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## INTRODUCTION AND DATA SOURCES

This document is one of a series presenting industry profiles of small businesses. The data contained in this repon are the result of a joint project of Statistics Canada, Industry. Science and Technology Canada and all provincial and territorial deparments responsible for small business.

Retums submitted to Revenue Canada, Taxation, for the year 1987 were used to derive the information contained in these profiles. The statistics were compiled for the businesses reporting sales of between $\$ 25,000$ and $\$ 2,000,(00)$. The choice of this paricular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Corporate data in this report are extracted from tax retums, which typically consists of a T 2 form , a set of financial statements and supporting schedules. Similarly, uniscorporated business tax returns, which report self-employment income, typically consist of a T1 (general) form, a set of financial statements and other supportive schedules.

The 108 industry groups selected for publication are those comprising a high proportion of smaller businesses. These industries represent approximately $75 \%$ of small businesses, while the remaining quarter is distributed over some 750 other industry classifications.

## METHODOLOGY

Data pertaining to businesses in tables 1 and 6 are derived from a statistical sample of approximately 70,000 taxation records of corporations and of unincorporated sole proprietorships and parnerships distributed among 108 industry groups. The tables are on a fiscal year basis. Where the sample size of a given industry group is less than 50 , the distribution into quartiles has not been shown. In such circumstances, only the total values are published. In table 1, a particular expense item reported by less than 13 businesses is not distributed into quartiles.

Data contained in tables 2 and 3 are derived from a sample of approximately 45.000 incorporated businesses taken from the same 108 SIC groups. Data contained in table 4 are derived from a sample of 24,000 incorporated businesses drawn randomly within the same groups.

The data in table 5 are derived from the payroll records of employers and apply to all employees who are issued T4 tax records (summary of wages and salaries). Employees eaming less than $\$ 500$ a year may be excluded as this is the cut-off for the mandatory issuance of T4 tax records. Table 5 is on a calendar year basis.

## DATA LIMITATIONS

The sample was selected from the universe of businesses stratified by five regions (namely the Atlantic Region, Quebec, Ontario, the Prairies, and British Columbia and the Territories) and by business sales groups. Consequently, statistical estimates for total sales, total expenses and the number of businesses will be unbiased and reliable at the region and business sales group level. However, when these estimates are tabulated by detailed industry groups for a province/territory. they could be subject to large variations, rendering the year-to-year comparisons somewhat erratic. Other statistics such as ratios and averages will not show the same degree of variability.

Tax derived data are subject to bookkeeping inconsistencies and respondent errors and should be recognized as a contributing source of data limitations. It should be noted that the tax records used are unaudited records.

Furthermore, the process of data capture, classification, edit and imputation is subject to potential errors and should also be recognized as a contributing source of data limitations.

## STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.
Logging Industry ..... 0411
Service Industries Incidental to Crude Petroleum and Natural Gas ..... 0910
Services Industries Incidental to Mining ..... 0920
Women's Clothing Industries ..... 2440
Sawmill, Planning Mill \& Shingle Mill Producls Industries ..... 2510
Household Fumiture Industries ..... 2610
Commetcial Ir inting Industrics ..... 2810
Platernaking. Typeseting \& Bindery Industry ..... 2820
Publishing Industries ..... 2830
Omamental and Architectural Metal Products Industries ..... 3030
Stamped, Pressed and Coated Mctal Products Industrics ..... 3040
Hardware, Tool and Culdery Industrics ..... 3060
Machine Shop Industry ..... 3081
Single Family Housing ..... 4011
Residential Renovation ..... 4013
Excavating and Grading ..... 4214
Other Site Work ..... 4219
Concrete Pouring and Finishing ..... 4224
Masonry Work ..... 4231
Siding Work ..... 4232
Plumbing ..... 4241
Wet Heating and Air Conditioning Work ..... 4243
Electrical Work ..... 4261
Drywall Work ..... 4272
Finish Carpentry ..... 4274
Painting and Decorating Work ..... 4275
Omamental and Miscellaneous Fabricated Mctal Installation ..... 4292
Land Developers ..... 4491
Truck Transport Industries ..... 4560
General Ficight Trucking Industry ..... 4561
Dry Bulk Materials Trucking Industry ..... 4564
Forest Products Trucking Industry ..... 4565
School Bus Operations Industry ..... 4573
Taxicab Industry ..... 4581
Postal Service Industry ..... 4841
Courier Service Industry ..... 4842
-Wholesale Petroleum Products ..... 5111
Wholesale Food ..... 5210
Wholesale Appared ..... 5310
Wholesale Motor Vehicle Parts and Accessorics ..... 5520
Wholesale Plumbing, Heating. Air Conditioning Equipment and Supplies ..... 5622
Wholesale Lumber and Building Materials ..... 5630
Wholesale Farm Machinery, Equipment and Supplies ..... 5711
Wholesale Industrial Machinery Equipment and Supplics ..... 5731
Wholesale Waste Materials ..... 5910
Wholesale General Merchandise ..... 5980
Food (Groceries) Stores ..... 6011
Food (Specialty) Stores ..... 6012
Prescription Drugs and Patent Medicine Stores ..... 6030
Pharmacies ..... 6031
Men's Clothing Stores ..... 6121
Women's Clothing Stores ..... 6131
Clothing Stores n.e.c. ..... 6141
Fabric and Yarn Stores ..... 6151
Houschold Fumiture Stores ..... 6210
Furniture, Refinishing and Repair Shop ..... 6213
Appliance, Telcvision, Radio and Stereo Stores ..... 6220
Appliance, Television, Radio and Stereo Stores ..... 6221
Television Radio and Stereo Stores ..... 6222
Appliance, Television, Radio and Stereo Repair Shops ..... 6223
Automobile (New) Dealers ..... 6311

Automobile (Used) Dealers ..... 6312
Gasoline Service Stations ..... 6331
Tire, Batlery Pusts and Accessories Stores ..... 6342
Garages (General Repairs) ..... 6351
Paint and Body Kepair Shops ..... 6352
General Stores ..... 6412
Oher General Merchandise Stores ..... 6413
Florist Shops ..... 652!
Hardware Stores ..... 6531
Sporting Goods Stores ..... 6541
Musical lnstrument and Record Stores ..... 6550
Jewellery Stores ..... 6561
Toy. Hobby Novelty and Souvenir Stores ..... 6580
Gift Novelty and Souvenir Stores ..... 6582
Second-Hand Merchandise Siores, n.e.e. ..... 6591
Vending Machine Operators ..... 6911
Direct Sclicrs ..... 6921
Onctators of Buildings and Dwellings ..... 7510
Operators of Residential Buildings and Dwellings ..... 7511
Operators of Non-Residential Buildings ..... 7512
Insurance and Real Estate Agencies ..... 7611
Computer Services ..... 7721
Advertising Agencies ..... 7741
Management Consulting Services ..... 7771
Houck and Motor Hotels ..... 9111
Motels ..... 9112
Licensed Restaurants ..... 9211
Unlicensed Restaurants (Including Drive-Ins) ..... 9212
Take-Out Food Services ..... 9213
Catcters ..... 9214
Tavems, Bars and Night Clubs ..... 9221
Entertainment Production Companies and Artists ..... 9631
Sports and Recreation Clubs and Services ..... 9650
Barber Shops ..... 9711
Beauty Shops ..... 9712
Combination Barber and Beauty Shops ..... 9713
Laundry and Cleaners ..... 9720
Power Laundries and/or Dry Cleaners ..... 9721
Self-Serve Laundries and/or Dry Cleaners ..... 9723
Industrial Machinery and Equipment Rental and Leasing ..... 9911
Audio-Visual Equipment Rental \& Leasing ..... 9912
Automobile and Truck Rental and Leasing Services ..... 9921
Photographers ..... 9931
Welding ..... 9942
Services to Buildings and Dwellings ..... 9950
Janitorial Services ..... 9953
Tickes and Travel Agencies ..... 9961


TABLE 1. Selested operating ratios. in percent of siles. 1987
Prince Edwerd lslend, Samill. Planning Mill shingle Mill Products Induseries (SIC 251)


## Symbol

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zero or no obsepvations
- 100 smell $00 be expressed
    not apolicmble
x confidentisl
```


## footnotes

1) inese espimetes are besed on senple of businesses reporting soles detween $\mathbf{3 2 5 . 0 0 0}$ end 32.000 .000
2) Value in each cell $=\frac{\text { iotal weighted expandisure on given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for eseh quartile.
(3) Velue in each cell $=\frac{\text { Total weighted expenditure on given isem }}{\text { total weighted sales of businesses repoping inis isem of expendieure }} \times$ for fach quartile.

This portion of the zable pertains only to the businesses popoping the specific oxpense item. Therefote these relios ore culsted indivicually and the cotal will not necessarily eoual 1008

## Notes

Date ore shown by quartiles when el least 13 of the sampled businesses report the specific item
Records mere renked in oscending order eccording to seles size. Ench quartile li.e. botrom 25\%. lower middle 25x. etc.l pepfesents one querter of the lotel number of businesses. Within each quertile, the averege plitio is presented. Fop comparison purposes, ine high and low values of sules she shown

How to use the tablet

(2) The selected range will indicete the proper queritile. i. . 2he bottom 25\%, the lower midde 25\%, the upper midde $25 \%$ or the top 25\%.
(3) Dato pertining to the selected seltes size porge will be in thet quertile.

## Stenderd Induatriel clessificetion Definition (SIC 1980):

SIC 2510 - 5mmill, plening mill and shingle mill Products Industries
Businesses primarily engaged in manafacturing lumber. both rough and dessed. shingles and other samill op other planing mill products.

| . | Total(1) | Bottom $25 \%$ | Lowe : <br> midde $25 \%$ | Uoder <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value \{ 8000 's \} High sales value ( $\$ 000$ 's) | (1) ${ }^{1}$ | -- | -- |  | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cashments and notes recoivable | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Inventory | x | -- | -- | -- | -- |
| Other current assets | $x$ |  |  |  |  |
|  | x | -- | -- | -- | -- |
| Fixed assets <br> Less: Accum. dep. on fixed assets | x | -- | -- | -- | -- |
| Dther assets | x | -- | -. | -- | -- |
| Total essets | $x$ | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liabilities | $x$ | -- | -. | -- | -- |
| Total current liabilities | $x$ | -- | -- | -- | -- |
| Mortgages payable | $x$ $\times$ | -- | -- |  |  |
| Other lisbilities | $\chi$ | -- | -- | -. | -- |
| Total liabilities <br> Total equity |  | -- | -- | -- | -- |

(1) These estimetes are based on stmple of businesses roporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See Toble 1 for symbals and notes.

TABLE 3. Finenciel retios(1) for incorporeted busineses only, 1987
Prince Edward leland, Sawill. Planning mill shingle Mil Products Induetries (SIC 251)

|  | Total(2) | $\begin{array}{r} 801 t 0 m \\ 25 \% \end{array}$ | Lower | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales valua ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $(1)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| biquidity retio Current ratio (times) | X | -- | -- | -- | -- |
| beverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $x$ $x$ $x$ | -- | -- | -- | -- |

[^0]See isble ifor symbols and notes.

## Definitions:

1. Liquidity resio:

Current = current assets / curfent liabiliqies.
2. Leverage ratios:
a) Debt/equity $=$ total liabilities / equity.
b) Debt ratio = total liabilities/total assets.
c) Interest coverage = net prof t * interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporited businesses only, is8t Prince Edward lsland. Smmill, Planning Mill Shingle Mill Products Industries (Sic 251)

|  | Total11 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { bowe: } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { miode } 25 \% \end{aligned}$ | 100 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in semple (No.) | - |  |  |  |  |
| Low soles value ( 5000 s) <br> High sales value $(\$ 000$ 's) | - |  |  |  | -- |
|  | Average (\$000'si |  |  |  |  |
| Opereting ectivities | $\bar{\square}$ |  |  |  |  |
| Cash from operstions | $x$ | -- | -- | -- | -- |
| Oepreciation | $\times$ | -- | -- | -- | -- |
| Other | X | -- | -* | -- | - |
| Dividends | $x$ | *- | -- | - | - |
| Investent activities | - |  |  |  |  |
| Oisposal of lixed assets | $x$ | -- | -- | -- | -- |
| Purchase of lixed assets | $x$ | -- | -- | -- | -- |
| Incresse in investment | $x$ | -- | -- | - | -- |
| Decresse in investment | $x$ | -- | -- | -- | -- |
| Financing ectivities | - |  |  |  |  |
| Increase in long term debt | $x$ | - | -- | -- | -- |
| Repayment of long term debt | $x$ | - | -- | -- | -- |
| Loans from sharenolders | $x$ | -- | -- | - | -- |
| Repayment of loans from shareholders | $x$ | - | -- | " | -- |
| Advances \& loans from government | $x$ | - | -- | - | -- |
| Incresse in equity | $x$ | - | -- | - | -- |
| Decresse in equity | $x$ | -- | -- | -- | -- |
| Other | $x$ | -- | -- | -- | -- |
| Increaseldecressel in cash tequivalents | $x$ | - | -- | -- | -- |
| Cash t equivalents-Beginning of the year | $x$ | -- | -- | -- | -- |
| Cash equivelents - End of the yeer | x | -- | -- | - | -- |

(1) These essimases ore oased on sample of incorporated businuses reporting sales detwen $\$ 25.000$ and $\$ 2.000 .000$. Samole count inciudes only inose businesses reporting sterment of changes
see itale 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificetion in 1887
Prince Edwerd island. Samill. Planning Mill Shingle Mill Products indugtrles (Sic 251)

|  |  |  |  | Changes in num with pe | of businesses oloyes: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in sverage lobour units(i) | Number of businesses | $\begin{array}{r} \text { Totel payroll } \\ (\$ 000 \text { 's) } \end{array}$ | Average labour units(1) | $\underset{\text { reporting }(2)}{\operatorname{Maw} \mid y}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 29 | 1,039 | 85 | 5 | 2 |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20^{-} 99 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 27 \\ 1 \\ 1 \\ \hline \end{array}$ | $\begin{array}{r} 744 \\ x \\ x \end{array}$ $\hat{n}$ | $\begin{array}{r} 61 \\ 21 \\ 3 \end{array}$ | 4 | $?$ |
| 1987 |  |  |  |  |  |
| Totel | 29 | 1.120 | 11 | 5 | -. |
| less than 20 $20^{-}-95$ $100-499$ 500 and over | 27 1 1 | 875 $\times$ $\times$ - | $\begin{array}{r}56 \\ 15 \\ \hline\end{array}$ | 3 1 1 | $\ldots$ $\cdots$ $\cdots$ |

(1) Aversge lobour units er calculated by dividing total paypoll by the average manal wage and salery rate as reported in the

Survey of Employment. Payroll and Hours. Stotistics canada. Catalogue 12-002. An overage laboul unit could be interpreted as a
full-ifmemployee. Note thet the business site groups used ore determined ei the conse level thus if a business hos of least
500 amployees in Cando es owhol but less than thet number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payrall deductions in the provious year
(3) Refers to businesses reporling no paypall deductions in the following yesp
"Newly reporting" and "no longer reportinge businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See lable 1 fo symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Prince Edward Island. Samili. Pienning Mill shingle Mill Products Industries (Sic 251)



| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Aver ge net profit (loss) \$ | $\begin{array}{r} 11 \\ 73.669 \\ 88.258 \\ 5.411 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting opofit (Mo.l | 9 |  |  |  |
| Average sales 3 | 66.528 |  | -- | -- |
| Average expense 5 | 57.272 | -- | -- | -- |
| Average net drofit | 9.255 | -- | -- | -- |
| Businesses reporting lese (Mo.) |  |  |  |  |
| Average sales | 198.865 | -- | -- | -- |
| Averoge expense $\$$ | 229.201 | -- | - | - |
| Aversge net loss \$ | -30.336 | -- | -- | -- |

[^1]See taole 1 for symouls and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edwerd leland, Comerciel Printing Industries (SIC 281)

|  | Total! ! |  | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ |  | Lowe midcle 25\% |  | Uoder miade 25\% |  |  | $\begin{aligned} & 702 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in same: (No.) Low sales value (500 si High saies value $\left(\$ 000^{\prime}\right.$ s) |  | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selocted expense item | Industry Everage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting Dusinesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 80 \mathrm{~mm} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | TOD |
|  | Percent of solus |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 23.1 | -- | -- | -- | $\cdots$ | 71.5 | 29.4 | -- | *- | -- | - |
| Occupency expenses | 12.7 | -- | -- | -- | $\cdots$ | 100.0 | 12.7 | -- | - | -- | -- |
| Deprecistion | 5.6 | -- | -- | -- | - | 100.0 | 5.6 | -- | -- | -- | - |
| Repairs 8 maintenance | 0.7 | -- | -- | -- | - | 100.0 | 0.7 | - | -- | -- | - |
| Hest. Iight \& teiephone | 2.2 | -- | -- | -- | -- | 100.0 | 2.2 | -- | - | -- | - |
| Rent | 4.2 | -- | -- | -- | -- | 43.0 | 9.8 | - | -- | -- | - |
| Personnel expenses | 32.2 | -- | - | -- | - | 100.0 | 32.2 | -- | - | =- | -- |
| Finencisl expenses | 5.1 | -- | -- | - | -- | 100.0 | 5.1 | - | -- | -- | =- |
| Interest \& bank charges | 4.4 | -- | -- | -- | - | 100.0 | 4.4 | -- | -- | - | -- |
| Professional lees | 0.8 | -- | - | -- | -* | 100.0 | 0.8 | -- | -- | - | -- |
| Other expenses | 20.6 | -- | -- | - | =- | 100.0 | 20.6 | -- | -- | -- | -- |
| Profit (loss) | 6.2 | -- | -- | -- | -- | 100.0 | 6.2 | - | -- | - | $=$ |
| Totel | 100.0 | -* | -- | -- | -* | 100.0 |  | - | -- | =- | - |

## Symole

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## foornotes

lil These estimetes are pased on sonple of businesses reporting seles between $\$ 25.000$ und $\$ 2.000,000$ lotal wighted expenditure on siven item

(3) Yalue in each cell

Total weighed expenditur on given iqum
$\times 100$ for each quertile

This portion of the ssbl perteins only to the busintsses reporting the specific expense item. Therefore thest retios ere celculeted indiviqueliy eng the total will mot necessarily equel 1002

## Notet

Da: are shown by quartites when st least 13 of the samplad businesses report the specific item
Records were ranked in ascending order eceording to sales size. Esch quertile li. botzom 25z. Iower midde 25z. etc. represents one querter of the total number of businesses. Within wach quertile, the aver ege retio is presented. for conparison purposes, the high and low vilues of sties ere shown

Mow to unt the teoles

12) The selected range will indicate the proper putrtile. i. the bottom 25x. the lower wiodl 25 . the upper thide 258 or the 100 252.
(3) Date pertaining to the selectad saltes size renge will be in thet guartile

Stenderd Industrisl CIEstificstion Definition (SIC 18s0):
Sic 2810 - Commercisl Printing Industries
Businesses primarily enpeged in the production of comercial and/or job printing regardess of the printing method or process used lletterpress. including flexographic. Photographic or lithographic: ineaglio or prevure: stencit printing or silk-screen, erc.l

TABLE 2. Balance sheet prof 11 for incorporated businesses only, 1987
Prince Edward isiand, Commercial Printing Industries (SIC 281)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midale $25 \%$ | UDDE midde $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole \{No.) Low sales value $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | (11) | -- | -- | -- | - |
|  | Averape (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | - |
| Accounts and notes receivable | 28 | -- | - | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other curient essets | 24 | -- | - | -- | - - |
| Totel current essets | 52 | - | - - | -- | =- |
| Fixud ussets | 51 | - | =- | -- | -- |
| Less: Accum. dep. on fixed essets | - | - | - | - | -- |
| Other essets | 1 | - | - | -- | -- |
| Total ( | 104 | - - | - | = | - - |
| Liebilities and equity |  |  |  |  |  |
| Current losns | 13 | -- | -- | -- | -- |
| Other current lisbilities | 23 | -- | - | - | -- |
| Total current liabilitios | 36 | - | -- | -- | =- |
| Mortgages payable | - | -- | -- | -- | - |
| Long term debr | 24 | - | -- | -- | - |
| Other lisbilities | 15 | - | -- | -- | -- |
| Total lindilitios | 78 | =- | - | - | - |
| Total equity | 25 | -- | -- | -- | -- |


see fable 1 for symools and nores

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Prince Edwerd lsimnd. Comercial Printing Industries (Sic 281)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uoper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 0000^{\circ} \mathrm{s}$ ) High seles volue ( $8000^{\circ}$ s) | $(11)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retlo Current ratio (times) | 1.5 | -- | -- | -- | -- |
| Leverseg ratios <br> Debtlocuity iatio (times) <br> Interest coverage ratio (times) <br> Debt itio (times) | $\begin{aligned} & 2.6 \\ & 2.4 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the average of retios for each Dusiness in the group and cennot be colculeted from the figures shown in table 2 .

121 These istimetes ert bened on semple of businesses reporting seles between $\$ 25,000$ end $\$ 2.000,000$.
See isol if far syouls and notes.

## Definitions:

1. Liquidity ratia:

Curienq = curren: asse:s / curren: liadilifies
2. Levernge patios:
al Detr/equity = total liabilities / equity
a) Debt ratio $=$ total liabilities / total assers
c) Interest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Commercial Printing Industries (SIC 281)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Under $m: d d l e 25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 19 \\ & (1)^{3} \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Opersting ectivities Cash from oderions Dedeciation Other | X X X | -- | --- | -- | -- |
| Dividends | X | - | -- | - | $\cdots$ |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed essets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing ectivities <br> Increse in long term debt <br> heoryment of long term debt <br> Loans fiom shapeholders <br> Reoryment of loans from sharaholders <br> Aovances \& loans from government <br> lncrease in aquity <br> Decpease in equity <br> Other |  | -- | =- | -- | -- |
| Increase(decrese) in cesh s equivalents Cash s equivalunts-Beginning of the year Cash s equivalents - End of the year | $x$ <br> $\chi$ <br> $\times$ | -- | -- | -- | -- |

 only those businesses reporting statemen of chenges.
see Tatel ifor symbols and notes.

Prince Edward island, Commerciel Printing Industries (SIC 281)

| Business size expressed in |
| :--- | :--- | :--- |
| recege lebour unitsil) |

1587

| Totel | 20 | 1.203 | 68 |
| :---: | :---: | :---: | :---: |
| 1es: than 20 | 13 | 642 | 36 |
| $20-99$ | 3 | 471 | 27 |
| $100-499$ | - | - | - |
| 500 and over | 4 | 96 | 5 |

$\qquad$

[^2]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Isiand, Commercial Printing Industries (SIC 281)

Wumber of observations in sample
Average sates
Average expense

usinesses reporti
Avertege seles
Average expense $S$
Average net loss s

1986

| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 229.610 \\ 196.218 \\ 33.392 \end{array}$ |
| :---: | :---: |
| Businsses reporting a profit (Mo.) |  |
| Average sales ${ }^{\text {d }}$ | 229.610 |
| Average expense ${ }^{\text {d }}$ | 196.218 |
| Average net profit \$ | 33.392 |
| Businesses reporting loss (Wo.) |  |
| Averege sales ${ }^{\text {S }}$ |  |
| Averoge expense 5 |  |
| Averso net loss 5 |  |


| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 7 \\ 139.641 \\ 126.980 \\ 12.661 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 7 |
| Average soles \$ | 139.641 |
| Average expense | 126.980 |
| Aversen net profit | 12.661 |
| Businesses reporting less (Mo.) |  |
| Average seles ${ }^{\text {s }}$ |  |
| Aversge expense \$ |  |
| Average net loss 8 |  |

(1) These estimates are bssed on sample of businesses reporting seles between $\$ 25.000$ and $\$ 2.000,000$ See rable 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prince Edwerd Island, Single Femily Housing (SIc 4011)


| Businesses in sample (No.) Lom sales value (\$300 s. High sales vaiue ( $8000^{\circ}$ s) | $\begin{array}{r} 31 \\ (1) \\ (1) \end{array}$ |  | -- |  |  | $\ldots$ | -- |  |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting Dusinesses only ( 3 : |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lome? miodl. 25\% | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of selse | 32.6 | -- | - | -- | -- | 67.8 | 48.0 | -- | - | -- | -- |
| Occupency expenses | 4.5 | -- | - | -- | -- | 100.0 | 4.5 | -- | - | - | - |
| Deprecistion | 2.0 | -- | -- | - | - | 85.9 | 2.4 | -- | -- | -- | -* |
| Repsirs 8 maintenence | 0.8 | -- | -- | -- | - | 26.7 | 3.2 | -- | -- | -- | -- |
| Hest, light s teleohone | 0.8 | -- | -- | * | - | 65.7 | 1.3 | -- | -- | -- | -- |
| Rent | 0.8 | -- | -* | - | - | 52.2 | 1.5 | - | - | -- | - |
| Personnel expenses | 31.8 | -- | -- | -- | =- | 33.4 | 34.0 | - | -- | - | -- |
| Finencial expenses | 2.7 | -- | -- | -- | -- | 50.9 | 3.0 | -- | -- | - | -- |
| Interest s bank charges | 2.0 | -- | -- | -- | - | 90.3 | 2.2 | - | -- | -- |  |
| Protessional fees | 0.7 | -- | -- | -- | -* | 90.9 | 0.8 | -- | - | -- | -- |
| Other expenses | 28.0 | - | -- | - | -- | 100.0 | 28.0 | - | -- | -- | -* |
| Profit (loss) | 0.5 | -- | -* | ** | - | 100.0 | 0.5 | -* | -- | ** | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . . | =- | -* | -- | - |

## Symole

- zero or no observetions
-- too smal! too be expressec
not sopliceble
$\times$ confidentiol


## Footnotes

(1) Thest estimetes bre based on sampi of businesses repor qing sales between $\$ 25,000$ end $\$ 2.000,000$ iosal wighsed expenditure on given item

(3) Volue in each cell= $\frac{\text { Total wighteo expenditure on given item }}{\text { Total whted seles of busingeses reporting this isem of expenoiture }} \times 100$ for eech quertile

This portion of the quble pertains only to the businesses reporting the specific oxpense ivem. Therefore these retios are calculated individually and the totsl will not necessarily equal $100 \%$

## Netes

Oeta er shown by quartiles when at ieast 13 of the sampled businesses report the specific item
Records were ranked in escending order sccording to seles size. Each quertife (i. e. Dot ton 25z. Iower midde 25\%, etc. I represents on querter of the total number of businesses. Within esh quartile. the everege retio is presented. For comperison purpotes, the migh end low velues of seles ire shown

## How to uat the tebles


(21 The selected ronge will indicate the proper quertile. i. the botton 25\%. the lower miode 25\$, the upper midde 252 or the top 25 z .
(3) Date pertining to the selected sales size range will be in shet quertile

## Stenderd Industrial Elessificetion Definision (SIC 1980):

 single cuplexes. gerden homes. semi-detached houses. single attached houses. single detached houses. epecing prefabricered homes, row houses lexcep: pow duplexesl single residences and summer homes.

TABLE 2. Balance sheet profile for incorportet businesses only, 1987
Prince Edward Island, Single Family Housing (Sic 4011)

(1) The retios fepresent the everege of retios for esen business in the group ond cannot be calculsted from the figures shown in feble 2 .

121 These setimetes ore beged on semple of businesses reporting seles between 825,000 end 82.000 .000 .
See Toble for symols end notes.

## Definitions:

1. Liquidity retio:

Curtent $=$ current assets / curfent liabilities.
2. Leverege retios:

```
Debt/equity = totsl liabilities / equity.
Debt ratio = total liadilities/fotal assers.
Interest coverage = met profi * interest expense/ interest expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward Island, Single Family Mousing (SIC 4011)

|  | Total: 1 ) | $\begin{array}{r} \text { Eot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Uoper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value 18000 s <br> High seles value $1 \$ 000$ 's; | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ | -- | -- |  | -- |
|  |  |  | erage $\$ 5000$ |  |  |
| Operating ectivities Cash from operations Dapreciation Diner | -2 2 -4 | -- | -- | -- | -- |
| Dividends | - | ** | -- | -- | -- |
| Investment ectivities Disposes of fixed assets Purchase of fixed assets increse in investment Decrease in investment | -3 | -- | "- | -- | -- |
| Finsencing activities <br> increase in long term debt <br> Reparment of lang term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> advancas \& loans from governmen: <br> Increase in equity <br> Decresse in equity <br> Other | 19 | -- <br> - <br> -- <br> -- <br> - | - - - - - - - | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- |
| Incresseldecrease) in cash \& equivalents Cosh equivalenis-Beginning of the rear Cash s equivalents - End of the yeer | 12 12 | -- | -- | =- | -- |

(1) These espimates of desed on sample of incorporated businesses repolting sales betwen $\$ 25.000$ end $\$ 2,000,000$. Sanple count includes only inose businesses reporiing a statement of changes
See rable 1 for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SiC classification in igs7 Prince Edwerd Island, Residentisi Building and Development (SIC 401)

| Business size expressed in oversge labour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Toisl perrol! } \\ \text { (\$000's) } \end{array}$ | Aversge labour units(1) | Changes in number of Dusinesses with poid emoloyees. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 120 | 5.726 | 335 | 24 | 19 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 118 \\ 2 \\ \hline \end{array}$ | $x$ $\chi$ - | $291$ $44$ | 24 | 19 - - |
| 1987 |  |  |  |  |  |
| Total | 155 | 1.324 | 407 | 42 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 154 $\vdots$ - | $x$ $\times$ - | 406 $!$ - | 42 | - $\ldots$ $\ldots$ |

(1) Averoge loboup units are calculated by dividing total paypall by the overege annuel wage and selary rete as eported in the

Survey of Employmen. Payroll and Hours. Statisics Canada. Catalogue 72-002. An overage labour unit coulo be intepreted as a full-time employee. Note that the business size groups used ere determined of the canade lovel. Thus if business has toast 500 emplovees in canade as a whole but less than thes number in any given province it is shown in the 500 ond over group
12) Refers to Dusinesses reporting no payroll deductions in the previous yeer.
i31 Refers to businesses reporting no paypoll deducions in the following veer
-Newly reporting" ano "no longer reporting" Dusinesses are assumed to hove been in activity for six monsths and she information is adjusted according'y

See Table 1 for symbols and notes

TABLE 6. Selected operating charmcteristics of small businesses by sales quartile, $1985-1987$
Prince Edward lsland, Single Family Housing (SIt 4011)


| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Averoge nel Drofit (loss) \$ | $\begin{array}{r} 27 \\ 357.884 \\ 345.054 \\ 12.830 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Wo.) <br> Average salos $\$$ <br> Average expense $\$$ <br> Average net profits | $\begin{array}{r} 22 \\ 377.008 \\ 353.272 \\ 23.736 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | 5 273.595 302.848 -29.253 | -- | -- | -- |



(11) These estimates are besed on sample of businesses reporting soles between $\$ 25.000$ and $\mathbf{\$ 2 , 0 0 0 . 0 0 0}$

5ee Table ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island, Residential Renovation (SIC 4013)


Symbels
zero or no abservalions

- 200 smal! too be expressed
nat applicabla
$x$ confidentis!


## footnotes

(11) These estimates ore based on sample of businesses reporting seles between $\$ 23,000$ end $\$ 2.000,000$ Total weighted expenditure on given item

(3) Volue in each cell = $\frac{\text { Total weighted expenghted sales of businesses reporting this item of expenditur }}{\text { Totach quatile }}$

Ihis portion of the table pertains only to the businesses reporting the specific expense item. Thertofe these retios ere calculated individualty and the totel will not necessarily equel $100 \%$.

## Notes

Date are shown by quartiles when bi leas? 13 of the sampled businesses teport the specific item
Records were ranked in escending order sccopding to sales size. Eech quartile li. bat . Dom 25z, lower midde 25\%, etc.) represents one querier of the total numper of ousinesses. Wi hin each quartila. the average ratio is presented. for comperison purposss. the high and low vilues of seles re shown

How to use the teblet
(1) Locate the edpropriate seles range that is displayed on the two lines entitlad bow sales velue" end wigh sales valuen
(2) The selected renge will indicete the proper quartile. i. the bottom 25\%, the lower midde $25 \%$, the uppt midol $25 \%$ or the top $25 \%$.
(3) Date pertining to the selected sales size renge will be in thet quartile.

## Standerd Industrial Clossificetion Definitien ISIC 18801:

SIC 4013 - Residential Renovetion Contrectors
Businesses primarily engaged in pesidential additions, mejor improvements and repairs, renovation. rehabilitation, retro-fitting and conversions involving more tham one prade such as general cor iraciors for pesidential additions. general contractors for home improvements and repairs. general coneractors for house afterations and general contractors for residential fenovations

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Isiand, Residential Renovation (SIC 4013)

|  | Total(:) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midole $25 \%$ | Upper miode 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Hion sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 8 \\ (1)^{8} \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | 1 | -- | -- | -- | -* |
|  | 11 | -- | -- | -- | -- |
| Inventory <br> Other curfant assets | 20 | -- | -- | -- | -- |
| Total curcent assets | 32 | -- | -- | -- | -- |
| Fixed sssets | 59 | -- | -- | -- | -- |
| Less: Accum. obe. on fixed essets | - | -- | -- | -- | -- |
|  | 4 | -- | -- | -- | -- |
| Total asets | 94 | -- | -- | - | -- |
| Lisbilities and equity <br> Current toans |  |  |  |  |  |
| Current loans liabilities | 38 | -- | -- | -- | -- |
| Total current liabilities | 39 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt Other liabilities | 1 4 | -- | -- | -- | -- |
| Other Mabilities |  |  |  | - |  |
| Total liabilities | 81 | -- | -- | -- | -- |
| Total equity | 13 | -- | -- | -- | -- |

(1) These estimates are based on ample of businesses reporting sales tween $\$ 25.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes.

TABLE 3. Financial retios (1) for incorporated businesses only, 1987
Prince Edwerd Isiand, Residential Renovation (S1C 4013)


(11) The ratios represent the average of ratios for each business in the proup and connot bealculated from the figures shown in rable 2 .
(2) These estimetes er besed on semple of businesses reporting sel between $\$ 25,000$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0 .}$

See iable if for sybols and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.
2. Leverage ratios:
al Debtrequiry $=$ sotal liabilisies / equity.
ol Debt ratio $=$ cotal liabilities / toial assets
c) Interes coverage $=$ net protiz . interest expense $/$ interest expense.

TABLE 4. Statement of changes in financtal position for incorporated businesses only. 1987
Prince Edward B sland. Residential Renovation (SIC 4013)

 only those businesses reporting statement of changes
see itole ifor symbols end notes
 Prince Edwerd Isiand, Residentisi Building and Development (Sic to1)

|  |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size exoressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Averse labour units(1) | $\text { edorting }(2)$ | No longer - eoorting(3) |


| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Totel 1 | 120 | 5.726 | 335 | 24 | 19 |
| less than 20 | 118 | $x$ | 291 | 24 | 19 |
| 20.998 | 2 | $x$ | 44 | - | - |
| 100-499 |  | - | - | - | - |
| 500 and ove? | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 155 | 8.324 | 407 | 42 | $\ldots$ |
|  |  | $\stackrel{x}{x}$ |  | 42 | . |
| 20-99 | 1 | K | 1 | - |  |
| 100-499 | - | - | - |  | . |
| 500 and over | - | - | - | - | . |

111 everage labour units are calculated by dividing totel peyroll by the overege annust wege and selspy rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canade. Calalogue 72-002 An overoge laboup unit could be interproted as o full-time employee. Note that the business size groups used are determined at the consodelel fhus if business hes at lest 500 employees in Cande as whole but less than that number in any given province it is shown in the 500 and over group
$(21$ Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses peporting no payroll deducions in the following year

Wewly reporting and no longer reporting" businesses are assumber po mave been in activity for six months and the informetion is adjusied accordingly

See iabie 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island, Residential Renovation (SIC 4013)

|  | To:al(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upper $\text { midde } 25 \%$ | 10\% 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Aversoge sules $\$$ | 133.467 | -- | -- | -- | -- |
| Averoge expense | 128.790 | -- | -- | -- | -- |
| Averege net drofit (loss) 5 | 4.677 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) |  |  |  |  |  |
| Average sales $\$$ | 137.350 | -- | -- | -- | -- |
| Average expense? | +25.411 | -- | -- | -- | -- |
| Average net profits | 11,939 | -- | -- | -- | - |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average sales $\$$ <br> Average expense $\$$ | 165.500 166.500 | -- | -- | -- | -- |
| Average net loss $\$$ | -1.000 | -- | -- | -- | -- |


(1) These estimetes are based on sample of businesses ruporting sales between $\$ 25,000$ and $\$ 2.000 .000$

See toole 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward isiand, Excavating and Grading (SIC 4214)


## Symols

```
    zero or no observations
-- }000\mathrm{ small 200 be expressed
    nop appi icsole
* confionntisl
```

Footnotes
111 These es imeies are bused on a sample of bus inesses reporting sal es beiween $\$ 25,000$ end 32.000 .000 .
lotel weighted expendisure on given itent
(2) Velue in each cell $x$ fotsi wighted seles of all businesses in she sample for fortile
(3) Velue in sech cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { Topsl weighted sbles of businesses peporting this item of expendigure }}$ for gurtile

This portion of the rable per quins only to the businesses reporting the spacific expense item. Therefort these ratios are colculater individually and the latal will not necesserily cqul $100 \%$.

