <br> Total curient assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{array}{r} 8 \\ 1 \\ 18 \\ 1 \\ 28 \\ 93 \\ 46 \\ 6 \end{array}$ | - <br> - <br>  <br> - <br> - | -- -- - - - - | -- -- -- -- -- | - - - - - - |
| Total assets | 81 | -- | -- | -- | -- |
| Liebilities and equity <br> Cuprent loans <br> Dther current lisbilities <br> Total current liabilities <br> Mortgages payable <br> Long term debt <br> Other Iiabilities | 11 13 24 12 16 11 | -- -- -- -- | - <br> - <br> - <br> - <br> - | -- -- -- -- | -- - - - -- |
| Total liabilities Total equity | 63 17 | - | -- | -- | -- |

(1) These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Prince Edward Island, Toy, Hobby, Noveliy and Souventr Stores (SIC 658)

|  | Total (2) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | 15 $(1)$ (1) | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 2.1 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 4.5 \\ & 2.9 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the averege of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$

See iable 1 for symbols and notes.

## Definitions

1. Liquidity retio

Curtent $=$ current assets / curtent liabilities
2. Leverage retios:

D Debt/equity = totel liabilities / quity
b) Debt ratio = total liabilities / total asse:s.
c) Interest coverage $=$ net profit interest expense ; interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986 Prince Edward Island, Toy, Hobby. Novelty and Souvenir Stores (SIC 658)

|  | Total(1) | Bottom 25\% | Lawer <br> middle 25\% | Uppe $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $\left(\begin{array}{l} 5 \\ (1)^{5} \end{array}\right.$ | -- | -- |  |  |
|  |  |  | Average 18000 |  |  |
| Operating activities <br> Cash irom oderations Dedreciation Other | $\begin{aligned} & \overline{6} \\ & 5 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment <br> Decrease in investment | $\begin{array}{r} 1 \\ -6 \\ -2 \end{array}$ | - - -- | -- | -- -- -- | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders <br> Repayment of loans from shareholders Advances \& laans from government <br> Increase in equity <br> Decrease in equity <br> Other | -1 -4 - | -- -- - - - - -- | - - - - - - - | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | -1 14 13 | -- | -- | -- | -- |

(1) These estimetes are besed on a sample of incorporated businesses peporting sales between $\$ 10.000$ and $\$ 2,000.000$. Semple count includes only those businesses reporting a statement of changes
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Prince Edward Island. Toy, Hobby. Novelty and Souvenir Stores (SIC 658)

|  |  |  |  | Changes in mum with pa | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's) } \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 82 | 2,649 | 244 | 8 | 10 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 74 \\ 6 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 1.613 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r}150 \\ 89 \\ 5 \\ \hline\end{array}$ | 6 $?$ - | 10 - - |
| 1985 |  |  |  |  |  |
| Total | 113 | 4.021 | 311 | 20 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 105 6 2 - | $\begin{array}{r} 2.641 \\ x \\ x \end{array}$ | $\begin{array}{r}206 \\ 100 \\ 5 \\ \hline\end{array}$ | 20 | $\ldots$ $\cdots$ $\ldots$ |

11) Average labour units are calculated by dividing iotal payroll by the average annual wage and salary rate as reported in the Survey of Emplovment. Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpieted as b fullotime employee. Hote that the business size proups used are deiermined at the Canada level, thus if a business has at least 500 employees in Canade as a whole but less than thet number in any given province it is shown in the 500 and over group
12) Refers to businessas reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly raporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and notes.



| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 19 \\ 54.638 \\ 49.282 \\ 5,356 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 14 |
| Average sales \$ | 68.647 |
| Aversge expense \$ | 59.134 |
| Aversge net profit \$ | 9.513 |
| Businesses reporting loss (Mo.) | 5 |
| Average sales \$ | 56.804 |
| Average expense \$ | 63.258 |
| Average net loss \$ | -6,454 |


(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Gift. Novelty and Souvenir Stores (Sic 6582)

|  |  | (1) |  | Bottom 25\% | Lower <br> midde $25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) |  | $\begin{array}{r} 15 \\ \{1\} \\ (1) \end{array}$ |  | -- |  |  |  |  |  |  |  |
|  |  | Indus | try aver | age (2) |  |  |  | porting | busines | ces only |  |
| Selected expense item | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ | \% businesses reporting | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  |  |  | Percent of | f sales |  |  |  |  | cent of | sales |  |
| Cost of sales | 36.7 | -- | - |  | -- | 100.0 | 36.7 | -- | -- | -- | -- |
| Occupancy expenses | 13.9 | -- |  |  | -- | 100.0 | 13.9 | -- | -- | -- | - |
| Depreciation | 4.8 | -- |  |  | -- | 100.0 | 4.8 | -- | -- | -- | -- |
| Repairs \& maintenance | 3.2 | -- |  | -- | -- | 60.8 | 5.2 | -- | -- | -- | -- |
| Heat. light \& telephone | 3.2 2.8 | -- | -- |  | -- | 98.4 39.2 | 3.2 | -- | -- | -- | -- |
| Rent |  | -- | -- |  |  |  |  | -- | -- | -- | - |
| Personnel expenses | 26.5 | -- | -- | -- | -- | 100.0 | 25.5 | -- | -- | -- | - |
| Financial expenses | 3.2 | - | -- | -- | -- | 100.0 | 3.2 | -- | -- | -- | - |
| Interest \& bank charges Professional fees | 2.4 0.8 | -- | -- |  |  | 100.0 64.1 | 2.4 1.2 | -- | -- | -- | -- |
| Other expenses | 16.3 | -- | -- | - | -- | 100.0 | 16.3 | -- | -- | -- | -- |
| Profit (loss) | 3.4 | -- | -- | -- | -- | 98.6 | 3.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbol es

zero or no observations
too small too be expressed
not applicable
confidentisl

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales beqween $\$ 10,000$ end $\$ 2,000,000$ Total weighted expenditure on a given item
(2) Value in each cell: $=100$ for each quartile.
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times 100$ for ach

This portion of the toble pertmins only to the businesses reporting the specific axpense item. Therefore these ratios ere calculated individu8lly and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quertiles when at least 13 of the sampled businesses report the specific itam.
Records were ranked in ascending order according to sales size. Each quartile fi. e. bottom 25z, lower midde 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

## How to use the tables

(11) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and migh sales value"
(2) The selected range wilt indicate the proper quartile, i.e. the bottom 25\%. the lower middle $25 \%$. the upper middle $25 \%$ or the top 25\%
31 Data pertaining to the selected sales size range will be in that quartile

## Standerd Industrial Clase ification Definition (SIC 1980)

SIC 6582 . Gift. Novelty and Souvenir Stores
Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and arteraft, petsil
handicrafi cermics, retail seasonal and holiday decorations, retail handicraft d'coupage. petail eskimo cafvings. retail gift wrap supplies, gift shops, retail handcrafted goods fovelties, souvenirsl. joke shops. tetail handicraft macrame , retail hendicraft metalwork retail novelty merchandise, retail handicratt pottery, and retail souvenirs

TABLE 2. Balance sheet profile for 1986
Prince Edward |sland, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total(1) | $\begin{array}{r} 80+t 0 m \\ 25 \% \end{array}$ | Lowe: <br> middie 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 15 $(1)$ (1) | -- | -- | -- | --- |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 8 |  | -- | -- | -- |
| Accounts and notes receivable | 1 | -- | -- | -- | -- |
| Inventory | 15 | -- | -- | -- | - |
| Other current assets | 1 | -- |  | -- | -- |
| Total current assets Fixed assets | 25 | -- |  | -- | -- |
| Fixed assets <br> Less: Accum. dep. on fixed assets | 93 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Other assets | 46 6 | -- | -- | - | -- |
| Total assets | 77 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 10 12 | -- | -- | -- | -- |
| Total current liabilities | 22 | -- | -- | -- | -- |
| Mortaages payable | 12 | -- | -- | -- | -- |
| Long term debt | 15 | -- | -- |  | -- |
| Other liabilities | 11 | -- | -- | -- | -- |
| Total liabilities | 61 | -- | -- | -- | -- |
| Total equity | 17 | -- | -- | -- | -- |

111 These estimates are based on sample of businesses reporting soles between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and noies

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe r midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 2.1 | -- | -- | =- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratic (times) | $\begin{aligned} & 4.5 \\ & 2.9 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the overage of ratios for each business in the group and cannot be calculated from the figures shown in Table 2 .
(2) These estimates are based on a sample of businesses reporiing sales beiween $\$ 10.000$ and $\$ 2.000,000$

See Table i io. symbois and notes

Definitions

1. Liquidity ratio:

Current $=$ current assets / current fiabilities
2. Leverage rotios:
a) Debt/equity = total liabilities / equity
tal Debr ratio = total liabilities / total essets
cl Interes coverage $=$ net profit + interest expense / interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island. Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total 11 | Bottom $25 \%$ | Lowe: <br> middle $25 \%$ | Upper <br> middle 25\% | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's) | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & 6 \\ & 5 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | - | -- | =- | -- | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 1 \\ -6 \\ -2 \end{array}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | -1 -4 | -- | -- | -- | -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{gathered} -1 \\ 14 \\ 13 \end{gathered}$ | -- | -- | -- | -- |

111 These estimetes are based on a sampte of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$. Sample count inciudes only those businesses reporting a statement of changes
See TaDle 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Prince Edwerd Island, Glft. Novelty and Souvenir Stores (SIC 6582)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labou: units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No longer reporting \{3) |
| 1983 |  |  |  |  |  |
| Total | 82 | 2.649 | 244 | 8 | 10 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 74 6 2 - | $\begin{array}{r} 1.613 \\ x \\ x \end{array}$ | $\begin{array}{r} 150 \\ 89 \\ 5 \\ \hline \end{array}$ | $\begin{aligned} & 6 \\ & 2 \end{aligned}$ | 10 $=$ |
| 1986 |  |  |  |  |  |
| Total | 113 | 4.021 | 311 | 20 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 105 6 2 | $\begin{array}{r} 2.641 \\ x \\ x \end{array}$ | $\begin{array}{r} 206 \\ 100 \\ 5 \\ \hline \end{array}$ | 20 | $\ldots$ $\ldots$ $\ldots$ |

(1) Average labour units are calculated by dividing total peyroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined bt the Canada level. Thus if a business has at ieast 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over gioup.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1984-1986 Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

Bottom
Lowe
middle $25 \%$

1984

Number of observations in sample Average sales \$
Average expense \$
Average net profit (loss) \$

Businesses reporting profit (No.)
Average sales $\$$
Average expense \$
Average net profit \$

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average net loss \$

16
89,133
89,133
82.001
7.132

111,275
111,275
95,373
15.902
19. $25^{2}$
28.531
$-9.279$

Number of observations in sample Average sales $\$$ Average expense $\$$ (loss) \$
Average net profit (loss) \$

Businesses reparting a profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit \$

Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$

19
54.638
49,282
5.356
68. 144

68,647
59. 134
9.513
-5
56,804
63.258
$-6.454$


$\square$ $\begin{array}{ll}-- & -- \\ -- & --\end{array}$ | -- |
| :--- |
| -- |
| -- | ---

--

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 25 \\ 104.815 \\ 101,464 \\ 3.351 \end{array}$ | -- | - |  |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 19 \\ 192.881 \\ 171,528 \\ 21,353 \end{array}$ |  |  |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 6 \\ 92.410 \\ 98.767 \\ -6.357 \end{array}$ |  |  |  |

(1) These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Isiand, Operetors of Buildings and Dwellings (SIC 751)

|  | Total(1) |  | Bottom 25\% |  | Lowermiddle 25\% |  | Upper middele 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) |  | $\begin{gathered} 82 \\ (1) \\ (1) \end{gathered}$ |  | $\begin{array}{r} 11 \\ 21 \end{array}$ |  | 21 47 |  | $\begin{array}{r}47 \\ 122 \\ \hline\end{array}$ |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\left\|\begin{array}{c} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right\|$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { midd I e } \\ 25 \% \end{gathered}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 36.4 | 60.4 | 28.9 | 32.6 | 29.2 | 91.5 | 39.8 | 60.4 | 30.7 | 32.6 | 37.6 |
| Deprecistion | 10.6 | 8.6 | 10.6 | 12.8 | 10.4 | 87.3 | 12.1 | 8.6 | 11.2 | 15.6 8.3 | 13.8 6.6 |
| Repairs \& maintenance | 7.8 | 6.0 | 13.2 | P. 8 | 4.3 | 86.1 | 9.1 | 6.0 48.7 | 14.0 | 8.3 13.2 | 6.6 14.0 |
| Heat. Iight \& teleptone | 16.2 | 45.8 | 5.2 | 11.5 | 9.0 | 65.9 10.9 | 24.6 17.9 | 48.? | 16.4 | 13.2 | 14.0 |
| Rent | 1.8 |  | ... |  |  |  |  |  |  |  |  |
| Personnel expenses | 7.8 | 1.8 | 11.4 | 13.4 | 5.2 | 41.9 | 18.7 | 30.2 | 17.1 | 32.2 | 11.8 |
| Financial expenses | 34.5 | 10.8 | 38.0 | 33.2 | 48.4 | 99.4 | 34.7 | 10.8 | 38.0 35.7 | 34.3 31.5 | 48.4 45.8 |
| Interest \& bank charges | 30.9 3.6 | 5.5 5.3 | 35.7 2.4 | 29.5 3.7 | 44.8 3.6 | 98.9 73.9 | 31.5 5.0 | 5.5 5.4 | 35.7 6.3 | 31.5 4.4 | 45.8 4.4 |
| Other expenses | 23.3 | 44.1 | 15.7 | 13.4 | 22.4 | 98.1 | 23.8 | 44.1 | 15.7 | 14.4 | 22.9 |
| Profit (loses) | -2.1 | -17.1 | 6.0 | 7.4 | -5.2 | 97.5 | -2.1 | -17.1 | 6.1 | 8.2 | -5.2 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | ... |  | $\ldots$ |  |

## symbols

zero or no observations
too small too be expressed
not applicable
confidential
Footnotes

1) These estimates are based on a sample of businesses reporiting sales between $\$ 10.000$ and $\$ 2,000,000$
(2) Value in each cell $=\underline{\text { lotal weighted expenditure on a given item }} \times 100$ for each quartile
(3) Value in each cell =

Iotal weighted expenditure on a given item
total weighted sales of businesses reporting this item of expenditure
This portion of the toble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Notes

Date are shown by quartiles when at leas? 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile fi.e. bottom 25\%. lower midfle 25\%, etc. represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high ano low values of sales are shown

How to use the tables
(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value"
(2) The selecied range will indicate the proper quarifle, i.e. the botsom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quarife.

Standard Industrisl Classificstion Definition (SIC 1980):
SIC 751 - Opertators of Buildings and Dwellings
Businesses primarily engaged in the operasing or in owning and operating buildings and dwellings

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middie 25: } \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} 82 \\ (1) \\ (1) \end{gathered}$ | (1) | 21 47 | 47 122 | 122 |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets 70 |  |  |  |  |  |
| Cash | 70 | 2 | 31 | 6 | 194 |
| Accounts and notes receivable | 23 | 5 | 4 | 7 | 64 |
| Inventory | 2 |  | - | 7 | 2 |
| Other current assets | 22 | 7 | 26 | 31 | 28 |
| Total current assets Fixed assets | 117 | 7 | 61 | 47 | 288 |
| Fixed assets $\mathrm{Less:} \mathrm{Accum}. \mathrm{dep}$. | 699 | 72 | 153 | 286 | 1,888 |
| Less: Accum. ded. on fixed assets Other assets | 108 | 36 | 56 | 45 | 244 |
| Other assets | 331 | 2 | 53 | 15 | 1,008 |
| Total assets | 1.039 | 45 | 211 | 304 | 2.940 |
| Liebilities and equity $0^{\text {a }} 35$ |  |  |  |  |  |
|  |  |  |  |  |  |
| Other current | 76 | 28 | 14 | 30 | 195 |
| Mortgages dayable | 236 | 1 | 57 | 124 | 631 |
| Long term debt | 454 | 14 | 11 | 107 | 1.378 |
| Other liabilities | 87 | - | - | 7 | 270 |
| Total liabilities | 853 | 43 | 89 | 268 | 2,475 |
| Total equity | 186 | 2 | 123 | 36 | 465 |

(1) These estimates are based on sample of businesses peporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only, 1986
Prince Edward Island, Operators of Bulldings and Dwellings (SIC 751)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 82 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11) \\ 28 \end{array}$ | 28 65 | $\begin{array}{r} 65 \\ 181 \end{array}$ | $\begin{aligned} & 181 \\ & 11) \end{aligned}$ |
|  |  | Average |  |  |  |
| Liquidity ratio Current ratio (times) | 2.7 | 2.6 | 4.9 | 2.3 | 1.0 |
| Leverage fatios Debt/eauity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{aligned} & 0.9 \\ & 2.1 \\ & 0.8 \end{aligned}$ | $\begin{array}{r} 9.9 \\ -1.9 \\ 0.9 \end{array}$ | $\begin{array}{r} -0.2 \\ 7.6 \\ 0.8 \end{array}$ | $\begin{array}{r} -10.3 \\ 5.3 \\ 1.0 \end{array}$ | $\begin{array}{r} 4.7 \\ -2.3 \\ 0.7 \end{array}$ |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are Dased on a sample of Dusinessas raporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = lotal liabilities / equity
b) Debi ratio = total liabilities / total assets
c) Interest coverage $=$ net profit . interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Isiand, Operators of Buildings and Owellings (SIC 751)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left\{\begin{array}{l} 5 \\ (1)^{5} \\ 1 \end{array}\right\}$ |  | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 29 \\ 21 \\ -20 \end{array}$ | -- | -- | -- | -- |
| Dividends | -4 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | 42 -3 -3 - | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from sharaholders Repayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in equity Dther | $\begin{array}{r} 5 \\ -91 \\ 13 \\ -17 \\ 2 \\ - \\ - \\ -2 \end{array}$ | - <br> - <br> - <br> -- <br> - | -- <br> -- <br> -- <br> -- <br> - | - <br> - <br> -- <br> - <br> -- | -- <br> -- <br> -- <br> -- <br> -- <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash 8 equivalents - End of the year | $\begin{array}{r} -27 \\ 17 \\ -10 \end{array}$ | -- | -- | -- | -- |

(:) These estimetes are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting a statement of changes.
see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

|  |  |  |  | Changes in num with paid | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{gathered} \text { Total payroll } \\ (\$ 000 \text { 's }) \end{gathered}$ | Average labour units(1) | Newly reporting(2) | No langer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 45 | 1.611 | 95 | 9 | 18 |
| less than 20 | 44 | $x$ | 88 | 9 | 18 |
| 20-99 | - | - | - | - | - |
| 100-499 | - | $\overline{-}$ | ; | - | - |
| 500 and over | 1 | $x$ | 7 | - | - |
| 1986 |  |  |  |  |  |
| Total | 83 | 3,428 | 194 | 21 | . . |
| less than 20 | 82 | $x$ | 188 | 21 | $\ldots$ |
| 20-99 |  | - | - | 1 | . . |
| 100-499 | 1 | $\overline{\text { - }}$ | - | - | . . |
| 500 and over | 1 | x | 6 | - | . |

19) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey af Employment, Payroll and Hours. Statistics Canada, Catalogue 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 Cansda level. Thus if a business has at last 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
121 Refers to businesses reporting no payroll deductions in the provious year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Hewly reporting" and "no longer raporting" businesses are assumed to have been in activity for six mon ths and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Operators of Buildings and Dwellings (SIC 751)

| Prince Edward Island, Operators of Buildings and Dwellings (Sic 751) |
| :--- | :--- | :--- | :--- |


| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 125,548 73.656 51.892 |
| :---: | :---: |
| Businesses reporting a profit (Mo.) | 8 |
| Average sales \$ | 125.548 |
| Average expense \$ | 73.656 |
| Average net profit \$ | 51,892 |
| Businesses reporting loss (No.) |  |
| Average sales \$ |  |
| Average expense \$ |  |
| Average net loss \$ |  |

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 23 \\ 122,424 \\ 129.804 \\ -7,380 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 8 \\ 315,769 \\ 270,754 \\ 45,015 \end{array}$ | - |  |  |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 15 \\ 88.040 \\ 109.065 \\ -21,025 \end{array}$ | -- | -- | -- | -- |

[^12]TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)

|  | Tot | (1) |  | Bottom 25\% | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | \% businesses reporting | Reporting bus inesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower midole $25 \%$ | Upper middle 25\% | 7op $25 \%$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 30.2 | -- | -- | -- | -- | 77.1 | 39.2 | -- | -- | -- | -- |
| Depreciation | 8.6 | -- | -- | -- | -- | 74.9 | 11.6 | -- | -- | -- | -- |
| Repairs a maintenance | 6.7 | -- | -. | -- | -- | 67.3 | 9.9 | -- | -- | -- | -- |
| Heat, light \& telephone | 13.9 | -- | -- | -- | -- | 48.8 | 28.4 | -- | -- | -- | -- |
| Rent | 1.1 | -- | -- | -- | -- | 3.0 | 36.9 | -- | -- | -- | -- |
| Personnel expenses | 6.7 | -- | -- | -- | -- | 26.7 | 24.9 | -- | - | -- | -- |
| Financial expenses | 44.8 | -- | -- | -- | -- | 98.5 | 45.5 | -- | -- | -- | =- |
| Interest \& bank charges | 41.8 | -- | -. | -- | -- | 98.5 | 42.4 | -- | -- | -- | -- |
| Professional fees | 3.1 | -- | -- | -- | -- | 73.2 | 4.2 | -- | -- | -- | -- |
| Other expenses | 27.8 | -- | -- | -- | -- | 97.0 | 28.6 | -- | -- | -- | -- |
| Profit (loss) | -9.5 | -- | -- | -- | -- | 97.0 | -9.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbols

zero or no observations

- too small too be expressed
not applicable
$\times$ confidential


## footnotes

111 These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$ lotal weighted expenditure on a given item

31 Value in bach cell $=\frac{\text { lotal weighted expenditure on a given itam }}{\text { Total weighted sales of businesses reporting this item of expendiqure }} \times 100 \quad$ for each quartile.
This porion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are celculated individually and the total will not necessarily equal $100 \%$.

## Notes

Deta are shown by quartiles when at leasi 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quar file (i.e. bottom $25 \%$, lower middle $25 \%$, efc. 1 pepresents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high end low values of sales are shown.

How to use the tables
(1) Locate the appropriate seles range that is displayed on the two lines entilled "Low sales value" end migh sales value"
(2) The selected renge will indicate the proper quatile, i.e. the bot tom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales sizerange will be in that quartile.

## Standard Industrial Classification Definition (5IC 1980):

SIC 7512 - Operetors of Non-Residential Buildings
Businesses primarily engaged in operating. or owning and operating buildings and dwellings such as: arena operaping. conference/convention centre operating. leasing non-residential buildings, meeting hali operafing. office building rental, peal estate operating - non-residential Duildings. shopping centre operating. stadium operating and theatre Duilcing operating.

TABLE 2. Balance sheet proflle for 1986
Prince Edward Island, Operators of Non-Residential Bulldings (SIC 7512)

|  | Total(1) | Bottom 25\% | Lower <br> middle $25 \%$ | Unpe: <br> middle 25\% | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessas in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l}32 \\ (1) \\ (1)\end{array}\right.$ | -- |  |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 153 | -- | -- | -- | -- |
| Inventory |  | -- | -- | -- | -- |
| Other current assets | 2 |  |  |  |  |
| Total current assets | 166 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 149 | -- | -- | -- | -- |
| Other assets | 897 | -- | -- | -- | -- |
| Total assets | 1.604 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liabilities | 51 | -. | -- | -- | -- |
| Total current liabilities | 60 | -- | -- | -* | -- |
| Mortgages payable Long term debt | 59 | -- | -- | -- | -- |
| Long term debt | 1.325 186 | -- | -- | -- | -- |
| Total liabilities | 1.629 | - | -- | -- | -- |
| Totel equity | -25 | - | -- | -- | -- |

111 These estimates are based on E sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See rable 9 for symbols and notes.