## Motes

Data ere shown by quertiles wher af leas 13 of the sampled businesses report ihe specific item
 one querier of the soisl humber of businesses. Mithin esh queriile. the overege patio is presented. for comperison purposes. ine high and low vilues of sules si shown

How to use the tebles
(11) Locer the approprise sales penge thas is displityed on the two lines entitled bow gales value end migh seles value

121 The selected range will indicsete the proper quertile. i. ©. the berton 25z. the lower nidde 25t. the upper midde 25I or the TOP 25\%.
(3) Dete oerteining sc the selected sales size ronge will be in that quertile.

Semderd Inoustribl Cisesificstion Definition (SIC 18s01:

SIC 214 - Excevating and Greding Contrectore
Businesses primarily engaged in construcion site excovating and grading. Included are businesses engaged in construction site blasting. construction site orsinge, construction gite excavering. construction site grading. construction site land breaking And clearing construction sizo rock removel anc construction sile renching.


11 These estimates bre besed on sample of businesses reporing seles deiween $\$ 25.000$ s. $90.000,000$

- Fable 1 for $s y m b o l s$ and notes

PABLE 3. Finenciel rettos (1) for incorporited businesses only. 1987 pince Edward island, Excaveting and Grading (SIC 4214)

| Total (2) Bottom | Lower | Upoer | Top |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde $25 \%$ | midd $25 \%$ | $25 \%$ |


| lusinesses in samole (No.) ow sales velue ( $\$ 000$ s) High sains value ( $\$ 000^{\prime}$ s) | 8 $(1)$ $(1)$ | -- | -- |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average |  |  |  |  |
| iquidity retio Current ratio (times) | 0.7 | -- | -- | -- | -- |
| everage patios <br> Debt/equity ratio (times) <br> Interest coverage ratio (limes) <br> Debt retio (times) | $\begin{aligned} & 7.6 \\ & 2.1 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

1) The retios cedestent the overoge of retios for esch business in the group and cennot be celculated from the figures shown in teble 2

21 These estimates or besed on sumple of dusinesses reporting sales between $\$ 25,000$ and $\$ 2,000.000$.
ee table I for symbols and notes
efinitions:
Licuidity rario:
Current = curfent assers curient liabilities.

Leverege retios:
a) Debt/equify = total liabilities / equity
b) Debe tafio = qoial lituilities/ total essets
cl Interes? coverage s net profit interest expense interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward Island, Excavating and Grading (SIC 4214)

 only those Dusinesses reporting siatement of changes.
See fable i for symbois anc notes

TABLE 5. Employment changes by size of businese, 1984-1987 based on Sic ciassification in ig87
Prince Edwerd Island, Excevating and Greding (Sic 4214)

|  |  |  |  | Changes in num with pei | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labout units(l) | Number of businesses | Total payroll $\left(\$ 000^{\circ} \mathrm{s}\right)$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer podorting(3) |
| 1984 |  |  |  |  |  |
| Total | 27 | 640 | 35 | 4 | - |
| less than 20 | 27 | 640 | 36 | 4 | - |
| 20-99 | - | - | - | - | - |
| 100-499 | - | - | - | - | - |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 28 | 1.111 | 54 | 3 | ... |
| less than 20 | 28 | 1.111 | 54 | 3 | - . |
| 20-99 | - | - | - | - | . . |
| 100-499 | - | - | - | - | . . |
| 500 and over | - | - | - | - | . $\cdot$ |

(1) Average labour units are calculated Dy dividing total payroll by the average annul wage and solary rate as reported in the Survey of Employment. Payroll ma Hours. Statistics Canada. Catalogue 12-002. An average labour unit could be interpreied as a full-fime employee. Note that the business size groups used are determined at the cantor level. Thus if a business has at loast 500 employees in Conede 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 Dayroll deductions in the previous year

131 Refers to businesses reporting no paypoll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in aci ivisy for six months and the information is adjusted accoldingly.

See tele I for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Prince Edward Island, Excavating and Grading (Sit 4214)



| Number of observetions in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 137.905 \\ 122.089 \\ 15.816 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 14 |
| Average sales \$ | 135.181 |
| Average expense \$ | 112.452 |
| Average net profit \$ | 22.729 |
| Businesses reporting a less (Mo.) | 4 |
| Average sales \$ | 140.079 |
| Average expense \$ | 153.145 |
| Average nut loss \$ | -13.066 |



11 These estimates are based on a sample of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$
See iable 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prince Edward Isiand, Masonry Work (SIC 4231)

|  | To:al(1) |  | Bottom 25; |  | Lower <br> middle 25: |  | UpDer$\text { middle } 25 \%$ |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SLs:nesses if sample (No.) Low sales value (\$00Cs) Migt. soles value : $\$ 000$ s: |  | 13 $(1)$ (1) |  | -- |  | -- |  | -- |  |  |  |
| Selected expense item | Industry average 2 ) |  |  |  |  | $\begin{aligned} & \text { * busi- } \\ & \text { nesses } \\ & \text { recorting } \end{aligned}$ | Reporting businesses only 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} B 0+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midel 25\% | $\begin{array}{r} \text { Upper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 25.4 | - | -- | -- | -- | 73.6 | 35.8 | -- | -- | -- | - |
| Oceupancy expentes | 5.3 | -- | -- | -- | -- | 100.0 | 5.3 | -- | -- | -- | -- |
| Depreciation | 2.1 | - | -- | - | -- | 92.1 | 2.3 | -- | - | - | -- |
| Repairs o mainienance | 0.8 | - | -- | -- | -- | 44.8 | 9.8 | - | -- | -- | - |
| Heat. light \& telehone | 0.7 | - | -- | - | -. | 47.3 | 9.4 | -- | -- | - | ** |
| Rent | 1.7 | -- | - |  | -- | 73.6 | 2.3 | -- | -- | - | -* |
| Personnel expenses | 47.2 | -- | - | - | -- | 100.0 | 47.2 | -- | -- | -- |  |
| Finencial expenses | 2.4 | - | = | -- | -- |  |  | -- | -- | -- | -- |
| Interast $\delta$ bank crarges profession lees | 1.5 0.9 | -- | -- | -- | -- | 100.0 94.7 | 1.5 1.0 | -- | -- | -- | -- |
| Dither expenses | 17.1 | =- | =- | - | - | 100.0 | 17.4 | - | - | -- | -- |
| Profit (lose) | 1.4 | -- | - | -- | -- | 100.0 | 1.4 | -- | - | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | - | - |

## Symole

- zero or no observations
- 100 small too De expressed
has applicable
x confidentis!


## ootnotet


(2) Value in ench cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { lopal wighted sales of all businesses in the sample }} \times$ poo for ench quartile.
(3) Value in each coll $=\frac{\text { lotal weighted ssies of businesses reporting this item of expenditure }}{}$ for guertile

This poption of the table pertains only to the businesses reporting the specific expense item. Theriore phese ratios ere calculete individually and the total will not necessarily equal $100 \%$.

## Mot

Deta se shown by Quaptiles when Et lest 13 of the sampled businesses peport the specific item
Records wepe ponked in ascending oropr according to sales size. Esch quartile ti. ©. Dotton 25z. Iower miocle 25\%, etc.l ropesents one quatter of the tota! number of businesses. Within each quartile. the over age petio is ppesented. For comparison pupposes. the high and low values of sales tere shown.

Mow to use the tebles
11 Locese the spproprigte seles renge that is displeyed on the two linas entithed bow selus velue end migh seles veluet
121 The selected range will indicate the proper quertile, i.e. the botton 25\%. the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Dute pertuining to the selected bales size renge will be in that queptile

Stenderd Industriel CInsifiemtion Definition (SIC 1980):
S1C 4231 - Mesonry Contrecters
Businesses primarily engaged in conventional or specialty masonry work. except interior merble work. lnstallation of architactural stone blocklaying brick of stone liming lchimey. kiln. Doiler. etc. bricklaying. installation of gpanipe lexteriof work), installation of merble lexterior workl. masonry work, installation of ornamental stone. pointing mesoniy. installation of slate lexterior workl. stone cutting and setting anc the installation of veneer facing stone or brick er included.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Island, Masonry Work (SIC 4231)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25^{\circ} \end{array}$ | Lowe $\text { midale } 25 \%$ | Uppe middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value i $\$ 000$ 's) High sales value ( $\$ 000{ }^{\circ}$ 5) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Aversge (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 11 | -- | -- | -- | -- |
| Inventary | - | -- | -- | -- | - |
| Other current assets | 5 | -- | -- | -- | -- |
| Total curcent ossets | 16 | -- | -- | -- | -- |
| Fixed assets | 9 | - | -- | -- | -- |
| Less: Accum. dep. On fixed assets | ; | -- | -- | -- | - |
| Other assets | 1 | -- | -- | -- | - |
| Total assets | 25 | - | -- | -- | -- |
| Liebilities and equitr |  |  |  |  |  |
| Current loans | 4 | -- | -- | -- | - |
| Other curfent liabilities | 10 | -- | -- | -- | -- |
| Total current lidbilities | 14 | -- | -- | -- | -- |
| Mortgages derable | - | -- | -- | -- | -- |
| Long term debt | $\overline{7}$ | -- | -- | - | - |
| Other liabilities | 7 | -- | -- | -- | -- |
| Totel liabilities | 22 | -- | -- | -- | - |
| Total equity | 5 | -- | -- | -- | - |

(1) These estimates are based on sample of businasses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.

See Table ifor symbols and nozes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edwerd Island, Masonry Work (SIC 4231)

|  | Total (2) | Bot tom 25\% | $\text { middi Lower } 25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { midd } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) | 10 |  |  |  |  |
| Low sales value ( $8000^{\circ} \mathrm{s}$ ) | (1) |  | -- | -- | -- |
| High sales value ( $9000{ }^{\circ}$ s) | (1) | -- | -- |  |  |
|  |  | Average |  |  |  |
| Liquidity retio Current iotio (times) | 1.1 | - | -- | -- | -- |
| Leversoe retios |  |  |  |  |  |
| Debt/equity ratio (times) | 4.6 | -- | -- | -- | -- |
| Interest coverage patio (times) | 2.7 | -- | -- | -- | - |
| Debt retio (times) | 0.8 | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for ench business in the group and connot be calculated from the figures shown in table 2 .

See intel 1 for symbols and notes.

## Deflnitions:

1. Liquidity ratio:

Curfent $z$ curfent assers / cuprent liabilities.
2. Leverage retios:
al Dedtrequity $=$ roqal 1 abiliqies / equity
D) DeDt patio = total labilities/ total essets
cl Interest coverage $=$ net profit - interest expense/ interess expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. is87
Prince Edward isiand, Masonry Work (SIC 4231)

|  | Total 11 | $\begin{array}{r} 80+80 m \\ 25 \% \end{array}$ | Lower midale 25: | Uoper $\text { middle } 25 \%$ | 100 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samo (NO. Low sales value ( $\$ 00 \mathrm{C}$ 's. High sales value i $\$ 000^{\prime}$ s? | $(1)^{1}$ | -. |  |  | -- |
|  |  |  | Average 100 |  |  |
| Opereting ectivities Cash from operations Depreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Oividends | X | -- | -- | - | - |
| Investment activities <br> Disposal of lixed assets <br> Purchase of 1 ixed assets <br> Increase in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing ectivities <br> Increse in long term deb? <br> Repayment of lang eerm ded? <br> Loans from shareholders <br> Repayment of loans from sharenolders <br> Advarices \& laans 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> - | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - <br> - |
| Increaseldecreasel in cesh s equivalents Cash equivalents-Eeginning of the year Cash equivalents - End of the year | $x$ $\times$ $x$ | -- | -- | -- | -- |

11 ) These estimates desed on smple of incorporated businesses reporting soles between $\$ 25,000$ and $\$ 2$. 000.000 . Somple count includes
only those Dusinesses reparting a statement of changes
See iable 1 for symbols ano notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on sic classification in 1987
Prince Edward Island, Masonry Work (SIC 4231)

(1) Average laboup units are calculated by dividing lotal payoll by the overage annuel wage and salary rete as reported in the Survey of Employment Payroll and Hours. Siatistics Canade. Catalogue 72-002. An averape labour unit could de interpreted as a
 500 employees in canaas as ahole but less than that number in any given province it is shown in the 500 and over group
(2) Reters to businesses reporting no payroll deductions in the drevious year
(3) Refers to businesses repoting no payroll deductions in the following year.
"Wewly reporting" ano no longer reporting" Dusinesses are assumed to have deen in activiey for six months and the informetion is adjusted accordingly
see lable : for symbols ano noles

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. $1985-1987$ Prince Edward Island, Mesonry Work (SIC 4231)



|  | 1986 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mumber of observations in samplo <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 13 \\ 95.103 \\ 92.409 \\ 2.694 \end{array}$ | -- | -- | $\cdots$ | -- |
| Businesses reporting a profit (Wo.\} <br> Average sales \$ <br> Average expense \$ <br> Average net drofit \$ | $\begin{array}{r} 8 \\ 147,508 \\ 140.331 \\ 7.177 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting lose (Mo.) Aver age sales $\$$ <br> Average expenses <br> Average net loss $\$$ | 9 9 95.059 95.361 -4.302 | -- | -- | -- | -- |



[^3]See fable for symools and noies

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edward island, Siding Work (Sic 1232)

|  | Total(1) | Bot 25\% 25 | middie ${ }^{\text {Lowe: }}$ 25\% | UDDE: <br> midde 25: | 700 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | ? |  |  |  |  |
| Lom salos value ( $8000{ }^{\text {a }}$ ( ${ }^{\text {a }}$ ( High sales value ( 8000 ) | 11 11 | -- | $\because$ | $\because$ | . |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | Top 25\% |  | Total | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{gathered} \text { Uoper } \\ \text { middi } \\ 25 \% \end{gathered}$ | ToD $25 \%$ |
|  | Percent of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 44.2 | -- | -- | -- | -- | 85.8 | 51.5 | -- | -- | -- | - |
| Occupancy expensas | 4.8 | -- | -- | -- | -- | 100.0 | 4.8 | -- | -- | -- | -- |
| Depreciation | 3.4 | -- | -- | -- | -- | 100.0 | 3.4 | -- | -- | -- | - |
| Repairso maintenance | 0.6 | - | -- | -- | -- | 57.2 | 1.1 | -- |  | -- | -- |
| Hest. light 8 telephone Rent | 0.6 | $\cdots$ | -- | -- | -- | 57.3 28.6 | 0.7 | -- | -- | -- | -- |
| Personnel expenses | 20.7 | -- | -- | -- | -- | 71.4 | 29.0 | -- | -- | -- | -- |
| Financial expenses | 3. 4 | -- | -- | -- | -- |  |  | -- | -- | -. | -- |
| Interest \& bank chargas Professional fees | 2.5 0.8 |  | -- |  | -. | 85.8 71.6 | 3.0 1.2 | -- | -- | -. | -- |
| Other expenses | 12.5 | -- | -- | -- | -- | 100.0 | 12.5 | -- | -- | -- | -- |
| Profit (lose) | 18.1 | - | - | -- | -- | 100.0 | 14.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Sywols

zero or no observerions

- loc small too oe expressed
... nor moplicool
x confioentiot


## footnotes

111 These espimetes are besed on semple of businesses repopting seles between $\$ 25.000$ eno $\$ 2,000,000$.
Totsl weighted expendiqupe on given ilen

21 value in each cell s $\frac{\text { lotal weighied seles of sil busingsses in the sample }}{2100}$ for each querpile
3) Velue in eseh cell s Torsl weighted expendiqure on given item

Inis portion of the qable pertains only to the businesses peporting the specific expense itent Thurefore these fatios ape celculated individuatty and the totsil will not necessarily equal $100 \%$

## Motes

Data ere shown Dy quertiles when at leest 13 of the sempled businesses report the specific item
Aecords wiere phked in escending order eccording to sties size. Each quertile fi. bottom 25z. lower midde 25z. etc.l reprasents one querter of the total mumber of businesses. Within each qusttile. the average ratio is presented. for comparison purposes, the high and low values of stite ere shown

## Hew to ute the tables

(1) bocete the appropriste sales range thet is displayed on the two lines entipled bow geles velue and ahigh seles velue
2) The selected renge will indicete the proper quertile, i.e. the bottom 25x, the lower miodit 25\%, the upper middie 258 or the $10025 \%$.
(3) Dats pertsining to the selocted sales size range will be in that quertile.

## Stenderd Industrisl tIsssificetion befinition (SIC 1月S0):

## SIC 1232 - Siding Contrectors

Businesses primar. Iy engaged in the installation and redair of siding. cladding, metal doors and window fremes and related work Included are businesses dealing in the installafion of metal awnings. canopies anc shutters: installation of eladoing lexcluding glassl: instal'ation of curtain walls: installasion of metal doors and window frames: instellation of metal, heroboto and vinyl exteiof siding: installation of metal and otastic fascia and soffit and the installation of aiuminum, steel, astesios, cement, plasi, and nardboard siding.

LE 2. Balance sheet profile for incorporated buitnesses only. 1987
nce Edward 1 sland, Siding Work (SIc 4232)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UDPe: } \\ & \text { midole } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| nesses ir sample (No.) sales value ( $\$ 000$ 's) sales value ( 9000 's) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Average (5000's) |  |  |  |  |
| -18 |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes receivable | $x$ | -- | -- | -- | -- |
| Inventory | $\times$ | -- | -- | -- | -- |
| Other current assets | $x$ | -- | -- | -- | -- |
| Total curtent sssets | $x$ | -- | -- | -- | -- |
| Fixed assets | $x$ | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | X | - | -- | -- | -- |
| Other essets | X | -- | -* | -- | -- |
| tel ssets | $x$ | -- | =- | -- | -* |
| Dillities and equity |  |  |  |  |  |
| Current loans | $x$ | -- | -- | -- | -- |
| Other current liabilities | $x$ | -- | $\cdots$ | - | -。 |
| Total current liabilitios | $x$ | -- | - | -- | -- |
| Mortgages paysble | $x$ | -- | -- | - | -- |
| Long term deot | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Other lisbilities | $\times$ | -- | -- | -- | -- |
| tal llabilitiss | $x$ | -- | -- | -- | - |
| tal equity | $\times$ | - | -- | - | - |

These estimetes re based on sample of jusinesses reporting sales detween $\$ 25.000$ anc $\$ 2.000 .000$ - Toble for sumbols and notes

ABLE 3. Financial rettos(1) for incorporated businesses oniy, 1987 rince Edward island, Siding work (Sic 4232)

|  | Tot 1 (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | middle $25 \%$ | midd Uoper $25 \%$ | 700 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| usinesses in sample (No.) sales value $\left(\$ 000^{\prime} s\right.$ ! igh sales value ( $\$ 000$ 's) | $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| iauidity retio <br> Current ratio (times) | 0.7 | -- | - | - | -- |
| versge ratios <br> Debtlequity retio (times) <br> Interest coverage ratio (times) <br> Oobt rotio (times) | $\begin{array}{r} 13.0 \\ 5.2 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

I The retios represent the overege of retios for eech pusiness in the group end cennot de celculeted from the figures shown in itele 2
These estimetes are based on semple of businesses reporting seles between 825.000 end 52.000 .000
Itble ifor symbols tind notes.
ifinisions:
Liquidity retio:
Gurrent = current essets / cuprent liabilities

## Leverage retios:

al Deb:/equity = total libbiiizies / equiry
b) Debt ratio $=$ total liabilities / rotal assets
c) Interest coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financiel position for incorporated businesses only. 1987
Prince Edwerd Island, Siding Work (SIC 4232)

 only those businesses reporting atstement of changes
see Taol 1 for symbols and notes

TABLE 5. Employment changes by fize of business, 1984-1987 based on SIC claselfication in 1987 Prince Edward island, Siding Work (SIC 4232)

| Business ize expressed in average labour unitsil) | Number of businesses | Total payroll $\begin{gathered}\$ 000 \text { s) } \\ (\$ 000\end{gathered}$ | Average labous units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reorting(3) |
| 1984 |  |  |  |  |  |
| Topal | 10 | 13 | 52 | 4 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 9 <br> 1 | $x$ $\times$ - | $\begin{array}{r} 32 \\ 20 \\ = \end{array}$ | 4 | - |
| 1987 |  |  |  |  |  |
| Totel | 14 | 1.985 | 96 | 3 | . . |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 13 1 $=$ $=$ | $x$ $x$ - | 96 | $?$ | $\cdots$ |

(1) Averege labour units are colculated by dividing rotal payioll by the overage annual wage sid solary rate as feported in the
 full-time employet note inat the business sige groups used are determined at the conge tevel. thus if busingst has al least 500 employees in Caneda as a whole Dup less than thet number in any given province it is shown in the 500 ond over group
12) Refers to Dusinesses reporting no payroll deductions in the orevious year
(3) Reters io businesses reporting no payroll deductions in the following yoar
"Nowly reporting" and "no longer reporting" businesses are assumed to nave deen in activiey for six months and the informarion is sojusted sccorbingty

Set fate 1 lor symbols and notes

TABLE 6. Selected operating characteristics of smail businesses by sales quartile. $1985-1987$ Prince Edward Isiand, siding Work (Sic 4232)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper midole 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smole | 8 |  |  |  |  |
| Aversge sales $\$$ | 137.465 | -- | -- | -- | -- |
| Average expense \$ | 124,636 | -- | -- | -- | -- |
| Averoge net profit (loss) \$ | 12.829 | -- | -- | -- | -- |
| Susinesses reporting profit (Mo.) | 5 |  |  |  |  |
| Average sales \$ | 114.549 | - | -- | -- | -- |
| Average expense \$ | 56.571 | - | -- | -- | -- |
| Average net profit \$ | 17.978 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average sales \$ | 347.680 | -- | -- | -- | -- |
| Aversge expense \$ | 351.021 | -- | -- | -- | -- |
| Average net loss 5 | -3.34 1 | -- | -- | - | -- |

1986

| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average ner profit (loss) \$ | $\begin{array}{r} 9 \\ 384,804 \\ 372,907 \\ 11,897 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) |  |
| Averoge sales \$ | 378,409 |
| Average expense 5 | 364.378 |
| Average net profit \$ | 14.031 |
| Businesses roporting loss (Mo.) |  |
| Average sales 3 | 1.013 .349 |
| Average expense $\$$ | 1.022.097 |
| Average net loss \$ | -8.748 |

1987

Wumber of observations in sample
Average sales
Average expenses
Average net profit (loss) 3

Businesses reperting profit (Mo.)
Average sales $\$$
Average exDenses
Average net profits

Businesses reporting loss (Mo.)
Average soles $\$$
Average exoense $\$$
averoge net loss $\$$
(1) These esimates are besed on stmple of businesses pepoping sales teiween $\$ 25,000$ and $\$ 2,000,000$

See table 1 for smools and notes

TABLE 1. Seiected operating ratios. in percent of saies. 1987
Prince Edward island, Plumbing (SiC 4241)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { miode } 25^{\circ}$ |  | UoDe:middie 25: |  |  | ior$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Lom saies value ( $\$ 000$ 's) Migh sales value (9000's) |  | $\begin{array}{r} 30 \\ \{1 \\ 11 \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy overage(2) |  |  |  |  | $\begin{aligned} & \text { \# busi- } \\ & \text { resses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only! $\begin{aligned} & \text { : }\end{aligned}$ |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd1e } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of males | 42.3 | -- | - | -- | - | 14.5 | 50.1 | - | -- | - | -- |
| Occupency expenses | 4.6 | =- | - | -- | -- | 100.0 | 4.6 | -- | - | -- | -- |
| Dapreciation | 2.3 | -- | -- | -- | -- | 94.5 | 2.4 | - | -- | -- |  |
| Rapairs o maintenanca | 0.3 | -- | -- | -- | -- | 32.2 | C. 8 | - | -- | - | - |
| Heat. Iight \& telephone | 1.0 | -- | -- | -- | -- | 82.9 | 1.3 | -- | -- | -. |  |
| Aent | 1.1 | -- | - |  | -- |  |  | -- | -- | -. |  |
| Pepsonnel expenses | 19.0 | - | -- | -- | -* | 85.0 | 22.3 | -- | -- | -- | - |
| Financial expenses | 1.5 | -- | -- | - | -- | 57.0 | 1.5 | -- | -- | -- | - |
| Interest \& bank charges Professional fees | 0.8 0.6 | -- | -- | -- | -- | 82.9 90.3 | 1.1 0.6 | -- | -- | -- |  |
| Other expenses | 23.3 | =- | -* | -- | -- | 100.0 | 23.3 | - | -- | -* | -- |
| Profit (loses) | 9.3 | -- | -- | -- | -- | 100.0 | 9.3 | -- | - | - | -- |
| Totet | 100.0 | -- | -- | -- | -- | 100.0 | -. | - | - | -* | -- |

## Symols

- 2ero or no observetions
- too smell too be expressed
not spplicable
$\times$ confidentibl


## Footnotes

(1) These estimates bre based on semple of businesses peporting seles between $\$ 25.000$ end $\$ 2.000,000$. Total weighted expenditure on given item
21 Velue in each cell a $\overline{\text { Totsl weightec sales of all businesses in ohe semple }} \times 100$ for foch quertile
(3) Yalue in exth cell Total weignted expenditure on given item $\times 100$ for each quartile

This portion of the toble pertoins onty to the businesses reporting the specific expense item. Therefore these retios ore celculated individually ind the cotal will not mecessarily equal $100 \%$.

## motes

Ot are shown by quertiles when at least 13 of the sampled businesses teport the specific item.
Records wer penked in ascending order according to sales size. Each quartile fi. bottom 23z, lowt midde 25y, etc.l ropesents one quarter of the totel mumbr of businesses. Hithin each quartile. the over age ratio is presented. for comperison purposes. the high and iom values of sales bre shown

How to use the teoles
(1) Locate the opropriet seles ranga that is displayed on the two lines entitled kow sules velue and anigh seles value
(2) The selecteo renge wilt indicete the proper guertile. i. e. the bottom 25\%. the lower midole 25\%. the upper miode 25צ or the $10085 \%$
(3) Deta perteining to the selected sales size range will pe in that quartile.

## Stenosd Industrisf CInseifiestion Definition (SIC 1980f:

## SIC 424 - Plunbing Contractors

 as installation of waste and ven: drain systems. installation of hot watep heaters and plumbing tanks. installation of water meters. installation of piping systems, instaltatiom of piumbing fixtures. installation of primary hot water. installation of poof drainage systers lexced eavestroughingl and installation of sanitery wap

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward island, Plumbing (Sic 4241)

|  | Total(1) | $\begin{array}{r} \text { Bet } 10 \mathrm{om} \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Uoper $\text { middle } 25 \%$ | Tof 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value $(\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 17 \\ (1) \\ 11\} \end{array}$ | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  |  | -- | -- | -- |
| Accounts and notes receivable Inventory | 45 | - | -- | -- | -- |
| Other current essets | 58 | -- | -- | -- | -- |
| Total current essets | 103 | -- | -- | -- |  |
| Fixed assets | 32 | -- | -- | - | -- |
| Less: Accum. ded. on fixed assets | 0 | -- | -- | - | -- |
| Other essets | 10 | -- | -- | -- | -- |
| Total usaets | 145 | -- | - | -- | - |
| Lisbilities end equity |  |  |  |  |  |
| Current loans | 16 | -- | -- | -- | -- |
| Opher current Total current liabilities | 66 | -- | -- | - | -- |
| Martgages dayable | - | -- | -- | -- |  |
| Long term debt | , | -- | -- |  | -- |
| Other lisoilities | 26 | -* | -- | -- |  |
| Totel lisbilisies | 93 | -- | -- | - | -- |
| Totel equity | 52 | -- |  |  |  |

(1) These estimates ar besed on sample businesses repoising sales bequeen $\$ 25.000$ and $\$ 2.000 .000$

See Table 1 for symols and notes

TABLE 3. Financial ratios(1) for incorporated bueinesses only. 1987
Prince Edward Island, Plumblng (SIC 4241)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midule } 25 \%$ | Uoder midole $25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ 's) | $\left(\begin{array}{l} 17 \\ 1 \\ 1 \end{array}\right)$ | -- | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.6 | -- | - | -- | -- |
| Leverege rotios <br> Debt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 1.8 4.4 0.6 | -- | -- | -- | -- |

(1) The fatios represent the average of retios for eech business in the group and connot be calculated from the figures shown in table 2 .
(2) These estimates ere besed on smole of businetses peporting soles between $\$ 25,000$ and $\$ 2.000 .000$.

See loble 1 for symols and notes

Definitions:
§. Liquidity retio:
Current a current assess / eurrent lisbilities
2. Leverage retios
a) Debt/equity = totsl lisbilities / equity
b) Debt rasio = total liabilities / total assets
c) Interest coverage z net prolit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward Island. Plumbing (SIC 4241)

|  | Total(1) | $\begin{array}{r} \text { Bo:70m } \\ 25 \% \end{array}$ | Lowe? $\text { miode } 25 \%$ | Uoper $\text { middle } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in samote (NC Low sales value ( 800 C s) High sales value $\left(3000^{\circ}\right.$ s) | $\begin{array}{r} 5 \\ (1) \end{array}$ |  | -- | -- |  |
|  |  |  | Average (\$000 |  |  |
| Operating ectivities Cash from one tions Depreciation Other | $\begin{array}{r} 14 \\ 5 \\ -8 \end{array}$ | -- | -- | -- | -- |
| Oividends | - | -* | -* | -- | "- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | - 3 | -- | - -- -- | -- | -- |
| Finencing ectivitios <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances 8 loans from government <br> Increase in equity <br> Decrese in equity <br> Other | -2 2 -3 | - -- -- - - | - <br> -- <br> -- <br> -- <br> - | -- -- -- -- -- | - - - - -- -- |
| Increse (decresse) in cosh sequivelents Cash s equivalents-Beginning of the year Cash \& equivelents - End of the yeer | $\begin{array}{r} 6 \\ 21 \\ 27 \end{array}$ | -- | -- | - $\quad-\quad-$ | -- |

111 inese es:imates are besed on sample of incorporated businesses reporting sales detween $\mathbf{1 2 5 , 0 0 0}$ and $\mathbf{8 2 . 0 0 0 , 0 0 0 \text { . Sample count includes }}$ onty those businesses reporing setement of changes
See inble 1 for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 besed on sic classification in 1987
Prince Edward Island, Plumbing (SIc 4241)

|  |  |  |  | Changes in num with poi | of busincsses oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in oversge labour units(l) | Number of businesses | $\begin{array}{r} \text { Total parrol! } \\ \left(\$ 000^{\prime} \mathrm{s}\right) \end{array}$ | Average labour units(1) | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 44 | 2.277 | 129 | 10 | 4 |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20 \text { - } 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 43 1 - | $x$ <br> $\times$ | 94 35 - | 10 | 4 $=$ $=$ |
| 1987 |  |  |  |  |  |
| Total | 52 | 5.039 | 243 | 7 | , |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-99 \\ & 500 \text { and over } \end{aligned}$ | 49 3 - | $\begin{array}{r} 2.548 \\ 2.491 \\ \hline \end{array}$ | 123 120 $=$ | 6 | $\ldots$ $\cdots$ $\cdots$ |

111 Averoge Imbour units are colculateo by dividing tolm payroll by the overoge onnual wage and salory rate os reported in the Surver of Employment. Poyroll and Hours. Stasistics Canad. Ce: alogue $72-002$. An average labour unit could be interpreted as a full-ifmemployee. No te that the business size groups used ere oetermined of the Cenede level. Thus if obusiness has ot lenst 500 enployees in canade as whole but less then that number in any given province it is shown in the 500 and over group
121 Refers io businesses paporting no payroll deduetions in the previous year
131 Refers 10 businesses peporting no peyroll deductions in the following year
"Wowly repori ing" anc "no longer reporqing" businesses are assumed to have been in activity for six months ond ine information is sd;usted accordingly

See lable 1 for symbols anc noles

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Prince Edward lsiand. Plumbing (Sic 4241)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25: \end{array}$ | Lower middle 25; | Upper $\text { middle } 25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smople | 40 |  |  |  |  |
| Average sales $\$$ | 215.623 | -- | -- | -- | -- |
| Average expenses | 225.984 | -- | -- | -- | -- |
| Average net profit (loss) \$ | -10.361 | -- | -- | -- | -- |
| Businesses reparting profit (Mo.) Average sales | 212.694 |  |  |  |  |
| Average satas ${ }_{\text {average }}$ | 212.691 197.504 | -- | -- | -- | -- |
| Average net profits | 15.087 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | 5 |  |  |  |  |
| Average sales $\$$ | 386.149 | -- | -- | -- | -- |
| Average expenses Average net loss | 525.802 -139.553 | -- | -- | -- | -- |
| Average net loss | -139.653 | -- | -- | -- |  |

1986


1987

| Wumber of observations in sample | 34 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 189.269 | -- | -- | - |
| Average expense \$ | 174.415 | - | *- | -- |
| Average net profit (loss) \$ | 14.854 | -- | -- | -- |
| Businesses reporting oprofit (Mo.) | 28 |  |  |  |
| Average sales $\$$ | 197.198 | -- | -- | -- |
| Average expense \$ | 179.176 | -- | -- | -- |
| Average net drofit $\$$ | 18.022 | -- | -- | -- |
| Businesses roporting losg (Mo.) | 5 |  |  |  |
| Average sates ${ }^{\text {a }}$ | 150.616 | -- | -- | -- |
| Average expense \$ | 156,346 | -- | -- |  |
| Average net loss \$ | -5.730 | -- | -- | -- |

(1) These estimases are besed on sample of businesses reporting sel between $\$ 25,000$ and $\$ 2,000,000$

Sen Tible i for symools and notes

TABLE 1. Selected operating retios, in percent of sales. 1987
Prince Edward |sland, Electrical work (SIC 4251)

|  | Total(1) |  | $\begin{aligned} & 80:+0 m \\ & 25 \% \end{aligned}$ |  | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ |  | Upper midde 25\% |  |  | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle (No.) Low sales value ( 5000 s) High saies vaiue i\$000's) |  | $\begin{array}{r} 37 \\ (1) \\ (1) \end{array}$ |  | -- |  | .- |  |  |  |  |  |
| Selectod expense item | Industry avelage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80+t 0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upoer } \\ \text { midele } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | Lower middle 25\% | UDDer <br> middie $25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sesles | 45.6 | -- | -- | - | -- | 93.8 | 48.7 | -- | - | -- | -- |
| Occupancy expenses | 3.5 | -- | -- | =- | -- | 100.0 | 3.5 | - | - | -- | -- |
| Deprecistion | 1.9 | -- | -- | -- | - | 90.0 | 2.1 | -- | -- | -- | -- |
| Repairs 8 maintenence | 0.1 | -- | -- | -- | - | 18.4 | 0.3 | -- | -- | -- | -- |
| Heat. light stelephone | 1.1 | -- | -- | - | -- | 94.0 | 1.1 | -- | -- | $\cdots$ | -- |
| Rent | 0.5 | -- | -* | - | -- | 37.7 | 1.3 | -- | -- | -- | -- |
| Personnel expenses | 20.2 | -- | -- | - | -- | 85.7 | 23.5 | -- | -- | -- | -- |
| Financial expenses | 2.2 | - | - | -- | -- | 96.1 | 2.3 | -- | -- | -- | -- |
| Interest s bank charges | 1.6 0.6 | -- | -- | -- | -- | 96.1 96.1 | 1.7 0.6 | -- | -- | -- | -. |
| Other expenses | 17.0 | -- | -- | -- | -- | 100.0 | 17.0 | -- | - | -- | -- |
| Profit (loss) | 11.6 | -- | -- | -- | -- | 95.0 | 12.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | -- | - | -- |

## Syebol:

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* confioentisl


## Foofnotes

(1) These estinstes are based on sampl of businesses raporting seles between $\$ 25.000$ and $\$ 2.000 .000$ Totel weigrted expenditur on given item

|3) Velue in esth cert $\frac{\text { Totel weighted expenditure on given item }}{\text { Total weighted seles of businesses reporting this item of expenditure }} \times$ loo for eech quertile

Ihis Doftion of qhe tex pertins only to the businesses reporting the specific expense item. inerofore these ratios are celculatio individuelly anc the rotal mill not necesserily equal $100 \%$

## Notes

Dete are shown by Quartiles when bt least 13 of the satplod businesses report the specitic item
Records wer penked in escending order according to sales size, Eech quertile li. b. botzom 25\%. lower miode 25\%, Etc. represents one querter of the corel number of businesses. Within each quartile. the overnge ratio is presemtes. for comperison purposes, the high and low visiues of seles ere shom