TABLE 3. Financial rattos(1) for incorporated businesses only. 1986
Prince Edward island, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe ! middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l}32 \\ (1) \\ (1)\end{array}\right.$ | $\begin{array}{r} \text { (1) } \\ 19 \end{array}$ | 19 44 | 44 111 | 111 11 |
|  | Average |  |  |  |  |
| Liquidity ratio Current fatio (times) | 2.6 | 0.2 | 4.6 | 0.3 | 3.2 |
| Leverage ratios <br> Debt/equity ratio (times) Interest coverage ratio (times) Debt latio (times) | $\begin{array}{r} 2.7 \\ -15.0 \\ 1.0 \end{array}$ | $\begin{array}{r} 18.2 \\ -6.5 \\ 1.2 \end{array}$ | 1.5 1.5 0.7 | 0.2 1.2 1.0 | $\begin{array}{r} -4.2 \\ -41.8 \\ 1.0 \end{array}$ |

(1) The ratios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and $\$ 2,000,000$.

See Table 1 for symbols and notes.

## Definitions

1. Liquidity ratio:

Current $=$ current assets / current liabilities

## 2. Leverage ratios:

8) Debt/equity $=$ total $\mid$ iabilities $/$ equity
b) Debt ratio = total liabilities / total asse:
c) Interest coverage $=$ net profit interest experse/ intepes: expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Isiand, Operators of Non-Residential Buildings (SIC 7512)

|  | Total 1 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middele 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime}$ ) | $\left\{\begin{array}{l} 3 \\ (1)^{3} \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | Average $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 13 \\ 26 \\ 6 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | =- | - - | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} -6 \\ -7 \\ -7 \end{array}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in lang term debt <br> Repayment of long term debt <br> Loans from sharsholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} -25 \\ -1 \\ 5 \\ - \\ - \\ -3 \end{array}$ | -- | --- | -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 9 55 64 | -- | -- | -- | -- |

(1) These estimates are based on sample of incorporated businesses reporting sales betwaen $\$ 10.000$ and $\$ 2.000,000$. Sample count includes only thase businesses reporting atatement of changes.
see iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on sic ciassification in 1986 Prince Edward Island, Operators of Non-Residential Buildings (SIC 7512)


(1) Average laboup units are calculatad by dividing tota! payroll by the average annual wage and salary rate as reported in the

Survey of Employment. Payroli and Hours. Statistics Canada, Catalogue 72-002. An average labour uni? could De interpieted as a full-time employee. Note that the business size groups used are determined at the Canade level. Thus if a business has at least 500 employees in Canade as e whole but less than that number in any given piovince it is shown in the 500 and over gioup.
12) Refers to businesses reporting no payroll deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for 5 ix months and the information is adjusted accordingly

See Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward Island, Operators of Non-Residential Buildings (Sic 7512)



1985

| Number of observations in sample | 3 |
| :--- | ---: |
| Average sales $\$$ |  |
| Average expense $\$$ | 234,474 |
| Average net profit (loss) $\$$ | 194,300 |
|  | 40,174 |
| Businesses reporting profit (Mo.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ | 3 |
| Average net profit $\$$ | 194.474 |
|  | 40.174 |
| Businesses reporting loss (No.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ | - |
| Average net loss $\$$ |  |

1986

| Number of observations in sample | 12 |
| :--- | ---: |
| Average sales $\$$ | 125,200 |
| Average expense $\$$ | 133,165 |
| Average net profit (loss) $\$$ | $-7,965$ |
|  |  |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 4 |
| Average sales $\$$ | 563,362 |
| Average expense $\$$ | 509,718 |
| Average net profit $\$$ | 53,644 |
|  |  |
|  |  |
| Businesses reporting loss (No.) | 8 |
| Average sales $\$$ | 89,724 |
| Average expense $\$$ | 88,629 |
| Average net loss $\$$ | $-18,905$ |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and nopes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Isiand, Insurance and Real Estate Agencies (Sic 7611)

|  | 7-2.111) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Upper <br> middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No.? Low sales value ( $\$ 000$ 's? High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 12.2 | -- | -- | -- | -- | 97.7 | 12.5 | -- | -- | - | -- |
| Cepreciation | 1.6 | -- | -- | - | - | 93.1 | 1.7 | -- | -- |  | -- |
| Hepairs \& maintenance | 2.4 | -- | -- | -- | -- | 90.8 | 2.6 | -- | -- | -- | -- |
| Heat. light \& telephone | 4.5 | -- | -- |  | -- | 97.7 | 4.6 | -- | -- |  | -- |
| kent | 3.7 | -- | -- | -- | -- | 90.8 | 4.0 | -- | -- |  | -- |
| Personnel expenses | 55.6 | -- | -- | -- | -- | 97.7 | 57.0 | -- | -- | -- | -- |
| Financial expenses | 2.9 | -- | -- | -- | -- | 100.0 | 2.9 | -- | =- | - | -- |
| Interest \& bank charges | 1.0 1.9 | -- | -- | -- | -- | 95.4 97.7 | 1.9 1.9 | -- | -- | -- | -- |
| Proressionar fees |  |  |  |  |  |  |  |  |  |  |  |
| Other expenses | 18.1 | - | -- | -- | -- | 100.0 | 18.9 | -- | -- | -- | -- |
| Profit (loss) | 11.2 | -- | -- | -- | -- | 100.0 | 11.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbols

zero or no observations

- too small too be expressed
not applicable
$\times$ contidential
Footnotes
$1: 1$ These estimates are based on a sample of Dusinesses reporiing sales beiween $\$ 10,000$ and $\$ 2,000,000$.

21. Total weighted expenditure on a given item
$\therefore$ Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{\text { Total weighted sales of businasses reporting this item of expenditure }} \times 100 \quad$ for each quartile
This portion of the iable pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the cotal will not necessarily equal 100\%.

## 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 sverage ratio is presented. For comparison purposes, the high end low values of sales are shown.

How to use the tables
ill Locate the appropriate sales range that is displayed on the two lines entiqua "Low sales value" end migh sales value"
$(2)$ The selecteo range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper middle $25 \%$ or the 105 25\%
(3) Data pertaining to the selected sales size range will be in that quartile

Siandard Industrial Classification Definition (SIC 1980):
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 sel ing for others, managing and appraising real estate for others or whose activizies encompass both fields such as: real estate appraisal services, independent insurance claimadjusters, insurance agents and brokers. insurance and real estate agencies. insurance broker services and real estate agencies

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

| Total(1) Bottom | Lower | Upper | Top |
| ---: | ---: | ---: | ---: |
| $25 \%$ | midde $25 \%$ | $25 \%$ |  |


| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\left.\begin{array}{l} 22 \\ (1) \\ 1 \end{array}\right\}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | 000's) |  |


| Assets |  |  |  |  | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Accounts and notes receivable | $\begin{aligned} & 26 \\ & 34 \end{aligned}$ | -- | -- | -- | -- |
| Inventory | 4 | -- | -- | -- | -- |
| Other current assets | 1 | -- | -- | -- | -- |
| Totsl current assets | 65 |  | -- | -- |  |
| Fixed assets | 25 | -- | -- |  |  |
| Less: Accum. dep. on fixed assets | 9 |  | - |  |  |
| Other assets | 40 | -- | -- |  |  |
| Total assets | 122 | - | -- | - | - |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 6 | -- | -- | -- | -- |
| Other current liabilities | 51 |  | -- | -- | -- |
| Total current liabilities | 57 | -- | -- | -- | -- |
| Mortgages payable | 1 | -* | -- | -- | -- |
| Long term debt | 21 | -- |  | -- |  |
| Other l iabilities | 10 | -- | -- | -- | -- |
| Total lisbilities | 87 | -- | -- | - | - |
| Total equity | 34 | -- | -- | - | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
see Table 1 for symools and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward Island, Insurance and Real Estete Agencies (SIC 7611)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime} s$ ) | $\begin{array}{r} 22 \\ \langle 1\rangle \\ \langle 1\rangle \end{array}$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | -- | -- | -- | -- |
| Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} 2.0 \\ 37.6 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$.

See Table i for symbols and notes

Definitions:
. Liquidity retio:
Current $=$ current assets / current Liabilities
2. Leverage ratios:
a) Debt/equity $=$ total liabilities / equity
b) Debt ratio = lotal liabilities / cotal assets
c) Interest coverage : net profit interest expense ; intpres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 2 \\ & (1)^{2} \\ & 1 \end{aligned}$ |  | -- | -- | -- |
|  |  |  | verage $\$ \$ 00$ |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{aligned} & \hat{x} \\ & \hat{x} \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finsmeing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- -- -- -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $X$ $X$ x | -- | --- | -- | -- |

11 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes anly those businesses reporting a statament of changes
see Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC elassification in 1986
Prince Edward Island, Insurance and Real Estate Agencies (SIC 7611)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total Dayroll } \\ \left(\$ 000^{\prime} \text { s }\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly <br> reporting(2) | No langer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 41 | 2.989 | 170 | 7 | 7 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 35 \\ 3 \\ 1 \\ 2 \end{array}$ | $\begin{array}{r} 9.978 \\ 848 \\ x \\ x \end{array}$ | $\begin{array}{r} 112 \\ 49 \\ 2 \\ 7 \end{array}$ | 6 <br> - <br> 1 | 6 <br> 1 <br> - |
| 1986 |  |  |  |  |  |
| Total | 56 | 5.018 | 240 | 8 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 48 \\ 3 \\ 3 \\ 2 \end{array}$ | $\begin{array}{r} 3.191 \\ 1.580 \\ x \\ x \end{array}$ | $\begin{array}{r} 152 \\ 78 \\ 4 \\ 6 \end{array}$ | 8 - - | $\because$ $\cdots$ $\cdots$ |

111 average labour units are calculated by dividing sotal payroll by the average annul wage and salary rate as reported in the
Survey of Employment. Payroll and Hours, Stetistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a \$ull-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 e 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.
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
see Table, for symbols and notas.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$
Prince Edward Island, Insurance and Real Estate Agencies (Sic 7611)

|  | Bottom |
| :--- | :--- |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 7 \\ 153.809 \\ 132.393 \\ 21.416 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 7 |
| Average sales \$ | 153.809 |
| Average expense \$ | 132.393 |
| Average net profit \$ | 21.416 |
| Businesses reporting loss (Mo.) |  |
| Average sales \$ |  |
| Average expense \$ |  |
| Average net loss \$ |  |



Number of observations in sample
Average sales \$
Average expense $\$$
Average net profit (loss) \$ 14.233

Businesses reporting profit (No.)
Average sales \$
12
90.415
Average expense \$
Average net profit $\$$ 14.233

Businesses reporting loss (No.)
Average sales \$
Average expense 9
Average net loss \$


12
0.415
-- -. $\square$
--
$\begin{array}{ll}-- & - \\ -- & - \\ -- & \end{array}$
--
--
(1) These estimates are bosed on a sample of businesses reporting soles between $\$ 10,000$ and $\$ 2,000.000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward island, Management Consulting Services (Sic 7771)

|  | Total( 1 ) |  |  | Bottom $25 \%$ | Lower middle 25\% |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime}$ s) | $\begin{aligned} & 10 \\ & \{1 \\ & (1) \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { midd } 1 \text { e } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bo: $\$ 0 \mathrm{~m}$ 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UpDer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 4.6 | -- | -- | -- | -- | 39.1 | 11.8 | -- | -- | -- | -- |
| Depreciation | 1.6 | -- |  | -- | -- | 33.7 | 4.9 | -- | -- | -- | -- |
| Repairs \& maintenance | 0.4 | -- | -- | -- | -- | 36.4 | 1.0 | -- | -- | -- | -- |
| Heat, light \& telephone | 1.4 | -- |  | -- | -- | 33.7 | 4.0 | -- | -- | -- | -- |
| Rent | 1.2 | -- | -- | -- | -- | 33.7 | 3.7 | -- | -- | -- | -- |
| Personnel expenses | 68.8 | -- | - | -- | -- | 100.0 | 68.8 | -- | -- | -- | -- |
| Financial expenses | 18.0 | -- | -- | -- | -- |  |  | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 1.2 16.8 | -- | -- | -- | -- | 97.3 100.0 | 18.2 16.8 | -- | -- | -- | -- |
| Other expenses | 9.3 | -- | -- | -- | -- | 39.1 | 23.9 | -- | -- | - | -- |
| Profit (loss) | -0.7 | -- | -- | -- | -- | 44.4 | -1.7 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | -- | -- |

Symbols
zero or no observations
too small ioo be expressed
not applicable
$\times \quad$ confidential

## Footnotes

(1) These estimates are based on ample of businesses reporting satas between $\$ 10,000$ end $\$ 2,000,000$ Total weighzed expenditure on a given item
(2) Value in each cel! : $\overline{\text { Total weighted seles of ell businesses in the sample }} \times$ foo for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting } 2 h i s ~ i t e m ~ o f ~ e x p e n d i t u r e ~} \times$ for 100

This portion of the 2 able pertains only to the businesses reportimg the specific expense item. Therefore these petios are calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quar iles when at least 13 of the sampled businesses report ihe specific item.
Records were ranked in ascending order according to sales size. Esch quartile (i.e. bottom 25\%. lower midde 25\%, eic. 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 showm

## How to use the tebles

(1) Locate the appropriate sales range that is displayed on the two limes entitled "Low sales value" and migh salas value"
(2) The selected pange will indicate the proper quartile. i.e. the bot tom $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the top $25 \%$
3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial CIassification Definition (SIC 1980):
SIC 7771 - Management Consulting Services
Businesses primarily engaged in providing business and managenent consuliing services such as: business manepement consuliing servicas, customs consultants, financisl management consultants, manager development consultants. organization manegement consultants, personnel management consuliants and tariff and customs consultants.

TABLE 2. Balance sheet profile for 1986

(1) These estimates ere besed on a sample of businesses reporting sales between $\$ 10,000$ end $\$ 2,000,000$.

See table t for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Management Consulting Services (SIC 7771)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio <br> Current ratio (times) | 3.7 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{aligned} & 2.3 \\ & 1.0 \\ & 0.5 \end{aligned}$ | -- | -- | - | -- |

19: The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2 .
(2) These estimates are based on a sample of businesses reporiing sales beqween $\$ 10.000$ and $\$ 2,000,000$.

See lable: for symbols and no:es

Definitions:

1. Liquidity potio:

Current $=$ curren $\quad$ assets $/$ curfent liabilities.
2. Leverage ratios:
a) Debt/equity = totel liabilities/equity
b) Debt ratio $=$ total liabilities /opal assets
c) Interest coverage $=$ net proti . . nieres: expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Management Consulting Services (SIC 7771)

|  | Total (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middie 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\{1\}$ |  | -- |  |  |
|  |  |  | Average (\$00 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Oividends | $x$ | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- | -- | -- <br> - <br> - | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans fiom shareholders Repayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in equity Other | $x$ | -- <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - -- | -- -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- |  | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000$, 000 . Sample count includes only those businesses reporiing a statement of changes.
see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Isiand, Management Consulting Services (Sic 7771)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} \text { s }\right) \end{array}$ | Average labour units(!) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longe: reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 19 | 1,572 | 108 | 1 | 4 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 16 \\ 2 \\ - \\ 1 \end{array}$ | $\begin{array}{r} 949 \\ x \\ - \end{array}$ | $\begin{aligned} & 48 \\ & 50 \\ & \hline 10 \end{aligned}$ | 1 | $\begin{aligned} & 3 \\ & i \end{aligned}$ |
| 1986 |  |  |  |  |  |
| Total | 24 | 1.792 | 116 | 3 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 18 4 1 1 | $\begin{array}{r} 779 \\ 776 \\ x \\ x \end{array}$ | 46 57 3 10 | 2 1 - | $\ldots$ $\cdots$ $\ldots$ |

[^13]



| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 129.984 \\ 127.120 \\ 2.864 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (Mo.) | 48 |
| Average sales $\$$ | 88.300 |
| Average expense \$ | 76.903 |
| Average net profit \$ | 11.397 |
| Businesses reporting loss (Mo.) | 1 |
| Average sales \$ | 213.353 |
| Average expense \$ | 227,553 |
| Average net loss \$ | -14.200 |

[^14]see table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Isiand, Hotels and Motor Hotels (SIC 9111)


| Businesses in sample (Na.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 1 \\ 1 \end{array}\right\}^{8}$ | -- |  | -- |
| :---: | :---: | :---: | :---: | :---: |


| Seiected ernense tem | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle $25 \%$ $25 \%$ | Top |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 18.2 | -- | -- | -- | -- | 100.0 | 18.2 | -- | -- | -- | -- |
| Uepreciation | 5.7 | -- | -- |  |  | 94.7 | 6.1 | -- | -- | -- |  |
| repairs \& maintenance | 2.6 | -- | -- | -- | -- | 94.7 | 2.7 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 4.3 | -- | -- | -- | -- | 89.4 | 4.8 | -- | -- | -- | -- |
| Sent | 5.6 | -- | -- | -- | -- | 64.2 | 8.7 | -- | -- | -- | -- |
| Personnel expenses | 29.3 | -- | -- | -- | -- | 100.0 | 29.3 | -- | -- | -- | -- |
| Financial expenses | 13.4 | -- | -- | -- | -- | 100.0 | 13.4 | -- | -- | -- | -- |
| Interest \& bank charges | 10.0 | -- | -- | -- | -- | 100.0 | 10.0 | -- | -- | -. | -- |
| Professional fees | 3.4 | -- | -- | -- | -- | 100.0 | 3.4 | -* | - | -- | -- |
| Dther expenses | 38.1 | -- | -- | -- | -- | 100.0 | 38.1 | -* | -- | -- | -- |
| Profit (loss) | 0.9 | -- | -- | -- | -- | 100.0 | 0.9 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | - |

## Symbals

> zero or no observations
> too smalt too be expressed
> not epplicable
$\times \quad$ confidentia!

## Footnotes

(1) These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$ Total weighted expenditure on given item
(2) Value in each cell = Total weighted sales of all businesses in the samplex 100 far gach quartile.

Total weighted expenditupe on given iten
(3. Value in each cell $=$ for each quartile.

Total weighted sales of businesses reporting this item of expenditure
This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios ore calculated individually and the cotal will not necessarily equal $100 \%$.

Notes
Data are shown by quartilas when at least 13 of the sampled businesses report the specific item.
Recoros were ranked in ascending order according to sales size. Each quartile li. e. bottom 25\%, fower midde 25\%, etc.l represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is oresented. For comparison purposes. the high and low values of sales are shown

How to use the tebles
(1) Locate the appropriate sales range that is displayed on the two lines entited "Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile, i, the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selacted sales size renge will be in that quartile

5tandard Industrial Classification Definition (SIC 1980):
SIC 8111 - Motels and Motor Hotels
Business primarily engaged in providing short term accommodation to the Dublic with or without food, beverage and other services. A motel. vos rooe hin incess only from be onterior of the cuiding and a motei hopei ype room nas access fom both the interior and nx:er| $\mid=$

TABLE 2. Balance sheet profile for 1986
Prince Edward island, Hotels and Motor Hotels (SIC 9111 )
Bottom Low
middle 25 ;
middle 25
Tos
25\% midde 25\% midde 25\% 25\%
$\square$
$\square$
--

Average ( $\$ 000$ 's)

| Assets | 33 |
| :--- | ---: |
| Cash | 32 |
| Accounts and notes receivable | 4 |
| Inventory | 5 |
| Other current assets | 74 |
| Total current assets | 968 |
| Fixed assets | 126 |
| Less: Accum. dep. on fixed assets | 58 |
| Other assets |  |
|  |  |
| Total assets | 975 |
| Liabilities and equity |  |
| Current loans | 23 |
| Other current lisbilities | 60 |
| Total current liabilities | 84 |
| Mortgages payable | 356 |
| Long term debt | 33 |
| Other liabilities | 504 |
| Total liabilities | 976 |
| Total equity |  |

quity

1) These estimates are based on a sample of businesses reporting sales betwean $\$ 10.000$ and $\$ 2.000 .000$

See Table ifor symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Motels and Motor Motels (SIC 9111)

|  | Total (2) | Bottom 25\% | Lower middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime}$ s) | $(11)^{8}$ |  | -- | -- |  |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage tatio (times) <br> Debt ratio (times) | $\begin{array}{r} -19.4 \\ 1.3 \\ 1.1 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
12) These estimates are based on a sample of businesses reporting salas between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

## Definitions:

1. Liquidity retio

Current $=$ current assets / current liabilities.
2. Leverage retios:
al Debt/equity $=$ sotal liabilities / equity
D Debt ratio $=$ iotal liabilities / total asses
c) Interest coverage $=$ net profi . interest experse; interes? excems.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986 Prince Edward Island, Hotels and Motor Hotels (SIE 9111)


11 These estimates are based on a sample of incorporared businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes
see Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification th 1986
Prince Edward Island, Hotels and Motor Hotels (SIC 9111)

| Business size expressed in average labour units(1) | Number of businesses |  | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reparting\{3\} |
| 1983 |  |  |  |  |  |
| Total | 19 | 3.300 | 415 | 1 | 2 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 12 5 2 - | $\begin{array}{r} 512 \\ x \\ x \end{array}$ | $\begin{array}{r} 64 \\ 244 \\ 107 \\ \hline \end{array}$ | 1 | 1 |
| 1986 |  |  |  |  |  |
| Total | 22 | 3,206 | 409 | 3 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 14 5 2 1 | $\begin{array}{r} 556 \\ 2.033 \\ x \\ x \end{array}$ | $\begin{array}{r} 70 \\ 261 \\ 78 \\ \hline \end{array}$ | 2 - -1 | $\cdots$ $\cdots$ $\cdots$ |

[^15]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward Isiand, Hotels and Motor Hotels (SIC 9111)

| Prince Edward Isiand, Hotels and Motor Hotels (SIC 9111) |  |  |
| :--- | :--- | :--- |
|  | Total(1) | Bottom |



1986

| Number of observations in sample | 4 |
| :--- | ---: |
| Average sales $\$$ | $1,106,055$ |
| Average expense $\$$ | $1,102,417$ |
| Average net profit (loss) $\$$ | 3,638 |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 2 |
| Average sales $\$$ | 1.035 .663 |
| Average expense $\$$ | 975,486 |
| Average net profit $\$$ | 60,177 |
|  |  |
| Businesses reporting a loss (No.) | 2 |
| Average sales $\$$ | $1.597,535$ |
| Average expense $\$$ | $1,689,900$ |
| Average net loss $\$$ | -92.365 |

11 These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.
See Table 1 for symbals and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Motels (SIC 91:2)

|  | Total\{1\} |  |  | Bottom 25\% | Lower <br> middle 25\% |  | Upper middle $25 \%$ |  |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low saies value ( $\$ 000$ ' s ) High sales value ( $\$ 0000^{\prime}$ s) | $\begin{aligned} & 16 \\ & 11 \\ & 11 \end{aligned}$ |  |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average I $^{\text {S }}$ |  |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{gathered} \text { Upper } \\ \text { middIe } \\ 25 \% \end{gathered}$ |  |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 34.4 | - | - | - | -- | 100.0 | 34.4 | -- | -- | -- | - |
| Depreciation | 9.5 | -- | -- | -- | -- | 100.0 | 9.5 | -- | -- | -- | -- |
| Repairs \& maintenance | 7.5 | -- | -- | -- | -- | 100.0 | 7.5 | -- | -- | -- | -. |
| Heat, light \& telephone | 17.2 | -- | -- | -- | -- | 100.0 | 17.2 | -- | -- | -- | -- |
| Rent |  | -- | -- | - | -- |  | 1.4 | -- | -- | -- | -- |
| Personnel expenses | 18.7 | -- | -- | -- | -- | 100.0 | 18.7 | -- | -- | -- | -- |
| Financial expenses |  | -- | -- | -- | -- |  | 18.2 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 9.5 8.6 | -- | -- | -- | -- | 100.0 97.0 | 9.5 8.9 | -- | -- | -- | -- |
| Other expenses | 14.8 | -- | -- | -- | -- | 100.0 | 14.8 | -- | -- | -- | -- |
| Profit (loss) | 14.0 | -- | -- | -- | -- | 100.0 | 14.0 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | - |

## Symbols

zero or no observations
too small 200 be expressed
not applicable
$\times$ confidential
Footnotes
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of all businesses in the semple }} \times 100$ for each quartile

Total weighted sales of all businesses in the semple
(3) Value in each cell $=$ lotal weighted expenditure on a given item lotal weighted sales of businesses reporting this item of expenditure $\times 100$ for each quartile

This portion of the table pertains onty to the businesses reporting the specific expense item. Therefore these paios are calculated individually and the total will not necessarily equal 100\%

## 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 quariile li. Dottom 25\%, lower middle 25\%, etc.) represen is one quarter of the total number of businesses. Within each quariile, the average ratio is presented. For comperison purposes, the high and low velues of sales are shown.