## Mow to use the tebles

(1) Locate the appopriate saics pange that is disployed on the two lines entitiod low sal ve velue" and migh seles valuet
(2) The selected range will indicate the proper quertile. i. the botton 25\%, the lower midde 25\%. the upper midd $25 z$ or the top 25\%.
(3) Dete pertaining to the selected soles sizt pming will be in thet quertile

## Standerd industrisl CIsesifiction Definition (SIC 18so):

5ic 4251-Electrical Contractors
Businesses primerily engaged in the installation end repair of electrical and communicepion wiping systems, excupt eransmission and distribution lines. Included in this industry ar audio-visual miring systems installation. electric base board hearers installetion. installation of electric hesting blast coils, installation of flectric burglar alarm systoms, installation of electric power control panels ang ouplets. electical work. el ectric firtalarm systems installation. installation of intercommunication sys?ms. elactric lighting systems installatior. public adoress systems installation. installation of elactric snow melting cables. telephone wiring installation and electrical wire insisllations to houses buildings and structures

TABLE 2. Balance sheet profile for incorporsted businesses only. 1987
Prince Edward Island, Elecerical Work (SIC 4269)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middele 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (22 | -- | -- | -- | -- |
|  | Average ( 5000 's) |  |  |  |  |
| Aseet: |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes peceivable | 39 | -- | -- | -- | -- |
| Inventory | - | -- | -- | - | -- |
| Other cupent assets | 23 | -- | -- | -- | - |
| Totsl curcent sssets | 62 | -- | -- | -- | -- |
| Fixed assets | 19 | - | -- | -- | -- |
| Less: Accum. deo. on fixed sesets | - | - | - | -- | -- |
| Other ossets | 2 | -- | -- | -- | -- |
| Total essets | 83 | -- | -* | -- | -- |
| Liebilities and equity <br> Cuprent losens |  |  |  |  |  |
| Other cuprent liabilities | 42 | -- | -- | -- | -. |
| Total current liabilities | 50 | -- | -- | -* | -- |
| Mortgages payable | - | -- | -- | - | -- |
| Long term debt | - | -- | -- | -- | -- |
| Other liabilities | 9 | -- | -- | -* | -- |
| Total lisbilities | 59 | -- | - | - | -- |
| Totel equity | 24 | -- | -- | -- | -- |

(1) These ssimates are based on sample businesses reporting sales between $\$ 25.000$ and $\$ 2,000,000$

See reble f for symbols and nores

TABLE 3. Financial ratios(1) for incorporated busimesses only. 1987
Prince Edwerd 1 sland. Electricel Work (Sic 4261)

|  | Tots $1(2)$ | $\begin{array}{r} 808 t 0 m \\ 25 \% \end{array}$ | Lower middle $25 \%$ | UpDer $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles value ( $\$ 000$ 's) | (22) | -- |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current iatio (times) | 1.2 | *- | -- | -- | -- |
| Leverege retios <br> Debt/equity ratio (times) <br> Interest coverage potio (times) <br> Dobt iatio (times) | $\begin{aligned} & 2.5 \\ & 3.0 \\ & 0.7 \end{aligned}$ | -- | -- | -- | --- |

(1) The retios represent the merage of ratios for each business in the group and connot be celculated from the figures shom in rable 2 .
(2) These estimates bre based on ample of businetses roporing ssles oviwen $\$ 25,000$ und $\$ 2.000 .000$

See Teble 1 for symbols and notes

## Definitions:

1. Liquidity retio:

Gurrent z current assets / curient limbilities.
2. Leverage ratios:
a) Debt/equiry = rotal liabilities / equity.
b) Debt fa:io = ioial lisbilities/fotal assets
c) Interest coverage = net profiz - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Electrical Work (SIC 4261)

| Total(1) |  | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | UDPer $\text { middle } 25 \text { : }$ | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.l Low sales value ( $8000^{\prime} \mathrm{s}$ ) High saies value (\$000's) | $\left\{\begin{array}{l} 1 \\ \{1\rangle \end{array}\right.$ | -- | -- | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Dperating ectivities Cash from oderations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | =- | - |
| Invertment ectivities <br> Disposal of fixed assets <br> Purchuse of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Financing ectivities <br> lncrease in long term debt. <br> Redayment of long term debt <br> Loans from shareholders <br> Reaaymen of loans from shareholders <br> Advances 8 loans from government <br> incresse in equity <br> Deciesse in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Increase(decrease) in cash s equivalents Cash s equivalents-8eginning of the year Cash \& equivelents - End of the year | $x$ $X$ $X$ $X$ | -- | $\cdots$ | * | - |

 only those Dusinesses reporting statement of changes
Sen Table 1 for symbols and nopes

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciastification in ig87 Prince Edward isiand. Electricel Work (SIC 4251)


(1) Averape isbour units are calculated by dividing total payroll by the average annual mage and salary rate as feported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue 12-002. An average labour unit could be interpreted as a
full-time employee. Note that the business size groups used are defermined at the conado level. Thus if obusiness has at least 500 employees in Canaco bs owhe but less than that number in ony given province it is shown in the 500 and over group
(2) Refers 10 businesses teporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and mo longer reporting" Dusinesses are assumed to have been in activity for six montins and the information is acjusted accordingly

See Toble i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Prince Edward $\mid$ sland, Electrical Work (SIC 4251)


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in smpple | 42 |  |  |  |  |
| Aver ge sales \$ | 187.379 | -- | -- | -- | -- |
| Average expense $\$$ | 182,783 | -- | - | - | -- |
| Average net profit (loss) \$ | 4.596 | -- | - | - | -- |
| Businesses reporting a profit (Mo.) | 34 |  |  |  |  |
| Average sales 5 | 187.661 | -- | -- | -- | -- |
| Average expense \$ | 179.629 | -- | -- | -- | -- |
| Average net orofit $\$$ | 8.032 | -- | -- | -- | -- |
| Busimesses reporting loss (Mo.) | 8 |  |  |  |  |
| Average sales \$ | 216.846 | -- | -- | -- | -- |
| Average expense ${ }^{\text {S }}$ | 230.318 | -- | -- |  | -- |
| Average net loss \$ | -13.472 | -- | -- | -- | -- |

1985


1987

| Mumber of observations in sample Average sales \$ Sverage expense \$ average ne: profit (loss) $\$$ | $\begin{array}{r} 32 \\ 111.066 \\ 102,145 \\ 1.921 \end{array}$ |
| :---: | :---: |
| Businesces reporting profit (Mo.) | 26 |
| Average sales \$ | 106.347 |
| Average expense \$ | 95.305 |
| Average net profits | 11.042 |
| Businesses reporting loss (Mo.) | 6 |
| Average sales \$ | 170.127 |
| Average expense \$ | 174.381 |
| Average net loss \$ | -4,254 |

(1) These estimates ore based on a sample of businesses reporting seles between $\$ 25,000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward isiand, Finish Earpentry (SIC 4274)

| Total!1; | Lower | Uperep | Tom | midde $25 \%$ |
| ---: | ---: | ---: | ---: | ---: |


| Businesses in sample (No.) Lon sales value $\left(5000^{\prime}\right.$ s) High sales value $13000^{\circ} \mathrm{s}$ | $\begin{array}{r} 35 \\ 11 \\ 11 \\ \hline \end{array}$ |  | -- |  |  | -- |  | -- |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( ${ }^{\text {a }}$ ) |  |  |  |  |
|  | Total | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | 8ot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of selos | 40.4 | -- | -- | -- | *- | 76.2 | 52.9 | -- | -- | -- | -- |
| Decupancy expenses | 2.9 | -- | -- | -- | -- | 91.7 | 3.2 | - | - | -- | -- |
| Deprecielion | 1.3 | -- | -- | - | - | 72.8 | 1.8 | -- | -- | -- | -- |
| Repairas maintenance | 0.4 | -- | -- | -- | - | 30.1 | 1.3 | -- | -- | -- | -- |
| Heap. light 8 elephone | 0.4 | -- | -- | -- | -- | 53.7 | 0.7 | -- | -- | -- | -- |
| Rent | 0.8 | -- | -- | -- | - | 38.0 | 2.2 | -- | -- |  | -- |
| Personnel expenses | 23.7 | =- | -- | -- | -- | 79.9 | 29.6 | -- | -- | -- | -- |
| Finencial expenses |  | -- | - | -- | -- | 76.2 69.0 | 1.0 0.5 | -- | -- | -- | -- |
| Inzerest \& bank cherges Professional tees | 0.3 0.4 | -- | -- | -- | -- | 69.0 67.1 | 0.5 0.6 | -- | -- | -- | -- |
| Other expenses | 17.3 | -- | -- | - | - | 100.0 | 17.3 | -- | - | -- | -- |
| Profit (lose) | 15.0 | -- | -- | -- | - | 98.2 | 15.3 | -- | -- | -- | - |
| Total | 100.0 | -- | - | - | -- | 100.0 | ... | ** | -- | - | -- |

## Symbol

zero or no obstrvarions

-     - too snell 100 be expressed
not appi icable
$\times$ confidentisl


## Footnotes

111 inese estimates ari based on sample of businesses repopting sales between 325.000 and $32.000,000$ Total weighted expenditure on given item
(3) Value in esch cell Total wighted expenditur on given item

This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these pios are celculateo individually and the sotsl will not necesserily equel $100 \%$.

## Motes

Opta are shown by quarqi les when at leest 13 of the senpled ousinesses peport the specitic iten
Records were ranked in ascending opder eccording to sales size. Each qubrtile li. e. bottom 25\%, lower midde 25z, etc. represents one quarter of the totsl number of businesses. Within each quartile, the suer age ratio is prestentid. For comparison purposes. the high and low vilues of sales ere shown.

Mow to use the tisblet

(2) The selected range will indicete ing proper guertile, i. the ootom 25\%, the lower midde 25\%. the upper midd 25 s . or the top 252.
(3) Deto perimining to the seleced sales size pange will be in thet quertile.

Stenderd Industrisl CIsesificetion Definition (SIC 1880);
SIC 6274 - Finish Cerpentry Contrectors
Businesses orimarily engaged in on-site cabinetry, millwork inseallation, pre-fabricated ssan mod door installation, garme door installation exierior and interior triming and miscellaneous hardware installation. Included or businesses engaged in the installation ano fin shing of cabinetry. conspruction of Duilt-in cabinets. the installstion of interior and exterior wood frim.

TABLE 2. Balance sheet prof 1 le for incorporited businesses only. 1987
Prince Edward Island, Finish Carpenery (SIC 4274)

| - - | (1) | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | $\text { miode } 25 \%$ | Undep $\text { midole } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaive (\$000's) High sales balue (\$000's) | $\begin{aligned} & 10 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | =- |
|  | Average ( $5000{ }^{\text {c }}$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | =- | =- | - | -- |
|  | 11 | - - | -- | -- | - |
| Accounts and notes receivable Inventory | - |  |  | -- | -- |
| Other cuppent assets | 18 | -- | - - | - | -- |
| Total current assets | 30 | -- | - | - | -- |
| Fixed essets | 8 | - | -* | - | -- |
| Less: Accum. dep. on fixed issets | - | -- | - | - | -* |
|  | - | $\cdots$ | -- | - | - |
| Totel ossets | 38 | -* | - | -- | - - |
|  |  |  |  |  |  |
| Lisbilities and mquity Current loens | 1 | -- | -- | -- | -- |
| Other current liabilities | 21 | -- | =- | -- | -- |
| Total current liabilities | 22 | - | -- | -- | - |
| Mortgages payable |  | - | -- | - | -- |
| Long term debt |  | -- | -- | - - | -- |
| Other lisbilities | 10 | -- | =- | - | - |
| Total lisbilities Totel equity | 325 | -- | - | - | -* |
|  |  | -- | -* | -- | - |


See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for tncorporeted businesses only, 1987
Pince Edward isisnd, Finlsh Carpentry (SIC 4294)


(1) The ratios reprosent the evermge of ratios for cech business in the group and connot be calculetod from the figures shown in itble 2 .

121 These estimetes fe based on esple of businesses reporting seles beiwem 525,000 ond 52.000 .000 .
See Table ifor symbol and notes.

Befinitions:

1. Liquidiey retio:

Current = current assets/current lisbilities
2. Levertage resios:
a) DeDrequity $=$ total liabilities / equity
ol DeDtratto $=$ total liabilitiss fotel assets
cl Interest coverse $=$ net profit imierest expense/ interest expense

 only those businesses peporting a statement of chengis
See toble 1 for symbols and notes

TABLE 5. Employment changes by ize of business. 1984-1987 besed on SIC clasilfication in ige7 Prince Edverd lsiand. Finish Cerpentry (SIC 4274)

(1) Average labour units are colculated by dividing sotal payrolt by the overoge annual woge and salary rate as reported in the Surver of Employment. Poyrall ond hours. Stotistics canso. Catologue 72-002. An overbpe labour unit could be interproted as e full-time emplover. Note that the business size groups used are defermined at the cenade level. ihus if obusingss has at least 500 employees in canade as a whole out less than that number in any given province it is shown in the 500 and over group
(2) Refers 10 ousinesses reporiing no payrolt deductions in the previous year.

131 Refers 10 businesses reporting no payroll deductions in the foltowing year
-Newly reporting" and "nc longer peporing" businesses are assumed to have teen in activity fop six months and the information is adjusted accordingly
see iable : for symbols and noics

TABLE 6. Selected opersting charscteristles of smill businesees by sales quirtile. $1985-1987$ Prince Edwrd island, finish Carpentry (SIC 4274)
Total(1)


11) These estimates are Dased on ample of businesses reporting seles detween $\$ 25.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward island, Painting and Decorsilng Work (SIC 4275)

|  | Total 11 | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | miodie $25 \%$ | $\begin{aligned} & \text { Uode: } \\ & \text { midole } 25: \end{aligned}$ | 100 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No.i | 23 |  |  |  |  |
| Low sales value ( 8000 's) | (1) | -- | -- |  | -- |
| Hight sales vaiue ( $\$ 0000^{\circ}$ ) | (1) | -- | -- |  |  |


| Selsted expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe r } \\ \text { midd I } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midde } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bo: } 20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | T00 $25 \%$ |
|  | Percent of sales |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of seles | 19.5 | - | -- | -- | -- | 10.1 | 24.4 | - | -- | - | -- |
| Occupency expenses | 4.3 | -- | - | . | -- | 100.0 | 4.3 | - | =- | -- | - |
| Depreciotion | 2.3 | -- | $\cdots$ | -- | -- | 85.9 | 2.7 | -- | -- | -- | -- |
| Repairs 8 maintenance | 0.3 | -- | -- | -- | - | 24.9 | 1.0 | -- | -- | -- | - |
|  | 0.5 | -- | $\cdots$ | -- | -- | 47.1 | 1.1 | -- | -- | -- | -- |
| Rent | 1.2 | -* | -- | -- | - | 66.4 | 1.9 | -- | -- | -- | -- |
| Personnel expenses | 42.5 | -* | - - | - | -- | 87.3 | 48.6 | =* | -- | -- | -- |
| Financiol expenses | 0.5 | -- | * | -- | -- | 91.4 |  | -- | -- | -- |  |
| Interest \& bank charges | 0.5 | -- | -- | -- | -- | 60.1 72.0 | 0.8 0.6 | -- | - | -- | -- |
| Protessional fees | 0.4 | - | -- | -- | -* | 72.0 |  | -- | -- | -- | -* |
| Other expenses | 15.4 | -- | - | - | -- | 100.0 | 15.4 | -- | - | -* | -- |
| Profl (loss) | 17.4 | -- | - | -- | - | 100.0 | 17.4 | -- | -- | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | - |

## Symbols

2ero or no observetions
$\$ 00$ snell 100 be expressed
not applicoble
$\times$ contidenriol

## footnotes

(1) These estimetes er besed on semple of businesses reporting seles between \$25,000 end $\$ 2,000.000$

9) value in ench cell s loisl weighted expenditure on given item Total weighted sales of businesses peporting this item of expenditur

This portion of the toble pertains only to the businesses reporiing the specific expense iten. Therefort these ratios ere culculad individuslly and the totel will not necesserily equel $100 \%$.

## motes

Dsis ere shown by quertiles when Bi lets? 13 of tho sempled businesses roport the specific item.
Records wer renked in ascending order according to sales size. Ench quertile fi e botion 25z, lower midde 25\%. etc. fepresents one quer ter of the totel mumber of businesses. Within each queriile, she average fotio is presented. for comperison purposes. the high and low velues of shles er shown

Now to use the tobles

(2) The selected renge will indicste the proper quertile. i. the bottom 25z, the lower midde 25z. the upper midde 258 or the 10p 25\%.
(3) Dete pertaining to the tulseted seles size renge witl be in thet quertile

Stenderd Induatriel Cleseificstion Definition (SIC 1880):
51C 4275 - Painting and Decor⿻ting Contractors
Businesses primarily engaged in painting. paperhanging and decorating in buildings and painting of heavy lenginearing structures
fncluded are businesses primarily engaged in paini or paper stripping and parking lot or road surface marking. this industry
includes the painting of bridges and structures, interior decorating. Daint stripping lexcept furniturel. interior and exterior painting of buildings. paper hanging linterior decoratingl and walloaper hanging and renovel.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edwerd Island, Painting and Decorating Work (Sic 4275)

|  | Totalil) | $\begin{array}{r} \text { Bot }: 0 \mathrm{om} \\ 25 \% \end{array}$ | Lawer $\text { midole } 25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { midd } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\$ \$ 000$ s) High salos vaive ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | - | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 8 | -- | -- | - | -- |
| Inventory | - |  | -- | -- | -- |
| Other current ossets | 5 | -- | -- | -- | -- |
| Totel current ossets | 15 | -- | -- | -- | -- |
| Fixed assets | , | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -- | - |
| Other assets | - | -- | -- | -- | -- |
| Total assets | 19 | -- | -- | - | -- |
| Liebillities end equity |  |  |  |  |  |
| Other current liabilities | 9 | -- | -- | -- | -- |
| Total current liabilities | 15 | -- | -- | -- | -- |
| Mortgages payable | - | *- | -- | -- | -- |
| Long term debt | - | - | -- | -- | -- |
| Other liabilities | 4 | -- | -- | -- | -- |
| Total liabilities | 13 | -- | - | - | -- |
| Total equity | 1 | -- | -- | - | - |

 See iable 1 for symbols and notes

TABLE 3. Financisi ratios (1) for incorporated businesses only. 1987
Prince Edwerd lelend. Pointing end Decoreting Work (SIC 4275)

|  | Total(2) | $\begin{array}{r} 80 \text { tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value (\$000's) High sales value (\$000's) | $\begin{aligned} & 10 \\ & (i) \\ & (i) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| Leverage retios <br> Debtiequity ratio (times) <br> Interest coverage ratio (times) <br> Debt rotio (times) | $\begin{array}{r} 27.1 \\ 2.1 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(11) The ratios represent the overege of retios for each business in the groub end cannot be calculbted from the figuras shown in ioble 2 .
(2) inese estimetes ept besed on smple of businesses reporting sales between $\mathbf{2 5 , 0 0 0}$ and $82,000,000$.

See iable 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

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

```
Debs/equity = lotal liabilities / equity
Deb: a;10 = :0:al viabilites/to:al essets
!ngeres: cove:age = ne: frofit . interest experse / interes: expense
```

FABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edwerd Island, Painting and Decorating Work (SIC 4275)

|  | Total(1) | $\begin{aligned} & \text { Eottom } \\ & 25 \% \end{aligned}$ | Lowe: $\text { midole } 25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samp:e (No.l Lon sales value ( $\$ 000$ 's) Hign sales value ( 8000 's) | $\left(\begin{array}{l} 1 \\ (i) \end{array}\right.$ |  |  | -- | -- |
|  |  |  | average 18000 |  |  |
| Opersting ectivities Cash from operations Deprecietion Other | x $\times$ $\times$ $\times$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Invertment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivities <br> Inciesse in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharenolders <br> Advances \& loans from government <br> Increse in equipy <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> -- <br> - | - - - - - - | -- <br> -- <br> -- <br> -- <br> - <br> - | - - - - - - - |
| Increase (decrease) in cash \& equivalents Cosh s equivelents-beginning of the year Cash squivelents - End of the yeer | $x$ x $\times$ | -- | -- | -- | -- |

(1) inese estimetes are based or sample of incorporated businesses reporing seles beimeri $\$ 25,000$ ond $\$ 2.000 .000$. Sample count includes
only those businesses reporting statement of changes.
sen iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificatton in 1987
Prince Edwerd island. Painting end Decormilng Work (SIC 4275)


[^4]TABLE 6. Selectad operating characteristics of small businesses by sales quartile, $1985-1987$
Prince Edward Island, Painting and Decorating Work (SIC 4275)


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mumber of observetions in sample | 17 |  |  |  |  |
| Aversge soles \$ | 67.759 | - | -- |  |  |
| Average expense \$ | 58.721 | -- | -- |  |  |
| Average net profit (loss) \$ | 9.038 | -- | -- | -- |  |
| Businesses reporting profit (No.) | 16 |  |  |  |  |
| Average saless | 65.192 | - | -- |  | -- |
| Average expense $\$$ | 55.633 | - | -- | -- |  |
| Average net prolit \$ | 9.559 | -- | - | - | -- |
| Businesses reporting loss (No.) | 1 |  |  |  |  |
| Average sales $\$$ | 164.000 | -- | - | -- | -- |
| Average expense $\$$ | 168.000 | . | -- | -- |  |
| Average net loss \$ | -4.000 | -- | -- | - | -- |



1987

(1) These estimates ere based on a sample of Dusinesses reporting sales beiween $\$ 25,000$ and $\$ 2.000,000$

See table ; for symbuls ano potes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island. Truck Transport Industries (SIC 456)

| Total(1) | Lottom | Lower | Uoper |
| ---: | ---: | ---: | ---: |


| Businesses in sample (No.) | 76 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Low sales value ( $\$ 000$ 's) | (1) | (1) | 59 | 120 | 165 |
| H gh saies value ( $\$ 000^{\prime}$ s) | $(1)$ | 59 | 120 | 166 | (1) |


| Selected expense item | Industry sverage(2) |  |  |  |  | $\begin{aligned} & x \text { busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting businesses onty 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Bot+om } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uppei } \\ & \text { middle } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } \\ 25 \% \end{array}$ | Uppe I midole 25* | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle expenses | 33.1 | 24.8 | 28.3 | 34.3 | 44.0 | 95.1 | 34.8 | 25.9 | 28.9 | 38.7 | 45.2 |
| Depreciation | 19.6 | 11.2 | 11.1 | 8.7 | 15.0 | 90.9 | 12.7 | 11.9 | 12.1 | 10.9 | 15.4 |
| Repaits maintenunce | 7.2 | 5.0 | 3.8 | 7.7 | 11.9 | 65.9 | 10.8 | 8.5 | 8.4 | 9.7 | 14.4 |
| Fuel expense | 14.3 | 8.6 | 13.4 | 17.9 | 17.1 | 65.5 | 21.9 | 18.9 | 24.5 | 23.2 | 20.7 |
| Personnel expenses | 10.5 | 6.5 | 11.4 | 5.1 | 18.6 | 74.6 | 14.2 | 25.1 | 13.7 | 5.8 | 19.0 |
| Financial expenses | 3.6 | 3.6 | 3.6 |  |  |  |  | 3.5 3.3 | 3.8 |  |  |
| Interest 8 bank charges | 3.0 | 2.8 | 3.1 | 4.2 | 2.1 | 88.2 | 3.4 | 3.3 1.2 | 3.4 | 5.3 | 2.2 |
| Protessional lees | 0.5 | 0.8 | 0.4 | 0.3 | 0.5 | 72.7 | 0.7 | 1.2 | 0.7 | 0.4 | 0.7 |
| Other expenses | 39.1 | 43.7 | 40.2 | 41.7 | 31.4 | 100.0 | 39.1 | 43.7 | 40.2 | 41.7 | 31.4 |
| Profit (loses) | 13.7 | 21.4 | 15.4 | 14.3 | 3.4 | 97.2 | 14.0 | 21.4 | 18.5 | 14.3 | 3.4 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | . . | . . | ... |  |

## Symbol:

- zero or mo observations
- too smell too be expressed
no: opplicable
$\times$ confidentisl


## footnote:


Toisl wighted expenditure on given item

(3) Value in each colls
$\frac{\text { Totsl wighed expenditure on given iten }}{\text { Totel weighed seles of businesses reporting this iten of expenditure }} \times$ for fech quertile.

This portion of the qeble perqias only to the businesses peporting the pecific expense isem. Theriofe thest retios er calculsted individueliy and the sotal will not necesserily equel 1005.

## Motes

Deta sfe shown by quertiles when bt least 13 of the sempled businesses raport the specific iten
Records were renke in escending opder eccording to sales size. Eech ouartile li. © betzon 25\%. Iower midale $25 \%$, etc.) represtis on querter of the totel humber of businesses. Within est quertile. the eversge retio is presentec. for comperison purposes. the high and low values of seles er shown.

## Mow to use the tables

(11 Locate the appropriste seles pange that is displeyed on the two lines entitied low selos velue ond omigh geles velue
(2) The selecteo renge will Indiente the proper quertile, i.e. the botton 25\%, the lower middl 25\%. the upper midde 25\% or the 100 25\%.
(3) Dete perteining to the selected seles size pange will be in thst quartile

## Stenderd Industrint Clessificetion Definitton (516 18s0):

SIC 4560 - Truck Irensport Industry
Businesses primarily engaged in the provision of alf types of erucking. transfer eno ralered services. Truck ebroker operators ape includec in this industry.

|  | Total(1) | Bottom 25\% | Lowe P <br> midde 25\% | UoDer $\text { middle } 25 \%$ | 700 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low sales value ( $\$ 000$ 's) High salas value ( $\$ 000$ 's) | 36 $(1)$ $(1)$ |  |  |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes peceivable | 18 | - | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
|  | 20 | -- | -- | -- | -- |
| Total current assets | 37 | -- | -- | -- | -- |
| Fixed assets | 73 | -- |  | -- | -- |
| Less: Accum. dep. on fixed sessets Other assets |  | -- | -- | -- | -- |
|  | 11 | -- | -- | -- | -- |
| Total assets | 122 | -- | -- | -- | -* |
| Liabilitles and equity |  |  |  |  |  |
| Current loans | 9 9 | -- | -- | -- | -- |
| Other current liabilities | 25 35 | -- | -- | -- | -- |
| Total current liabilities | 35 | -- | -- | -- | -- |
| mortgages oayabe | 6 | -- | -- | -- | -- |
| Other liabilities | 53 | - | -- | -- | -- |
| Total lisbilitios | 93 | -- | -- | - | -- |
| Total equity | 29 | -- | -- | - | -- |

11) These estimetes ere based on semple of businesses reporting seles between $\mathbf{3 2 5 . 0 0 0}$ end $52.000,000$

Ste Table ifor symools and notes

TABLE 3. Financial rattos (1) for incorporated businasses only. 1987
Prince Edwerd Ibland. Truek Trensport Industries (Sic 456)

|  | Total 2 ) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper $\text { midd } 25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low seles value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime} s\right.$ ) | 36 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.1 | =- | -- | - | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage rotio (times) Debt ratio (times)``` | $\begin{aligned} & 3.2 \\ & 2.7 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |


(2) These estimetes me besed on semple of businesses reporting sel bstween 225,000 हnd $52,000.000$

See Teble for symols end notes.

## Definitiont:

1. Liquidity retio:

Cuprent = current assets / current litoilities
2. Leveroge ratios
al Debt/equity = total liabililies / equity
b) Debi ratio = total liabilities / totat assets
cl Interesi cover age $=$ net profit inierest expense / interest expense

TABLE 4. Statement of changes in fimancial position for incorporated businesses only. ig8t
Prince Edward Island. Truck Transport Induseries (SIC 456)

|  | Total(1) | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | Lowe! $\text { mode } 25 \%$ | Upper middle 25\% | ToD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (Ho.) <br> Low sales value ( 5000 s) <br> Migh sa'es va'ue ( $\$ 000$ 's) | $(1)^{2}$ | -- | -- | -- | -- |
|  | Aversge (\$000's ) |  |  |  |  |
| Opereting activities Cast from operations Deprecition Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | X | =- | -- | -- | -- |
| Investeent ectivities <br> Disposal of fixed assets <br> Purchase of fimed assets <br> Incresese in investment <br> Decreses in investment | $x$ $x$ $x$ $x$ $x$ | -- | -- | -- | - |
| Finencing ectivities <br> Increase in long term debt <br> Repoyment of long term debe <br> Loens from shareholders <br> Repsymen of loens from shoreholders <br> Advances \& toans from government <br> increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ |  | -- - - - - - | - - - - - - - | - - - - - -- |
| Incresse(decrease) in cssh s equivalents Cash s equivelents-Beginning of the year Cash sequivelents - End of the rear | $x$ $x$ $x$ | -- | -- | -- | -- |


only those businesses reporiing stetemeni of changes.
see isble i for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC clessification in ise7
Prince Edwerd Island, Truck Transport Industries (Sic 455)

| Business size expressed in average lebour units(1) | Number of businesses | Total payroll | Average labour units \{1\} | Changes in number of businesses with pid emplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(z) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 120 | 5.278 | 663 | 13 | 8 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 117 5 2 4 | $\begin{array}{r} 4.216 \\ 1.059 \\ x \\ x \end{array}$ | $\begin{array}{r} 255 \\ 60 \\ 44 \\ 304 \end{array}$ | 17 $!$ $!$ | 7 <br>  |

1387

| Totei | 151 |
| :--- | ---: |
| lens then 20 | 138 |
| $20-99$ | 7 |
| $100-499$ | 6 |
| 500 and over |  |

II Average lobour units re calculated by dividing total payroll by the overage ennuel wage and salory reit as reported in the Survey of Employmens. Poyroll and mours. Stazistics Canada. Calalogue 12-002. An gerage lobour unit could be interdeted as a full-time employec. Note thet the business size groups used are determined of the Canade level. Thus if business hes ot less 500 employees in Cenada as whole but less than thot number in any given province it is shom in the soo and over group.
(2) Refers 10 Dusinesses reporting no paypall deductions in the previous yedr.
(3) Relers to businesses reporting no osyroll deductions in the following year
"Nowly poporting" and "no longer reporting" businesses are assumed to have been in ativity for six months and the intormetion is adjusted accordingir

See table 1 for symbols and nores

TABLE 6. Selected operating characteristics of siali businesses by sales quartlie. 1985-1987
Prince Edward island. Truck Transport Industries (SIC 456)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | $\begin{array}{r} \text { UDDEI } \\ \text { midde } 25 \% \end{array}$ | Tof 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Average sales $\$$ | 167.706 | - | -- | -- | -- |
| Average expense $\$$ | 145.000 |  | -- | -- | -- |
| Average net profit (loss) \$ | 22.706 | -- | -- | -- | -- |
| Businusses reporting a profit (Mo.) | 159.40 |  |  |  |  |
| Average sules $\$$ | 159.957 | - | -- | -- | -- |
| Avorage expense $\$$ | 133.633 | - | - | -- | -- |
| Average net profit \$ | 26.324 | -- | - | -- | -- |
| Businesses reporting loss (Mo.) | 4 |  |  |  |  |
| Average sales $\$$ <br> Averege expense $\$$ | 818.886 927.444 |  | -- | -- | -- |
| Average expense $\$$ Average net loss \$ | 927.444 -108.558 | -- | -- | -- | -- |



1987

| Mumber of observetions in sample <br> Average sales 5 <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | 70 132.366 116.756 15.610 | 39.310 29.484 9.826 | $\begin{aligned} & 83,919 \\ & 65,475 \\ & 18,444 \end{aligned}$ | $\begin{array}{r} 135.887 \\ 114.102 \\ 21.785 \end{array}$ | $\begin{array}{r} 270.347 \\ 257.962 \\ 12.385 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 82 |  |  |  |  |
| Averoge soles 5 | 132,962 | 39.310 | 83.919 | 138.361 | 270.257 |
| Average expense | 114.223 | 29.484 | 65.475 | 111.542 | 250.392 |
| Averege net Drofits | 18,739 | 9,826 | 18.444 | 26,819 | 19.865 |
| Businesses reporting loss (No.) | , |  |  |  |  |
| Averoge sties \$ | 197.358 | - | - | 124.098 | 270.618 |
| Averoge expenses | 203.523 | - | - | 126.301 | 280.744 |
| Average net loss \$ | -6, 165 | - | - | -2.203 | -10.126 |

11 These estimates ore besed on semple of businesses reporting seles between $\mathbf{5 2 5}, 000$ and $\mathbf{3 2 , 0 0 0 , 0 0 0}$
See Itole 1 for symbols and nozes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prine Edward Isiand, General freight Trueking Industry (SiC 4561)
Total(1)
Bottom Lower
$25 \%$
Uoper

Top

| Businesses ir. sampl (No.) Lowsales velce ( $\$ 000$ High sales value ( $\$ 000{ }^{\text {a }}$ ) | $\begin{array}{r} 60 \\ 19 \\ i 9 \end{array}$ | $\begin{array}{r} 11 \\ 44 \end{array}$ | 44 113 | $\begin{aligned} & 113 \\ & 163 \end{aligned}$ | $163$ |
| :---: | :---: | :---: | :---: | :---: | :---: |


| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | To:a | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Pereent of sales |  |  |  |  |
| Cost of sales | 3.1 |  |  |  | $\ldots$ | 10.1 | 30.4 |  | ... |  | ... |
| Occupency expenses | 23.0 | 20.5 | 17.3 | 24.3 | 29.2 | 57.1 | 23.7 | 20.5 | 17.3 | 27.5 |  |
| Depreciation | 12.0 | 11.8 | 9.8 | 10.6 | 15.3 | 91.5 | 13.1 | 12.1 | 11.9 | 12.0 11.2 | 16.7 13.7 |
| Repaits meintenance | 7.6 | 5.4 10 | 2.8 | 8.9 | 12.5 0.6 | 67.7 69.6 | 11.2 | 8.1 | 7.9 | 11.2 1.0 | 13.7 0.9 |
| Hest, light s telephone Rent | 0.8 2.7 | 2.2 | 3.6 | 4.4 | 0.6 0.8 | 67.6 35.9 | 7.5 | 5.0 | 2.9 | 12.7 | 2.6 |
| Personnel expenses | 8.9 | 1.9 | 11.9 | 4. 3 | 14.5 | 73.4 | 12.2 | 26.5 | 13.5 | 4.4 | 16.3 |
| Finoncial expenses | 3.6 | 3.7 | 3.8 | 4.6 |  |  |  | 3.7 3.7 |  |  |  |
| interest \& bank charges Professions fees | 3.2 0.5 | 2.9 0.8 | 3.5 0.3 | 4.3 0.4 | 2.0 0.4 | 87.? | 3.6 0.7 | 3.5 1.3 | 3.9 0.5 | 5.4 0.4 | 2.1 0.6 |
| Other expenses | 47.7 | 47.2 | 51.5 | 53.8 | 39.1 | 100.0 | 47.7 | 47.2 | 51.5 | 53.8 | 39.1 |
| Profit (lose) | 13.6 | 23.1 | 14.3 | 13.0 | 4.8 | 97.1 | 14.0 | 23.1 | 18.4 | 13.0 | 4.8 |
| Topal | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . . | $\ldots$ | . . | -•• | - . |

Sybols

```
    zero or no observerions
-- to0 smell t00 be expressed
    not epplicebin
x confioentivl
```


## footnotes

Foothotes
i1) These estimetes se bused on semple of businesses reporting sales between $\mathbf{2 5} 25.000$ and $\mathbf{2 2} .000 .000$ lotal wighted expenditupe on given item

(3) Value in each cell a lotal wighted expenditufe oh oiven item $\frac{\text { lotal weighted beles of businesses reporting this item of expenditure }}{}$ fortile.
 individuelly and the totel will not necessarily equal 100x

## Notes


 one querter of the totsl numoer of businesses. Within eech quapile. the overege ratio is presented. for comperison purposes. the high and low values of sales ert shown

How to ute the tables
(1) Locete the appropriste beles penge thet is displayed on the two lines entitled kow seles volue" end emigh selas valuen
12) The selecied rence will indicete the proper quartile. i. the botion 25s. the lower middi 25s. the upper middie 25z or the $10 p 252$.
13) Deta perteining to the selected seles size range will be in thet quartile.

## Stenderd Industrial Cisesificetion Definition (5IC 1880):


 riansfer trucking services. genefol figignt truck transport services and generol freight trucking contraciofs.