How to ust the tables
(11 Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value"
121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper middle $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile

Standard Industrial Classification Definition (SIC 1980):

## SIC 9192 - Motels

Businesses primarily engaged in short term accommodation so she public with or withou: food. beverage and other services. A motel-type room has access from the exterior only and generaly has parking facilities in close proximity.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Motels (SIC 9112)

|  | Total:13 | Bottom $25 \%$ | Lower middle 25\% | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 20 \\ 4 \\ - \\ 25 \\ 210 \\ 68 \\ 9 \end{array}$ | -- <br> -- <br> -- <br> -- <br> - <br> - | -- -- -- -- -- -- | -- -- - -- -- -- | -- - - -- -- -- |
| Total assets | 175 | -- | -- | -- | -- |
| Liabilities and equity Current loans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{aligned} & 15 \\ & 14 \\ & 29 \\ & 46 \\ & 40 \\ & 10 \end{aligned}$ | -- <br> - <br> -- <br> - | - <br> - <br> - <br> - <br> - | -- -- -- -- | -- -- -- -- |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | 126 49 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

See Table for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Motels (SIC 9112)

|  | Total $\langle 2$ ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 0.7 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -17.2 \\ 5.4 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

(i) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2 .

121 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current = current assets f current liabilities

## 2. Leverage ratios:

a) Debt/equity $=$ total $\mid$ iabilities / equity
bi Debtratio = total liabilities $/$ total assets.
c) Interest coverage $=$ net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Motels (Sic 9112)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe P <br> middle 25\% | Upper <br> middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{aligned} & 19 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | =- | =- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of tixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- -- -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | X X X | -- | -- | -- | -- |

(1) These estimates are based on e sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$. Sample count includes anly those businesses reporting a statement of changes.
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, $1983-1986$ based on SIC ciassification in 1986
Prince Edward Island, Motels (SIC 9112)

|  |  |  |  | Changes in num with pa | f businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units (1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 30 | 2,267 | 283 | 4 | 4 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \end{aligned}$ | 27 3 | $\begin{array}{r} 885 \\ 1,382 \end{array}$ | $\begin{aligned} & 110 \\ & 173 \end{aligned}$ | 4 | 4 - - |
| 100-499 500 and over | - | - | - | - | - |
| 1986 |  |  |  |  |  |
| Total | 37 | 2.774 | 352 | 4 | -. |
|  | 32 | 878 | 111 | 4 | $\ldots$ |
| $20-99$ | 5 | 1.896 | 241 | - | ... |
| 100-499 |  | - | - | - | $\ldots$ |
| 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 72-002. An average labour unit could be interpreted as E 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 end over group
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edwerd Island, Motels (SIC 9112)


1984

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ |  |
| :---: | :---: |
| Businesses reporting profit (No.) | 11 |
| Average sales \$ | 302.080 |
| Average expense \$ | 268.633 |
| Average net profit \$ | 33.447 |
| Businesses reporting loss (No.) | 2 |
| Average sales \$ | 297.461 |
| Average expense \$ | 300.819 |
| Average net loss\$ | -3.358 |



| Number of observations in sample | 19 |
| :--- | ---: |
| Average sales $\$$ | 150.141 |
| Average expense $\$$ | 136.369 |
| Average net profit (loss) $\$$ | 13.772 |
|  |  |
|  |  |
| Businesses reparting profit (No.) | 17 |
| Average sales $\$$ | 218.367 |
| Average expense $\$$ | 197.318 |
| Average net Drofit $\$$ | 21.049 |
|  |  |
|  |  |
| Businesses reporting aloss (No.) | 2 |
| Average sales $\$$ | 130.722 |
| Average expense $\$$ | 135.318 |
| Average net loss $\$$ | -4.596 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Isiand, Licensed Restaurants (SIC 9211)


| Businesses in sample (No.) | 21 |  |  |
| :--- | :--- | :--- | :--- |
| Low sales value $(\$ 000$ 's) | $(1)$ | .- | .- |
| High sales value $\left(\$ 000^{\prime}\right.$ s) | $(1)$ | -- |  |


| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses on\|y(3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 43.6 | -- | -- | -- | -- | 100.0 | 43.6 | -- | -- | -- | -- |
| Occupancy expenses | 11.3 | -- | -- | -- | -- | 100.0 | 11.3 | -- | -- | -- | -- |
| Depreciation | 3.3 | -- | -- | -- | -- | 92.0 | 3.6 | -- | -- | -- | -- |
| Repairs \& maintenance | 1.7 | -- | -- |  | -- | 100.0 | 1.7 | -- | -- | -- | -- |
| Heat. light \& telephone | 5.1 | -- | -- | -- | -- | 100.0 | 5.1 | -- | -- | -- | -- |
| Rent | 1.2 | -- | -- | - | -- | 32.8 |  | -- | -- | -- | -- |
| Personnel expenses | 29.9 | -- | -- | - | -- | 96.0 | 31.2 | -- | -- | -- | -- |
|  | 5.6 | -- | -- | -- | -- | 100.0 | 5.6 | -- | -- | -- | -- |
| Interest \& bank charges Protessional fees | 3.8 | -- | -- | -- | -- | 100.0 | 3.8 | -- |  |  |  |
| Protessional fees | 1.8 | -- | -- | -- | -- | 100.0 | 1.8 | -- | -- |  |  |
| Other expenses | 9.4 | -- | -- | -- | -- | 96.0 | 9.7 | -- | -- | -- | -- |
| Profit (loss) | 0.1 | -- | -- | -- | -- | 100.0 | 0.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | = |

## Symbols

zero or no observations
too small too be expressed
not applicatle
confidential

## Footnotes

111 These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$.
(2) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for esch quartite.
(3) Value in each cell

> lotal weighted expenditure on given item
$\times 100$ for each quariile

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually end the totel will not necesserily equal $100 \%$.

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 li. e. bottom $25 \%$, lower midde $25 \%$, etc. 1 represents one quarter of the total number of businesses. Within aach quartile, the average ratio is presented. For compar ison purposes. the high and low values of sales are shown.

How to use the tables
(11) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selacted sales size range will be in that quartile

Standerd Industrial Clessification Definition (SIC 1980):
SIC 9211 - Licensed Restaurants
Businesses primarily engaged in preparing and serving meals for consumption on the premises and licensed to serve alcoholic beverages

TABLE 2. Balance sheet profile for 1986
Prince Edward Isiand, Licensed Restaurants (SIC 9211)
$25 \%$ midde $25 \%$ middle $25 \%$ 25\%
Businesses in sample (No.)
Low sales value ( $\$ 000$ 's)

| -- | -- | -- | -- |
| :--- | :--- | :--- | :--- |
| -- | -- | -- | -- |

## Average $\left(\$ 000^{\prime} \mathrm{s}\right.$ )

| Assets | 8 | -- |  |  | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Accounts and notes receivable | 4 |  |  | -- | -- |
| Inventory | 6 | -- | -- | -- |  |
| Other current assets | 1 | -- |  |  |  |
| Total current assets | 19 | -- |  |  |  |
| Fixed assets | 110 | -- |  |  |  |
| Less: Accum. dep. on fixed assets | 35 | -- |  |  |  |
| Other assets | 1 | -- |  | -- |  |
| Total assets | 95 | - | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 11 | -- |  |  |  |
| Other current liabilities | 14 |  |  |  |  |
| Total current liabilities | 25 |  |  |  |  |
| Mortgages payable | 23 | -- |  | - |  |
| Long term debt | 29 |  |  |  |  |
| Other liabilities | 2 | -- | -- |  | -- |
| Total liabilities | 80 |  | - | -- | -- |
| Total equity | 15 | -- | - | -- | -- |

(1) These estimates are based on a sample of businesses reporing sales between $\$ 10.000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Licensed Restaurants (SIC 9211)


| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l}21 \\ (1) \\ (1)\end{array}\right.$ | - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.7 |  | - |  | -- |
| Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} -2.7 \\ 5.4 \\ 49.6 \end{array}$ | -- | -- | -- | -- |

11 The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities
2. Leverage ratios:
a) Debi/equity $=$ total liabilities $/$ equity
b) Dabt ratio $=$ total liabilities/total assets
c) Interest coverage $=$ net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. 1986
Prince Edward Island, Licensed Restaurants (SIC 9211)

|  | Toisl(l) | Bottom | Lower |
| :--- | :---: | :---: | :---: |

(11) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes.
see Table 1 for symbols and nates

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Prince Edward Island, Licensed Restaurants (SIC 9211)

| Business size expressed in |
| :--- | :--- | :--- | :--- |
| average labour units(1) |

111 Average labour units are calculated by dividing total paypoll by the average annual wage and salary rate as reported in the Survey of Emplovment. Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time emplovee. 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 thet 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
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the informarion is adjusted accordingly

See lable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Isiand, Licensed Restaurants (SIC 9211)

|  | Total(1) | Bottom 25\% | middle Lower | Upper middle $25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 8 |  |  |  |  |
| Average sales \$ | 326.650 |  |  | -- |  |
| Average expense $\$$ (loss) $\$ 0$ Average net profit (loss) | 349.673 -23.023 | -- |  |  |  |
| Average net profit (loss) \$ | -23.023 | -- | -- |  |  |
| 8usinesses reporting a profit (Mo.) | 300. 24 |  |  |  |  |
| Average sales \$ | 300.249 | -- | -- |  |  |
| Average expense $\$$ Average net prof it $\$$ | 296.242 | -- |  |  | -- |
| Average net profit \$ |  | -- | -- | -- | -- |
| Susinesses reporting a loss (Mo.) | $17{ }^{3}$ |  |  |  |  |
| Average sales \$ <br> Average expense \$ | 417.921 475.729 | -- |  | -- | - |
| Average expense $\$$ \% Average net loss $\$$ | 475.729 -57.808 | -- | -- |  | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 9 \\ 350.533 \\ 342.002 \\ 8.531 \end{array}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8usinesses reporting a profit (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 5 \\ 321.939 \\ 305.987 \\ 14.952 \end{array}$ | -- | -- |  |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 795.198 \\ 802.495 \\ -7.297 \end{array}$ | -- | -- |  |  |

1986

| Number of observations in sample | 30 |
| :--- | ---: |
| Average sales $\$$ | 512.673 |
| Average expense $\$$ | 487.260 |
| Average net profit (loss) $\$$ | 25.413 |
|  |  |
|  |  |
| Businesses reporting profit (No.) | 19 |
| Average sales $\$$ | 517.747 |
| Average expense $\$$ | 484.478 |
| Average net profit $\$$ | 33.269 |
|  |  |
|  |  |
| Susinesses reporting aloss (No.) | 11 |
| Average sales $\$$ | 233.196 |
| Average expense $\$$ | 240.223 |
| Average net loss $\$$ | -7.027 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island. Unlicensed Restaurants (including Drive=ins) (Sic g212)


| Businesses in sample (No. ) | 15 |  |  |
| :--- | :---: | :--- | :--- |
| Low sales value $(\$ 000 ' s)$ | $(1)$ | - | - |
| High sales value $\left(\$ 000^{\prime} s\right)$ | $(1)$ | - | - |


| Selected expense item | Industry average ${ }^{\text {a }}$ ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{gathered} \text { Lower } \\ \text { midd le } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 44.3 | -- | -- | -- | -- | 100.0 | 44.3 | -- | -- | -- | -- |
| Occupancy expenses | 14.3 | -- | -- | -- | -- | 100.0 | 14.3 | -- | -- | -- | -- |
| Depreciation | 3.7 | -- | -- | -- | -- | 100.0 | 3.7 | -- | -- | -- | - |
| Repairs \& maintenance | 1.6 | -- | -- | -- | -- | 100.0 | 1. 6 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 3.0 | -- | -- | -- | -- | 100.0 | 3.0 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- |  | 8.5 | -- | -- | -- | -- |
| Personnel expenses | 31.8 | -- | -- | -- | -- | 100.0 | 31.8 | -- | - | -- | -- |
| Financial expenses | 3.9 | -- | -- | -- | -- | 100.0 | 3.9 | -- | =- | -- | - |
| Minerest \& bank charges flofessional fees | 2.3 1.5 | -- | -- |  | -- | 100.0 100.0 | 2.3 1.5 | --- | -- | -. | -- |
| Other expenses | 5.6 | -- | -- | -- | -- | 100.0 | 5.6 | -- | -- | -- | - |
| Profit (loss) | 0.1 | -- | -- | -- | -- | 100.0 | 0.1 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | - | -- | -- |