TABLE 2. Balance sheet profile for fncorporated businesses only. 1987
Prince Edward island, General Frelght Trucking Industry (Sic 4561)

|  | Total(1) | $\begin{array}{r} 60+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde 25\% | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $18000^{\prime}$ ) High sales value $\left(9000^{\prime}\right.$ s) | 23 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average (3000's) |  |  |  |  |
| Ascets |  |  |  |  |  |
| Cash Accounts and notes receivabte | 16 | -- | -- | -- | -- |
| Inventory | 16 | -- | -- | -- | -- |
| Other current assets | 12 | -- | -- | -- | -- |
| Total current assets | 28 | - | -- | - | -- |
| Fixed assets | 74 | -- | -- | - | -- |
| Less: Accum. dep. On fixad assets | 9 | -- | -- | - | -- |
| Other assets | 10 | -- | -- | -- | -- |
| Total essets | 112 | -- | -- | -- | - |
| Liebilities and equity |  |  |  |  |  |
| Other current lisbilities | 23 | -- | -- | -- | -- |
| Topal curcent liabilities | 30 | -- | -- | -- | -- |
| Mortgages dayable | = | -- | -- | -- | - |
| Long ierm debt | 4 | - | -- | -- | -。 |
| Other liabilities | 49 | -- | -- | -- | - |
| Total liabilitios | 8 | -- | -- | -* | -- |
| Total equity | 28 | -- | -- | - | -- |

(1) These estimaies are based on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$

See table i for symbols and notes.

TABLE 3. Financisi ratios (1) for incorporsted businestes only. 1987
Prince Edwerd Island, Genermi frelght Trucking Industry (Sic 4561)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middio } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) High sales velue $18000^{\prime}$ s? | $\begin{aligned} & 23 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current itatio (times) | 0.9 | -- | -- | - | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (imes) | 2.9 3.5 0.7 | -- | -- | -- | -- |

(1) The retios repesent the everege of retios for esch business in the group and cannot be celculeted from the figurss shown in fable 2 .
(2) These estimetes ern besed on serpte of businestes peperting estes between 525,000 snd $\$ 2,000,000$

Set iable 1 for symbols and notes.

Definitions:

1. Liquidity Petio:

Current a eurrent assets / current liabilities.
2. Leverage ratios
a) Debrfequity : rolal liabilities / equity
o) Debi ratio = rotal liabiiities/ iotal assees.
cl Interest coverage : net profit * interest expense $/$ interesi expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward Isiand, General Freight Trucking Industry (SIC 4561)

|  | Totalil) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & m: d o l e 25: \end{aligned}$ | Uppe: $\text { middle } 25 \text { : }$ | $\begin{aligned} & 906 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Lom sales value ( $\$ 000^{\circ}$ s) High sales value ( $3000^{\circ}$ s) | $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from operstions Depreciation Dther | $x$ <br> $\times$ <br> $\times$ | -- | -- | -- | -- |
| Dividends | x | - | - | - | -* |
| Investent ectivities Disposal of fixed assets Purchase of fixed assets Incresese in investment Decresse in investment | $x$ $\times$ $\times$ $\times$ $\times$ | -- | =- | -- | -- |
| Finoncing activlties <br> Inciesse in lang term debt <br> Repayment of lang term debt <br> Loans from sharcholders <br> Repsyment of loans from shereholders <br> Advances 8 loans from government <br> Incresse in equity <br> Deciese in equity <br> Dther |  | - <br> - <br> -- <br> -- | -- -- - - - - - | -- -- -- - - - | -- -- -- -- -- |
| Increseldecrese) in cash \& equivalonts Cash t quivelents-Beginning of the yesr Cesh s equivelenis - End of the year | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | =- |

 only thos: businesses peporting a tutemens of changes
See Toble 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 bated on SIC cisesificetion in i987 Prince Edwerd island, Truck Transport Industrles (SIC 456)

| Business size expiessed in average labous units(1) | Number of businesses | Totel payrof $\begin{array}{r}(\$ 000 \\ (\$)\end{array}$ | Average labour units(1) | Changes in number of businesses with paid employes. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger roporting(3) |

1984
Totel
1 less than 20
$20-99$
$100-499$
500 and over

| 128 | 9.276 | 663 |
| ---: | ---: | ---: |
| 117 | 4.216 | 255 |
| 5 | 1.059 | 60 |
| 2 | $x$ | 44 |
| 4 | $x$ | 304 |


| Totel | 151 | 12.732 | 841 | 35 |
| :---: | :---: | :---: | :---: | :---: |
| less then 20 | 138 | 5.082 | 286 | 35 |
| $20-99$ | 7 | 2.566 | 130 | - |
| 100-499 | - | - | - | - |
| 500 and over | 6 | 5.084 | 445 | - |

[^5]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Prince Edward island, Generel Ffelght Trucking Industry (Sic 4561)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  | 18 |  |  |  |  |
| Average sales $\$$ | 326.193 | -- | -- | -- | -- |
| Average expense $\$$ | 282.548 | -- | -- |  | -- |
| Average net profit (loss) \$ | 43,645 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) | 17 |  |  |  |  |
| Average sales 5 | 308.042 | -- | -- | - | -- |
| Averoge expense \$ | 257.251 | -- | - | -- | -- |
| Average net profits | 50.791 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average sales $\$$ | 1.536 .000 | -- | -- | -- | -- |
| Aversge expense $\$$ | 1.749 .000 | -- | -- | -. | -- |
| Average net loss \$ | -213.000 | -- | -- | -- | -- |

1986

| Wumber of observations in sample <br> Averoge sales $\$$ <br> Average expense $\$$ <br> Average net prolit (loss) \$ | $\begin{array}{r} 19 \\ 192.106 \\ 192.678 \\ .572 \end{array}$ |
| :---: | :---: |
| Ousinesses reporting eprofit (No.) | 15 |
| Average sales \$ | 148.592 |
| Average expense 5 | 136.659 |
| Average net protits | 11.933 |
| Businesses peporting loss (Mo.) | 3 |
| Average salos \$ | 430.597 |
| Average expense ${ }^{\text {a }}$ | 4.86.937 |
| Average net loss \$ | -56.340 |

1987

| Number of observations in sample | 56 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 121.172 | 37.893 | 78.346 | 133.195 | 235.253 |
| Average expense \$ | 106.636 | 27.393 | $63.05{ }^{\text {\% }}$ | 113.256 | 222.832 |
| Average net profit (loss) \$ | 14.536 | 10.500 | 15.285 | 19.939 | 12.421 |
| Businesses reporting profit (No.) | 51 |  |  |  |  |
| Average sales \$ | 126.127 | 37.893 | 78.346 | 135.545 | 252,722 |
| Average expenses | 108.551 | 27.393 | 63.061 | 109.885 | 233,865 |
| Averoge net profits | 17.576 | 10.500 | 15.285 | 25.660 | 18.85? |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average soles $\$$ | 145.349 | - |  | 124.098 | 165,599 |
| Average expense \$ | 152.885 | - |  | 126.301 | 179.469 |
| Averse net loss \$ | -7,536 | - | - | -2.203 | $-12.870$ |

(19) These estimates are based on semple of businesses reporting soles beiween, 325,000 and $\$ 2.000 .000$.

See lable ifor symbols and motes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island. Wholesmle Petroleum Produets (SIC 5111)


## Symbols

zero or no observations
-- to0 small too be expressed
not epplicable

- confidentiol


## Footnotes

111 These estimares ar besed on sempl of bus inesses reporting sales berween $\$ 25,000$ end $\$ 2.000 .000$.
lozal weighted xpenditare on given item


31 Velue in ench cell sot wighred mpenditure on given item

This portion of the tabl pertains onty to the businesses reporting the specific expense item. Therefore these retios Ere calculsted individually and the sotal will not necesserily subl 100 \%.

## Motes

Dete ere shown by quertiles when bt lest 13 of the sempled businestes peport the specific item.
只ecords were renked in seconding order eccording to setes ize. Esch quertile fi. . Dottom 25\%, lower midde 25z, etc. represents on querter of the totsl number of businesses. Within esh quertile, the eversge retio is prestented. sor comperison purgoses, the high and low values of seles or shown.

How to use the tebles

2) The selected renge wilt indicate the proper quertile. i.e. the bottom 25\%, the towep nidde 25\%. the upper midde 25\% or the $10025 \%$
(3) Dete pertnining to the selected sales size rang will be in that quertile.

Stenderd Induetris! Clese ificetion Definition (\$1C 1880):

[^6]TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Wholesale Petroleum Products (SiC 5111)

|  | Total(1) | Bottom 25: | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upoes midole 25: | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $18000^{\circ}$ s) High sales value $\left(9000^{\prime}\right.$ s) | $\begin{array}{r} 7 \\ (1) \end{array}$ | -- |  | -- |  |
|  | Avarage ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | -- | "- | -- | -- |
| Accounts and notes receivable Inventory | 65 | -- | -- | -- | -- |
| Other curiont assets | 45 | -- | -- | -- | -- |
| Total current ossets | 111 | -- | -- | =- | -- |
| Fixed assets | 35 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed essets | - | -- | -- | - | - |
| Dther essets | 1 | -- | -- | -- | -- |
| Totel ussets | 146 | - | - | -- | -- |
| Liobilisies and equisy |  |  |  |  |  |
| Other current lisbilities | 65 | -- | -- | -- | - |
| Total curcent liabilities | 87 | -- | -- | -- | -- |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | - | -- | -- | - | - |
| Other liabilities | 27 | -- | -- | =- | -- |
| Total lisbilities | 113 | -- | -- | - | -- |
| Total equity | 32 | -- | - | -- | -- |

(11) Thest estimetes are besec on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2,000.000$.

See table ifor symols and notes.

TABLE 3. Finmeitai ratios (1) for incorporated businesses oniy, 1987
Prince Edwerd 1 siand. Wholes:le Petroleum Products (SIC 5111)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | Tod $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low seles value ( 5000 's) Migh sales value ( $5000^{\prime}$ s) | $\begin{aligned} & 7 \\ & (1)^{7} \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.3 | -- | -* | -- | -- |
| Leverage ratios Dobt/equity ratio (times) Interest coverage retio (times) Debt retio (times) | $\begin{aligned} & 3.5 \\ & 0.7 \\ & 0.8 \end{aligned}$ | -- | -- | --- | -- |

(1) The ratios represent the average of ratios for esch businass in the group and connot be calculated from the figures shown in fable 2 .
(2) These estimetes bre beed on smple of businesses reporting seles between $\mathbf{1 2 5 , 0 0 0}$ and $\$ 2.000,000$.

See icble if for symols and noter.

## Definitions:

1. Liquidity ratio:

Current a current asseis / cusfent liabilities.
2. Levertge retios:
al Debt/equipy $=$ total liabitities / equity
b) Debt ratio $=$ total liabilities $/$ total assets
c) Interes: coverage $=$ net profit . interest expense / incerest expense

TABLE 4. Stetement of changes in fintncial posttion for incorporeted businesses oniy, 1987 Prince Edward lsiend, Wholesele Petroleum Products (SIC 5111)

 only those businesses reporiting stetement of changes.
See itble 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on sic claseificetion in 1987 Prince Edwerd islend, Wholesele Petroleum Products (Sic 5111)

| Business size expressed in averege labour units(1) | Number of businesses | $\begin{array}{r} \text { Total porroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 31 | 1.954 | 105 | 6 | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 105-499 \end{aligned}$ | 28 2 1 | $\begin{array}{r} 1.543 \\ x \\ x \end{array}$ | 83 22 | 4 | 3 |
| 500 and over | , | - | - | - | - |
| 1387 |  |  |  |  |  |
| Total | 34 | 5.748 | 295 | 3 | . . |
| less then 20 | 29 | 2,065 | 107 | 2 | - |
| $20=99$ | 1 | 3,06 $x$ | - | - | ... |
| 100-499 | 2 | x | 32 | 1 | . |
| 500 and over | 2 | $x$ | 160 | - | . . |

(1) average lacour units are celculated by dividing total gavrolt by the overage annuel wage ond solsty rate as reperted in the Supver of Employment. Payroll and Hours, Stetistics Consda. Cotalogue $92-002$. An everage lobour unit could be interpreted es e full-time employee Note that the business size groups used ore determined ot the Canede level. Thus if susiness hes et least 500 employees in canade as ahole but less than thas number in any given province it is shown in the 500 and over group
121 Refers to businesses reporting no payroll decuctions in the provious year.
(3) Refers to businesses reporting no payroll deduetions in the following year
"Newly reporting" and "no langer reporting" businesses are assumed 10 have been in activity for six months ond the informetion is odjusted accerdingly

See feble 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island, Wholesale Peeroleum Produces (SIC 5i11)


| Number of observetions in semple Average selos 5 <br> Average expense $\$$ <br> Aversge net drofit (loss) s | $\begin{array}{r} 6 \\ 449.716 \\ 426.313 \\ 23.403 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 5 |
| Average stles $\$$ | 499.716 |
| Aversge expense | 426.313 |
| Averege net profit | 23.403 |
| Dusinesses peporting loss (Mo.) |  |
| Average sales |  |
| Aver me expense $\frac{}{}$ |  |
| Average net loss |  |


--

Average solos 5
449.716
26.313
23.403
449.716
23.403
(Messes cecorting loss (Mo.)
Aver age expense
Average net loss $\$$

1986

Mumber of observations in sample Average sales $\$$
Averace expense $\$$,
Average net profit \{loss) \$ 25.990

Businesses reporting epolit (Wo.)
Average soles
181.348

Avergog expense
444.687

Average net profit
64.687
35.661

Businesses reporting loss (Mo.)
9
9.877 .475
9.711 .773
$\begin{array}{ll}\text { Aversge ssles } \$ \\ \text { Average expense } \$ ~ & 1.877 .475 \\ \text { Average nel }\end{array}$
Average net loss $\$$
$-34.298$

1987

| Number of observasions in sample <br> Average sates $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 10 \\ 189.081 \\ 161.772 \\ 19.309 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 8 |
| Average sales \$ | 201.801 |
| Average expenst ? | 162,182 |
| Average net profis | 39.619 |
| Businesmes reportimg lose (Mo.) | 4 |
| Averoge sales | 105,977 |
| Average expense $\$$ | 106.456 |
| Averse net loss \$ | -479 |

111 inest estimates are pesed on sanple of businesses reporting sales between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$
Ste Table 1 for symols and motes

TABLE 1. Selected operating ratios. in percent of seles. 1987
Prince Edward island. Wholesale Food (SIC 521)

|  | Total(1) |  | Bottom 25\% |  | owe:$\text { miodle } 25 \%$ |  | Under middle 25\% |  |  | Top |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampie (No. Low sales value ( 8000 s) High saies value ( $5000^{\prime}$ s) |  | 19 (1) i |  | -- |  | -. |  |  |  |  |  |
| selected expense item | Industry averagel 2 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom | $\begin{array}{r} \text { Lower } \\ \text { middII } \\ 258 \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 258 \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  |  |  | cent of | 80108 |  |
| Cost of seles | 65.7 | -- | -- | -- | -- | 88.3 | 78.4 | -- | -- | -- | - |
| Oceupeney expenzes | 6.5 | -- | -- | -- | -- | 100.0 | 6.5 | -- | -- | -- | -- |
| Deprecistion | 1.0 | -- | -. | -- | -- | 85.2 | 1.5 | -- | -. | -. | -. |
| Repairst maintenance Heat. light is elephone | 2.2 1.1 | -- | -- | -- | -- | 07.1 95.9 | 2.5 | -- | -- | -- | -- |
| Rent | 2.2 | .- | -- | -- | -- | 87.7 | 3.3 | -- | -- | -- | -- |
| Personnel expenses | 9.9 | -- | -- | -- | -- | 97.2 | 10.2 | -- | -- | -- | -- |
| Financial expenses $\begin{aligned} & \text { Interest \& bank charges }\end{aligned}$ | 2.5 | -- | -- | -- | -- | 95.9 95.9 | 2.6 2.0 | -- | -- | -- | -- |
| Professional tees | 0.6 | -- | -. | -- | -- | 62.0 | 1.0 | -. | -- | -- | -. |
| Other expenses | 17.9 | -- | - | -- | -- | 100.0 | 17.9 | -- | -- | -- | -- |
| Profit (loss) | -6.6 | -- | -- | -- | -- | 100.0 | -6.6 | -- | -- | -- | -- |
| Total | 100.0 | -- | - | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

Syebols
zero or no observations
too smell too be expressed
not appliceblo
$\times$ confidentiol

## footnotes

111 incse estimetes ere Desed on semple of businesses reporting sales between $\mathbf{3 2 5 , 0 0 0}$ end 22,000.000.

(13) Velue in esch cell $x$ Total wighted manditure on given item

This portion of the toble perteins only to the businesses repopting the specific expense iten. Therefore these ratios ere calculeted individumlly end the qois! will not necesserily equil $100 \%$

## Motes

Deta are shown by Quertiles when at lest 13 of the sempled businesses report the specific item
 one quarter of the cotel number of businesses. Within eech querilit, the oversge retio is presented. For comperison purposes, the high end iow values of seles ere shown.

Mow to use the tables

(21) ing selected renge will indicute the proper quartile. i. . the botton 25x, the lower widde 25\%. the upper midde 258 of the top $25 \%$
(3) Dats pertelning to the selected gales sizt range will be in that quatile.

Stenderd Industrisl Clasificetion Definitlon (SIC 1tso):

## S1C 5210 - Noleswle Food

Businesses primarily engaged in wholesal dealing in confectionery. frozen foods fpeckaped. deipy products, poultry and eggs, fish and seafood. feesh fruiss and vegetaties. meat and met producis or other specielty lines of food.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Prince Edward Island, Wholesale Food (SIC 521)

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


(1) These estimetes are based on sampl of businesses reporting seles between $\$ 25.000$ and 32.000 .000

See isble 1 for symols and notes.

TABLE 3. Finmelnel retios(1) for freorporeted businesses only. 1987
Prince Edward island, Wholesale food (SIC 521)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samo (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 17 \\ & \{1\} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current rotio (times) | 1.3 | -- | - | -- | -* |
| Leverage retios <br> Debt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 15.2 \\ 0.2 \\ 0.9 \end{array}$ | -- | -- | - - | -- |


r21 These estimetes be beed on sepple of businesses reporting seles between 525.000 end $52.000,000$.
See reble 1 for symols ano notes.

## Definitions:

1. Liquidity ratio:

Current = culrent ossets/ current lisbilities.
2. Leverege ratios:
al Debr/equity = soial liabilities / equity
bl Debiratio = poial liatilities / loqal usseis
cl Interest coverage $=$ nei profit inierest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig8t
Prince Edward island, Wholesale Food (SIC 521)


11 These estinates are dased on sample of incorporared businesses reperting seles beiween $\mathbf{8 2 5 , 0 0 0}$ ond $\mathbf{8 2 , 0 0 0 , 0 0 0 \text { . Sunple couns includes }}$
only inose businesses reporting statement of changes.
see Table 1 for symools ano notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on sic ciassification in ise7
Prince Edwerd Island. Wholesele Food (SIC 521)

|  |  |  |  | Changes in number of businesses with poid employess |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in average labour units(l) | Number of businesses | $\begin{gathered} \text { Total payroll } \\ \left(\$ 000^{\prime}\right) \end{gathered}$ | Average labour units(1) | $\begin{array}{r} \text { Newly y } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |


| 1884 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 49 | 7,854 | 633 | 4 | 7 |
| less than 20 | 39 | 2.337 | 173 | 3 | 7 |
| $20=99$ | 7 | 3.867 | 282 | - | - |
| 100-499 | 1 | . x | 2 | - | - |
| 500 and over | 2 | X | 176 | 1 | - |


| 1987 |  |
| :--- | ---: |
| Total | 60 |
| 1 1es than 20 | 44 |
| $20-99$ | 10 |
| $100-499$ | 4 |
| 500 and over | 2 |


| 10.564 | 684 |
| ---: | ---: |
| 3.172 | 181 |
| 4.521 | 245 |
| $x$ | 28 |
| $x$ | 230 |


| 12 | $\ldots$ |
| :---: | :---: |
| 8 | $\ldots$ |
| 2 | $\cdots$ |
| 2 | $\cdots$ |

Ill average Iaboup units colculated by dividing lotel payroli by the gerege onnual wage and selory pate as reported in the
Survey of Employment. Payroll and Hours, Statistics Canada. Calalogur 72-002. An overege labour unit could be interpreted as e
fill-ite employe note that the business size groups used are determinod at the conada lovel. Thus it a business has at least
500 enplovees in Canade as whol but less than that number in any given provinct it is shown in the 500 end over group
(2) Refers to businesses teporting no payrall deductions in the previous year
(3) Refers 10 businesses reporting no peyroll deductions in the following yeer
"Newly reporting" and "no longer reporting" businesses are assumed to have been in civity for six months and the intormation is edjusiec accordingly

See rable for symools and notes

TABLE 6. Selected opersting charmeteristics of small businesses by sales quartile. 1985-1987 Prince Edward island, Wholesale Food (Sic 521)


1985

| Number of observations in sample | , |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averepe sales $\$$ s | 752.551 | -- | -- | -- |  |
| Average expense $\$$ | 740.531 | -- |  |  |  |
| Average net profit (loss)s | 12.020 | -- |  | -- | -- |
| Susinesses reporting profit (No.) | 5 |  |  |  |  |
| Average soles | 905.173 | -- | -- | -- | -- |
| Averoge expense ${ }^{\text {a }}$ | 874.361 | -- | -- |  |  |
| Average net profit 5 | 30.812 | -- | -- | -- | -- |
| Businesses reporting - loss (Mo.) | 2 |  |  |  |  |
| Average sales 5 | 1.048.500 | -- | -- |  | -- |
| Average expense \$ | 1.053 .000 | -- |  |  |  |
| Average net loss 8 | -1.500 | -- | -- | -- | $\cdots$ |



1987


III These estimstes ere Dased on sancle of Dusinesses roporting seles between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{2 . 0 0 0 , 0 0 0}$.
See Titale for sumbols ano notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island. Wholesele motor Vehicle Parts and Accessories (SIC 552)

|  | Total(1) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ |  | Lowermidde 25\% |  | Upper$\text { middle } 25 \%$ |  |  | To625: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ s) High sales value $\left(9000^{\circ}\right.$ s) |  | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry oversge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~mm} \\ 25 \% \end{array}$ | Lowe? middl 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of salus |  |  |  |  |  | Percent of sulos |  |  |  |  |
| Cost of esles | 68.1 | - | -- | -+ | - | 100.0 | 58.1 | -- | -- | -- | - |
| Decuponcy expenses | 4.9 | - | -- | -- | - | 73.8 | 8.2 | -- | - | =- | - |
| Depreciation | 1.3 | - | -- | -- | -- | 79.8 | 1.7 | - | - | -- | - |
| Redairs \& maintenance | 0.4 | -- | -- | -- | - | 79.8 | 0.5 | -- | -- |  | -- |
| Heat, light \& telephone | 1.8 | -- | -- | -- | -- | 79.8 | 2.3 | -- | -- | -- | \% |
| Rent | 1.3 | -- | -- | -- | -- | 62.2 | 2.2 | -- | - | -- | -- |
| Personnel expenses | 16.4 | -- | - | - | -- | 100.0 | 16.4 | -- | -- | -- | -- |
| Finencisl expenses | 4.0 | -- | -- | - | -- | 100.0 | 4.0 | - | -- | -- | -- |
| Interest \& bank charges Professional fees | 3.4 0.6 | -- | -- | - | -- | 100.0 79.8 | 3.4 | -- | -- | -- | -- |
| Other expenses | 10.8 | -- | -- | - | -- | 100.0 | 10.1 | -- | - | - | -- |
| Profit (lose) | -4.2 | -- | - | -- | -- | 100.0 | -4.2 | - | - | - | - |
| Total | 100.0 | -- | -- | -- | - | 100.0 |  | -- | -- | -- | -- |

Symbols
zero or no observarions

- 100 smill too be expressed
not applicable
$\times$ confidential


## feetnotes

11 These estimetes are besed on semple of businessus poporting seles between 325,000 and $\mathbf{1 2}, 000,000$
(2) Value in erech cell $=$ Totel weighed expenditure on given item

2 Value in bech cell $=$ Total weighted sales of all businesses in the semple for foch quttile
(3) Value in each cells Totel whighted expendiqure on given ite
$\times 100$ for each quertile.

This portion of the table pertains only to the businesses roporting the specific expense item. Therefore these retios ere calculated individually and the total will not necesserily equil $100 \%$.

Meres
Date pe shown by querqiles when bi lest 13 of the sempled businesses report the specific ifem
 one quarter of the total number of businesses. Within ech quertilu. the everege retio is presented. for compsison purposes. the high and low velues of seles ere shown

## Mow to use the teblet

(1) bocat the eppropi iete seles renge thet is displeyed on the two lines entitled bow steles vilut and amigh seles value
(2) The selected range will indlcete the proper quartile. i. . the bottom 25y, the lower widole 25\%. the upper midole 255 or the 100 $25 \%$
(3) Dete pertaining to the selected seles bize range will be in that quartile.

SIC 5520 - Wholesale Motor Vehicle Perts and Accestories
Businesses primarily engeged in wholesale desling in pires. tubes and other notor vehicle perts and accessories

TABLE 2. Baiance sheet profile for ineorporsted businesses only, 1987
Prince Edward island. Wholesale Motor Vehlcle parts and Accessories (SIC 552)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midele 25\% | Uppe: $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in samole (No.) Low sales value $\left(5000^{\prime}\right.$ s) High saises vaiue ( $5000^{\prime}$ s) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Average (9000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes receiveble | x | - | -- | -- | -- |
| Inventory | x | -- | -- | -- | -- |
| Other current assets | x | -- | -- | -- | -- |
| Total current assets | X | - | -- | -- | - |
| Fixed Essers | $x$ | -- | -- | -- | - |
| Less: Accum. dep. on fixed assets | $x$ | -- | -- | -- | - |
| Other assets | $x$ | -- | -- | -- | -- |
| Total sesets | X | -- | - | -- | - |
| Liebilities and equity |  |  |  |  |  |
|  |  |  |  |  |  |
| Other curpent iobilities | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Mortgages payoble | X | -- | -- | -- | -- |
| Long term debt | k | -- | - | -- | - |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Totel liabilities | $x$ | -- | -- | -- | - |
| Totsl equity | X | -- | -- | - | - |

( 11 These essimetes are besed on semple of businesses reperting soles between $\mathbf{\$ 2 5 . 0 0 0}$ end $\mathbf{\$ 2 , 0 0 0 . 0 0 0}$ SEe Table i for smools and motes.

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1987
Prince Edmerd lslend, Wholesele Motor Vehlele Perts ind Acceseorles (SIC 552)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middl 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low soles value ( $5000^{\prime}$ s) <br> Migh sales value ( $5000^{\circ}$ s) | $\begin{aligned} & 4 \\ & (1) \end{aligned}$ | -- |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Cuprent patio (times) | 1.0 | -- | -- | -- | -- |
| Leverage retios <br> Debtiequity sotio (times) <br> Interest coverage retio (times) <br> Debt retio (times) | $\begin{array}{r} -68.2 \\ 0.5 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(11) The retios peresent the everage of petios for ech business in the group and connot be ceiculated fron the figures shown in tuble 2

121 These estimstes tre besed on semple of businesses peporting seles between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$
Set Table 1 for eymois and notes.

## Definitions:

1. biquidity petie:

Current a current assets / curront liabilities.
2. leverege retios:
a) Detr/eauity = topal liabilities / equity
b) Debt ratio $=$ sotal liabilities / total assets
c) Interest coverage = net profit . interes? expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edward Island. Wholesele motor Vehlele Parts and Accessories (SIt 552)

|  | Total(1) | Bottom $25 \%$ | Lowe. $\text { m.ade } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000 \mathrm{C}^{\prime} \mathrm{s}$ ) High sales value ( 9000 's) | $\begin{aligned} & 1 \\ & 11 \\ & (1) \end{aligned}$ | -- | -. | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cosh from oper tions Doprecietion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| Investment ectivities <br> Disposel of fixed essets <br> Purchase of fixed essets <br> Increse in investment <br> Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Redeyment of long term deb? <br> Loms from shereholders <br> Repayment of loans from shareholder <br> Advances o loens from government <br> Incresse in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | -- <br> -- <br> -- <br> - | - - - - - $=$ |
| Increese(decresse) in cash \& equivalents Csah equivelents-Beginning of the year Cash equivelents - End of the year | $x$ $x$ $x$ |  |  | - $\quad=$ |  |


onty those businesses reporing stotement of changes.
see ieble 1 lor symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC ciassification in 1987 Prince Edwerd 1 siand. Wholesale Moior Vehicle peris and accessories (SIC 552)

| Business ize expressed in sveroge labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\circ}\right. \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with pild employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |

1984
Total
less than 20
$20-99$
$100=499$
500 ond over

| 7 | 2.280 | 173 |
| :--- | ---: | ---: |
| 2 | 741 | $5 B$ |
| 3 | $x$ | 113 |
| 2 | $x$ | 4 |

2
1

1987

| Total | 22 | 1.810 | 96 | 6 |
| :---: | :---: | :---: | :---: | :---: |
| less than 20 | 18 | 1.182 | 64 | 4 |
| 20-99 | 3 | 581 | 30 | 1 |
| 100-499 | 2 | $x$ | 2 | - |
| 500 and over | 1 | $\times$ | . | 1 |

[^7]TABLE 6. Selected operating characteristics of sull businesses by saies quartile. 1985-1987
Prince Edward Island, Wholesale Motor Vehicle Parts and Accessories (SIC 552)


Wumber of observations in sample
Average sales $\$$
Avarage expense \$
Average net g:ofit (loss) \$

Businesses reporting erofit (Mo.)
Average salos 5
Average expense 5
Average net orofit $\$$

Businesses reporting iose (Mo.)
Average sales
Average expense 5
Aver ge net loss $\$$


Mumber ef observetions in sample Averape sales 5 Aversge expense $\$$ Averege net prof it (loss) $\$$

Businesses reporting profit (Mo.) Average sales $\$$ Average sales $\$$
Average expense $s$ Average net orofits

Businesses reporting lose (Mg.) Average sales $\$$ Average expense $s$ Averege net loss
(1) These estimates are Desed on semple of businesses reporting stics between $\$ 25.000$ and $\$ 2.000 .000$

Ses iable i for symbols and notes

TABLE 1. Seiected operating ratios, in percent of sales. 1987
Prince Edward island, Wholesele tumber and Building Materiais (SIC 563)

|  | Total(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ |  | Upper$\text { midde } 25 \text { \% }$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000{ }^{\prime}$ s) |  | $\begin{array}{r} 6 \\ (1)^{6} \\ \hline \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selectedexpense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only(3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoder } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  | Tota | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 70.4 | - | -- | =- | -- | 100.0 | 70.4 | -- | -- | - | -- |
| Decupancy expenses | 8.9 | -- | - | -- | - | 100.0 | 6.9 | -- | -- | -- | -- |
| Deprecistion | 1.7 | -- | - | -- | - | 100.0 | 1.7 | -- | -- | -- | -- |
| Repeirs 8 maintenence | 1.3 | -- | -- | -- | - | 100.0 | 1.3 | - | -- | -- | -- |
| Mest, Iight steleohone | 1.5 | -- | -- | - | - | 100.0 | 1.5 | - | - | -- | -- |
| Ren: | 2.4 | -- | -- | - | -- | 73.5 | 3.3 | -* | -- | -- | -- |
| Personnel expenses | 12.6 | -- | -- | -- | -- | 86.7 | 14.5 | - | - | -- | -- |
| Financiel expenses | 2.3 9.9 | -- | -- | -- | -- |  | 2.3 1.9 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 1.9 0.3 | -- | -- | -- | -- | 100.0 86.7 | 1.9 0.4 | -- | -- | -- | -- |
| Other expenses | 9.6 | -- | -* | - | -* | 100.0 | 9.8 | -- | - | -- | -- |
| Profit (loss) | -1.8 | - | - | - | - | 100.0 | -1.8 | -- | -- | - | - |
| Totel | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | - | -- |

## 5ybools

zero or no observetions

- 800 semel 100 de expressed
not epplicabl
$\times$ confidentisl


## Footnetes

111 These timbtes bre bused on semple of ousinesses peporting seles betwen $\mathbf{2 2 5}, 000$ and $\mathbf{1 2 . 0 0 0 , 0 0 0 .}$
(2) Velue in eech cells s lotel welghed expenditur on given item

31 Value in ench cell $=\frac{\text { lotisl weighted expenditure on given item }}{\text { Totai weighted sales of businesses reporting this iten of expenditure }}$ for enttit.
This portion of she sabie pertins only to tho businesses reporting the specific expense item. Theroform these retios ert calculated individually and the total will not necessarily equel $100 \%$

## 

Deta are shown by quertiles when et lebs 13 of the sempled businesses peport the specific item
Records were renked in escending order eccording to sties size. Esch quartile (i.. Dot tom 25z, lower midde 25\%, etc.) peprestis one querter of the totel number of businesses. Within each quartile. the ever ege petio is prosented. for comper ison purposes, the high and low velues of seles er shown.

How to use the teblas
III toces the eppropriste sales panpe thet is displeyed on the two lines entipled lom sales value end migh selos velue
(2) The selected renge will indicete the proper quertile. i.e. the batem 25\%. the lower niddle 25z. the upper midd $25 \%$ or the Iop 25x.
(3) Dets perteining to the selected seles size renge will be in that quertile.

Stenderd Induetrisl Clesificetion onfinition (SIC 18se):
SIC 5530 - Whoiesele Lumber and Building Meterisla
Businesses primerily engaged in dealing in lumber. plmwood and millwork: paint. glass and wallpaper: and other building materials

TABLE 2. Balance sheet profile for incorporeted businesses only. 1987
Prince Edward island, Wholesale Lumber and Building Materlais (SIC 563)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { UDOer } \\ & \text { middie } 25 \% \end{aligned}$ | Top 25** |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | (1) $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 60 | -- | -- | -- | -- |
| Inventory | 0 | -- | -- | -- | -- |
| Other current assets | 115 | -- | -- | -- | -- |
| Total curient assets | 176 | -- | -- | - | -- |
| Fixed assets | 54 | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -* | -- |
| Other assets | 6 | ** | -- | -- | -- |
| Totel ussets | 236 | -- | -* | = | - |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Totsl current lisbilities | 98 | -- | - | -- | -. |
| Mortgages paytul | - | -- | - | -- | -- |
| Long term debt | 8 | -- | -- | - | -- |
| Other liabilities | 75 | -- | -- | -- | -- |
| Totel liebilities | 181 | -- | -- | -- | -- |
| Totel equity | 55 | -- | - | -- | -- |

(1) These estimetes are based on sample businesses reporting sales between $\$ 25,000$ and $\$ 2,000.000$.

Ste Table 1 for symbols and notes.

TABLE 3. Financial ratios (1) for ineorporated businesses only. 1987
Prince townd islend, Wholesele Lumber end suilding Meterlels (Sic 563)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } 25 \% \end{aligned}$ | Upder middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( $\$ 000^{\circ}$ s) Migh stes volue ( $\$ 000$ 's) | $(11)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Curront ratio (times) | 1.8 | -- | -- | -- | -- |
| Leverseg ratios <br> Debt/equity patio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 3.3 \\ & 2.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(I) The retios rapresent the average of ratios for each business in the group and cannot be colculated from the figur st show in tabie 2 .
(2) These estimtes er. betad on semple of businesses reporting sales beiween $\mathbf{2 5} .000$ end $\$ 2.000 .000$.

See inble if for sybols and nores

## Definitions:

1. biquidity retio:

Current = current assets / current liabilities
2. Leveroge potios:
a) Deds/equity $=$ toral liabiliries / equity
of Ded ratio = rotal lisbilities / toial assets
cl Interest coverage a net profit interest expense / interest expense.

TABLE 4. Stetement of changes in financial position for incorporated businesses only. 1987 Prince Edwerd lsland, Wholesele Lumber and Bullding Materials (Sic 563)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: midore $25 \%$ | Uppe: $\text { midde } 25 \%$ | $\begin{aligned} & \text { To\% } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( $\$ 000$ 's) High sales value ( 8000 's | - | -- |  | -- | -- |
|  | Averspe ( $5000{ }^{\text {c }}$ ) |  |  |  |  |
| Operating ectivities Cash from operations Dedreciation Dther | $\begin{aligned} & \bar{x} \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investemt ectivities Disposel of fixed assets Purchase of fixed sssets Inciease in investment Decrease in investment | $\begin{aligned} & \bar{x} \\ & \bar{x} \\ & \bar{x} \\ & \bar{x} \end{aligned}$ | -- | -- | -- | -- |
| Financing activities Increses in long term debt Redryment of long term cebt Loans from shareholoers Redayment of loans from shareholders Advances 8 loans from government Increase in equity Decrease in equity 0ther | $\begin{aligned} & \bar{x} \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - - - - - - | - - -- -- -- | - -- -- -- | - <br> - <br> -- <br> -- <br> - |
| Increese(decresse) in eash equivelents Cash tequivalents-Beginning of the year Cest : equivalents - End of the yeer | x x x | -- | -- | -- | -- |


only those busimesses reporiing a statement of changes.
See iable i for symbols and notes.
TABLE 5. Employment changes by stze of business. 1984-1987 bised on SIC ciassification in 1987
Prince Edward island. Wholesale Lumber and Bullding meterials (5ic 55s)

| Business ize expressed in oversge labour units(1) | $\begin{aligned} & \text { Number of } \\ & \text { businesses } \end{aligned}$ | $\begin{array}{r} \text { Totel payroll } \\ (\$ 000 \text { y) } \end{array}$ | Average labour units(1) | Changes in number of businesses with poid emplayes |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { eporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel 1 | 21 | 3.053 | 201 | 5 | 1 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 15 4 - 2 | $\begin{array}{r} 1,119 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 74 \\ 119 \\ \hline 8 \end{array}$ | 3 1 1 | 9 |
| 1587 |  |  |  |  |  |
| Totel | 18 | 3.635 | 208 | 1 | . . |
| $\begin{aligned} & \text { lezs then } 20 \\ & 20-99 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | 11 4 3 | $\begin{array}{r} 1.206 \\ 2.299 \\ 130 \end{array}$ | 69 132 7 | 1 | $\cdots$ $\cdots$ $\cdots$ |

[^8]TABLE 6．Selected operating characteristics of small businasses by sales quartile． $1985=1987$ Prince Edward Island，Wholesmle Lumber and fuliding Materimis（Sic 563）


```
Mumber of observations in semple
    Average sates 5
    Average sates 
    Aversge net profit (lo⿻s) S
```

Businesses reporting apofit (Mo.)
Average saies $\$$
Aversge expense ?
Average net profit $\$$
Dusinesses reporting loss (Mo.)
Average sales $\$$
Aver age sales
Average expense $\$$
Average net loss $\$$
657.326
628. 158
28.158
29.168
5
657.326
628
1985

|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in smmple | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ Aversoe | 657.326 628.38 | － | －－ | －－ |  |
|  | 628.158 29.168 | －－ | －－ |  | －。 |
| Businesses reporting aprofit（Mo．） | $657.3{ }^{5}$ |  |  |  |  |
| Average saies ${ }^{\text {a }}$（ Aversge expensís | 657.326 |  | －－ |  | －－ |
| Aversge axpense ${ }^{\text {a }}$（ | 628,158 29,168 | －－ | －－ |  | －－ |
| usinesses reporting loss（\％o．） |  |  |  |  | In |
| Averape sales \＄ |  | －－ | －－ |  |  |
| Averase expense ${ }^{\text {a }}$ |  |  |  |  |  |
| Average net loss \＄ | － | －＝ | －－ | －－ | －－ |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in smmple | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ Aversoe | 657.326 628.38 | － | －－ | －－ |  |
|  | 628.158 29.168 | －－ | －－ |  | －。 |
| Businesses reporting aprofit（Mo．） | $657.3{ }^{5}$ |  |  |  |  |
| Average saies ${ }^{\text {a }}$（ Aversge expensís | 657.326 |  | －－ |  | －－ |
| Aversge axpense ${ }^{\text {a }}$（ | 628,158 29,168 | －－ | －－ |  | －－ |
| usinesses reporting loss（\％o．） |  |  |  |  | In |
| Averape sales \＄ |  | －－ | －－ |  |  |
| Averase expense ${ }^{\text {a }}$ |  |  |  |  |  |
| Average net loss \＄ | － | －＝ | －－ | －－ | －－ |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in smmple | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ Aversoe | 657.326 628.38 | － | －－ | －－ |  |
|  | 628.158 29.168 | －－ | －－ |  | －。 |
| Businesses reporting aprofit（Mo．） | $657.3{ }^{5}$ |  |  |  |  |
| Average saies ${ }^{\text {a }}$（ Aversge expensís | 657.326 |  | －－ |  | －－ |
| Aversge axpense ${ }^{\text {a }}$（ | 628,158 29,168 | －－ | －－ |  | －－ |
| usinesses reporting loss（\％o．） |  |  |  |  | In |
| Averape sales \＄ |  | －－ | －－ |  |  |
| Averase expense ${ }^{\text {a }}$ |  |  |  |  |  |
| Average net loss \＄ | － | －＝ | －－ | －－ | －－ |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in smmple | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ Aversoe | 657.326 628.38 | － | －－ | －－ |  |
|  | 628.158 29.168 | －－ | －－ |  | －。 |
| Businesses reporting aprofit（Mo．） | $657.3{ }^{5}$ |  |  |  |  |
| Average saies ${ }^{\text {a }}$（ Aversge expensís | 657.326 |  | －－ |  | －－ |
| Aversge axpense ${ }^{\text {a }}$（ | 628,158 29,168 | －－ | －－ |  | －－ |
| usinesses reporting loss（\％o．） |  |  |  |  | In |
| Averape sales \＄ |  | －－ | －－ |  |  |
| Averase expense ${ }^{\text {a }}$ |  |  |  |  |  |
| Average net loss \＄ | － | －＝ | －－ | －－ | －－ |

Uusinesses reporting－loss（Mo．）

|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in smmple | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ Aversoe | 657.326 628.38 | － | －－ | －－ |  |
|  | 628.158 29.168 | －－ | －－ |  | －。 |
| Businesses reporting aprofit（Mo．） | $657.3{ }^{5}$ |  |  |  |  |
| Average saies ${ }^{\text {a }}$（ Aversge expensís | 657.326 |  | －－ |  | －－ |
| Aversge axpense ${ }^{\text {a }}$（ | 628,158 29,168 | －－ | －－ |  | －－ |
| usinesses reporting loss（\％o．） |  |  |  |  | In |
| Averape sales \＄ |  | －－ | －－ |  |  |
| Averase expense ${ }^{\text {a }}$ |  |  |  |  |  |
| Average net loss \＄ | － | －＝ | －－ | －－ | －－ |

1986

| Number of ob | observetions in sample | 7 |
| :---: | :---: | :---: |
| Average s | sales | 703.524 |
| Average | expense \＄ | 696，547 |
| Average $n$ | net profit（loss） | 6,977 |
| Businesses | reporting profit（Mo．） | － 4 |
| Averages | soles $\$$ | 639.695 |
| Average | expense ${ }^{\text {a }}$ | 618.492 |
| Average $n$ | net profits | 21.203 |
| Businesses | eporting a loss（Mo．） | 3 |
| Average so | soles \＄ | 660.139 |
| Average | expense \＄ | 684.573 |
| Average $n$ | net loss \＄ | －24．434 |

1987

```
Mumber of observitions in semple
    Average sales $
    Average expense s
    Average expense s
Dusinesses reporting profit (Mo.)
    Averoge seles s
    Average expense S
    Average net Drofits
Gusinesses reporting alses (Mo.)
    Average seless
    Average expense?
    Average Expense ? }328.38
    Average net loss $
```

660.139
684.573
$\begin{array}{ll}\text { Average expense } 5 & 684,573 \\ \text { Average net loss } \$ & -24,434\end{array}$

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward Island, Wholesale Farm Machinery. Equipment and Supplies (SIC 5711)


## Symbols

zero or no observetions
too small 100 de expressed
not epplicsto
$\times$ confidentisl

## Pootnotes

(1) These estimetes are besed on somple of businesses repopting soles between $\mathbf{5 2 5 , 0 0 0}$ and 52.000 .000
(2) Value in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { lotal weighted sales of oll Dusinesses in the sample }} \times 100$ for eech quertile.
(3) velue in ench cell a Total weighted expenditure on given item $\frac{\text { rotal weighted seles of businesses repopqing this item of expenditure }}{} \times 100$ for each quersile.

This portion of the table pertains only to the busineses peporting the specific expense item. Therefore these totios ere calculated individually and the cotal will not necessarily equel $100 \%$.

## Wotes

Wotes are shom by quertiles when at least 13 of the sampled businesses pupopt the specific item.
fecords wert ranked in scending ofder according to seles size. Each quartilu li.e. botton 25\%, lower midde 25\%, etc.l fepresents one querter of the tots number of businesses. Within esh quertile, the everse retio is presented. For comprison purposes. the high and low velues of solus are shom.

How to use the tables

(2) The selected tenge will indicate the proper quertile. i. The Doptom 25x. the lower midde 25\%, the upper midele $25 \%$ or the $10025 x$.
(3) Date pertuining to the selected seles size ronge will be in thet quertile.

## Stenderd Inductris! CIsesificetion Definltion (\$1C 1980):

S16 5711 - Molesele form Mechinery, Equipment and Supplies
Businesses primarity engaged in wholesole dealing in new or used form machinery. equipment. supplies and parts. This industry includes businesses drimarily engaged in selling such quipment dipecty to farmers es well as those selling to farm equipment dealers. Also included are businesses primarily engaged in the fepair of farmmachinery and equipment os well as those primarily engeged in wholeseling garden and law tractors and equipment. Wholesale barn machinery and equipment fincluding elevstingl: whol esale combines: wholesale crop preparation machinery icleaning. drying. conditioningl. wholesale farm culpivators. saecers and spreacers: whclesal dairy farm machinery: wholesale farm implemenis: farm. machinery and equipment repairs: wholesale farm mochinery and equipment. wholesale garden and lawn iraciors wholesale farm gringers. .mixers and crushers: wholesale farm crop harvessing machinory; wholesale haying machineyy: wholesale ifrigation equipment: wholesate tarm crof clan: ing machinery. wholesale farm and gatden ploughs, har rows ond tillers: wholesale farm sprayers and dusters: wholesale farm swaners and minarowers and wholesaie farm ono garden tuactors are also inctuded in this industiy

TABLE 2. Balance sheet profile for incorporsted businesses only, 1987
Prince Edward island, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower micole 25\% | Uoder midole $25 \%$ | 70\% 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sampte (No.) Lom sales value ${ }^{\circ} \$ 000$ 's! High sales vaiue ( $\$ 000$ 's) | 13 $(1)$ 11 | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asets - . . - .- |  |  |  |  |  |
| Cash Accounts and notes receivable | 44 | -- | -- | -- | - |
| Inventory | 4 | -- | -- | -- | -- |
| Other current assets | 130 | -- | -- | -- | -- |
| Total current ussets | 174 | -- | -- | -- | - |
| Fixed essets | 31 | -- | - | -- | - |
| Less: Accum. dep. on fixed assets | - | =- | -- | - | -* |
| Other sssets | 10 | -- | -- | -- | -- |
| Totel uesets | 216 | -- | -* | -- | - |
| Lisbilities and equity |  |  |  |  |  |
| Other current liabilities | 85 | -- | -- | -- | -- |
| Total current liabilities | 101 | -- | -- | -* | -- |
| Mortgages dayable | - | -- | -- | -- | -* |
| Long term dobt | 2 | -- | -* | -- | - |
| Other liabilities | 43 | -- | -- | -- | -* |
| Total limbilities | 147 | -- | -- | =- | -* |
| Total equity | 89 | -- | -- | -- | -* |

(1) These estimates bre based on somple of businesses reporting ssies detween $\$ 25,000$ and $\$ 2,000,000$.

See rable 1 for symtols notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Prince Edwerd islend, Wholesale Ferm Mechinery, Equipment end Supplies (SIC 5711)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } 25 \% \end{aligned}$ | Uoper middle 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000^{\prime}$ s) | 13 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| biquiditr ratio Current patio (times) | 1.7 | -- | -- | -- | -- |
| Leverage patios <br> Debtleavity retio (times) <br> Interest coverage retio (times) <br> Debr retio (times) | 2.1 2.4 0.7 | -- | -- | -- | -- |

(1) The retios represent the werege of revios for each business in the group ond connot be celculst from the figures shown in foble ?

See isble i for symbols and notes.

## Definitions:

1. Liquidity retio:

Current = current assets / current lisoilities.

## 2. Leverget ritios:

```
Debriequily = total litbilities / equify.
bl Dett ratio s total liabilities/qutal ussets
c) Interest coverage = net profit + interest expense / inverest mponse.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edwerd isiand. Wholessle Farm Wechinery, Equipment and Supplies (Sic 5711)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lome $\text { midde } 25 \%$ | Under middle 25: | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low soles value ( $\$ 000$ 's High sales value ( $\$ 000^{\circ}$ s) | $(1)^{2}$ | -- | -- | -- |  |
|  |  |  | erage $\$$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | - | - |
| Investeent sctivitios <br> Discosal of fixed assets <br> Purchase of fixed sasets <br> Incresse in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of lang term debt <br> Loens from shareholders <br> Redayment of loans from shareholders <br> Advances \& ioens from government <br> increase in equily <br> Decrose in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - | $-=$ -- $-=$ - - | -- $=-$ -- $=-$ | - <br> - <br> - <br> - <br> - |
| Increses(decrease) in cesh equivelents Cash equivelents-Beginning of the yeer Cash : equivalents - End of the year | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |

(11) These estimates ore besed on sample of incorporoted businesses repopting seles between 525,000 and $82,000,000$. Smple caunt includes only those businesses reporiing sterement of changes.
See inble 1 for symbols and notes.

TABLE 5. Employment changes by ize of business. 1984-1987 besed on SIC ciasificetion in ige7
Prince Edward island, Wholesel Farm Mechinery, Equipment and Supplies (Sic 5711)

(1) Average labour units bre colculated by dividing total beyroll by the overoge annual wage ond solory rate os peported in the Survey of Employment. Perpoll and Hours. Statistics Canada. Catalogue 72-002. An averoge lobour unit could be interpreted as e full-time employee. hote that the business size groups used ofe oftermined si the conede lovel. Thus if business hes et lest 500 mployees in cansde as a whole but less than inat number in any given provinct it is shown in the 500 and over group.
(2) Reters to businesses reporting no payroll deductions in the provious 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 activisy for six months and ine information is acjustec accordingly.
jee iate : ioc symnols anc notes.

TABLE 6. Selected operating characteristics of smil businesses by sales quartile, $1985-1987$ Prince Edward island, Wholesmle Ferm Machinery. Equipment and Supplies (Sic 5711)


1986


1987

Mumber of observations in sample Average sales $\$$
12
150.522
145.850
4.672
8
156.256
144.970
11.286

199.718
197.992
-6.274
(11) Thase estimates are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.
see Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies. 1987
Prince Edward Islend. Wholesele Waste Materisis (SIC 591)



5ymbol:

- zero or no observations
-- \$00 snell \$00 be expressed
not epplicaol
x confidential


## Foetnotea

(1) These estimetes bre besed on sempie of businesses reporting sules betmeen $\$ 25,000$ end 82.000 .000 .
(12) Velue in each cell Totel wighted expenditure on given itth

This portion of the toble pertsins only to she businesses peporting the specific pepense item. Therefore these retios ere culculeted indivioustly sod the cotel will not necessarity equal $100 \%$.

## motes

Oepe ere shown by queptiles when nt leest 13 of the semplea businesses report the specific item
Records were ranked in escendinp order uccording to siles sice. Eech quertile li. boitom 25k. lower midde 25z. etc.) popresents one quarter of the total number of businesses. Within each quarpile. the overage retio is prasented. for comperison purposes. the high and low velues of sales er shown

Mow to use the sebles

(2) The selected range will indicote the proper quartile, 1. e. the bottom 25\%. the lower nidd 25\%, the upper nidde 25\% or the tob $25 \%$.
(3) Deta pertuining to tho selected silas size renge will be in thet quertile.

Stender Industrisl Cleselficetien Definition (\$16 11s0):
SIC 5810 . Wholessle Weste Meteriels
Businesses primerily engaged in sutomobile wrecking end in buying and selting waste meteriels

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edwerd Island, Wholesale Waste Materials (SIC 591)

(1) These estinetes bre based on sample of businesses reporting seles between 325,000 end $32,000,000$.

See iable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edward island, tholesele Weste Meterials (Sic 591)

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


(2) These estimetes ere besed on stomplof businesses reporqing seites between $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{2}, 000,000$.

See Teble i for symols and notes.

## Deflnitions:

8. Liquidity retio:

Curpent z current assets / current liabilities
2. Levernge retios:
al Debt/equity a total liabilities / equity
b) Debt ratio $=$ iotal liabilifies / iotal assets
c) Interest coverage $=$ net protiq * inseres? expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edward Island, Wholesale Waste Materlais (SIC 591)


only those businesses raporting siatoment of chenges.
See Tede 1 for symbols ano notes
TABLE 5. Employment changes by size of business, 1984-1989 based on Sic classification in ig87
Prince Edwerd Island, Wholesale Waste Materitis (SIC 591)


[^9]TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985=1987$
Prince Edward Island, Wholesale Waste Materials (SIC 591)



1588

Mumber of observations in sample

$$
\text { Average sales } \$
$$

Average expense $\$$
Average net profit (loss) $\$$


Businesses reporting profit (Mo.) Average sales $\$$ Average expense $s$
Average net profits

Businesses peporting loss (Mo.) Averase sslus $\$$ Average expense $\$$ Averape net loss $\$$

| Mumber of observations in sample | 5 |
| :---: | :---: |
| Average soles \$ | 84,718 |
| Average expense \$ | 74.212 |
| Average net Drofit (loss) \$ | 10.506 |
| Businesses reporting profit (No.) | 5 |
| Average sales \$ | 92.076 |
| Averoge expenses | 78.989 |
| Aversoge net drofit | 13.095 |
| Businesses reporting less (Mo.) | 1 |
| Aversge sties | 145.126 |
| Aversge expense $\$$ | 145.669 |
| Average net loss $\$$ | $-543$ |

(1) These estimates are besed on sample of businesses reporing seles between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 . 0 0 0 .}$

See reble 1 for symools and noies

TABLE 1. Seiected operating ratios. In percent of sales. 1987
Prince Edwerd island, Food (Groceries) Stores (SIC E011)

|  | Total(1) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ |  | Lower$\text { midde } 25 \%$ |  | UDDE$\text { middle } 25^{\circ}$ |  |  | Tot$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 13 \\ & 111 \\ & 11\} \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry aversge(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redoting businesses only ( 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 258 \end{aligned}$ |  | Total | Botrom 25\% | $\begin{array}{r} \text { Lower } \\ \text { miod ie } \\ 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 75.5 | -- | -- | -- | -- | 95.8 | 75.7 | -- | -- | -* | -0 |
| Occupancy expenses | 3.8 | -* | - | -- | -- | 100.0 | 3.8 | - | - | - | $\cdots$ |
| Depreciotion | 1.0 | -- | -- | -- | -- | 81.8 | 1.6 | -- | -- | - | -- |
| Repaits 8 maintenance | 0.6 | -- | -- | -- | -- | 84.1 | 0.7 | -- | -- | -- | -- |
| Hest, light \& telephone | 1.4 0.8 | -- | -- | -- | $\cdots$ | 77.4 | 1.9 | -- | -- | -- | -- |
| Rent |  |  |  |  |  |  |  |  |  |  |  |
| Personnel expenses | 9.4 | - | -- | -- | -- | 100.0 | 3.4 | -- | -- | -- | - |
| Financisl expenses | 1.7 | - | -- | -- | -- | 100.0 | 1.7 | -- | -- | -- | -- |
| Interest 8 bank charges | 1.3 | -- | -- | -- | -- | 100.0 | 1.3 | -- |  | -- | -- |
| Professional fees | 0.4 | -- | -- | -- | -- | 84.1 | 0.5 | - | - | -- | -- |
| Dther expenses | 10.3 | -- | - | - | -* | 100.0 | 10.3 | -- | -- | -- | -- |
| Profic (lass) | -0.7 | -- | -- | -- | -- | 100.0 | -0.? | -- | - | - | -- |
| Total | 100.0 | - | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

[^10]
## Footnoter


Torel weighied expenditure on given irem
2) Velue in eech cell = wimer 100 for esch quertile

Tolal weighied expendiqure on given iqem
$\times 100$ for asen quertile

This portion of the table pertains only to the businesses reporting the specific expense iten. Therefor these retios are calculated individutily and the tote! will not necesserily equal 1008 .

Motes
Detere shown by quertiles when er leest 13 of the sempled businesses roport the specific item.
 one quarter of the total number of businesses. Within each quartile, the tversge ratio is presented. for comperison purposes. the high and low velues of seles er shown

## How to use the teblet


(21 ine selected range will indicate the proper quartile. i. the botton 25x. the lower midole 25\%. the upder middle 25t or the 1op $25 x$.
(J) Dets perteining to the selected sales size range will be in that quertile

## stenderd Industrisl Claseificetion Definition (SIC Inso)

[^11]TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edwerd Ifland, Food (Grocerles) Stores (Sic 6011)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | To $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cesh <br> Aecounts and notes receivable |  | -- | -- | - |  |
| Accounts and notes receivable Inventory | 3 | -- | -- | -- | -- |
| Oiher current assets | 27 | -- | -- | -- | -- |
| Total current assets | 30 | -- | -- | -* | -- |
| Fixed ossets | 113 | -- | -- | -- | -- |
| Less: Accum. deD. on fixed essets | - | -- | -- | -- | -- |
| Diher assets | 3 | -* | -- | -- | -- |
| Total assets | 166 | ** | - | - | -- |
| Liabilities end equity |  |  |  |  |  |
| Other current liabilities | 23 | -- | -- | -- | -- |
| Total curtent liabilities | 28 | -- | - | - | -- |
| Mortgages oayable | - | -- | -- | - | -- |
| Long term debt | - | -- | -- | -- | -- |
| Other lisbilities | 97 | -- | -- | -- | -- |
| Total liabilities | 125 | =- | -- | -- | -- |
| Total equity | 21 | -- | -- | -- | -- |

(1) These estimes are based on sample of businesses reporting soles between $\$ 25.000$ and $\$ 2,000,000$.

See teble 1 for symbois and notes

TABLE 3. Financial ratios (1) for incorported butinesses only. 1987 Prince Edwerd isimnd, food (Groceries) Stores (SIC 6011)

|  | Total(2) | $\begin{array}{r} 80: t o m \\ 25 \% \end{array}$ | Lowe? middle $25 \%$ | Uppe ? middele $25 \%$ | TOD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low seles value ( $\$ 000$ 's) High sales volue $\left(\$ 000^{\prime}\right.$ s) | $(1)^{7}$ | -- | -- | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times\} | 1.1 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio {times}``` | $\begin{aligned} & 5.8 \\ & 3.1 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the everge of rotios for each business in the group end cennot be celculted from the figures shown in table 2.

121 These estimetes ere besed on . Twiple businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$.
see Toble ifor symols and notes.

## Definitions:

1. Liquidity retio:

Cuprent = curfent assels / cuprent liabilities.
2. Leverseg retios:
a) Debr/equity $=$ total ifabilities / equity
b) Debt ratio = total liabilities / rotal assets
cl Interest coverage : ret profit * inserest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward island, food (Grocerles) Stopes (SIC 6011)

 only those businesses reporting statement of changes
See isble 1 for symbols and notes

TABLE 5. Empioyment changes by Elze of business, 1984-1987 based on sic ciassificetion in i987 Prince Edwerd island, Food (Groceries) Stores (\$IC s011)

|  |  |  |  | Changes in num with oai | of businesses oyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total peyroll } \\ (\$ 000 \text { s }) \end{array}$ | Averoge labour units(1) | New ly resorting (2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 29 | 4.285 | 470 | 2 | 2 |
| less than 20 | 25 | 1.165 | 128 | 2 | $!$ |
| 20-99 | 3 | . X | 175 | 2 | 1 |
| 100-499 | - | - | - | - | - |
| 500 and over | 1 | $x$ | 167 | - | - |

## 1987

| Total | 40 | 6,270 | 619 | 10 |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less then 20 | 29 | 1.147 | 113 | 5 |  |
| 20-99 | 6 | 972 | 96 | 3 | .. |
| $100-99$ | 3 | $x$ | 126 | 2 | . . |
| 500 end over | 2 | $x$ | 284 | - |  |

 Surver of Employment. Psyroll ano mours. Siatisics cmana. Calalogue $72-002$. An aver ag lobour unit could be interoreted as a fult-time employee. Note that the business size groups used aredermined at the canade level. thus if a business has at least 500 employees in Cansos es ahole dut less than that number in ary given province it is shown in the 500 and over group.
121 Refors io businesses reporiting no payroll opductions in the previous year.
(3) Refers io Dusinesses reporting no peyroll deductions in the following yeer
"Newly reporting" and "no tonger ceporting" businesses are assumed to have been in activity for six months and the information is adjusied accoroingly.

See tacle 1 for symbols and rotes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 prince Edward island. food (Grocerles) Stores (Sic 6011)


| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) s | 75 285.885 276.687 9.198 | $\begin{array}{r} 33.535 \\ 28.446 \\ 5.089 \end{array}$ | $\begin{array}{r} 77.325 \\ 71.731 \\ 5.594 \end{array}$ | $\begin{array}{r} 227.556 \\ 216.751 \\ 10.805 \end{array}$ | $\begin{array}{r} 805.125 \\ 789.820 \\ 15.305 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Wo.) | 85 |  |  |  |  |
| Averoge sales | 298.934 | 31.827 | 76.432 | 223.956 | 853.521 |
| Average expense | 284.444 | 23.815 | 70.061 | 212.465 | 831.435 |
| Average net profit \$ | 14.490 | 8.012 | 6.371 | 11.491 | 32.086 |
| Susinesses peporting loss (Mo.) |  |  |  |  |  |
| Average sales 8 | 289.755 | 38.083 | 88.902 | 315.743 | 716.291 |
| Average expense \$ | 295.601 | 40.774 | 93.381 | 321.736 | 726.512 |
| Average net loss \$ | -5.846 | -2.691 | -4.479 | -5.993 | -10.221 |

1986

| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense <br> Average net profit (loss) \$ | $\begin{array}{r} 105 \\ 259.224 \\ 254.773 \\ 4.451 \end{array}$ | $\begin{array}{r} 46.149 \\ 45.170 \\ 979 \end{array}$ | $\begin{array}{r} 144.868 \\ 143.301 \\ 1.567 \end{array}$ | $\begin{array}{r} 268.661 \\ 259.327 \\ 9.334 \end{array}$ | $\begin{array}{r} 577.218 \\ 571.294 \\ 5.924 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average soles $\$$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 86 \\ 270.174 \\ 259.507 \\ 10.66 ? \end{array}$ | $\begin{array}{r} 75.681 \\ 66.446 \\ 9.235 \end{array}$ | $\begin{array}{r} 125.431 \\ 115.804 \\ 9.627 \end{array}$ | $\begin{array}{r} 274.039 \\ 262.534 \\ 11.505 \end{array}$ | $\begin{array}{r} 605.546 \\ 593.242 \\ 12.304 \end{array}$ |
| Dusinesses reporting lose (Mo.) <br> Average sules 5 <br> Aver age expense \$ <br> Average net loss \$ | $\begin{array}{r} 20 \\ 231.794 \\ 240.275 \\ -8.481 \end{array}$ | $\begin{aligned} & 34.802 \\ & 36.995 \\ & -2.193 \end{aligned}$ | $\begin{array}{r} 177.098 \\ 188.898 \\ -11.800 \end{array}$ | $\begin{array}{r} 236.307 \\ 240.035 \\ -3.720 \end{array}$ | $\begin{array}{r} 478.967 \\ 495.170 \\ -16.203 \end{array}$ |

1887
Mumber of observations in samplo
Average salos $\$$
Aver ge expense $\$$
Average net profit (loss)s
Businesses reporting profit (Mo.)
Average sales $\$$
Average expense $\$$
Average net prolits
Businesses reporting less (Mo.)
Averape seles $\$$
Average expense $\$$
Average net loss $\$$


[^12]see iable for symools and nopes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prince Edwerd IEland. Food (Specialiy) stores (SiC 5012)

|  | Total(1) |  | $\begin{array}{r} \text { Bo t } 10 m \\ 25 \% \end{array}$ |  | $\begin{gathered} \text { Lower } \\ \text { middle } 25 \% \end{gathered}$ |  | UpDer$\text { mode } 25 \%$ |  |  | $\begin{aligned} & \text { TOC } \\ & 25^{\circ} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) tow sales value ( $\$ 000$ 's) High sales value $\$ 9000^{\prime}$ s) |  | $\begin{aligned} & 43 \\ & (1) \\ & 11) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting ousinesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } \mathrm{om} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midd Ie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 82.4 | - | - | -- | -- | 100.0 | 12.4 | - | -- | -- | -- |
| Occupency expenses | 4.1 | - | - | - | -- | 100.0 | 4.4 | -- | - | - | - |
| Depreciation | 1.2 | -- |  | - | -- | 74.5 | 1.6 | - | - | $\cdots$ | - |
| Repsirs t maintenence | 0.7 | -- |  | -- | - | 72.7 | 1.0 | - | -- | -- | - |
| Meat, light \& telephone | 1.9 | -- | - | -- | -- | 87.9 | 2.2 | -- | -- | -- | -- |
| Ren: |  | -- | -- | $\cdots$ | -- | 35.1 | 1.5 | -- | -- | -- | -- |
| Personnel expenses | 5.3 | -- | -- | -- | -- | 77.0 | 6.9 | -* | -- | -- | -- |
| Financial expenses | 1.2 | =- | -- | - | -- | 93.4 | 1.3 | -- | -- | -- | -- |
| Interest 8 ounk charges | 0.9 | -- | -* | -- | -- | 87.7 82.9 | 1.0 | - | =- | -- | -- |
| Professional fees | 0.3 | -- | -- | -- | -- | 82.9 | 0.3 | - | -- | -- | - |
| Other expenses | 3.1 | - | -- | -- | -- | 100.0 | 3.4 | -- | -- | - | -- |
| Profit (loss) | 2.9 | - | -- | - | -- | 100.0 | 2.9 | - | - | - | = |
| Totel | 100.0 | - | -- | -- | -- | 100.0 | ... | - | - | - | -- |

## Symbols

zero or no observerions

- 100 snall 100 de expressed
not sopl iceble
$\times$ configentisl


## Footnotes

(1) These estinetes fre bsed on sempl of businesses reporting sel betweph $\$ 25,000$ end $\$ 2.000 .000$ Torel wighted expenditure on given item

3) Velue in esch cell
Total weighted expenditure on given iten $\times 100$ for ench quertile

This portion of the pable perteins only to the busingsses peporting the specific mxpense item. iherefore these retios ere calculated individually and the rotal will not necesserily eouel 1005

## Notes

Ots pre show by quartiles when at least 13 of thil sampled businesses poport the specific item
hecords were renked in ascending order according 10 sties size. Eech quortile fi. ©. bottom 25\%. lower nidde 25z, etc. l ropesents on oustrer of the total number of businesses. Within esch quertile. the overnge retio is presented. for comperison purposes. the high end low vilues of seles er shown

## How to use the tebles

Il Locst the sppropriete seles renge thet is displayed on the two lines entitled "Low seles vilue end ehigh seles value"
12) The selected renge will indicete the proper guspile, i. She bottom 25\%. the lower nidde 25z. the upper hidde 25s or the top 258
(3) Dete perteining so the selected seles size pange will be in thot quertile.

## Stenderd Industribl CIBseifiection Definition (SIC 1880):

SIC 8012 - Specislty food stornt
8usinesses pimarily engaged in reteil dealing usublly in one line of food. Included in phis industry are those retail bekeries whichr selt mainly pupchased goods anc shops which bake their propucts on the premises and sell them over-the'counter to final consumers
This industry includes oread and pastry shops, butcher shops. confectionery stores. daipy products stores. delictessens, fish and seb food stores. fruit and vepptsble stores, heal th food stores. ice cresm siores. milk siopes end specieliy food stores lexcept takeout foos services