## Symbol:

zero or no observetions
too smal! too be expressed
not applicable
x confidential

## Footnotes

111 These estimates bre based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.
value Total weighted expenditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted sales of bll businesses in the sample }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ fore on given item

This portion of the zoble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100\%

## 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 li.e. bottom 25\%, lower middle 25\%, etc.l 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

## how to use the table

111 Locate the appropriate sales fange that is displayed on the two lines entitled "Low sales value" and "High sales value"
12 The selected range will indicate the proper quartile, i e the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the 100 25\%


Standard Industrial Classification Definition (5IS 1980 )
SIC 9212 - Unlicensed Restaurants (lncluding Drive-Ins
Businesses primarily engaged in preparing and serving meals for consumption on the premises and not licensed to serve alcoholic beverages. Included are businesses commonly referred 10 as "drive-ins" where food is consumed either in customers' motor vehicles or at tables if or atrou: the premises

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Unlicensed Restaurants (including Drive-ins) (Sic 9212)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | Tof |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} s$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | --- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 16 | -- | -- | -- | -- |
| Accounts and notes recoivable | 5 | -- | -- | -- | -- |
| Inventary | 8 | -- | -* | -- | -- |
| Other current assets | 2 | -- | -- | -- | -- |
| Total current assets | 30 | -- | -- | -- | -- |
| Fixed assets | 154 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 57 | -- | -- | -- | - |
| Other assets | 39 | -- | -- | -- | -- |
| Total assets | 166 | - | -- | -- | -- |
| Limbilities and equity |  |  |  |  |  |
| Current loans | 23 | -- | - | -- | -- |
| Other current liabilities | 24 | -- | -- | -- | -- |
| Total current liabilities | 47 | -- | -- | -- | - |
| Mortgages payable | 7 | -- | - | -- | -- |
| Long lerm debt | 95 | $\cdots$ | -- | -- | -- |
| Other liabilities | 14 | -- | -- | -- | -- |
| Total liabilities | 163 | -- | -- | - | -- |
| Totel equity | 3 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$.

See lable 1 for symbols and notes.

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1986
Prince Edward isiand. Unlicensed Restaurants (inciuding Drive-ins) (Sic 9212)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uoper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Averege |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.8 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $-7.0$ 55.6 1.0 | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in iable 2 .
(2) These estimates are based on a sample of businesses feporting sales between $\$ 10,000$ and $\$ 2.000 .000$

Sae Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ current assets $/$ current liabilities.
2. Leverage ritios:
al Debt/equity = total liabilities / equity
b) Debt ratio = total liebilities / totalasse:s
c) Interest coverage $=$ net profit . interesi expense / interest exnense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Unlicensed Restaurants (inciuding Drive-ins) (Sic g212)


11 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$. Sample count includes only those businesses reporting a statement of changes.
see lable for symbors and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Prince Edward Island, Unlicensed Restaurants (including Drive-ins) (S1C 9212)


| 1983 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 29 | 1.890 | 271 | 5 | 4 |
| less than 20 <br> 20-99 <br> 100-493 <br> 500 and over | $\begin{array}{r} 25 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 787 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r} 113 \\ 146 \\ 12 \\ \hline \end{array}$ | $5$ | $\begin{aligned} & 3 \\ & 1 \\ & - \end{aligned}$ |
| 1986 |  |  |  |  |  |
| Total | 47 | 3.227 | 448 | 17 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 36 7 4 | $\begin{array}{r} 1.214 \\ 1.047 \\ 966 \end{array}$ | $\begin{aligned} & 172 \\ & 139 \\ & 137 \end{aligned}$ | $\begin{array}{r} 11 \\ 4 \\ 2 \end{array}$ | . |

[^16]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$ Prince Edward Island, Unlicensed Restaurants (including Drive-ins) (SIC 9212)




1986

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit \{loss) \$ | $\begin{array}{r} 21 \\ 194.880 \\ 190.146 \\ 4,734 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 14 \\ 218.516 \\ 197.875 \\ 20.641 \end{array}$ |
| Businesses reporting a loss (No.) Average sales \$ Average expense $\$$ Average net loss \$ | 211.178 215.339 -4.161 |

[^17]TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Take-Out Food Services (SIC 9213)

|  | Total 11 ) |  | Bot tom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | Top$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) <br> High sales value $(\$ 000$ 's? |  | 19 $(1)$ |  | --- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottam 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 48.7 | -- | -- | -- | -- | 100.0 | 48.7 | -- | -- | -- | -- |
| Occupancy expenses |  | -- | -- | -- | -- | 100.0 85.3 | 8. 7 | -- | --- | --- | -- |
| Depreciation <br> Repairs \& maintenance | 2.2 | -- | -- | -- | -- | 85.3 97.0 | 2.6 1.7 | -- | -- | -- | -- |
| Heat, light \& telephone | 4.0 | -- | -- | -- | -- | 100.0 | 4.0 | -- | -- | -- | -- |
| Rent | 0.8 | -- | -- | -- | -- | 33.8 | 2.3 | -- | -- | -- | -- |
| Personnel expenses | 31.8 | -- | -- | -- | -- | 100.0 | 31.8 | -- | -- | -- | -- |
| Financial expenses | 2.5 | -- | -- | -- | -- | 88.3 | 2.8 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 1.0 | -- | -- | -- | -- | 88.3 85.3 | 1.2 1.7 | -- | -- | -- | - |
| Other expenses | 4.4 | -- | -- | -- | -- | 100.0 | 4.4 | -- | -- | -- | - |
| Profit (loss) | 3.9 | -- | -- | -- | -- | 100.0 | 3.9 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

Symbols
zero or no observations

- 100 small too be expressed
not applicable
confidential
Footnotes
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Value in each cell $=$ Total weighted expenditure on a given item

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

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100\%.

## Notes

Data are shown by quartiles when at last 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to seles size. Each quartile li.e. bottom 25\%. lower middie $25 \%$. etc. 1 represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the qables
11) Locate the appropriate sales range that is displayed on the two lines entitled whow sales value" and "High sales value".
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the top $25 \%$.
(3) Dete pertaining to the selected sales size range will be in that quartile

Standerd Industrial Classification Definition (SIC 1980):

## SIC 9213 - Take-Out Food Services

Businesses primar ily 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 lexc. caterers and mobile food servicesl

## TABLE 2. Balance sheet profile for 1986

Prince Edward Island, Take-Out Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 19 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 32 | -- |  | -- | -- |
| Accounts and notes receivable | 2 | - | -- |  | -- |
| Inventory | 2 | -- |  | -- | -- |
| Other current assets | - | -- | -- | -- | -- |
| Total current assets | 37 | -- | -- | -- | -- |
| Fixed assets | 77 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 28 13 | -- | -- | -- | -- |
| Other assets | 13 | -- | -- | -- | -- |
| Total assets | 99 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 10 | -- | -- | -- | -- |
| Total current liabilities | 13 | -- | -- | -- | -. |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 32 | -- | -- | -- | -- |
| Other liabilities | , | -- | -- | -- | -- |
| Total liabilities | 46 | -~ | - | -- | -- |
| Total equity | 54 | -- | - | -- | -- |

11 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward island, Take-Dut Food Services (SIC 9213)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upder <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\left\{\begin{array}{r} 15 \\ \{1\} \\ \hline \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 9.2 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 1.6 \\ 39.6 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2 .
(2) These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table i for symbols and notes

## efinitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities
2. Lever age ritios:
el Debt/equity $=$ total liabilities / equity
bl Debt ratio = total liabilities / total asse:s
c) Interest coverage $=$ net profit + interest expense / interes: experse

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Prince Edward Island, Take-Out Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\{1\}^{3}$ |  | -- | -- | -- |
|  |  |  | Average $1 \$ 00$ |  |  |
| Dperating activities Cash irom operations Depreciation Dther | $\begin{array}{r} -1 \\ 8 \\ 8 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $-3 \overline{6}$ | -- | -- | -- | -- -- -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Laans tram shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 15 \\ -13 \\ -2 \\ -2 \end{array}$ | - <br> - <br> - <br> - <br> - | $\begin{array}{r}-- \\ - \\ - \\ - \\ - \\ - \\ - \\ \hline\end{array}$ | -- -- - - - - - | -- - - - - - - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 11 4 15 | -- | -- | -- | -- |

11 These estimates are based on sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting statement of changes
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Prince Edward Island, Take-Dut Food Services (S|C 9213)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} \mathrm{s}\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No langer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 31 | 1.318 | 190 | 8 | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 28 3 - | $\begin{array}{r}589 \\ 729 \\ \hline\end{array}$ | $\begin{array}{r}85 \\ 105 \\ \hline\end{array}$ | 8 | 3 |
| 1986 |  |  |  |  |  |
| Total | 48 | 2.441 | 348 | 15 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}42 \\ 5 \\ 1 \\ \hline\end{array}$ | 770 $\times$ $\times$ $\times$ | $\begin{aligned} & 110 \\ & 112 \\ & 126 \end{aligned}$ | 13 2 - | $\cdots$ $\cdots$ $\cdots$ |

[^18] Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit coulo be interpreted as a full-time employee. Note thet the business size groups used are determined at the Canada level. Thus if a business has at last 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
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward Island, Take-Dut Food Services (Sic 9213)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middie $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 9 |  |  |  |  |
| Average sales \$ | 73.415 | - |  |  | -- |
| Average expense \$ | 62,871 | -- | - |  | -- |
| Average net prafit (lass) \$ | 10.544 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 7 |  |  |  |  |
| Average sales \$ | 103.754 | -- | -- | -- | -- |
| Average expense \$ | 85,827 | -- | -- | -- | -- |
| Average net prafit \$ | 17.927 | -- | -- | - | -- |
| Businesses reporting a loss (No.) |  |  |  |  |  |
| Average sales $\$$ | $27.891$ | -- | -- | -- | -- |
| Average expense \$ | 30.939 |  |  |  | -- |
| Average net loss \$ | -3,048 | -- | -- | -- | -- |

1985

| Number of observations in sample | 9 |
| :--- | ---: |
| Average sales $\$$ | 54,947 |
| Average expense $\$$ | 51,609 |
| Average net profit (loss) $\$$ | 3.338 |
|  |  |
| Businesses reporting profit (No.) | 5 |
| Average sales $\$$ | 68,016 |
| Average expense $\$$ | 61.450 |
| Average net profit $\$$ | 6,556 |
|  |  |
| Businesses reportinga loss (No.) |  |
| Average sales $\$$ | 55,403 |
| Average expense $\$$ | 60,849 |
| Average net loss $\$$ | $-5,446$ |

1986

| Number of observations in sample | 21 |
| :--- | ---: |
| Average sales $\$$ | 112,417 |
| Average expense $\$$ | 105,437 |
| Average net Drofit (loss) $\$$ | 6,980 |
|  |  |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 13 |
| Average sales $\$$ | 150,469 |
| Average expense $\$$ | 136,133 |
| Average net Drofit $\$$ | 14,336 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 8 |
| Average sales $\$$ | 153.597 |
| Average expense $\$$ | 155,495 |
| Average net loss $\$$ | -1.898 |

11 These estimates are based on a sample of businesses repoiting sales between $\$ 10,000$ and $\$ 2.000 .000$.
See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward island, Beauty Shops (SIC 9712)


Symbols
zero or no observations
too smal! 100 be expressed
not applicable
confidential

## Footnotes

(11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. lotal weighted expenditure on a given item
121 Value in each cell = Total weighted sales of all businesses in the sample $\times 100$ for each quartile
13) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporing this item of expenditure }} \times$ for each quartile.

This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100\%.

## Notes

Date 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 li.e. bottom $25 \%$, lower middle $25 \%$, etc.l represents one quarter of the total number of businesses. Within each quertile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables
(1) Locate the appropriate seles range that is displayed on the two lines entitled "Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that austile.

## Standerd Industriel Classification Definition (SIC 1980):

SIC 9712 - Beauty Shops
Businesses primarily engaged in providing women's hairoressing and beaty services

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Beauty Shops (SIC 9712)


11 These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986 Prince Edward Island, Beauty Shops (SIC 9712)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower miodle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $(1)^{9}$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Curient ratio (times) | 1.2 | -- | -- | -- | -- |
| Leverage patios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} -0.8 \\ 4.4 \\ 0.8 \end{array}$ | --- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimetes are besed on a sample of businesses raporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

## Definitions:

1. Liquidity retio:

Current $=$ current asseis / current $\mid i a b i l i t i e s$.
2. Leverage patios:
a) Debt/equity : iotal 1 iabilities / equiqy
b) Debt retio = total liabiliqies / total assets
c) Interest coverage = net profit + interest expense f interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. i986
Prince Edward Island, Beauty Shops (SIC 3712)

|  | Total (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low saies value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & (1)^{\prime} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average $\left\{5000\right.$ s ${ }^{\text {S }}$ |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | - | -- | =- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in squity <br> Decrease in equity <br> 0ther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | X X X | -- | -- | -- | -- |

11 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of chenges. see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC elassification in 1986 Prince Edward Island. Beauty Shops (SIC 9712)


(1) Average labour units are calculated by dividing total payrol! by the average annual wage and salary rate as reported in the Survey of Employment. Payroll end Hours. Statistics Canada. Catalogue 72-002. An average tabour unit could be interpretad as a futt-ime employee. Note that the business size groups used are determined at the canada level. Thus if a business has at least 500 employees in Canade as a whele 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
"Newly reporting" and "no longer reporting" businesses are essumed to have been in activity for six months and the information is adjusted accordingly.

See Table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Beauty Shops (SiC 9712)


1985

Number of observations in sample Average sales \$

7
125.599
112.883
12.716
Average net profit (loss) $\$$

Businesses reporting a profit (No.)
Average sales \$
Average expense $\$$
6
116.999
104.020

Businesses reporting a loss (No.)
12.979
810.000

Average sales $\$$
810.000
819.000

Average expense $\$$
Average net loss
819.000
-9.000

| -- | -- |
| :---: | :---: |
| -- | -- |
| -- | - |
|  |  |
| -. | -- |
| -- | -- |
| -- | - |
|  |  |
|  |  |
| -- | - |
| - | -- |
| -- | -- |



1985

| Number of observations in sample | 10 |
| :--- | ---: |
| Average sales $\$$ | 62.794 |
| Average expense $\$$ | 54.284 |
| Average net profit (loss) $\$$ | 8,510 |
|  |  |
|  |  |
| Businesses reporting a profit (No.) |  |
| Average sates $\$$ |  |
| Average expense $\$$ | 60.559 |
| Average net profit $\$$ | 51.810 |
|  | 8.749 |
| Businesses reporting a loss (No.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ | 138.207 |
| Average net loss $\$$ | 142.270 |

(1) These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Prince Edward Island, Laundries and Cleaners (SIC 972)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper <br> middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) |  | $\begin{array}{r} 8 \\ (1) \\ (1) \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 28.1 | -- | -- | -- | -- | 100.0 | 28.1 | - | -- | -- | -- |
| Depreciation | 8.6 | -- | -- | -- | - | 100.0 | 8.6 | -- | -- | -- | -- |
| Repairs \& maintenance | 6.4 | -- | -- | -- | -- | 100.0 | 6.4 | -- | -- | -- | -- |
| Heat. light \& telephone | 12.2 |  | -- | -- | -- | 100.0 37.5 | 12.2 2.4 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- |  |  | -- | -- | -- | -- |
| Personnel expenses | 39.9 | -- | -- | -- | -- | 87.5 | 45.6 | -- | -- | -- | -- |
| Financial expensez | 7.6 | -- | -- | -- | - | 100.0 | 7.6 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 5.0 2.6 | -- | -- | -- | -- | 100.0 100.0 | 5.0 2.6 | -- | -- | -- | -- |
| Other expenses | 22.3 | -- | -- | -- | -- | 100.0 | 22.3 | -- | -- | -- | -- |
| Profit (loss) | 2.1 | - | -- | -- | -- | 100.0 | 2.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | - | -- | -- | -- | -- |

## Symbols

zero or no observitions
io0 small too be expressed
not applicable
confidential

## Footnotes

$(1)$ ihese estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2.000,000$
12) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for each quartile.

131 Yelue in each cell
Total weighted expenditure on a given item
Total weighted sales of businesses reporting this item of expenditure for bach quartile.
This portion of the table pertains onty to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total wlll not necessarily equal $100 \%$.

## Notes

DatB are shown by quartiles when at least 13 of the sampled businesses report the specific iten.
Records were ranked in ascending order according to sales size. Each quartile li.e. bottom 25\%, lower middle 25\%, etc. represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

How to use the tables
(1) Locate the appropriate sales range that is displayed on the two lines entitled low sales valuem and wigh sales value"
(2) The selected range will indicate the proper quartile. i. e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

Stendard Industriel Clessification Definition (51C 1980):
SJC 972 - Leundries and Cleaners
Businesses primarily engaged in providing laundering. dry cleaning, valet, cappet cleaning and linen supply services

TABLE 2. Balance sheet profile for 1986

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $(1)^{8}$ |  | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed asseis <br> Other assets | $\begin{array}{r} 23 \\ 22 \\ 8 \\ 23 \\ 79 \\ 224 \\ 102 \\ 93 \end{array}$ | -- <br> - <br> - <br> - <br> - <br> - | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- - - - -- -- | -- -- -- -- -- -- |
| Total assets | 292 | - | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Dther current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 4 29 33 1 69 92 | -- -- -- -- | -- -- $=-$ -- | -- -- -- -- | -- -- -- -- |
| Total liabilities Total equity | $\begin{array}{r} 195 \\ 97 \end{array}$ | -- | -- | -- | -- |

(1) These estimates are besed on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Prince Edward Island, Laundries and Cleaners (Sic 972)

|  | Total(2) | Bot 10 m 25\% | Lower <br> midale 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low salas value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{8}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.5 | -- | -- | -- | -- |
| Leverage ratios ```Oebt/equity ratio (times) Interest coverage ratio (times) Oebt ratio (times)``` | $\begin{array}{r} -130.3 \\ 3.7 \\ 0.7 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporiting seles between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Current $=$ current assets $/$ curfent liabilities

## 2. Leverage ratios:

a) Debt/equity = qotal liabilities / equity
b) Debt ratio = total liabilities / total assets
c) Interest coverage $=$ net profit + interest expense / lo:erps: expense.


[^19]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Prince Edward island, Laundries and Cleaners (SIC 972)

|  | Total(1) | $\begin{array}{r} \text { Bet } 10 \pi \\ 25 \% \end{array}$ | Lower middle 25\% | Uppe: <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | ${ }^{8}$ |  |  |  |  |
| Number of observations in sample Average sales $\$$ | 85.694 |  |  | -- | -- |
| Average expense \$ | 87.122 | -- | -- | -- | -- |
| Average net profit (loss) \$ | -1.428 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) |  |  |  |  |  |
| Average sales \$ | 76,730 |  | -- |  | -- |
| Average expense \$ | 72.188 | -- | -- | -- | -- |
| Average net profit \$ |  | -- | -- |  | -- |
| Businesses reporting loss (No.) | 285.932 |  |  |  |  |
| Average sales \$ ${ }^{\text {Average expense }} \mathbf{}$ | 285,932 295.932 | -- | -- | -- | -- |
| Average expense \$ Average net loss \$ | 295.932 -10.000 | -- | --- | -- | -- |
| Average net loss \$ | -10.000 |  |  |  |  |




[^20]TABLE 1. Selected operating ratios, In percent of saies, 1986
Prince Edward Island, Services to Buildings and Dweliings (Sic 995)

|  | Total(1) |  | Botiom 25\% |  | Lowe P$\text { middle } 25 \%$ |  | Upper middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's) | $\begin{array}{r} 8 \\ (1)^{8} \\ (1) \end{array}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses <br> reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Yop |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Too |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 22.9 | -- | -- | -- | - | 100.0 | 22.9 | -- | -- | -- | -- |
| Depreciation | 20.2 | -- | -- |  | -- | 100.0 | 20.2 | -- | -- | *- |  |
| Repairs \& maintenance | 2.5 | -- | -- | -- | -- | 51.6 | 4.9 | -- | -- | -- | -- |
| Heat, light \& telephone | 0.2 | -- | -- | -- | -- | 7.9 | 3.1 | -- | -- | -- | -- |
| Kent |  | -- | -- | -- | -- | 1.6 | 0.5 | - | -- | -- | -- |
| Personnel expenses | 46.6 | -- | -- | -- | -- | 100.0 | 46.6 | - | -- | -- | -- |
| Financial expenses | 10.9 | -- | -- | -- | -- | 100.0 | 10.9 | -- | -- | -- | -- |
| Interest \& bank charges | 8.7 | -- | -- | -- | -- | 54.7 | 15.9 | -- | -- |  | -- |
| Professional fees | 2.1 | -- | -- | -- | -- | 100.0 | 2.1 | - | -- | -- | -- |
| Other expenses | 20.5 | -- | -- | -- | -- | 100.0 | 20.5 | - | -- | -- | -- |
| Profit (loss) | -0.8 | -- | -- | -- | -- | 54.7 | -1.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symbols

## zero or no observations

- too small too be expressed
not applicable
$\times$ confidentia


## Footnotes

11 These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$ Total weighted expenditure on a given item
21 Value in each cell = $\overline{\text { Total weighted sales of all businesses in the sample } \times 100 \text { for each quartile }}$
131 Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quarile.
This portion of the table pertains only to the ousinesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal $100 \%$

## Noter

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\%. Iower 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 stales are shown

How to use the tebles
II) Locate the appropriate sales range that is displayed on the two bines entitled =Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

## Standerd Induetrial CIEssificetion Definition (SIC 1980):

SIC 985 - Services to Buildings and Dwallings
Businesses primarily engaged in disinfecting and exterminating. window cleaning. janitorial and other services to buildings and dwellings.