```
TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward lsland, Food (Specisity) Stores (Sic 6012)
```



Average ( $\$ 000$ 's
Assets

| Cash |  |
| :---: | :---: |
| Accounts and notes receivmble | 7 |
| Inventory |  |
| Other curient assets | 63 |
| Total curtent assets | 70 |
| Fixed assets | 49 |
| Less: Accum, ded. On fixed assets |  |
| Other ossets | 3 |
| l sseets | 122 |
| bilities and maity |  |
| Current loans |  |
| Other current liabilities | 35 |
| Total current lisbilities | 9 |
| Mortgages payable |  |
| Long term debt |  |
| Other liabilities | 42 |
| l liabilities | 85 |
| al equity | 37 |


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(11) inese estimetes are based on E sample of businesses reporting sales beiween $\$ 25,000$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$.

See iate 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edward 1 sland. Food (Specielty) Stores (S|c 6012)

|  | Total(2) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales velue ( $\$ 000^{\circ}$ ) High sales value ( $9000^{\circ}$ s) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.8 | -- | -- | -- | -- |
| ```Leverage retios Debt/equity retio (times) Interest coverage retio (times) Debt ratio (times)``` | $\begin{aligned} & 2.3 \\ & 3.5 \\ & 0.7 \end{aligned}$ | -- | -- | -- | - |

[^13]See isble ifor symbols and notes.

Definitions:
9. Liquidity ratio:

Current = current assets / curpent liabilities
2. Leverage ritios:
a) Debtrequity $=$ potal liabilities / equity
b) DeDt iatio $=$ total liabilisies / total asseis
c) Interest coverage $=$ net profit - interest expense / interest mpense

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. 4987
Prince Edward Island. Food (Specialty) Stores (SIE s012)

|  | To:al(1) | Bot tom $25 \%$ | $\text { midde } 25 \%$ | $\begin{aligned} & \text { Uoper } \\ & \text { micde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value (\$000's) - ght sales चa!ue ( $\$ 00$ ? 's) | - | -- | -- | -- |  |
|  | Average (\$000's! |  |  |  |  |
| Opersting activities Casn ? rom oderations Depreciation Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | $\times$ | -- | -- | - | -- |
| Investent sctivities Disposel of fixed essets Purchase of lixed assets Incresse in investment Decrease in investment | - $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Reosyment of long term debi <br> Loans from shareholders <br> Redayment of loans from shartholders <br> Advances 8 loans 4 rom government <br> Increase in cou:ty <br> Decresse in equity <br> 0ther | $-x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | - - - $=$ $=-$ | -- -- -- -- - | - <br> - <br> -- <br> -- <br> -- |
| Increase(decrease) in cash equivelents Cash s equivelents-Beginning of the year Cosh 4 equivelents - End of the yesr | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

 only those businesses reporting stotement of chenges
see Tebl 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC claseification in ig87
Frince Edwerd Island, Food (Specislty) Stores (S|c 5012)

| Business size expressed in overage labour units(l) | Number of businesses | $\begin{array}{r} \text { Totel bsyroll } \\ \left(\$ 000^{\prime}\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with osid employes |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reoorting }(2) \end{array}$ | No tonger reoorting(3) |
| 1984 |  |  |  |  |  |
| Tote 1 | 55 | 2.123 | 232 | 13 | 13 |
| less than 20 <br> 20-99 <br> 100-49 <br> 500 and over | 52 $!$ $!$ | $\begin{array}{r} 1.305 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 143 \\ 78 \\ 10 \\ 1 \end{array}$ | $\begin{array}{r}12 \\ - \\ \hline\end{array}$ | 13 |

1987

| Totel | 77 |
| :--- | ---: |
| 1 less then 20 | 73 |
| $20-99$ |  |
| $100-499$ | $?$ |
| 500 and over |  |


| 3.110 | 305 | 14 |
| ---: | ---: | ---: |
| 2.035 | 201 | 13 |
| $x$ | 99 | - |
| $x$ | 6 | 1 |

$\qquad$

III berage labour units ar calculated by dividing total payroll by the suerage annul wage and salary rote as reported in the Survey of Employment. Payroll and Hours. Sietisics Cansas. CatBlogue 72-002. An average isbour unit cauld be interpreted as a full- line amployec. Note that the business size groups used are derermined at the lanade level. Thus if business hes el 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 redorting no payrall deductions in the previous year.
(3) Reters to businesses reporting no payrall deductions in the following year

[^14]TABLE 6. Selected operating charecteristics of small businesses by sales quartile. 1985-1987
Prince Edward Island, Food (Specialty) Szores (SIC 6012)


1985

| Number of observations in sample <br> Average sales \$ <br> Aversge expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 14 \\ 480.587 \\ 479.280 \\ 9.307 \end{array}$ |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) | 12 |
| Average sales \$ | 457.930 |
| Average expense \$ | 445.635 |
| Average net profie \$ | 12.295 |
| Businesses reporting loss (Wo.) | 2 |
| Avorge sales \$ | 302.632 |
| Aversge expense ${ }^{\text {S }}$ | 312.259 |
| Aversoge net loss \$ | -9.627 |

1986

| Mumber of observetions in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 20 289.523 282.271 7.252 |
| :---: | :---: |
| Busingeses reporting profit (Mo.) | 17 |
| Areiage sales \$ | 306.939 |
| Average expense $\$$ | 296.274 |
| Aversge net profit \$ | 10.665 |
| Susinesses reporting a lose (Mo.) | ${ }^{3}$ |
| Averse salcs ${ }^{\text {a }}$ | 130.819 |
| Average expense 5 | 138.124 |
| Average net logs $\$$ | -7.305 |

1987

| Number of observations in semple <br> Average sales 5 <br> Average expense 5 <br> Average net Drotit (loss) $\$$ | $\begin{array}{r} 57 \\ 204.861 \\ 195.423 \\ 9.438 \end{array}$ | $\begin{aligned} & 69.034 \\ & 71.077 \\ & -2.043 \end{aligned}$ | $\begin{array}{r} 126.960 \\ 122.949 \\ 4.011 \end{array}$ | $\begin{array}{r} 216.595 \\ 204.860 \\ 11.735 \end{array}$ | $\begin{array}{r} 406.854 \\ 382.807 \\ 24.047 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reperting epofit (Mo.) | 43 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 207.491 | 83.595 | 120.916 | 218.800 | 406.854 |
| Average expense | 195.695 | 81.940 | 112.637 | 205.396 | 382.807 |
| Average net prolits | 11.796 | 1.655 | 8.279 | 13,204 | 24.047 |
| Businesses reporting less (Mo.) | 14 |  |  |  |  |
| Aversge sales | 133.149 | 62.887 | 138.248 | 198.313 |  |
| Average expense 5 | 136.222 | 66.492 | 142.209 | 199,956 |  |
| Average net loss | -3.073 | -3.605 | -3.961 | -1.653 | - |

111 These estimates ere besed on semple of businesses reporting $\$ 8$ les betwoen 525,000 and $82,000,000$
Sen table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island. Prescription Drugs \& Patent medicine Stores (SIC 603)

|  | To:31(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { m. ocl } 25 \% \end{array}$ | Upoer $\text { midsle } 25 \%$ | $\begin{aligned} & \mathrm{T} 00 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 6usinesses in sample (No.) Low sales vaiue (\$000's) High saies vaiue ( $\$ 000$ 's) | $\begin{array}{r} 9 \\ (1)^{9} \end{array}$ | -- | -- | -- | -- |


| Selected expense item | Industry oversge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { peporting } \end{aligned}$ | Reporting businesses only: 31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tot 1 | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | UDDer middl 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 85.4 | -- | -* | -- | - | 100.0 | 65.4 | -- | -- | - | -- |
| Occupency expenses | 3.8 | -- | -- | -- | -- | 100.0 | 3.8 | -- | -- | - | -* |
| Depreciation | 1.4 | -- | -- | -- | -- | 89.1 | 1.6 | -- | -- | -- | -- |
| Redaifs ofaintenance | 0.4 | -- | -- | -- | -- | 66.4 | 0.6 | -- | -- | -- | -- |
| Heat. light \& telephone | 0.9 | -- | -. | - | -- | 100.0 | 0.9 | -- | -- | -- | -- |
| Rent |  | -- | -- | -. | - | 50.4 |  | -- | -- | -- | -- |
| Personnel expenses | 14.7 | - | -- | -- | -- | 100.0 | 14.7 | -- | -- | - | - |
| Finenclal expenses | 1.9 | -- | - | - | - | 100.0 | 1.5 | -- | -- | -- | -- |
| Interest 8 bank cherges | 1.5 0.4 | -- | -- | -- | -- | 100.0 100.0 | 1.5 0.4 | -- | -- | -- | -- |
| Other expenses | 7.6 | -- | -- | -- | - | 100.0 | 7.6 | -- | -- | -- | -- |
| Proflt (lose) | 6.6 | -- | -- | -* | -* | 94.1 | 7.1 | -- | -- | -- | - |
| Totel | 100.0 | - | -- | -- | -- | 100.0 |  | -- | - | - | - |

Symbols

- rero or no observetions
-- too smell too be expresseo
not eppliceble
x conficenticl


## Footnoter

111 inese estimates bre besed on somple of businesses reporting saies between \$25,000 end $\mathbf{\$ 2 , 0 0 0 . 0 0 0}$ Totsl wighted expenditure on given item

(3) Value in sech call= lotal wighted mpenditure on given item

This portion of the table pertuins only to the businesses reporting the specilic expense item. Therelor these perios ere celculstod individubliy and the totel will not necesserily equel 100 z

## Mote

Dsta ere show by quartiles when of tosst 13 of the sampled businesses report the specific iten
 on querter of the total number of businesses. Within etech quertile. the everage petio is presented. for comperison purpeses. the migh and low values of sales ere shown.

How to upe the teoles

121 The selected range will indicate the proper quertile. i. ©. the Dotton 25\%. the lower middie 25\%, the upper midde 25t or the top 252
13) Date pertuining to the selected sales size renge will be in shet quartile.

## Stenderd Industrlel Claselficetion Detimition (SIC 1980):

[^15]TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Prince Edward Isiend. Prescription Drugs \& Patent Medicine Stores (SiE 603)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe $\text { midde } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaiue ( $9000^{\prime}$ s) Migh sales value ( $\$ 000$ 's) | $\left(\begin{array}{r}\text { (1) } \\ (1)\end{array}\right.$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receiveble | 23 | -- | - | -- | - |
| Inventory | - | -- | - | -- | -. |
| Opher current ossets | 136 | - | =- | -- | -- |
| Total curpent assers | 158 | - | - | - | -- |
| Fixed assets | 89 | - | - | - | - |
|  |  | - | - | -- | -- |
| Othor assets | 8 | -- | - | - | -- |
| Totel aseets | 256 | = | - | -- | -- |
| Liabilities and equity |  |  |  |  |  |
|  |  |  |  |  |  |
| Other cupent liabilities | 72 | -- | - | -- | -- |
| Total culient liabilities | 91 | -- | = | -- | - |
| Mortgages Dayable | - | - | - | -- | =- |
| long term debt | 73 | - | -- | -- | -- |
| Other liabilities | 73 | -- | -- | -- | =- |
| Total liabilities | 173 | - | - | - | -- |
| Totel equity | 82 | - | -- | -- | -- |


see Table ? for symools and notes

TABLE 3. Financtal ratios(1) for incorported busimesses only. 1987
Prince Etward island, Preseription Drugs Potent Medicine Stores (SIC 603)

|  | Total(2) | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $5000^{\circ}$ s) Hign sales value ( $9000^{\circ}$ s) | $(1)^{9}$ |  | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current iatio (times) | 1.7 | -- | -- | -- | - |
| ```Leverege retios Debtlequity retio (times) interest coverage retio (times) Debt resio (times)``` | $\begin{aligned} & 2.1 \\ & 4.1 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |


(2) These estimetes tri bened on semple of businesses reporting seles between $\$ 25,000$ sno $\$ 2,000,000$

See Toble i for symble and notes.

## Definitions:

1. Liquidity ratio:

Curpent $=$ current essets / current lisbilities
2. Leverage retios:

3 Deot/equity $=$ cosal lisbilities / equity
D) Debt ratio = lotal liabilities/ rotal assets.
c) Interest coverspe $=$ net profit - incerest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edwerd Islend. Prescription Drugs Petent Medicine Stores (Sic 503)

|  | To:al11) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{array}{r} 1 \\ (1) \end{array}$ | -- | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operting activities Cesh from operstions Dedreciation Dither | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | $\cdots$ | -* | -- | - |
| Investment ectivities <br> Disposel of fixed assets <br> Puichese of fixed assets <br> Increse in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing ectivities <br> increase in lang termi debt <br> Reparment of long term debt <br> Loans from sharenolders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & y \\ & x \\ & x \end{aligned}$ | -- <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- - - - -- | - <br> - <br> - <br> - |
| Increseddecrease) in cesh sequivelents Cosh equivalents-Beginning of the yeer Cosh equivelents - End of the yeer | $x$ <br> X <br> $\times$ | -- | -- | - -- -- | -- |

 only those businesses reporting statement of chenges.
ste lable 1 for symbols and notes
TABLE 5. Employment changes by tite of business, 1984-1987 bused on sic classificetion in i987 Prince Edwerd IBland, Preseripeion Druge Eaeent Medicine Stores (Sic 603)

|  |  |  |  | Changes in numb with pai | of Dusincsses ployeses |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage laboup units(1) | Number of businesses | $\begin{array}{r} \text { Total peyroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { report ing(2) } \end{array}$ | No Ianger remerting(3) |
| 1984 |  |  |  |  |  |
| Totel | 28 | 3.153 | 278 | 4 | 4 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 19 5 2 - | $\begin{array}{r} 1.518 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r} 133 \\ 122 \\ 21 \\ \hline \end{array}$ | $\begin{aligned} & 2 \\ & 2 \\ & \hline \end{aligned}$ | $\begin{aligned} & 2 \\ & 2 \end{aligned}$ |
| 1587 |  |  |  |  |  |
| Totel | 28 | 4.583 | 354 | 1 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}21 \\ 5 \\ \hline 1\end{array}$ | $\begin{array}{r} 1.933 \\ x \\ x \end{array}$ | 149 194 11 | $!$ | - $\ldots$ $\ldots$ |

 Surver of Employment, porioll sho Hours. Siblissics Cansods. Cotalogue $92-002$ An over age labour unit could be interpreted as e full-time employer. Mote thst the business size groups used ere deiormined of the conede level. Thus if ousiness hes et lest 500 employets in Canade as ahole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses redorting no peyroll deductions in the provious year.
13) Refers to businesses reporting no payroll deductions in the following year
"Newly roporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See iable I for symbols and notes

|  | Toial(1) | Bot tom 25\% | Lowe? $\text { middle } 25 \%$ | UDDe T midele $25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average soles \$ <br> Average expense $\$$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 5 \\ 908.366 \\ 806.455 \\ 101.911 \end{array}$ | =- | -- | -- | -- |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Aversoe expanse $\$$ <br> Avernge net grofit $\$$ | $\begin{array}{r} 5 \\ 908.366 \\ 806.455 \\ 101.911 \end{array}$ | -- | -- | -- | -- |
| Businusses reporting losg (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss \$ | - | -- | -- | -- | -- |



1987

| Number of observations in sample <br> Average sales $\$$ <br> Averape expense $\$$ <br> Average net profit (loss) s | $\begin{array}{r} 10 \\ 388.156 \\ 352.473 \\ 35.683 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses redorting a profit (Mo.) <br> Average sales 5 <br> Average expense $\$$ <br> Average net profit $s$ | $\begin{array}{r} 9 \\ 388.156 \\ 352.473 \\ 35.683 \end{array}$ |  | - | -- |
| Businesses reporting tees (Wo.) <br> Average seles $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | 1 | -- | -- | -- |

[^16]TABLE 1. Selected operating rettos. in percent of saiss, 1987
Prince Edward island, phormacies (SIC E031)

|  | Total(1) |  | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ |  | Lower$\text { midde } 25 \%$ |  | UDDer$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sardle ino.\} Low sales value (\$000's) High sales value ( $\$ 000^{\circ}$ s) |  | $\begin{array}{r} 8 \\ (1) \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selected exoense item | Industry averspe(2) |  |  |  |  | \% businesses reporting | Redoring businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{gathered} \text { Uooer } \\ \text { middie } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sel es | 67.1 | -- | -- | -- | - | 100.0 | 57.1 | -- | - | -- | - |
| Decupancy exponses | 3.3 | -- | - | - | - | 100.0 | 3.3 | - | -- | -- | -- |
| Depreciation | 1.6 | -- | -- | -- | -- | 100.0 | 1.6 | -- | -- | -- | -- |
| Repeirs of minterance | 0.5 | -- | - | -- | -- | 74.6 | 0.6 | -- | -- | -- | -- |
| Hest. light telephone | 0.8 | -- | -* | - | -- | 100.0 | 0.8 | - | -- | -- | -- |
| Rent |  | -- | -- | -- | -- | 44.3 | 0.9 | -- | -- | -- | - |
| Personnel expenses | 13.6 | -* | - | -- | - | 100.0 | 13.6 | -- | -- | - | -- |
| Financial expenses | 1.8 | - | -- | -- | - | 100.0 | 1.8 | -- | -* | -- | - |
| lnterest 8 bank charges | 1.5 | -- | -- | -- | -- | 100.0 | 1.5 | -- | -- | -- | -- |
| Professional dees | 0.2 | -- | -- | -- | -- |  | 0.2 | -- | -- | -- | -- |
| Other expenses | 7.3 | -- | -- |  | -- | 100.0 | 7.3 | -- | -- | - | -- |
| Profi (lose) | 7.0 | -- | - | - | -- | 53.4 | 7.5 | - | - | -* | - |
| Total | 100.0 | ** | - | -- | - | 100.0 |  | - | * | - | - |

## Symbol:

- zero or no observetions
-- too smell too de expressed
not applicoble
- confidentis!

Footnotes
(1) These estimetes sposed on semple of businesses peporiing seles betwen 825 , 000 mad $82,000,000$

(31 Value in esch cell: Totsl wighted mxpendixure on given item

This portion of the itble pertins only to the businesses poporting the specific expense item. inerefors these ratios are celculated individusly and the total will mot necesserily equal $100 z$

## Mores

Dete ore shown by quertiles when et lest 13 of the semplad businesses poport the specific item
Records were ranked in uscending order eccording qo seles size. kech quertile fi.e. bottom 25\%. lower midole 25\%, etc. represents on querter of the totsl number of businesses. Within esch quertile, the everape ptio is presented. For comperison pupposes. the high end low velues of seles ere shom

How to yse the tebles

12) The selected range will indicete the proper quertile. i. the bottom 25\%. the lower midole 25\%, the upper midde 25z op the top 25\%.
131 Dsta pertainlng to the sulected sties size renge will be in that quartile.

Standerd Indusertel Eleseificetion Definition ISIC 1800l:
SIC 6031 ~ Phmesecies
Businesses primerily engaged in reteil dealing im drups. pharmeceuticels and pstent medicines and orug sundries. Pescribed medicines
must be solo but are mot necessarily the source of greatest revenur. They may be secondarily engeged in selting other lines such as
 drug stores. Petai pharmaceuticals. peescription pharmacies and retail prescription medicines

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward 1 sland, Pharmacies (SIC 6031)

|  | Po:al:1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | ower $\text { midde } 25 \%$ | Upper <br> mide $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses :r. samole (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | (1) ${ }^{8}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 25 |  | -- | -- |  |
| Accounts and notes peceivable Inventory | 25 | -- | -- | -- | -- |
| Other current assets | 150 | -- | -- | -- | -- |
| Total curient assets | 176 | -- | - | - | -- |
| Fixed assets | 98 | - | - | -- | - |
|  |  | - | -- | -- | -- |
| Other assets | 9 | -- | -- | - | -- |
| Total sseets | 213 | - | - | - | - |
| Lisbilities and equitr - .- 22 - |  |  |  |  |  |
| Current loans ${ }^{\text {Other current }}$, iabilities | 22 81 | -- | -- | -- | -- |
| Total current liabilitios | 102 | - | - | - | -- |
| Mortgages dayabl | - | -- | -- | -- | -- |
| Long term dect | 10 | -- | -- | -- | -- |
| Other liabilities | 80 | -- | -- | -- | -- |
| Total limbilities | 192 | =- | -- | - | -- |
| Total equitr | 91 | - | -- | -- | -- |

(1) These estimates ar based on somple of businesses raporting sales detween $\$ 25.000$ snd $82.000,000$.

See Table 1 for symbols and noiss

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1987
Prince Edward island. Pharmacies (SIC 6031)


(1) ine retios represent the overage of ratios for each business in the group and connot de calculeted from the figures shown in table 2 .
(2) These estimates ar bestod on smiple of businesses peporting sules betwen $\mathbf{8 2 5 , 0 0 0}$ end $82,000.000$.
see isble 1 for symols end notes.

## Definitions:

1. Liquidity rotio:

Current = curtent assets / cuprent liabilities
2. Leverege retios:

- Detrequity = lotat lisoitities / Qquity
b) Dect ratio = total lisbilities f 10:al assers
c) Interest coverage $=$ net profiq . interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edwerd Island, Pharmacies (SIC 6031)

| Total(1) |  | $\begin{array}{r} 30+10 m \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Uppe: middle 25\% | TOE 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No.i Lom sales volue ( $\$ 000^{\circ}$ ) High salas value (3000'sl | $\left.\begin{array}{l} 1 \\ 11 \\ 1 \end{array}\right)^{1}$ | - | -- | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Opersting ectivities Cash from operetions Depreciation Dther | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | K | - | - | - | -- |
| Investment activities Disposal of fixed essets Purchast of fixed essets Increase in investment Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing ectivities <br> lincrese in tang term debt <br> Repayment of long term debt <br> Loars from shareholders <br> Repayment of loans fiom shareholders <br> Advances s loans from government <br> Inciesese in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- | $\begin{array}{r}- \\ \hline\end{array}$ | -- | -- |
| Incresse(decrease) in cash sequivelents Cash Equivelents-Beginning of the year Cesh \& equivelents . End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

 only those businesses reporting statment of chenges.
See ioble 1 for symbols and notes.

TABLE 5. Employment changes by tize of business. 1984-1987 based on SiC ciassification in 1987
Prince Edwerd islend, Phermecies (SIC 6031)

| Business size expressed in everage lebour units(1) | Number of businesses | $\begin{array}{r} \text { Totel peypoll } \\ (\$ 000 \end{array}$ | Average labour units(1) | Changes in number of businesses with poid mployets. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y reporting(2) | No longer roporting(3) |
| 1584 |  |  |  |  |  |
| Tetel | 24 | 3.111 | 272 | 3 | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 17 5 2 - | $\begin{array}{r} 1.476 \\ x \\ x \\ = \end{array}$ | $\begin{array}{r} 129 \\ 122 \\ 21 \end{array}$ | 1 2 - - | $\begin{aligned} & 1 \\ & 2 \\ & - \\ & - \end{aligned}$ |
| 1587 |  |  |  |  |  |
| Total | 24 | 4.503 | 347 | 1 | - |
| $\begin{aligned} & \text { 1ens then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end ove? } \end{aligned}$ | $\begin{array}{r}17 \\ 6 \\ \hline 1\end{array}$ | $\begin{array}{r}1.847 \\ \times \\ \hline\end{array}$ | 142 194 11 | 1 | $\cdots$ $\cdots$ $\cdots$ |

(11) Average labour units are calculated by dividing toisl poyroll by the bverge annusl wage and salary rate as peported in the Supver of Employment. Paypoll and Mours. Siatistics Canade. Catalogue 72-002. An bver age labour unit could be interpieted es b futi-i ine employe , hote that the business size groups used are oetormined eq the Coneda lavel. Thus il a businass hes at loest 500 employees in Canada as ahol but less than thet number in ony given provinct it is shown in the 500 and over group
121 Retep to businesses reporiing no payroll deductions in the previous year
(3) Refers to Dusinesses reporting no paypoll deductions in the fotlowing vear.
"Wewty reporping" and "no longer reporting" businesses are assumed tc have Deen in acivity for six monits and the information is odusiea according'y

See iazle 1 for symio s and motes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Prince Edwerd Island, Pharmacies (SIC 6031)

|  | Tctai! 1 ) | $\begin{array}{r} 80 t+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } 25 \% \end{array}$ | Usper $\text { midole } 25 \%$ | Too $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample | 908. 5 |  |  |  |  |
| Averoge sales $\$$ | 908.366 | - | - | -- | - |
| Average expense $\$$ | 806.455 | -- | -- | -- | -- |
| Averege net profit (loss) \$ | 101.911 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) | 5 |  |  |  |  |
| Aversge sales ${ }^{\text {a }}$ | 908.365 | -- | -- | -- | -- |
| Average expense | 806.455 | - | -- | - | -- |
| Average net profit \$ | 101.911 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Aversge seles $\$$ | - | -- | -- | -- | - |
| Aversge exdense \$ | - | - | -- | -- | -- |
| Average net loss \$ | - | - | -- | -- | -- |

```
Mumber of observetions in semple
    Average sales g
    Avorage ne? Drofit (loss) $
```

10
552.292
525.765
36.526
Businesses reporting profis (Mo.)
Average sales $\$$
Averege exoenses
Average net profit $\$$
Businesses reporting loss (No.)
Average sales $\$$
Average expmense
Average net loss \$
908.356
806.455
Aver oge sales $\$$
Aversge sales $\$$
Averspe expense s
806.455
101.911
Businesses reporting profit (Mo.l
Aversge sales $\$$
908. 365
Aversge expense
805.455
Aversge expense
06.455
101.911
Butinesses reporting loss (Mo.)
duerseg seles 5
Average expense $\$$
Average net loss $\$$

$\because$
-
--
Mumber of observetions in semple
Aversge sales $\$$
Aversge expenses
Avirage ne? Drofit (loss) $\$$
Businesses reporting profis (No.)
Average sales $\$$
Averege expense
Average net profit $\$$
Businesses reporsing loss (Mo.)
Average sales $\$$
Average expenst
Average net loss $\$$
1986
$\qquad$
Average not loss $8 \quad-823.123$
8
551.760
507.561
507.561
07.561
4.495
-- .
-. -
$\begin{array}{ll}-- & - \\ -- & - \\ -- & \end{array}$
--
--
$=-$


| Mumber of observations in sample <br> Average sales $\$$ <br> Averge expense $\$$ <br> Averge net profis (lose) \$ | $\begin{array}{r} 10 \\ 388.156 \\ 352.473 \\ 35.683 \end{array}$ |
| :---: | :---: |
| Businestes reporting profit (Mo.) |  |
| Average sales \$ | 388.156 |
| Aversge expense \$ | 352.473 |
| Averime net profit $\$$ | 35.683 |
| Dusinesses reporting - loss (Mo.) |  |
| Average sales \$ |  |
| Average expense \$ |  |
| Average net loss \$ |  |


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

111 These estimates are based on a sample of businesses reporting sales beiween $\$ 25.000$ and $\$ 2.000 .000$.
See Table 1 for symbels and noies

TABLE 1. Selected operating retios, in percent of sales. 1987
Prince gdward island. Men's Clothlng Stores (Sic 6121)


## Syboole

zoro or no obsepyetions
100 small 100 be expressed
not epolicible
$\times$ confidentisl
Feotnotes
11 These estimes er bused on sample of businesses popoptino sales betwey 525.000 and $\$ 2.000,000$

(3) Velue in eech cell $=\frac{\text { latal weighted expenditure on given item }}{\text { lotel weighted seles of businesses reporting this item of expenditure }}$ fortile

This portion of the table perteins only to the businesses reporting the specific expense item. Therefore these retios ern calculated individually and the total will nop necesserily equs 100 z

## moter

Date fe shown by quertilies when th lest 13 of the sempled businesses report the specific item.
Records were panked in escending opder according to sales size. Eseh quertile fi. ©. botion 25\%. Jower middi 25z, etc. repitsents one querter of the totel number of businesses. Within each quartile. the everege ratio is presented. for conparison purposes. the high end $k \mathrm{~cm}$ vilues of soles ere shown.

## Mow to use the teble

(1) Locst the mppropr inte selen renge thet is displeynd on the two lines entitud low seles velue" and wigh sal velue
2) The selected renge will indicete the proper quertile, i.e. the botton 25x, the lower nidde 25\%, the upoer midde 255 or the top 252.
(3) Dote pertaining to the selocted sales size range will be in that quartile.

## Stenderd Industrial Cleseificetion oefinition (SIC 1980):

Sif 8121 - Wen ${ }^{\text {E }}$ Clothing Stores
Busimesses primarily engaged in requil debling in men's end boys' clothing lexcept afhleticl and aceessories. Businesses primarily engaged in custor tailaring are included here. Businesses engaged in retail men's and doys' apparel. perait men's and boys' buachwear retail mer.s and boys' clothing. men's custom tailored clothing. men's retoil glovis, haberdashery. retail men's and boys' hats and caps, retail men's and boys' hosiery. retil men's ond boys' jockets. reteil men's mo boys' meckwer, men's clothing stores. petail men's furnishings, retail men's and boys overcoots. peisil men's and boys' panis and slacks, peitil men's and boys shiris, petail men's and boys' sieed and loungewear. repail men's and boys' sporiswear, repail men's and boys" suits. retail men's and Doys' sweiters.
 men's and Doys ciotn ng are includec in this ndusiry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Isiand. Men's Elothing Stores (Sic 6121)
Total(1) Bottom
middie $25 \%$
Upper
midale $25 \%$

(19) These estimates are baseo on smple of businesses reporting sales betwen $\$ 25,000$ and $82.000,000$.
see toble for symbols and notes.

TABLE 3. Financial ratios (1) for ineorporited businesses only. 1987
Prince Edverd lsiand, Men's Clothing Stores (SIC 6121)

|  | Total 22 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { YOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $5000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 6 \\ (1) \\ (1) \end{array}$ |  |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current ratio (times) | 1.9 | -- | - | -- | -- |
| ```Leverege ratios Oebt/equity retio (times) Interest coverage ratio (simes) Dobt istio (times)``` | 0.5 4.1 0.4 | -- | -- | -- | -- |

(11) The retios represent the everege of ratios for each business in the group ond cennot bu colculated from the figures shown in toble 2
(2) Thest estimetes are based on a semple of businesses reporting seles briween $\$ 25,000$ and $\$ 2,000,000$.
see reble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Cupfent = current assers/current lisbilities
2. Leverge ratios:

B1 Dedi/equity $=$ cotal 1 iabilities / equity
b) Debt iatio $=$ total liabilisies / lopal asseis
c) Interes? coverage a net profic - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edwerd $\mid$ sland. Men's Clothing Stores (Sic s121)

|  | iotal:1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: $\text { mode } 25 \%$ | Upoer $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom sales value (\$000's) High sales value (\$000's) | $(1)^{2}$ | -- | -- |  | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating ectivities Cesh from operations Depiecistion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | =- | - |
| Investment setivitios <br> Discossi of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decreese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing activities <br> Increese in long term debt <br> Reparment of long term debt <br> toens from shereholders <br> Repayment of loans from stareholders <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> - | -- - - - - - | -- <br> - <br> -- <br> -- <br> - | - <br> - <br> - <br> - <br> - |
| Increses(decrease) in cesh sequivalents Cash equivalents-Beginning of the year Cash equivelents - End of the year | $x$ <br> $\times$ <br> $\times$ | -- | -- | -- | -- |

(11) Inese estimates are besed on sample of incorporated businesses peporting seles Detween \$25.000 ond \$2.000.000. Sample count inclubes
only those businesses reporting statement of changes.
see reble for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 beed on SIC el essificetion in is87
Prince Edward Island. Men' Clothing stores (SIC 6121)

|  |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in average laboup units(1) | Number of businesses | $\begin{array}{r} \text { Totel payroll } \\ (\$ 000 \text { ) } \end{array}$ | Average labour unita(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer yoporting(3) |


| 1884 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 12 | 491 | 54 | 2 | 2 |
| iess than 20 | 11 | $x$ | 45 | 1 | 2 |
| 20-99 | 1 | - | , | - | 2 |
| $100=493$ | 1 | x | 9 | 1 | - |
| 500 and ove? | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 12 | 622 | 52 | 3 | . |
|  | 12 | 622 | 52 | 3 |  |
| 20-99 | 12 | 622 | 5 | 3 | . |
| 100-499 | - | - | - | - | . |
| 500 and over | - | - | - | - | . |

[^17]TABLE 6. Selected operating characteristics of smail businesses by sales quartile, 1985-1987 Prince Edward island, Men's Clothing Stores (SiC 6121)


1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) | $\begin{array}{r} 5 \\ 202.732 \\ 180.316 \\ 22.416 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 5 |
| Average sales \$ | 202,732 |
| Average expense \$ | 180.316 |
| Aversge net profits | 22.416 |
| Businseses reporting lose (Mo.) | - |
| Average sales \$ | - |
| Aver age expense \$ | - |
| Average net loss \$ | - |



| Wumber of observations in smple <br> Average seles $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 255.446 \\ 238.007 \\ 17.439 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) |  |
| Average sales 5 | 330.829 |
| Average expense \$ | 304.074 |
| Averse net profit | 26.755 |
| Businesses reporting lews (Mo.) | 1 |
| Average sales \$ | 104.682 |
| Average expense \$ | 105.873 |
| Average net loss \$ | -1.191 |

111 inese estimetes ore besed on semple of businesses reporting soles between $\mathbf{3 2 5 , 0 0 0}$ end $\mathbf{5 2 , 0 0 0 , 0 0 0 .}$
See iable i for symbols and notes

TABLE 1. Selected operating ratios. in percent of seles, 1887
Prince Edward Island, Women's Clothing Stores (SIC E131)

|  | Total(1) |  | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ |  | ower$\text { midde } 25 \%$ |  | UeDer$\text { middie } 25 \%$ |  |  | Toc 25* |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No. Low sales value $1 \$ 900$ s) high sales value ( $9000^{\circ}$ s) |  | $\begin{aligned} & 15 \\ & 119 \\ & 11) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selsted expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessesing } \\ & \text { rooorting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Topel | $\begin{array}{r} \text { Bot } 80 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 88.1 | -- | -- | -- | -- | 100.0 | 88. 1 | -- | -- | -- | - |
| Occugancy expenses | 13.2 | -- | -- | -- | -- | 100.0 | 13.2 | -- | -- | -- | -* |
| Deprecietion | 0.7 | -- |  | -- | -- | 71.6 | 1.0 | -- | -- | -- | -- |
| Repairs 8 mointenanco | 0.5 | -- | $\cdots$ | -* | -- | 92.5 | 0.5 | -- | -- | - | -- |
| Meat. light is telephone | 1.9 | -- | -- |  | -- | 92.5 | 2.1 | -- | -- | - | - |
| Rent |  | -- | - | -- | -- | 86.5 | 11.6 | -- | -- | * | -- |
| Personnel expenses | 24.1 | -- | -- | -- | - | 100.0 | 24.1 | - | - | - | -- |
| Financiel expenses | 5.1 | -- | -- | -- | -- | 85.2 | 5.9 | - | -- | - | -- |
| Interssi $\delta$ benk cherges | 3.8 | - | -- | -- | -- | 76.2 | 5.0 | -- | -- | -- | -- |
| Piofessionsl fees | 1.3 | - | -- | -- | -- |  |  | -- | -- | -- | -- |
| Other expenses | 12.9 | -- | -- | -- | - | 100.0 | 12.9 | -* | - | -- | =- |
| Profit (lose) | $-23.4$ | - | = | - | -* | 100.0 | $-23.4$ | =- | - | -* | - |
| Total | 100.0 | -- | -- | -- | - | 100.0 | ... | - | - | -- | - |

Symbols
zero or no observations

- too small too be expressed
no: oppilesta
$\times$ confiontisl


## Footnotes

(1) These estimetes are besed on sempl of businesses reporting seles between $\mathbf{2 5}, 000$ end $\mathbf{8 2}, 000,000$ Totel weighted expenditure on given item


 individuelly and the total mill not necessurily equal $100 \%$.

## Motes

Dere are shom by quartiles when ot lest 13 of the samoled businesses peport the specific itom
Records were renked in escending order eccording to seles size. Each quertile li. e. botzon 25z, lower middle 25x, etc.l represents one quarter of the totel humber of businesses. Within sech quertile, the gverege pasio is presented. For comperison purposes. the high and lom vilues of seles ers shom

## Mow to ues the eobles

(1) Locate the appropriste seles pange thet is displeyed on the two lines entitied "low seles vilue" and migh seles vilue"
12) The selected range will indicete the proper quartile. i. . the bottom 25\%. the lower middle 25\%. the upper midde 25\% or the 100 25\%.
(3) Data pertaining to the sulected soles size range will be in that quertile

## stencerd Industrisi Ciseslficetion Definition (SIC 1900):

## SIC 8131 - Woeen's Clothing Stores

 retsil womer's clothing and accessortes. retail women's appart. retail women's clothing. retail women's costs. women's ciothing custom


 womer's uniforms lexcept athieticl and women's clothing siopes.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Women's Clothing Stores (Sic 6131)

(1) These estimetes sfe bsted on semple of businesses peporiing szles between s25,000 eno 82.000,000.

See iable for symbols and notes

TABLE 3. Financisi ratios(1) for incorporated businesses only. 1987
Prince Edward Island, Women's Clothing stores (SIC 6131)

|  | Tots1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{array}{r} \text { Upper } \\ \text { middi } 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value 18000 's High sales value $\left(\$ 000^{\circ}\right.$ ) | $\begin{aligned} & 8 \\ & (1)^{8} \end{aligned}$ | -- | -- | -- | -- |
|  | Averape |  |  |  |  |
| Liquidity ratio Cuprent retio (times) | 1.4 | -- | -- | -- | -- |
| Leverage retios Debt/equity fotio (times) Interest coverage ratio (times) Dabt ratio (times) | $\begin{aligned} & 5.5 \\ & 2.0 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios fepresent the everge of petios for eech business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimetes are besed on semplo of businesses pepoling seles beiween $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See Teble ifor symbols and notes.

Definitions:

1. Liquidiry retio:

Current s current assets / current liabilities.
2. Leverege ratios:
al Deor/equiqy z toral lisbilizies / equiry
b) Deti ratio = cotal lisbilities/ total assets
c) Interest coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward island, Women's Clothing Stores (SIC sisi)

 only those businesses r pofting stioremen i of changes
See Table 1 for symbols and notes.

TABLE 5 . Employment changes by size of business. 1984-1987 besed on SIC classification in ige7
Prince Edwerd isiend. Women' clothing stores (SIC si31)


17. Average lebour units are calculated by dividing totol paypoll by the averoge onnul wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada. Cotslogut 12-002. An everso lobour unit could be interpreted es o full-time emplovef Note thol the business size groups used are ontermined ot the carede level. Thus if business hes el least 500 omployees in Canda os whole but less then that number in sny given province it is shown in the 500 and over group
121 Reters 10 businesses reporting no paycoll deductions in the previous year
3) Refers to businesses reporting no payroll deductions in the following year.
"Wewly peportinge and "no lonper reparting" businesses are assumed to heve been in ectivity for six months and the intormation is adjusted accordingly

See table for symbols and notes

TABLE 6. Selected operating characteristics of smali businesses by siles quartile. 1985-1987
Prince Edward island, Women's Clothing stores (SIC 6131)

Total(1) Bottom $\quad$ Lower $\quad$| Lomer |
| :--- |
| $25 \%$ |

| Number of observations in semple <br> Average sales \$ <br> Average Expense \$ <br> Average net orofit (loss) $\$$ | $\begin{array}{r} 7 \\ 330.359 \\ 321.111 \\ 9.248 \end{array}$ |
| :---: | :---: |
| Businesses peporting profit (Mo.) | 5 |
| Average sales $\$$ | 149,770 |
| Average expense $\$$ | 133.055 |
| Average net profit \$ | 16.715 |
| Businesses reporting loss (Mo.) | 2 |
| Average sales \$ | 494.207 |
| Average expense \$ | 500.404 |
| Average net loss \$ | -6.197 |

1986

| Wumber of observetions in smole Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 12 \\ 210.079 \\ 208.211 \\ 1.868 \end{array}$ |
| :---: | :---: |
| Businesses paporting a profit (Mo.) | 9 |
| Average sales \$ | 212.156 |
| Average expense \$ | 206,757 |
| Average net profit \$ | 5.399 |
| Businesser raporting loge (Mo.) | 3 |
| Average sales ${ }^{\text {S }}$ | 209.864 |
| Averape expense $\$$ | 216.207 |
| Average net loss | -6,343 |


| Number of observations in sample <br> Average sales 5 <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 135.305 \\ 141.498 \\ -6.193 \end{array}$ |
| :---: | :---: |
| Bustresses reporting a profit (Mo.) | \% |
| Averape sales \$ | 263.304 |
| Average expense $\$$ | 248.254 |
| Average net profit | 15.050 |
| Dusinesses reporting loss (Mo.) | 10 |
| Average sales $\$$ | 106.721 |
| Average expense 5 | 118.880 |
| Average net loss | -12.159 |

(1) These estimates are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.
see Taole i for symools and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prince Edward lsiand. Fabric and Varn stores (SiC 6151)


5ymbol

- zero or no observetions
* t.00 senil too be expressed
not epplicetro
$\times$ conlidentiol


## footnoter


2) Velue in ench cell a loist weighted oxpenditure on given item $\quad$ lotal weighted salos of ali businusses in the sample for ench quartile.
3) Velue in en cell

Totel weighted expenditure on given item $\times 100$ for esen quartile.

This poriton of the table pertains oniy to the businesses reporting the specific expense iqem. Therefore these retios ore calculeted individually and the lotal will not necessarily equal 100\%

## Mores

Dese ere shown by quertiles when eq leest 13 of the sampled businesses report the specific item.
Records were renked in escunding order sccording to sisies size. Each quertile li. Dotron 25\%. Iower midde 25\%. etc. fepresents one querte. Of the totil mumer of busintsses. Hithin each quertile. the averege petio is presented. for comperison purposes. the high and lom vilues of silis er elown.

How to use the tebins
(1) Locete the appropriete enles renge thet is displayed on the two lines entitted blow seles velue end okigh sel es velue"
$(2)$ The selected penpe wili indicete the proper quertile. i, the botton 25\%. the lowt nidde 25t, the upor nidd 258 or the top 252
(3) Dete perteining to the selected sales size range will be in thet quer tile.

## Stender Industrial CInssification Definision (SIC 18s0):

## S1C E1si - Fabric and Yern Stores


 retai expile fabrics retali yarn goods liextle fabricl and retail yarn

TABLE 2. Balance sheet profile for incorporeted businesses only. 1987
Prince Edward Island, Fabric and Yarn stores (SIC 6151)

|  | Total:1) | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { lower } \\ \text { miocle } 25 \% \end{array}$ | $\begin{aligned} & \text { UDDe? } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) High sales value $\left(5000^{\prime}\right.$ s) | $\begin{aligned} & 8 \\ & (1)^{8} \\ & (1) \end{aligned}$ |  | -- | -- | -- |
|  | Average (\$00c s) |  |  |  |  |
|  |  |  |  |  |  |
| Casn | $\stackrel{x}{x}$ | - | -- | - |  |
| Accounts and notes receivable Inventory | x | -- | -- | -- | -- |
| Other current essets | $\times$ | -- | -- | -- | - |
| Total curront assets | $x$ | $\cdots$ | - | -- | -- |
| Fixed assets | $x$ | - | -- | - | -- |
|  | $x$ | - | -- | -- | - |
| Other assets | $x$ | -- | -- | -- | -- |
| Total sesets | $x$ | =- | -- | =- | - |
| Liabilities and equity $x$ |  |  |  |  |  |
| Other cuprent liabilities | $x$ | - | -- | -. | -- |
| Total current liabilities | $x$ | - | -- | -- | -- |
| Mortgages dayabla | $x$ | - | -- | -- | -- |
| Long term des? | $x$ | - | -- | -- | -- |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Totsl liebilisias | $x$ | -- | -- | -- | -- |
| Toiel equity | X | - | -- | -- | -- |

(1) These estimates are based on sample of businesses reporting seles Detween $\$ 25,000$ and $\$ 2.000,000$

See teble for symbols and notes.

TABLE 3. Financial ratios (i) for incorporated busimessus only. 1987
Prince Edward Island. Fabrle and Yarn Stores (Sic bisi)

|  | Total (2) | Bottom 25\% | Lower $\text { midole } 25 x$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $(1)$ |  | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current ratio (times) | 1.3 | -- | -- | -- | -- |
| ```Leverage ratios Debt/lauliy ratio (times) Interost coverage retio (times) Dobt retio (times)``` | $\begin{array}{r} 21.8 \\ 0.4 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the merge of plios for cach business in the group end cennot be culated from the figures shown in teble 2 .
(2) These estimetes are beted on sample of butinesses reporting sales between $\mathbf{5 2 5 , 0 0 0}$ end $\mathbf{3 2}, 000,000$

See iable i for symbols and noters.

## Definitions:

1. Liouidity Fetio:

Current = curcent assets/eupreft liabilities
2. Levernge retios:
al Dest/equity = rotal liatilities / equity
0) Debt ratio = toial liabilities / qotal sssets
c! Interest cover age a net profiq - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edwerd isiand, Fabric and Yern stores (5ic 6151)

|  | Totali) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { midde } 25 \% \end{aligned}$ | Uoder $\text { middele } 25 \%$ | $\begin{aligned} & \text { Tod } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samel (Mo.) Low sales value ( 3000 s) 4 ot sales value 19000 s) | $\begin{aligned} & 3 \\ & 11)^{3} \\ & 11)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from opertions Depreciation Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | - |
| Investment ectivities <br> Disoosal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $x$ $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Finmencectivities <br> Increase in long term deb: <br> Reosyment of lang term debt <br> LDans from shereholders <br> Redayment of loans from sharehal ders <br> Advances \& lozns from government <br> Incresse in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - -- | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - - -- -- -- |
| Incresse(decrease) in cash s equivalents Cash $t$ quivalents-8eginning of the yeer Cash sequivalents - End of the year | $x$ $\times$ $\times$ | -- | -- | -- | -- |

 only those businesses peporting stetement of changes.
See istel i for symols and notes.

TABLE 5. Employment chenges by size of business. 1984-1987 based on SiC classificetion in i987
Prince Edwerd lsiand, Febric and Yarn Stores (SIC 6is1)

|  | Number of businesses |  | Averoge labour units(1) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sts iness size expressed in averoge labour units(1) |  |  |  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger reporting(3) |

## 1984

Totel
less than 20
$20^{-}-99$
$100-499$
500 and over

| 12 | 203 |
| :---: | ---: |
| 12 | 203 |
| - |  |
|  |  |


| 21 | 1 |
| ---: | ---: |
| 21 | 1 |
| - | - |
| - | - |

1987

| Totel | 12 | 277 | 27 |
| :--- | :---: | :---: | :---: |
| less than 20 | 12 | 277 | 27 |
| $20-99$ | - | - | - |
| $100-499$ | - | - | - |

[^18]TABLE 6. Selected operating eharacteristics of small businesses by sales quartile. 1985-1987
Prince Edward Island, Fabric and Yarn Stores (Sic 5i51)

|  | Total\{1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { miode } 25 \%$ | UDDer middle $25 \%$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 7 |  |  |  |  |
| Average sales $\$$ | 177.136 | -- | -- | -- | -- |
| Average expense \$ | 175.303 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 1.833 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) | 5 |  |  |  |  |
| Average sales \$ | 184,342 | -- | -- | -- | -- |
| Average expense \$ | 181.442 | -- | -- | -- | -- |
| Average net profit \$ | 2.900 | -- | -- | -- | -- |
| Businesses reporting aloss (Wo.) Average sales $\$$ | 128,092 | -- | -- | -- | -- |
| Average expense $\$$ | 145.989 | -- | .- | -- | -- |
| Average net loss \$ | -18.897 | -- | -- | -- | -- |

1985


(1) These essimales are besed on sample of businesses reporting sales beiween $\$ 25.000$ and $\$ 2,000,000$

See Table ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island. Moushold Furniture Stores (SIC 621)

|  | Total(1) |  | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ |  | Lome.$\text { midde } 25 \text { : }$ |  | UpD: midde $25 \%$ |  |  | Top25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value i $\$ 000$ 's) High saies value ( 8000 's) | $\begin{array}{r} 8 \\ (1)^{8} \\ \{1\} \end{array}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses ontr( 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lawer } \\ & \text { middte } \\ & 25 \% \end{aligned}$ | Upoer middl 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd } 1 \text { e } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 37.5 | -- | -* | -- | $\cdots$ | 75.3 | 47.3 | -- | -- | -- | - |
| Occupency expenses | 11.7 | - | -- | -- | - | 100.0 | 11.7 | -- | - | - | -- |
| Dedrecietion | 2.0 | -- | -- | -- | -- | 100.0 | 2.0 | - | -- | - | - |
| Repaips ${ }^{\text {g maintenance }}$ | 2.9 | - | -- | - | -- | 79.3 | 3.7 | -- | -- | - | -- |
| Heat. Iight \& telephone | 4.7 | - | - | -- | - | 100. | 4.7 | -- | -- | - | -- |
| kent | 2.1 | -- | -- | -- | -- | 48.3 | 4.3 | -- | -- | -- | -- |
| Personnel expenses | 15.0 | -- | - | -- | - | 79.3 | 19.0 | -- | -- | -- | -- |
| Finencisl expenses | 2.2 | -- | -- | -- | -- | 79.3 | 2.7 | -- | -- | -- | -- |
| Inverest 8 bank charges Professionsl fees | 1.8 0.4 | -- | -- |  | -- | 79.3 48.3 | 2.3 | -- | -- | -- | -- |
| Other expenses | 12.1 | -- | -- | - | -- | 100.0 | 12.1 | -- | -- | -- | -- |
| Protit (loss) | 21.5 | -* | -- | -- | -- | 100.0 | 21.5 | -- | -- | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . $\cdot$ | -- | -- | -- | -- |

## Symbols

- zero or no observelions
- too smatl 100 be expressed
not sodicable
$\times$ configential

Footnoter
111 These estimates besed on semple of businesses reporting sel bet between $\$ 25,000$ snd $\$ 2.000 .000$
(2) Yelue in each cell $=\frac{\text { lotal wighted expenditure on given item }}{\text { lotal weighted seles of all businesses in the somple }}$ goo for sach quertile
(3) Velue in ech ceil $=\frac{\text { Totsl whighted expenditure on given item }}{\text { Total weighted seles of ousinesses reoorting this item of expenditure }}$ for guertile

This portion of the table pertbins only to the businesses peporting the specific oxpense itom. Therefore these petios ore calculated individually and the coqsi will noq necesserily equel loos.

## Motes

Date for shown by quertiles when at lest 13 of the samoled ousinteses pedort the specific item
 one quattep of the rotal mumber of businesses. Within ench quertile, the everspe petio is presented. For comper ison purposes, ithe high and low velues of salis ere shown

How to use the tebles
(1) bocere the appropricte seles range ther is displayed on the two lines entitled low sales valuem and ohigh telas viut
(2) The selected renge will indicete the proper ouertile. i. e. the bot tom 25z, the tower middle 25\%. the upper middle 25I or the too 25\%
(3) Dest perteining to the setected seles size ronge will be in that guertile

Stenderd Industrial Cleasificetion Definition (SIC 1080):
SIC 6210 - Housenold Furnizure Store
 are inctuded in this industry group

(11) These estimates bered on sample of businesses peporting sales beiween $\$ 25.000$ and $\$ 2.000,000$.

See rable i for symbals and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Prince Edwerd 1 sland. Houshold Furnlture Stores (SIC 521)

|  | Total 2 ) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middlo } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | To0 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom soles value ( $\$ 000$ 's) Migh sales value $\left(5000^{\prime}\right.$ s) | $(11)^{5}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current catio (times) | 1.2 | -- | -- | -- | -- |
| Leverege retios <br> Deblleavity ratio \{times\} <br> Interest coverage retio (times) <br> Debt ratio (times) | $\begin{array}{r} -56.9 \\ 0.5 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The ratios reprenent the ever age of ratios for asch business in the group end cannot de celculsted from the figures shown in toble 2 .

Soe lable 1 for symbols and notes.

## Definitions:

1. Liquidity potio:

Currens = curfent assets / curtent liabilisies
2. Leverage ratios:

```
Debt/equity = toisl liatilities / equity.
b) Uebt ratio = totel liabilities/ qotal assets
cl Interest coversge = net profit interest expense/ interest expense.
```

TABLE 4. Statement of changes in financial position for incorported businesses only, 1987 Prince Edward island, Houshold Furniture Stores (SIC 621)

|  | Total 11$\rangle$ | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> $\pi$ :001e 25\% | unoe: $\text { midde } 25 \%$ | $\begin{aligned} & \text { TCE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 900$ s) H:gh salos value ! $\$ 000$ 's! | $(1)^{2}$ | -- | -- | -- | -- |
|  |  |  | Aversge 1\$000 |  |  |
| Opereting ectivities Cash from operations Deprecistion Dther | $\hat{x} \hat{x}$ | -- | -- | - | -- |
| Dividends | X | =- | -* | - | ** |
| Investment activities <br> Disposal of fixed assets <br> Purchase of lixed essets <br> Incresse in investment <br> Oecresese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finsencing activities <br> Increase in long tepm debt <br> Recaymen: of long term debt <br> Loans from sharenotders <br> Recayment of loans fiom shareholders <br> Advances 8 loans 1 lom government <br> Increase in equity <br> Decresse in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Increse (decpease) in cash s equivalents Cash squivalents-Beginning of the year Cash suivelents - End of the year | $x$ $X$ $X$ $X$ | -- | -- | -- | - |

 only those Dusinesses reporting stotenent of changes.
See Toble 1 for symools and nores
TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC classification in 1987
Prince Edward 1 sland, Moushold Furniture Stores (SIC 621)

| Business size expressed in overoge lobour units(1) | Number of businesses | $\begin{array}{r} \text { Total payrol) } \\ (\$ 000 \text { s) } \end{array}$ | Average libour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 14 | 702 | 52 | - | 2 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 11 \\ 3 \\ - \\ - \end{array}$ | 623 79 - | 46 6 - | 3 1 - | 2 |
| 1987 |  |  |  |  |  |
| Totel | 18 | 1.090 | 70 | 1 | ... |
| $\begin{aligned} & \text { 1ess then } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 18 | 1.090 | 70 | $\stackrel{1}{-}$ | $\ldots$ |

 Surver of Employment. Payroll and Hours. Siatistics canade. Cotologue 12-002. An overage labour unit coulo be inteppeted es a full-fime employee Nose that the business size groups used ore cefermined of the tanade level. Thus if a business has at least 500 employees in canada as athole but less than that number in any given province it is shown in the 500 ond over groud.
12: kefers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reoorting" and "no longer reporting" businesses are assumed to have been in activify for six months and the information is adustec accoroing'y
see itate, for symods and notes

TABLE 6. Selected operating charactertstics of smilitbusinesses by sales quartile, t985-1987 Prince Edward island. Houshold Furnlture Siores (Sic 621)



1986

| Number of observitions in sample <br> Average soies 8 <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 9 \\ 562.201 \\ 552.642 \\ 9.559 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 6 |
| Averoge sales 5 | 555.414 |
| Aversge expense 5 | 533.042 |
| Average not profit | 22.372 |
| Businesses reporting eloss (Mo.) | 3 |
| Average sales \$ | 795.298 |
| Aversge expense \$ | 809.471 |
| Average net loss \$ | -14,173 |

1987

| Wumber of observations in semple <br> Average sates $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 7 \\ 935.609 \\ 127.773 \\ 7.836 \end{array}$ |
| :---: | :---: |
| Businesses remorting profit (Mo.) | 5 |
| Average sales \$ | 112,813 |
| Average expense \$ | 99.313 |
| Average net profis \$ | 13.500 |
| Businesses reporting lose (Mo.) | 2 |
| Average soles $\$$ | 280.970 |
| Averape expense $\$$ | 298.482 |
| average net loss \$ | -97.512 |

[^19]see Table 1 for symols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prince Edwerd lsland, Appliance. Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) |  | Sottom 25\% |  | Lower <br> midde $25 \%$ |  | Upeer$\text { middie } 25 \%$ |  |  | $\begin{aligned} & \text { TOL } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple (No. bom sa es value ( $\$ 000$ 'si High stos value 19000 's |  | $\begin{array}{r} 20 \\ (1) \\ (1) \end{array}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | industiy averoge (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesseting } \\ & \text { reporting } \end{aligned}$ | Reporing bus inesses only \3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bortom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Porcent of sales |  |  |  |  |
| est of seles | 44.3 | -- | -- | -- | - | 32.1 | 48.7 | $\cdots$ | -- | -- | $\bullet$ |
| Jccupency expentes | 6.7 | -- | -- | -- | - | 100.0 | 6.7 | -* | -- | -- | -- |
| Deprecistion | 2.5 | -- | -- | - | - | 74.5 | 3.3 | -- | -- | - | -- |
| Repsips 8 maintenance | 0.3 | -- | -- | -- | -- | 38.7 | 0.9 | -- | -- | -- | -- |
| Hest. light s telephone | 1.9 | -- | -- | -* | -- | 86.4 | 2.2 | -- | - | - | - |
| Rent | 2.0 | - | -* | -- | -- | 53.6 | 3.1 | -- | -- | $\cdots$ | -- |
| Personnel expenses | 13.9 | -- | -- | -- | -- | 79.2 | 17.5 | =- | -- | -- | -- |
| Finsencis expenses | 1.5 | -- | -- | -- | -- | 97.2 | 1.5 | -- | -- | -- | -- |
| lnterest \& bank charges | 1.0 0.5 | - | -- | -- | -- | 98.3 97.2 | 1.3 0.5 | -- | -- | -- | -- |
| Other expenses | 15.0 | - | -- | -- | -* | 100.0 | 15.0 | -- | -- | -- | - |
| Protit (lose) | 18.1 | -- | -- | -- | -- | 100.0 | 18.1 | -- | -* | -* | -* |
| Total | 100.0 | -- | -- | =- | -- | 100.0 |  | -- | -- | -- | -- |

## Syebel:

zero or no observetions

- 200 small too be expressed
. . ner epolicade
- confidentiol


## footnoter

(11) These estimetes ere besed on semple of businasses raporting seles betwen $\mathbf{5 2 5}, 000$ end 52.000 .000

Total weighted expendipre on given item

This portion of the teble perteins only to the businesses reoorting the specific expense item. Therefore these retios ere celculted individubly and the sotal will not necessepily equel $100 \%$.

## Mopes

Datere shown by quartiles when at least 13 of the sempled businesses peport the apecific item
 on quarter of the total number of businesses. Wishin uch quartile, the everage ratio is ppesened. Fop comperison purposes. the high end low vilues of seles er shown.

Mow to use the tebies

(2) The selected renoe will indicete the proper queptile, i. e. the bettom 25z. the lower midde 25z, the upper nidde 25s or the top $25 \Sigma$.
(3) Dett pertbining to the selacted seles gige renge will be in ther quertile.

Stencerd Industrisl Clessificstion Definition (SIC 1980):
3if 5220 - appliance. Television. Redio and Stereo Storns
Bu. "esses primerily engaged in retail debling in najop household appliances, small electical applithces. television, radio and sound
equipenti. Repaif shops for such spoliances re included in this industry proup

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { mode } 25 \% \end{array}$ | Uoder $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No.) Low sales value $(\$ 200$ 's ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Average ( $\$ 000^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Assets |  | -- |  |  |  |
| Cash Accounts and notes receivable | 20 | -- | $\cdots$ | -- | -- |
| Inventory | 20 | -- | -- | -- | -- |
| Other cuprent assets | 99 | -- | -- | - | -- |
| Total current assets | 119 | -- | -- | - | -- |
| Fixed assets | 21 | -- | -- | -- | -- |
| Less: Accum. dep, on fixed ssets | 9 | -- | -- | -- | -- |
| Qiner assets | 9 | -- | - | -- | -- |
| Totol asates | 149 | - | -- | - | -- |
| Liabillties and equity |  |  |  |  |  |
| Current loans <br> Other curiont liobilities | 10 82 | -- | -- | -- | -- |
| Total current liabilities | 92 | -- | -- | -- | -- |
| Mcregages payable | - | -- | - | -- | -- |
| Long term cebt | - | -- | -- | -- | -- |
| Other liabilities | 25 | - | -- | -- | -- |
| Totel liabilities | 116 | -- | - | -- | -- |
| Totel equity | 33 | -- | -- | -- | -- |

(11) These estimetes are based on asple of businesses reporting sales between $\mathbf{3 2 5 . 0 0 0}$ and $\$ 2.000 .000$.

See lable 1 for symbols and notes

TABLE 3. Financial ratios (i) for incorporated businesses only. 1987
Prince Etwerd lsland, Applimnce. Television, Redio and Stereo Stores (SIC 522)

|  | Total(2) | $\begin{array}{r} B 0+10 m \\ 25 \% \end{array}$ | Lowe $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles velue ( $\$ 000^{\circ}$ s) High sales value (\$000's) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.3 | -- | -- | - | -- |
| Leverage retios <br> Debt/equity istio (times) <br> Interest coverage ratio (times) <br> Debt rotio (times) | 3.6 6.0 0.8 | -- | -- | -- | -- |

(11) The ratios represent the everage of catios for esch business in the group ond cennot be calculated from the figures shown in table 2 .
(2) These estimates ere Desed on Inemple of businesses rmporting stles betmeen 525,000 and $82,000,000$.

Set itble 1 for sybols and noves.

## Definitions:

1. Liquidity ratio:

Current = eurrent assefs / current Jisbilities.
2. Leverege petios:

- Detr/equity $=$ eotal liabilisies / equity
b) Deti patio = 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, 1987
Prince Edward Isiand, Appllance, Television, Radio and Stereo Stores (SiC E22)

|  | Total(1) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | Lowe P <br> middte $25 \%$ | Upper miode 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampl (No.) Low sales value $(\$ 000$ s) High sales value (\$000's) | $\begin{aligned} & 1 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from operations Dedeciation Ether | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| - . . dends | X | =- | -- | -* | - - |
| Investment ectivitios <br> Dispossal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | =- | - | -- |
| Finencing ectivities <br> Incresse in long term deb 4 <br> Repayment of long term debt <br> boans from shareholders <br> Repayment of loans from stiareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- |  | -- | -- |
| Increase(decreese) in cash of equivalents Cash \& equivalents-Beginning of the year Cash equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | - |

 only those businesses reporting statement of changes.
See isple i for symols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classifleation in 1987
Prince Edward Island. Applimnct, Television, Redio and Stereo Stores (SIC E22)

| Business size expressed in overage labour units(1) | Number of businesses | Total payroll | Average labour units\{1\} | Changes in number of businesses with deid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reporting }(2) \end{array}$ | No longer redorting(3) |


| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Totel | 38 | 1.471 | 141 | 8 | 5 |
| 1ess than 20 | 37 | X | 129 |  | 5 |
| $20-99$ | , | $\underline{-}$ | - | - |  |
| 100-499 |  | - | 12 | - | - |
| 500 and over | 1 | $x$ | 12 | - | - |

1567
Total
less than 20
$20-99$
$100-199$
500 and over
41
39
1
1

| 1.725 |
| ---: |
| 1.470 |
| $x$ |
| $x$ |


| 118 | 8 |
| ---: | ---: |
| 101 | 7 |
| 3 | 1 |
| 14 | - |

$\qquad$
$\qquad$
$\ldots$
(1) Average labour units are calculateo by dividing sotal payroll by the average annus wage ond selary rate as reported in the Survey of Emplovment. Payroli and Kours. Statistics Canade. Caialogue 72-002. An average labour unit could be interpret os a full-time employee. Note that the Dusiness size groups used are determined at the canado level. Thus if a business hos at least 500 employees in Canada as a whole dut less than that number in any given province it is shown in the 500 and over group
(2) Refers 10 businesses reporting no payroll deductions in the pevious yesr
(3) Refers 10 businesses reporting no peyroll deductions in the following year.
"Mewly peporting" and mo longer reporting" businesses are assumed to have been in activity for six months and the information is adiusted accordingly

See iable 1 for symeols anc notes.

TABLE 6. Selected operating characteristies of smali businesses by sales quartile. 1985-1987
Prince Edward Island. Appliance. Telovision, Radio and Stereo Stores (SIC 622)




1887

| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 19 \\ 114.246 \\ 97.080 \\ 17.166 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales $\$$ <br> Averoge expense $\$$ <br> Averoge ret profit $\$$ | $\begin{array}{r} 15 \\ 119.263 \\ 99.808 \\ 19.455 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 4 \\ 110.336 \\ 113,746 \\ -3.410 \end{array}$ |

(1) These estimates are besed on ample of Dusinesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of ales. 1987
Prince Edward island, Appliance. Television, Radio stereo Stores (SIC 6221)

|  | Total!1! |  | $80140 m$ 25\% |  | $\begin{array}{r} \text { Lower } \\ \text { moole } 25 \% \end{array}$ |  | Upper$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Lom sales value $1 \$ 000$ 's Hion sales value ! $\$ 000$ 's | $\begin{aligned} & 6 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  | - |  |  |  |  |  |
| Selected expense item | Industry ovelage(2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 3 3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uooe i } \\ \text { middl } \\ 25 \% \end{array}$ |  |  | Tots 1 | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Coss of seles | 28.1 | -- | -- | -- | -- | 56.3 | 50.0 | -- | -- | -- | - |
| Occupency expenses | 6.3 | - | -- | - | -- | 100.0 | 6.3 | - | - | - | -- |
| Deorecistion | 1.0 | -- | -- | - | -- | 44.9 | 2.3 | -- | -- | -* | - |
| Repairs of maintenance | 0.7 | -- | - | - | -- | 14.9 | 1.5 | -- | - | -- | - |
| Heat. light 2 telephone | 3.1 | - | -- | -- | -- | 100.0 | 3.1 | -- | -- | - | -- |
| Rent | 1.5 | - | -- | -- | - | 33.8 | 4.5 | -- | -- | -- | - |
| Personnel expenses | 18.2 | =- | -- | - | -- | 100.0 | 18.2 | -- | -* | -- | -- |
| Financial expenses | 2.1 | - | - | - | -- | 100.0 | 2.4 | - | -- | - | -- |
| Interest \& bank charges | 1.9 | -- | -- | -- | -- | 56.3 100.0 | 3.3 | -- | -- | -- | -- |
| Protessional fees | 0.5 | -- | -- | - | -- | 100.0 | 0.5 | -- | -- | -- | -- |
| Other expenses | 39.6 | -* | -- | - | -- | 100.0 | 39.6 | -- | - | - | -* |
| Profit (lose) | 5.3 | -- | -- | -- | -- | 100.0 | 5.3 | - | - | - | -* |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## 5ywbol :

- zero or no observetions
- too small too be expressed
not applicao:
- confidentiol


## eotnotes


121 Velue in each cell s $\frac{\text { Total weighted seles of all businesses in the semple }}{} \times 100$ for osh qumpile.
(3) Velue in each cells sotal wighted expenditure on given item

This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these retios ere calculated individubly and the totsil will mot necesserity equisl $100 \%$.

Motes
Oete se shown by quertiles when et lesst 13 of the senpled businesses peport the specific item.
Recoros mert ranked in secunding ofder eccording io seles size. Esch quertile (i. . botion 25x. lower miode 25x, eic. popresenis ons querter of the tosel numper of businesses. Within esch quertile. the everage retio is presented. For comparison pupposes. the high and low wilues of soles se shown

How to use the tebles
(1) Locete the sporopicte seles renge thet is displayed on the two lines entitied low sales viluet end migh eales velue"
(2) The selected ronge will indicete the proper quertile. i. the botton 25\%. the lower middle 25\%. the upper midd 25 . or the top $25 \%$
(3) Deto pertsining so the selected sales size range will be in thet quertile.

## stenderd Industrisl Clessifiestion Definition (SIC 1880):

S1C S221 - Applience. Televieion. Redio and steree Stores
sus inesses pimarily engeged in rateil dealing in household mpolimees, radios, television sets end sound equipment. ihese businesses include retail portate housthold eir conditioners, appliance. radio. television and stereo stores, reqail househotd apoliances. reqait
 freezers. reiail housthol hair driers. reiail household kitchen moliances. retal microwave and convention ovens. retail household ranges istoves!. Petei household refrigerators. reteil houshold sewing mechines, rerail household stoves, peiail householg vecculm cleaners and retail householo washing machines

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edwerd Island, Appliance. Television, Radio stereo stores (SIC 6221)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) Migh sales value ( $\$ 000$ 's) | $(1)$ | -- | -- |  | -- |
|  | Aversge ( $\$ 000{ }^{\prime}$ s) |  |  |  |  |
| Astets |  |  |  |  |  |
| Accounts and notes receivable | x | -- | -- | -- | -- |
| Inventory | $\times$ | -- | - | -- | -- |
| Other current assets | $x$ | -- | -- | -- | - |
| Total current assets | $x$ | -- | -- | -- | -- |
| Fixed assets | $x$ | -- | - | -- | -- |
| Less: Accum. dep. on fixed assets | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Other assets | $x$ | -- | -- | -- | -- |
| Totel assets | $x$ | -- | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Other current liabilities | - | - | -- | -- | -- |
| Mortgages payable | K | -- | -- | -- | -- |
| Long term debt | x | -- | -- | -- | -- |
| Other lisbilities | $x$ | -- | -- | -- | -- |
| Total liabilities | $x$ | -- | - | -- | -- |
| Tetal equity | $x$ | -- | -- | -- | -- |

(11) These estinates are based on a sample of busingsses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See Table 1 for symols and notes.

TABLE 3. Financial ratios (1) for incorporated businesses only, 1987
Prince Edward lsland, Applience, Television, Medio stereo Stores (SiC 6221)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uper miodle 25\% |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{4} \\ & (1) \end{aligned}$ | -- |  | -- |  | -- |
|  | Average |  |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.5 | -- | -- | -- |  | -- |
| Leverage fatios <br> Oebt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt patio (itimes) | $\begin{aligned} & 1.4 \\ & 5.8 \\ & 0.8 \end{aligned}$ | -- | -- | -- | - | -- |

(1) The ratios pepresmt the terege of petios for coch business in the group and cannot be calculated from the figures shown in table 2
(2) These estimates ape bused on sempla of businesses roporting sales between $\$ 25,000$ snd $\$ 2,000,000$.

See table 1 for symols and notes

## enfinisions:

1. Liquidity petio:

Current = current essets / current liasilisies.
2. Lever両ge ratios:
al Debt/equity $=$ total liabilities / equity.
b) Debt ratio = total liabilisies fotal assets
cf Interest coverage = ne: profit + interest expense / ineerest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1887
Prince Edward Island, Appliance, Television. Radio stereo Stores (Sic g221)

|  | Totalil | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe! $\text { middic } 25^{\circ}$ | URDe: midale $25 \%$ | TeE $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lon sates value ( 8000 s) tigh saies value ( 3000 s) | $\begin{aligned} & 1 \\ & 1! \\ & 1 \end{aligned}$ | -- | -- |  |  |
|  |  |  | erage $1 \$ 00$ |  |  |
| Operating ectivities Cash from operations Depreciation Oether | $x$ <br> $\chi$ <br> $\times$ | -- | -- | -- | -- |
| Dividends | * | -- | =- | -- | - |
| Investment activities <br> Disposel of fixed assets <br> Purchase of fixed essets <br> Increase in investment <br> Decrese in investment | $x$ $x$ $x$ $x$ | -- | -- <br> - | -- | -- |
| Financing ectivition <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholoers <br> Repayment of loans from shareholders <br> Advances of loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- -- | -- -- -- -- -- | -- <br> - <br> - <br> -- <br> -- <br> - | - - - - - - - |
| Increase(decrease) in cash sequivalents Cash equivalents-Beginning of the yeer Coshe equivalents - End of the yeer | $x$ $\times$ $\times$ | -- | -- | -- | -- |

 only ihose businesses reporiing sitatement of changes.
see Table 1 for symools eng notes

TABLE 5. Employment changes by sixe of business. 1984-1987 bused on SIC ciassification in is87 Prince Edward lsland. Applimnce. Television, Radio stereo Stores (SIC 6221)

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

## 1984

Totel
less than 20
$20-99$



30
20. 99
$100-498$
500 and over

1587

| Totel | 7 | 505 | 34 | 1 | ... |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less than 20 | 7 | 505 | 34 | 1 |  |
| $20-99$ | - | - |  |  | . $\cdot$. |
| $100=199$ | - |  | - |  | . . |
| 500 and over | - | - | - |  | , . |

(1) Averspe ingour units are colculated by dividing total payroll by the overage annubl wage and salary rate os reported in the Surver of Employment. Payroll and Hours. Statistics Canode. Catalogue 72-002. An average labour unit could be interpreted es a fullitime mployet mote that the business sige groups used ore determined ot the canade level. Thus if a business has at least 500 employes in canade as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Refers to Dusinesses ceporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payral! decuctions in the following yeer
"Newly reporting" and "no longer peporting" businesses are assumed to have been in acpivity for six months and the information is adiusted accordingiy

See labie 1 for symols ano notes