TABLE 2. Balance sheet profile for 1986
Prince Edward lsiand, Services to Buildings and Dwellings (Sic 995)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | L owe: middle 25\% | Upder <br> middle 25\% | $\begin{aligned} & 702 \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ s) | $(1)^{8}$ | -- | -- | -- | -- |
|  | Average $\langle \$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  |  |  |  |  |
| Accounts and notes receivable |  |  |  |  |  |
| Inventory |  |  |  |  |  |
| Other current assets | - | -- | -- | -- | -- |
| Total current assets | 2 | -- | -- | -- | -- |
| fixed assets | 21 | -- | -- | -- | - |
| Less: Accum. dep. on fixed assets | 8 | -- | -- | -- | -- |
| Dther assets - 3 -- -- -- |  |  |  |  |  |
| Total assets | 18 | -- | -- | -- | -* |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 8 | -- | -- | -- | -- |
| Other current l abilities | 2 | -- | -- | -- | -- |
| Total current liabilities | 10 | -- | -- | -- | - |
| Mortgages payable | 7 | -- | -- | - | -- |
| Long term debt | 7 | -- | - | -- | -- |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities | 16 | -- | - | -- | -- |
| Total equity | 2 | - | -- | =- | -- |

(11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edward Isiand, Services to Sulldings and Dwellings (SIC 995)

| Total(2) Bottom | Lower | Upper | Top |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde $25 \%$ | middle $25 \%$ | $25 \%$ |


| Businessas in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(11)^{8}$ | - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.8 | -- | -- |  | -- |
| Leverage retios <br> Debl/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 1.1 \\ & 0.9 \\ & 0.9 \end{aligned}$ | -- | - |  | -- |

(1) The ratios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

Sae Table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current $=$ current sssets / current liabilities
2. Leverage retios:
a) Debt/equity = total lisbilities / equity
b) Debt ratio a total liabilities / total assets.
c) Interest coverage $=$ net profit + interes: expense, interest exnense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986 Prince Edward Island, Services to Buildings and Dwellings (SIC 995)

|  | Total (1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000^{\prime}$ s) | $(1)^{2}$ | -- | -- | -- | -- |
|  |  |  | Average $1 \$ 00$ |  |  |
| Operating activities Cash from operations Dedrecistion Other | $x$ | -- | -- | -- | -- |
| Oividends | $x$ | -- |  | -- | - |
| lnvestment activities Disposal of fixed assets Purchase of fiked assets Increase in investment Decrease in investment | $\begin{aligned} & X \\ & X \\ & X \\ & X \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& toans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $X$ $x$ | -- | -- | -- | -- |

111 These estimates are based on sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a siatemen: of changes
See table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Prince Edward Island, Services to Buildings and Owellings (SIC 995)

(a) 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 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 Canoda lavel. Thus if a business has at last 500 employees in Canada as 8 whole but less than that number in any given province it is shown in the 500 and over group
(:) Fefers to businesses reporting no payroll deductions in the previous year
13. Refers to businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses are ossumed to hove been in activity for six months and the information is adjusted accordingly

See Table 1 for sumbois and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Prince Edward Island, Services to Buildings and Dwellings (SIC 995)


1984

| Number of observations in sample | 7 |
| :--- | ---: |
| Average sales $\$$ | 33,414 |
| Average expense $\$$ | 27.635 |
| Average net profit (loss) $\$$ | 5.779 |
|  |  |
| Businesses reporting profit (No.) |  |
| Average sales $\$$ | 25,134 |
| Average expense $\$$ | 12.792 |
| Average net profit $\$$ | 12.342 |
|  |  |
| Businesses reporting loss (No.) |  |
| Average sales $\$$ | 68,986 |
| Average expense $\$$ | 74.730 |
| Average net loss $\$$ | -5.744 |

1985

Number of observations in sample Average sales $\$$ $\begin{array}{lr}\text { Average expense } \$ \quad 28.977 \\ & 27.365\end{array}$
Average net profit (loss) \$ 1,612

Businesses reporting a profit (No.)
Average sales \$
36.81 B
$\begin{array}{ll}\text { Average expense } \$ & 24,377\end{array}$
Average net profit \$ 12.44

Businesses reporting loss (No.)
36. $37^{\frac{2}{2}}$

Average sales $\$$
36.372

Average expense $\$$
45. 642

Averoge net loss \$
$-9.270$
7
28.977
27.365
1.612

5
36.818
24.377
12.441

2

| -- | -- | -- |
| :---: | :---: | :---: |
| -- | -- | -- |
| -- | -- | -- |
|  |  | $5$ |
| -- | -- | - |
| - | -- | -- |
| -- | -- | -- |
|  |  |  |
|  | -- | -- |
| -- | -- | -- |
| -- | -- | -- |

--
33.414
27.635 --
--$\begin{array}{ll}-- & -- \\ -- & --\end{array}$ $\begin{array}{ll}-- & -- \\ -- & --\end{array}$ -- --$\begin{array}{ll}-- & - \\ -- & -\end{array}$

| -- | -- |
| :--- | :--- |
| -- | -- | :- --

- 

TABLE 1. Selected operating ratios, in percent of sales, 1986
Prince Edward Island, Janitorial Services (SIC 9953)

|  | Total(i) |  | Bot tom 25\% |  | Lower middle 25\% |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) |  | $(1)^{5}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry avarage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 23.2 | -- | -- | - | -- | 100.0 | 23.2 | -- | -- | -- | - |
| Depreciation | 20.6 | -- |  | -- | -- | 100.0 | 20.6 | -- | -- | -- |  |
| Repairs \& maintenance | 2.5 | -- | -- | -- | -- | 51.3 | 4.9 | -- | -- | -- | -- |
| Heat, Iight \& telephone | 0.1 | -- | -- | -- | -- | 5.2 | 1.3 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- | 2.6 | 0.9 | -- | -- | -- | -- |
| Persannel expenses | 47.5 | -- | -- | -- | -- | 100.0 | 47.5 | -- | -- | -- | -- |
| Financial expenses | 10.8 | -- | -- | -- | -- | 100.0 | 10.8 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 8.7 | -- | -- | -- | -- | 53.9 100.0 | 16.1 2.9 | -- | -- | -- | -- |
| Other expenses | 18.9 | - | -- | -- | -- | 100.0 | 18.9 | -- | -- | -- | -- |
| Profit (loss) | -0.4 | -- | -- | -- | -- | 53.9 | -0.8 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symbols

zero or no observations
too small too be expressed
not applicable
confidential

## Footnotes

(1) These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$
(2) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of ell businesses in the sample }} \times 100$ for each quartile.

131 Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times$ for forh quartite.
This portion of the itble pertains onty to the businesses roporiing the specific expense item. Therefore these rstios ape calculated individually and the total will not necessarily equal 100\%.

## Motes

Dete are shown by quertiles 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.

## Mow to use the tables

(1) Locate the appropribte sales range that is displayed on the two lines entitled "Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bot $10 \mathrm{~m} 25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile

## Standard Industrial Clastification Definition (516 1980):

SIC 9953 - Janitorial Services
Businesses primarily engagad in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance sheet profile for 1986
Prince Edward Island, Janitorial Services (SIC 9953)

|  |  |  |
| :--- | :--- | :--- | :--- | :--- |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

Sae Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Prince Edwerd lsland, Janitorial Services (SIC 9953)
Total (2) Bottom -
25\% midde $25 \%$ middle $25 \%$ Top


|  | Average |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Liquidity ratio Current ratio (times) | 0.7 | - | -- |  | -- |
| Leverage ratios <br> Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{aligned} & 3.8 \\ & 0.2 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

(11) The ratios represent the average of retios for each business in the group and cannot be calculated from the figures shown in Table?
(2) These estimetes are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities
2. Leverage ratios:
8) Debt/equity $=$ total liabilities $/$ equity
b) Debt rasio = cotal liabilities / total assets
c) Interest coverage = net profit * interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Prince Edward Island, Janitorial Services (SIC g953)


1) These estimates are best on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$. Sample count includes only those businesses reporting a statement of changes see Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986 Prince Edward Island. Services to Buildings and Dwellings (SIC 995)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{gathered} \text { Total payroll } \\ (\$ 000 \text { s }) \end{gathered}$ | Average labour units(1) | Changes in number of businesses with Daid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting } / 2 \text { ) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 25 | 533 | 75 | 7 | 6 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}24 \\ - \\ \hline 1\end{array}$ | x <br> - | 67 - 8 | $?$ | 3 1 1 1 |
| 1986 |  |  |  |  |  |
| Total | 39 | 1.017 | 97 | 10 | -. |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 33 9 3 2 | $\begin{array}{r} 727 \\ 100 \\ x \end{array}$ | 67 10 20 | 8 1 1 | $\ldots$ $\cdots$ |

[^21]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$
Prince Edward Island, Janitorial Services (S|C 9953)


1010061907
5
39.159
34.210
4.949

3
29.845
13.659
16.186

2

59
39.159
34.210
4.949

Average sales \$
Average expense \$
Average net profit (loss) \$

Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
Average met profit \$

Businesses reporting loss (Mo.)
Average sales \$
Lverage expense $\$$
Average expense $\$$
iverage net loss $\$$

Number of observations in sample
Average sales $\$$
$\begin{array}{lr}\Delta v e r a g e ~ e x p e n s e ~ \\ & 22,893\end{array}$
Average net profit (loss) \$

Businesses reporting a profit (No.)
Average sales $\$$
Gverage expense $\$$
Sverage net profit $\$$

Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss \$
4
31.474
22.893
8.581
$\begin{array}{ll}-- & -- \\ -- & - \\ -- & \end{array}$
$-=$
--

39
29.177
17.109
12.068
$62.590^{1}$
62.590
70.510
$-7,920$
$\begin{array}{ll}-- & - \\ -- & - \\ -- & -\end{array}$
$\begin{array}{ll}-- & - \\ -- & - \\ -- & --\end{array}$
--
--
--

1985

Number of obsarvations in sample
Lverage sales \$

--
--
Average expense $\$$

Businesses reporting profit (No.)
iverage sales $\$$
Average expense \$
Sverage net profit $\$$

Businesses reporting a loss (No.)
Liverage sales $\$$
Average expense $\$$
Average net loss $\$$
$\begin{array}{ll}-- & -- \\ -- & - \\ -- & -\end{array}$
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes


[^0]:    11 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 22-002. An Bvarage 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 lass than that number in any given province it is shown in the 500 and over groun.
    121 Refers to businesses reporting no peyroll deductions in the previous year.
    (3) Refers to businesses reporting no payroll deductions in the following year
    "Newly reporting" and "no longer peporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

    See Table i for symbols and notes

[^1]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^2]:    (1) These estimates are besed an sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

    Soe Table 1 for symbols and notes

[^3]:    1) Average labour units are celculated by dividing total payroll by the average annual wage and salary rate as reported in the Surver of Emplovment, Payroll and Hours. Statistics Canada. Catalogue 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 lever. Thus if a business has at leas? 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
    "Newly raporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly
    jee Table 1 for symbols and notes
[^4]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^5]:    (1t Avarage labour units are calculated by dividing total payroll by the average annual wage and salsry rate as reported in the Survey of Employment. Payroll and Hours, Statistics Canmo. Catalogue 72-002. An average labour unit could be interpretad as a full-time employee. Hote that the businass 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 20 businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses peporting no payroll deductions in the following yea
    "Newly reporting" and "no longar reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

    See Table 1 for symbols and notes

[^6]:    (1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

[^7]:    (1) The ratios represent the average of ratios for each business in the group and cannat be calculated from the figures shown in iable 2
    (2) These estimates are based on a sample of businesses reporing sales beimeen $\$ 10,000$ and $82,000,000$.

[^8]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^9]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^10]:    (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 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 obusiness has at leas? 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.
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

    See table 1 for symbols and notes

[^11]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^12]:    (1) These estimates are based an a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^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 72-002. An average labour unit could be interpreted as a fuli-time employee. Note that the business size groups used are determined at the Canado level. Thus if e 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 deduciions in the following yeer
    "Newly reporting" and "no longer reporting" businesses are essumed to have been in activity for six months and the informatian is adjusted eccordingly

    See Table 1 for symbols and notes.

[^14]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

[^15]:    1) Average labour units are calculated by divioing total payroll by the average annusl wage ano salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue 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 Canade level. Thus it a business has at least 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 end over group.
    (2) Reters to businesses reporting no payroll deductions in the previous year
    2) Refers to businesses reporting no payroll deductions in the following year.
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

    See Table 1 for symbols and notes

[^16]:    (1) Average labour units are calculated by dividing total payroll by the average annusi wage and salary pate as raported in the Surver of Employment, Payroll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interprated as a full-time employee. Note thet the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canade 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
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted eccordingly

    See Table 1 for symbols and notes

[^17]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$.

    See Table 1 for symbols and notes

[^18]:    $(11$ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the

[^19]:    (1) Average labour uni is are calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Survey of Employment. Payroll and Hours. Statistics Cenada. Catalogue 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 Canade level. Thus if a business has at least 500 omployees 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 20 businesses raporqing no payroll deductions in the previous year
    (3) Refers 10 businesses reporqing no payroll deductions in the following year
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

    See Table 1 for symbols and no zes

[^20]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$.

    See table 1 for symbols and notes

[^21]:    (1) Average labour units are calculated by dividing total payroll by the averaga annual wage and salary rate as raported in the Surver of Employment. Payroll and Hours. Statistics Cenada, Catalogue 92-002. An Everage Iabour unit could be interpreted as e 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 whale but less than that number in any given province it is shown in the 500 and over group.
    12) Refers to businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following yaar
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in ectivity for six months and the information is edjusted accordingly.

    See Table ifor symbols and notes