```
Mumber of observations in sample
    Average sales $
    Average sames s
    Aversge net profit (loss)$
Businesses reporting s profit (Mo.)
    Average sales $
    Average expense?
    Average net profit $
Businesses reporting loss (No.)
    Average soles$
    Average expense s
    Average net losss
```

        \(x\)
    3
$x$
$x$
$x$
$\begin{array}{lll}\text {-- } & - & \\ -. & -- & -\end{array}$
3
$x$
..


1986

| Wumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 238.238 207.436 30.802 |
| :---: | :---: |
| Businesses reporting profit (Mo.) |  |
| Average sales | 238.238 |
| Average expense \$ | 207.436 |
| Average net profit \$ | 30,802 |
| Businesses reporting loss (Mo.) |  |
| Average seles |  |
| Average expense \$ |  |
| Average net loss \$ |  |

1987
Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
Businesges peporting prefit (Mo.)
Aver inge sales $\$$
Average expense $\$$
Average net profit $\$$
Dusinesses reportine lese (Mo.)
Average sales $\$$
Average expense $\$$
Aversge net loss $\$$


11 These estimetes are based on sample businesses reporting sales between $\$ 25,000$ Bnd $\$ 2,000,000$.
See rable 1 for symbols and notes

TABLE 1. Selected operating retlos. in percent of sales, 1987
Prince Edward Island. Television, Radio \& Stereo Stores (SiC 6222)

|  | Tota (1) |  | sot tom 25: |  | $\text { mocie } 25 \%$ |  | Upper$\text { midole } 25 \%$ |  |  | $\begin{aligned} & \text { ToD } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 300$ 's) <br> Migh saies value ( $95000^{\circ}$ s) |  | $\begin{array}{r} 9 \\ (1)^{9} \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry averoge(2) |  |  |  |  | $\begin{gathered} \text { \% Busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | UpDe? $\begin{array}{r} \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lomer } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | Uoper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of salas |  |  |  |  |
| Cost of sales | 68.9 | -- | -- | -- | -* | 100.0 | 68.9 | -- | - | -- | - |
| Decupancy expenses | 7.9 | -- | -- | - | -- | 100.0 | 7.8 | -- | -- | - | -- |
| DeDrecistion | 3.9 | -- | - | -- | - | 100.0 | 3.9 | -- | -. | -- | -- |
| Repairs s maintenance | 0.3 | -- | - | -- | - | 66.8 | 0.5 | -- | -- | -- | -- |
| Mest, fight 8 telephone | 1.4 | -- | -- | -- | -- | 100.0 | 1.1 | -- | -- | -- | -- |
| Rent | 2.2 | -- | -- | -- | - | 66.8 | 3.3 | -- | - | -- | -- |
| Persomel expenses | 6.0 | -- | -- | -- | - | 78.9 | 7.6 | -- | - | -- | -- |
| Finencial expenses | 0.9 | - | -- | -- | -- | 51.6 | 1.0 | -- | -- | -- | -- |
| Interest 8 bank charges | 0.6 0.3 | -- | - | -- | -- | 58.4 91.6 | 1.1 0.3 | -- | -- | -- | -- |
| Other expenses | 7.5 | -- | - | -- | -- | 100.0 | 7.5 | -- | -- | -- | -- |
| Proflt (loss) | 0.8 | - | - | -- | -- | 100.0 | 8.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | - | - | 100.0 |  | -* | - | -- | -- |

## Syebels

zero or no abservetions

- 100 sma:l too be exprissed
... not aplicaol
$x$ confidentibl


## footnoter

(11) These estimates are based on sample of businesses poporting seles between $\$ 25,000$ and $\$ 2.000,000$
(2) Velue in each cell e $\frac{\text { Jotal wighted expenditure on given item }}{\text { Total weighted sales of all businesses in the sample }} \times$ for tech quertila.
(3) Value in each cell $=\frac{\text { Total wighted expenditur on given item }}{\text { Totsi waighted seles of businesses reporting this iten of expenciture }}$ for each quatile.

This poption of the table perqains only to tho businesses reporting the specific expense item. Therefore these retios art calculated individu!ly and the rotal will not necessarily equal $100 \%$

## Motes

Oater shown by quartiles when bt least 13 of the sampled businesses repor? the specific item
Records wert panked in ascending order bccording to seles size. Esch queptile li. botion 25\%. Iower middle 25z. Etc. peprestis one quarier of the total number of businesses. Within est quaptile. the suerage retio is presented. for comperison purposes, the high and low values of sales ire shown
tho to use the inbles

(2) The selected range will indicete the proper quertile, i. the bot tom 25s. the lower midde 25\%. the uper middie 25t or the too $25 \%$
I31 Dese perteining so the selscted sales size range will be in that quartile

## Stenderd Induetrial Clessifieation Definition ISIC 18801

515 5222 - Television, Radio and Sterso Stores
 engaged if seling recopds. sapes. musical instruments and parts for television and radio sets and stereo equipment as well as some repsiring of such equipmen q. Included are businesses engaged in retail home computers; peiait loud speakers: retail household radio receiving seis; retail soung equipment. components and paris: retsil householc siereo pecard players: petail household tepe players and recorders: retsil tephones; fetevision anct poio stores; ietevision. rado end siereo stores: retail ielevision seis. retail tuners and 'iers and retbil video recorders

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward lsland, Television, Radio Stereo Stores (S1E 5222)

|  | Tota (1) | $\begin{array}{r} 80 t t o m \\ 25^{\circ} \end{array}$ | Lowe : $\mathrm{m} \text { OCle } 25^{\circ}$ | Upper middle 25: | $\begin{aligned} & \text { TOE } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if. sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(11)^{5}$ | -- | -- | -. | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh Accounts and notes receivable | 30 | =- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 153 | -- | -- | -- | -- |
| Total current assets | 183 | -- | -- | -- | -- |
| Fixed assets | 28 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -- | -- |
| Dther assets | 3 | -- | - | - | -- |
| Tosel ussets | 214 | -* | - | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 18 | -- | -- | -- | -- |
| Other current liabilities | 134 | - | -- | -- | -- |
| Total current liobilities | 152 | -* | -- | -- | -- |
| Morigages payable | - | -- | -- | -- | -- |
| Long term debt | 15 | -- | -- | - | -- |
| Other liabilities | 16 | -- | -- | - | -- |
| Total liabiliries | 188 | -- | -- | -- | -- |
| Total equity | 45 | $\cdots$ | -* | -- | -- |

(1) These estimetes are based on sample of businesses reporting sales between $\$ 25.000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$.

See Table 1 for symols and notes

TABLE 3. Financial patios (1) for incorporated businesses only, 1987
Frince Edwerd lsiend, Television. 界edio stereo Stores (SIC 6222)


(1) The ratios represent the everage of ratios for each business in the group and cannot be celculated from the figures shown in lable 2 12) These extimetes are besed on semple of butinesses reperting seles between 23,000 end $82,000,000$.

## Set Tuble i for symbols and noter.

## Definitions:

1. Liquidity ratio:

Current = current assets / curfent liabilities
2. Leverege ratios:
a) Detr/equity $=$ cotal $\mid$ iabilities / equity
ol Deot ratio = ioial /abilities/iotal assers
e) Interest coverage $=$ net profit interest expense $/$ interest expense

TABLE 4. Statement of changes in financlal position for incorporated businesses oniy, 1987
Prince Edwerd Island, Television, Radio stereo stores (SIC 222)

|  | Toarlil) | $\begin{aligned} \text { Bo: }: 0 \mathrm{om} \\ 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { lower } \\ & \text { midde } 25 \text {. } \end{aligned}$ | $\begin{aligned} & \text { Unoe: } \\ & \text { midole } 25: \end{aligned}$ | $\begin{aligned} & \text { TOF } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaiue $\quad \$ 000^{\prime}$ s) Migh saies value $\left(3000^{\prime}\right.$ s) | - | -- | -- | - | -- |
|  | Average (3000's) |  |  |  |  |
| Opersting activities Cash from operations Depreciation Other | $\begin{aligned} & \bar{x} \\ & \dot{x} \\ & \bar{x} \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Invertment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increse in investment <br> Decreses in investment | $\begin{aligned} & \bar{x} \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finmencing activities <br> Increase in long term debt <br> Repsymens of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> lncrese in equity <br> Decrease in equify <br> Diner | $\bar{x}$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | $-=$ -- - - - - | - <br> - <br> - <br> - <br> - | - -- - - - - | - <br> - <br> - <br> - <br> - |
| Increase(decpease) in cash equivalents Cesh 8 equivelents-Beginning of the yeer Cash s equivelents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

11 These estimates are besed on sample of incorporteo businesses peporting sales between 525,000 and $\$ 2,000,000$. Sample count includes only those businesses reporting statement of changes.
See rable 1 for symolt ono notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in i987
Prince Edwerd lsiand, Tolevision, Radio stereo Stores (SIC 6222)
Business size expressed in
everoge labour units (l)

| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Tots 1 | 16 | 733 | 59 | 3 | 1 |
| less than 20 | 15 | $x$ | 47 | 3 | 1 |
| $20-99$ | 15 | x | - | - | - |
| 100-49\% | - | - | - | - | - |
| 500 and over | 1 | $x$ | 12 | - | - |
| 1987 |  |  |  |  |  |
| Total | 15 | 771 | 51 | 4 | . |
|  | 13 | 516 | 34 | 3 |  |
| 20-99 | 1 | X | 3 | 1 | - |
| $100-499$ | - | x | - | - |  |
| 500 and over | 1 | X | 14 | - |  |

(1) Average labour units are colculated by dividing total poyroll by the overage annusi mage and salary fate as feported in the Survey of Employment. Payroll and Mours. Statistics Canoda, Catalogue 12-002. An average labour uniq could be interpreted as a fuil-time employes. Wote that the ousiness size groups used are determined at the canada level. Thus if business has at last 500 employees in cansde as a thol dut less than thet number in given province it is shown in the 500 ond over group
(2) Refers to businesses raporting no Deyrall deductions in the previous year
(3) Hefers to businesses repofting no peyroll deductions in the following year
"Nemly peporting" and "nc longe: reporting" Dusinesses are assumed to nave been in activity for six months and the information is adjusted accordingly

See iable i for symools and notes

TABLE 6. Selected operating characteristics of swall businesses by sales quartile, 1985-1987 Prince Edward Island, Television, Radio \& Stereo Stores (SIC 6222)



Wumber of observetions in semple

## Average sales $\$$

Average expenses
Average net profit (loss) \$

Businesses reporting profit (Ne.)
Average sulas $\$$
Average expenses
Average net prof it s

Businesses peporting lose (Mo.)
Average sales $\$$ 164.267
Average expense $\$ 1166.147$
Average net loss s $\quad-1.880$
(1) These estimates bre besed on semple of businesses reporting seles between $\mathbf{~} 25,000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$

See iable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Etwerd lslend, Applitnce. Television. Radio Stereo Repair Shops (SIC 6223)

|  | Total(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { Lowe! } \\ & \text { middle } 25 \text { ? } \end{aligned}$ |  | Uoper$\text { midde } 25^{\circ}$ |  |  | Top25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No.) Low sales value ( $\$ 000$ 's) High salas value ( 9000 's) |  | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting bus inesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tote! | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 32.3 | -- | -- | -- | -- | 100.0 | 32.3 | -- | -- | -- | -- |
| Oecupency expenses | 5.7 | = | - | -* | - | 100.0 | 5.7 | - | - | -- | -- |
| Deprecistion | 2.2 | - | - | -- | - | 76.1 | 2.9 | -- | -- | - |  |
| Repairs a mainienance | 0.1 | -- | -- |  | -- | 12.2 | 0.7 | - | - | - | - |
| Hest. light 8 telephone | 1.5 | -- | -- | - | -- | 68.1 | 2.2 | -- | -- | -- | -- |
| Rent | 1.9 | - - | - | -- | -- | 84.0 | 2.3 | - | - | -- | -- |
| Personnel expenses | 17.2 | -- | -- | -- | -- | 68.1 | 25.2 | -- | -- | -- | -- |
| Financisl expenses | 1.2 | -- | -- | =- | -- |  |  | -- | -- | -- | -- |
| Interest 8 bank charges Professional fees | 0.6 0.6 | -- | -. | -- | -- | 100.0 100.0 | 0.6 0.6 | -- | -- | -- | -- |
| Other expenses | 11.5 | -- | - | -- | -- | 100.0 | 11.5 | -- | -- | -- | -- |
| Profit (loss) | 32.1 | -* | - | -- | - | 100.0 | 32.1 | - | -- | -- | - |
| Totel | 100.0 | - | -- | -- | -- | 100.0 |  | -- | -- | - | - |

## Symbol:

zero or no observations
-- ioc small soo be expressed
... not apolicable
$\times$ confidential

## footnotise

(1) These espimetes are based on sample of Dusinesses pepoping simies perween 825,000 and $82,000,000$.

Total weighted expendifure on aiven isem
(2) Value in each cell $=$ Total weighted sales of all dusinesses in the sample $\times 100$ for mach quaptile
(3) volue in eech cell: $\qquad$
Ihis portion of the toble pertains only to the businesses reporing the specificexpense itom. Therefore these ratios ore colculateo individuelly and the lotal will not necessarily equst 100\%.

## Motes

Dets ore shown by quertiles when bl lest 13 of the sampled businesses report the specific item
Records were panked in ascending order according to sales size. Eech quartile li. bottom $25 \%$. lower midole $25 t$. etc.) pepresents one qusrier of the totol nunber of businesses. Within each quartile, the average ratio is presented. for comperison pupposes. the high and low values of seles are shown.

How to use the toblet
(1) Locere the approprite seles range that is oisployed on the two lines entifled tom seles value and "migh sales value"
(2) The selected range will indicute the proper quartile, i. whe bottom 25\%. the lower nidde 25\%. the upper miode 25\% or the 100 25\%.
(3) Date pertsining fo the selected sales size pange will be in thet quertile.

## Stenderd Industriel Clasificetion Definition 1515 18801:

SIC 5223 - Appliance Pelevision. Redio end Stereo Repeir Shops
Businesses primerily engeged in the redsir and maintanance of radios. fievision sets, ster eopipment, fape recordors end household electricsl app! iances. Such shops moy de secondarily engaged in selling such equipment and parts. Busifiesses primarily engaged in reiail dealing in such equipment and appliances are clossified in on of the preceding classes of this industry group. Businesses engaged in the repaif of householo appliances. repar of fadios repsir of tereo equipmert and the repar of television sets are included in this industiry.

TABLE 2. Balance sheet proflle for incorporeted businesses only. 1987
Pelnce Edward lsiend, Appliance. Television. Radlo Etereo Repair Shops (SIC 6223)

|  | Total(1) | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | Lower miode 25\% | Upper middle $25 \%$ | TOD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : in samole (No.) Low sales value ( $\$ 000$ 's) High salas value $\left(\$ 000^{\circ}\right.$ ) | $(1)^{1}$ | -- | -- | -- | -- |
|  | Aversge (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes recoivable | x | -- | -- | -- | -- |
| Inventory | $\times$ | -- | - | -- | -- |
| Other current assets | $x$ | -- | -- | -- | -- |
| Total curcent issets | $\times$ | -- | -- | -- | -- |
| Fixeo assets | $x$ | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | X | -- | -- | -- | -* |
| Other sesets | $x$ | -- | -- | - | -- |
| Total essets | X | -- | -- | -- | -- |
| Liabilities and equity $x^{\text {en }}$ |  |  |  |  |  |
| Current loans Opher current liabilities | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Total current liabilities | $x$ | -- | -- | -* | -- |
| Mortgages dayable | x | -- | -- | - | -- |
| Long term deat | $x$ | -- | -- | - | - |
| Other liabilities | $\times$ | -- | -- | -- | -- |
| Totel lisbilities | $x$ | - | - | -- | -- |
| Totel equlty | X | -- | -- | - | -* |

(11) These esinates be based on samplof businesses reporting seles between $\$ 25,000$ and $\$ 2.000 .000$.

See trole 1 top symbols and notes.

TABLE 3. Financial ratios (1) for incorporeted businesses only, 1987
Prince Edward Isiand, Applience. Televislon, Radlo Stereo Repair Shops (Sic E223)


(11) The pelios represent the everage of cotios for each businass in the group end cannot be culculated from the figures showh in fable 2 .

121 These estimetes er besed on esemplo of businesses pepopting seles between 525,000 end $82,000,000$
see Table 1 for symols and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / currens liabilities
2. Leverage ratios:

81 Depq/equity $=$ pots $/$ liabilities $/$ equity
b) Debt ratio $=$ total liabilities/ total assets
c) Interest cover age $=$ net profit - interest expense / interest expense.

TAELE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edward Island, Appliance. Television. Radio Stereo Repair Shops (SIC 6223)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: $\text { middle } 25 \%$ | $\begin{array}{r} \text { uoper } \\ \text { midole } 25 \text { : } \end{array}$ | $\begin{aligned} & 105 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sameie (No.) | - |  |  |  |  |
| Lom sales vaiue i \$000's) |  |  |  |  |  |
| m.gh sales ratue (scons) |  | - |  |  |  |
|  |  |  | verage (\$000 |  |  |
| Opereting ectivities | - |  |  |  |  |
| Cash from operations | $\stackrel{x}{x}$ | - | -- | -- | -- |
| Depreciation | x | -- | - | -- | -- |
| Diher | $x$ | - | - | -- |  |
| Dividends | $x$ | -- | -- | -- | - |
| Investeent ectivities | $\overline{-}$ |  |  |  |  |
| Disposal of fixed assets | $x$ | -. | - | -- |  |
| Purchase of fixed assets | $x$ | - | -- | -- |  |
| Increase in investment | $x$ | - | -- | -- |  |
| Decrease in investment | $x$ | -- | -- | - | - |
| Fimancing activities | - |  |  |  |  |
| Incresse in long tepm debt | $x$ | - | -- | -- | -- |
| Repayment of long term debt | x | -- | -- | - | -- |
| Loans from shachoholders | $x$ | -. | -- | - | -- |
| Redarment of loans from shareholders | $x$ | - | -- | - | - |
| Advances 8 loans from government | $x$ | -- | -- | - | - |
| Increase in eau ty | $x$ | - | -- | -- | -. |
| Decrese in eavity | x | -- | -- | -- | $\cdots$ |
| Other | $x$ | -- | -- | -- | - |
| Incresse(decrease) in cash sequivelents | $x$ | -- | -- | -- | -- |
| Cesh \& quivalents-Beginning of the yeer | x | -- | -- | - | -- |
| Cash equivelents - End of the yeer | X | -- | -- | . -- | -- |

 only those businesses reporting a stevement of chenges.
see iabl 1 for symols and notes.

TABLE 5. Employmant changes by ize of business. 1884-1987 based on sic ciassification in 1987
Prince Edward islend. Appliance. Television, 咞edio seereo Repair Shops (Sic E223)

|  |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(l) | Number of businesses | Total payroll ( $\$ 000$ s) | Average Iabour units(1) | $\begin{array}{r} \text { Newly } \\ \text { repopting }(2) \end{array}$ | No longer reporting(3) |


| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Totel | 14 | 267 | 42 | 3 | 3 |
| less than 20 | 14 | 267 | 42 | 3 | 3 |
| 20-99 | , | 267 |  | - | - |
| $100-499$ 500 and over | - | - | - | - | - |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 19 | 443 | 33 | 3 | $\cdots$ |
| 1ess than 20 | 19 | 449 | 33 | 3 | . |
| 20-99 | - | - | - | - |  |
| 100-499 | - | - | - | - | . |
| 500 and over | - | - | - | - |  |

 Survey of Employment, Payroll and mours. Statissics Canada. Cotalogue 72-002 An average labour unit could be interpeted as e full.time employee. Note ther the business size groups used ore determined ot the Conda level. Thus if a business has of least 500 mployees in Canada as mole but less than that number in any givan province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers io businesses reporting no payrall deductions in the following year
"newly reporsirg" and "no longer reporting" businesses are assumed to have been in ectivity for six months and the information is - djusied accordingly

See rable 1 for symbols and motes

TABLE 6. Selected operating eharacteristics of small businesses by sales quartile, 1985-1987
Prince Edward Island. Appliance, Television, Radio Stereo Repair Shops (SIC 6223)


| Mumber of observations in sample Average sales <br> Aversge expense 5 <br> Average net profit (loss) \$ | 4 | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 4 |  |  |  |
| Average seles \$ | X | -- | -- | - |
| Average expenses | X | -- | -- | -- |
| Average net profits | X | -- | -- |  |
| Businesses reporting loss (Mo.) | - |  |  |  |
| Aversge soles \$ | - | -- | -- |  |
| Average expense \$ | X | -- | -- | -- |
| Average net loss \$ | X | -- | -- | -- |

1985


1987

Number of observations in semple
Average sales \$
5
79.123
56.879
Average expense $\$$
56.879

Average net prafit (loss) \$
22.244

Susinesses reporting a profit (Mo.)
Average seles $\$$
79. 123

Aversat expense
56.879

Average net profis $\$$
22.244

Qusinesses reperting less (Mo.) Average sales $\$$
Average expenses
Average net losss

[^20]TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island, Automobile (New) Dealers (SIC 6311)

|  | Tots1:1: |  | 50140 m $25 \%$ |  | Lower midde $25 \%$ |  | Joper$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $\$ 000$ 's: high sales value $\$ 000^{\prime}$ si |  | $\left.\begin{array}{r} 7 \\ \vdots \\ 1 \end{array}\right\}^{7}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nosses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Uoper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of sales | 33.0 | -- | -- | -- | -* | 49.5 | 66.6 | -- | -- | -- | -- |
| Decupancy expenses | 2.8 | -- | -- | -- | -- | 83.1 | 3.3 | -- | -- | -- | -- |
| Dapreciation | 0.9 | -- | -- | -- | -- | 83.1 | 1.0 | -- | -- | -- | -- |
| Repoirs s maintenance | 1.0 | -- | -- | -- | - | 72.1 | 1.4 | -- | -- | -- | - |
| Heat. light \& telechone Rent | 0.9 | -- | -- | -- | =- | 72.1 11.0 | 1.2 0.2 | -- | -- | -- | -- |
| Personnel expenses | 7.0 | -- | - | -- | -- | 72.1 | 9.7 | -- | -- | -- | -- |
|  |  | -- | -- | -* | -- |  | 3.1 | -- | -- | - | - |
| Interest 8 bank charges Professional fees | 2.0 1.1 | -- | -- | -- | -- | 100.0 83.1 | 2.0 | - | -- | - | -- |
| Other expenses | 58.0 | -- | -- | - | -- | 100.0 | 58.0 | -- | - | -- | -- |
| Profit (loss) | $-3.8$ | -- | -- | -- | -- | 100.0 | -3.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## 5ymbols

zera or no observations
-- too small too be expressed
not applicede
$\times$ configentis!

## Footnotes

(1) These estinates are based on semple of businesses reporting sales between $\$ 25.000$ end $\$ 2.000 .000$
lotel weighteo expenditure on given item
(2) Volue in bach cell $=\overline{\text { Totsl weighed sates of sll businesses in the sample }} \times 100$ for ench quartile
13) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted seles of businesses reporting this item of expenditure }}$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense iqem. fherefore thest ratios are calculated individuelly eng the cotal will not necessarily equal $100 \%$.

## Motes

Dota are shown by quartiles when at least 13 of the sampled businesses report ine specific item
Records were ranked in ascending order eccording to soles size. Each quartile (i.e. Dottom $25 \%$. lower middie 25\%, etc. represents one querter of the cozal number of businesses. Within each quartile. the averege ratio is presented. for comparison ourposes, the high find low values of sales be shown

## How to use the sebles

(1) Locete the ppropriste seles range that is disployed on the two lines entisled low seles value" and migh soles volue"
(2) The selected fange will indicete the proper quertile. i. the bottom 25\%, the lower midele 25\%, the upper miod $25 \%$ or the top $25 \%$.
(3) Dete pertaining to the selmcted sales size range will be in thet quartile.

## Standerd Industrisl CIeseificten Definition (SIC 18s0):

SIC B311 - Automobile (New) Dealers
Businesses primarily engaged in retal dealing in new automotiles. These businesses are usually operated under a factory franchise and have departments engaged if the sale of used cars. paris and accessories. motor vehicle repais and of ier include service station facilities.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Isiand, Automoblle (New) Dealers (SIC 6311)

|  | Totalil) | Bot 40 m $25 \%$ | miode ${ }_{\text {Lower }}$ | Upder <br> middle 25\% | 70\% 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) |  |  |  |  |  |
| Low sales value ( $9000{ }^{\text {a }}$ s) High sales value ( 9000 s) | (1) | -- |  |  |  |
|  |  |  | Averape ( $\$ 000$ |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 11 | -- | -- |  | -- |
| inventary |  | -- | -- |  |  |
| Other current assets | 104 |  | -- |  |  |
| Total current assets | 116 | -- | -- | -- | -- |
| Fixed assets | 21 | -- |  |  |  |
| Less: Accum, dep. on fixed assets Other assets | i | -- | -- | -- | -- |
| Totsl exsets | 137 | -- | -- | -- | -- |
| Lisbilities ond equity |  |  |  |  |  |
| Current loans Other current liabitities | 30 | -- | -- | -- | -- |
| Other current liabilities | 55 85 | -- | -- | -- | -- |
| Mortgages oayablo |  | -- | -- | .- | -- |
| Long term debt | $7{ }^{\circ}$ | -- | -- | -- | -- |
| Other lisoilities | 279 | -- | -- | -- | -- |
| Totsl liabilities | 363 -268 | -- | -- | -- | - |
| Total equity | -226 | -- | -- | --- | -- |

(11 These estimates are based on somple of businesses reporting sales between $\mathbf{2 5}, 000$ and $\mathbf{2 2}, 000.000$.
See Table i for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
prince Edwerd islend, Automobile (New) Dealers (Sic E311)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { midd } 25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (1) ${ }^{6}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Lieuidity retio Current ratio (times) | 1.4 | -- | -- | -- | -- |
| Leverage ratios <br> Oebt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt satio (times) | -1.6 2.6 | -- | -- | -- | -- |

(1) The ratios represens the overge of ratios for each business in the group ond connot be celculsted from the fipures show in feble s (2) These ostimetes be besed on esmple of businesses raporting soles between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$
see Teble i for symbol and notes.

## ofinitions:

1. Liquidity rerie:

Gurrent = current essets / current lisbilities.
2. Leverege ratios:
a) Dedi/equity $=$ qotal liabilities / equify
b) Deberatio = latal liabilities / lotal assets
c) Interest coverage anet profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorport ted businesses only. ig87
Prince Edward 1 sland, Automobile (New) Dealers (SIC 6311)

 only those businesses reporting statement of chonges.
See Table for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC classification in ig87 Prince Edwerd Island, Automobile Deelers


## 1987

| Total | 40 |
| :--- | ---: |
| 1 ess than 20 | 28 |
| $20-99$ | 11 |
| $100-499$ | 1 |
| 500 and over | - |


| 12.227 | 580 | 5 |
| ---: | ---: | ---: |
| 3.349 | 162 | 3 |
| $x$ | 418 | 1 |
| $x$ | - | 1 |
|  | - | - |

$\qquad$

- 00 -

500 and over

[^21]TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1985-1987 Prince Edward Island, Wutomobile (New) Dealers (Sic 6311)


1986

Number of observetions in semple Aversge sales $\$$

5
1.171 .277
1.157 .786
13.491
Average net profit (loss) \$

Businesses reporting profit (Mo.) Average sales $\$$
$1.009 .954^{2}$ Aversge expense $\$$ 952.061 Average net profit $\$$
922.861
57.893

Businesses reporting loss (Wo.)
3
1.617 .298
1.626 .422
Average soles $\$$
1.626 .422
-9.124

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

1987

| Number of observations in sample <br> Averspe sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 731.441 \\ 767.537 \\ -36.096 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (No.) | 2 |
| Average sties \$ | 294.756 |
| Average expense \$ | 268.336 |
| Average net profits | 26,420 |
| Businesses reporting lose (Mo.) | ${ }^{3}$ |
| Average sales | 949.783 |
| Average expense \$ | 1.017 .138 |
| Average net loss \$ | -67.355 |

(1) These estimates are bused on sample of businesses ceporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See table 1 for symbols and motes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Prinee Edward island, Automobile (Used) Dealers (Sic E312)


## Symbol:

- zero or no observations
- 100 smell loo be expressed
not appliceble
confidentil


## Footnotes

$(1)$ These estimates ere based on semple of businesses reporting sel es between 525,000 and 52.000 .000
(2) Value in each cell $=$ Tolal weighted expenditupe on piven item

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

## Motes

Deta are ghown by quartiles when at lest 13 of the sompled businesses puport the specific ifen
Record were renked in escending order sccording to sales size. Esch quartile (i. bottom 25z, Iower midde 25x, etc. represents one querter of the total number of businesses. Within est quartile. the over age retio is presented. for comperison purposes. the high and low vilues of seles ere shown.

How to use the tebles
Ith Locete the ADPRODR ite seles renge thet is displeyed on the lwo lines ontitled low siles velue and migh seles value
121 The selgcted renge will indicete the proper guertile. i.e. the botion 25z. the lower nidote 25z, the upper middie $25 y$ or the $10025 \%$
(3) Osto perteining to the selected seles ize penge will pe in thet quertile

## Stsnderd Industrisl Clessificetion Definision (SIC 1980):

SIC 5312 - Guiosobil (Used) Desiers
Businesses primarily engeged in retail dealing in used cers. Such businesses may be secondarity mpaged in selling mew cars and equipment

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward island, Automobile (Used) Dealers (Sic E312)

|  | Tc:al(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe midole 25\% | $\begin{array}{r} \text { Loper } \\ \pi \cdot \text { ocle } 25 \% \end{array}$ | Top 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value i $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l}\text { (1) } \\ (1)^{5}\end{array}\right.$ | -- | -- | -- | - |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | - | -* | -- | - | - |
| Inventory | - | -- | - | -- | $\cdots$ |
| Other curcent assets | 39 | -- | -- | -- | -- |
| Total curcent assets | 39 | - | - | -- | -- |
| Fixed orsets | 7 | -- | -* | - | -- |
| Less: Accum. dod. on fixed assets | - | -- | -- | -- | - |
| Other essets | - | -- | -- | -- | -- |
| Total essets | 46 | -- | -- | -- | - |
| Lisbilities and equity - 4 - - - - |  |  |  |  |  |
|  | 10 | -- | -- | -- | -- |
| Total current liabilities | 14 | -- | -- | -- | -- |
| Mortgages Dayable | - | -- | - | - | -- |
| Long term debt | 5 | - | - | $\cdots$ | - |
| Other lisbilities | 25 | -- | -- | -* | - |
| Total liabilities | 40 | - | -- | -- | -* |
| Total equity | 6 | -- | -- | -- | -- |

111 inese estimetes are besed on a sample of businesses peporting sales detween $\$ 25.000$ one $\$ 2.000 .000$.
See toble ifor symbols and noies

TABLE 3. Financial ratios (1) for incorporated businasses only, 1987
Prince Edward Island, Automobile (Used) Deelers (Sic 6312)


| Businesses in sample (No.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l}\text { (1) } \\ (1)\end{array}\right.$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average |  |  |  |
| Liquidity retio <br> Cuprent patio (times) | 2.7 | - | -- | -- | -- |
| Leverage petios Debt/equity ratio (times) Interest coverage ratio (times) Debt retio (times) | $\begin{aligned} & 6.1 \\ & 9.5 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

[^22] (2) These ssionstes ore besed on sample of businesses roporqing seles between 825,000 and $\$ 2,000,000$.

Set Tatel for symols and notes.

## Definitions:

1. Liquidity retio:

Current $=$ curfent assers / cuprent liadiliqies.
2. Leverege itios:
a) Debt/equity $=$ total liabilities / equity.
b) Debt ratio = total liabilities / total assets
c) Interest coverage $z^{\text {a }}$ nei profit - interest expense / inferest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward Island, Automobile (Used) Desiers (SIC 6312)

 only inose Dusinesses reporting sazement of changes
see isol 1 for 5 ymols and notes.

TABLE 5. Employment ehanges by size of business. 1984-1987 based on SIC ciasalfication in i987
Prince Edward Island, Automobile Dealers


(1) dverage labour units are calculated by dividing toisl payroll by the average annubl wage and solary rate as foported in the Surver of Employment. Payroll and Hours. Statistics Canada. Cotelogue 22-002. An overage labour unip could be interpreted as a full-fime employeb. Nope that the business size groups used are deiermined at the canade level. Thus if a ousiness has at least 500 employees in canada as whole but less than that number in any given province it is shown in the 500 and over group.
121 Refers ic businesses reporting no payroll deductions in the previous yar
13) Refers to businesses reporing no payroll decuctions in the following year
mom! reporting" ano "no longer reporting" businesses are assumed to have been in activity for six monehs ano the information is adjusied accordingly.

See iabie if for symbors and notes

TABLE 6. Selected operating characteristics of smail businesses by sales quartile. 1985-1987 Prince Edward isiand, futomotile (Used) Dealers (S|c 5312)


1985


1986

Mumber of observations in sample
Average sales $\$$ ?


1987

| Mumber of observations in sample <br> Averoge sales \$ <br> Averape expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 13 \\ 159.009 \\ 14.335 \\ 5.692 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 10 |  |  |  |
| Sverage soles ${ }^{\text {S }}$ | 157.189 |  | -- | -- |
| Average expense 5 | 150.004 |  | -- |  |
| Average net profit $\$$ | 7.185 | -- | -- | -- |
| Businesses roporting lose (Mo.) | 3 |  |  |  |
| Average seles \$ | 188.060 | - | -- |  |
| Average expense 5 | 191.855 |  |  |  |
| Average net loss \$ | -3.795 | -- | -- | -- |

[^23]TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island, Gasoline Service Stations (SIC 6331)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ 25^{*} \end{gathered}$ | Lower <br> miode $25 \%$ | Upper <br> middele 25\% | iog 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 32 \\ (1)^{32} \\ (11) \end{array}$ | -. | -- | -- | -- |


| Selected expense item | Industiy average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Keporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upoer } \\ \text { midole } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | 55\% |
|  | Percent of soles |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of seles | 78.5 | -- | -- | -- | -- | 92.7 | 84.8 | -- | -- | -- | -- |
| Occupency expenses | 2.5 | -- | -- | -- | -- | 100.0 | 2.5 | -- | -- | -- | -- |
| Dedrecietion Repairs of maintenance | 0.8 0.2 | -- | -- | -- | -- | 89.8 81.7 | 0.8 0.2 | -- | -- | -- | -- |
| Heat. light 8 telephone | 1.1 | -- | -- | -- | - | 98.8 | 1.1 | -- | -- | -- | -- |
| $\begin{aligned} & \text { Reat. } \\ & \text { Rent. } \end{aligned}$ | 0.5 | -- | .- | -- | -- | 71.6 | 0.7 | -- | -- | -- | -- |
| Personnel expenses | 7.7 | -- | -- | -- | -- | 94.6 | 8.2 | -- | -- | -- | -- |
| Financiel expenses | 0.7 0.6 | -- | -- | -- | -- | 100.0 98.0 | 0.7 0.6 | -- | -- | -- | -- |
| Prafessional fees | 0.2 | -. | -- |  | -- | 66.2 | 0.3 | -. | .- | -- | -. |
| Other expenses | 9.0 | -- | -- | -- | -- | 100.0 | 9.0 | -- | -- | -- | -- |
| Prafit (loss) | 1.5 | -- | -- | -- | -- | 100.0 | 1.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbol:

2ero of to observetions
.- too smell too be expressed
... not applicade
$\times$ confionential

## Footnotes

(il These estimetes are bosed on sample of businesses roporting sales between $\$ 25,000$ and $\mathbf{1 2}, 000,000$
Toial we ghted expenditure on given item

(3) Value in each celi =
$\frac{\text { lotal weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times 100$ for esen quertile

This portion of the table pertoins only 10 the businesses peporting the specific expense item. Fherefore these patios are calculated individually and the total will not necessarily equal $100 \%$.

## motes

OBta are shown by quartiles wher at least $3 \mathbf{3}$ of the samplec businesses report the specific item
Records were ranked in sscending order secording 10 stis size. Esen quertile fi. bottom 25\%, lower middie 25z, eic. represents one quarier of the tots! number of businosses. Wi hin each guertile, the average ratio is presented. for comparison pupposes, the high and low values of soles are shown.

How to use the tebles

12) The selected range will indicate the proper quertile. i. e. the botcom 25\%, the lower nidde $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertuining to the selected sales size pange will be in thot quartile

Stenderd Industrist Clessificetion Definition (SIC 1980):
SIC E331 - Genoline Service Stetions
Businesses primerily engaged in retal dealing in gasoline, lubricating oils and greases. Included in this industry are tipms primarity engaged in lubricsting meto vehicles this industly group includes fiems described as: retail diesel fuel. filling siations. gas bars. gosoline service stations. reia gasoline. motor venicles lubrication services sno self-serve gasoline stations

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Gasoline Service Stations (SIC 6331)

|  | Total(i) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | UpDer middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( 8000 's) High sales vaiue $(\$ 000$ 's) | $\left(\begin{array}{l}12 \\ (1)\end{array}\right.$ | -. | -- | -- | -- |
|  | Average ( $\$ 000{ }^{\text {c }}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes receivable | 8 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current sssets | 42 | -- | -- | -- | -- |
| Total current assets | 50 | -- | -- | -- | -- |
| Fixed assets | 102 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | *- | -* | -- | -- |
| Other assets | 2 | -- | -- | -- | - |
| Total aseets | 154 | -* | -- | -- | - |
| Liabilities and equity |  |  |  |  |  |
| Current loses Other current liabilities | $35^{9}$ | -- | -- | -- | -- |
| Total cuprent liabilities | 44 | -- | -- | -- | -- |
| Mortgages dayable | - | -- | -- | -- | -- |
| Long term deot. | 100 | -- | -- | -- | -- |
| Other tiabilities | 100 | -- | - | -- | -- |
| Total liabilities | 144 | - | -- | - | -- |
| Total equity | 10 | - | -- | -- | - |

(11) These estimates are besed on sample of businesses repoiting ssies beiween \$25,000 eno \$2,000,000.

See lable 1 for symols ano notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edward Isiand, Gasoline Service Stations (Sic 5331)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middle $25 \%$ | To 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales volue ( 9000 's) | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.1 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio 〈times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 14.5 3.5 0.9 | -- | -- | -- | -- |

(1) The retios represent the avorge of ratios for each businass in the group and connot be calculated from the figures shown in table 2

121 These enstimstes art besed on stmple of businesses raporting sties between $\$ 25.000$ and $\$ 2,000,000$.
Set isole : for symels and notes.

Definitions:
t. Liquidity retio:

Current = cuprent sssets / currenq lisbilities.
2. Levertage retios:
al Debt/equity $=$ total liabilities $/$ equity
b) Debi ratio = total liabilifies/total assets
c) Interest coverage = net profit intepest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Prince Edward lsland, Gasoline Service Stations (SiC 5331)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \text {. }$ | Upder $\text { middle } 25^{\circ}$ | $\begin{aligned} & \text { TOL } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample! Nc. Lom sales value ( $\$ C \hat{C} 0^{\prime}$ 's Kigh sales vaiue $\mathrm{i}^{5} 900^{\circ}$ s | $(i)$ | -- | -- |  | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Doereting ectivities Cash irom operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $\times$ | -- | -* | -- | -- |
| Investeent ectivities <br> Disposel of fixed assets Purchese of ixed sssets Incresse in investment Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Finencing ectivities <br> Tncrease in long term debt <br> Fepaymert of long term debt <br> -oans from shareholders <br> zepayment of losns fromi shareholders <br> sorvonees \& loans from povernment <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - | $\square$ $\therefore$ - - - - | - |
| Increase(decrease) in cash \& quivalents Cash squivilents-8eginning of the year Cast equivalents - End of the yent | $x$ $x$ $x$ | =- | -- | -- | -- |

 only those businesses reporting a statement of chenges.
See lable i for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on sic ciassification in 1987
Frlnce Edward Island, Gasolline Service Stetione (SIC 5339)


III Average lacour units bie colculated by dividing total paypoll by the averoge onnual wage and sotisy rate as roported in the survey of Employmens. Poyroll and hours. Statistics Canada. Caislogue $72-002$. An average lobour unit could be interpreted as a
 500 mployees in Canade as whole dut less thar thes number in ony given province it is show in ine 500 and over groud
181 Refers to businesses reporfing no paypoll deductions in the orevious yeer.
13) Refers to businesses reporting no peyroll deductions in the following year
"Wewly reporting" and "no longer reporting" businesses are assumed ic have been in activity for six months and the informetion is adjusted accordingly

See iate 1 for symbols and notes

TABLE 6. Selected operting charticteristics of small businesses by eales quartile, $1985-1987$ Prince Edward island, Gasoline Service Stations (SIC 5331)


1985

| Number of observations in sample <br> Average sales <br> Average expense s <br>  | $\begin{array}{r} 73 \\ 634.931 \\ 628.782 \\ 6.149 \end{array}$ | $\begin{array}{r} 123.621 \\ 120.413 \\ 3.208 \end{array}$ | $\begin{array}{r} 64.009 \\ 161.328 \\ 2.681 \end{array}$ | $\begin{array}{r} 785.212 \\ 779.583 \\ 6,629 \end{array}$ | $\begin{array}{r} 1.165 .883 \\ 1.153 .803 \\ 12.080 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 55 |  |  |  |  |
| Avorage sales $\$$ | 622.633 | 169.951 | 414.598 | 767.969 | 1.138 .013 |
| Average expense $\$$ | 610.499 | 161.119 | 402.027 | 755.061 | 1,123.788 |
| Average net profit \$ | 12.134 | 8.832 | 12.571 | 12.908 | 14.225 |
| Businesses reporting loss (Wo.) | 18 |  |  |  |  |
| Averege sales | 733.289 | 84.845 | 513.388 | 816.883 | 1.518.041 |
| Aversee expense | 740.203 | B6, 344 | 520.590 | 820.811 | 1.533.067 |
| Average net loss\$ | -6.914 | -1.499 | -7.202 | -3.928 | -15.026 |

198 8

| Number of observations in semple | 89 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 650.118 | 226.048 | 425.556 | 656.44? | 1.292,419 |
| Avelage expense $\$$ | 643.989 | 221.060 | 414.026 | 652.317 | 1.288 .545 |
| Average net profit (loss) \$ | 6.131 | 4.988 | 11.530 | 4.130 | 3.874 |
| Businesses peporting profit (No.) | 50 |  |  |  |  |
| Average sales | 570.697 | 214.948 | 428.072 | 629.532 | 1.410 .235 |
| Averege expenst ${ }^{\text {S }}$ | 658.399 | 207.011 | +13.052 | 618.902 | 1.394.629 |
| Aversee net profit \$ | 12.298 | 7.937 | 15.020 | 10.630 | 15,806 |
| Businesses reporting loss (Mo.) | 15 |  |  |  |  |
| Avarage sales ${ }^{\text {a }}$ | 605.193 | 251.692 | 395,914 | 693,721 | 1.073 .445 |
| Average expenses | E20. 412 | 266.176 | 425.503 | 698.594 | 1.091 .375 |
| Averige net loss \$ | -14.219 | -4.484 | -29.589 | -4,873 | -17.930 |

1987

| Mumber of observitions in sample <br> Averoge sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 58 \\ 426.676 \\ 416.658 \\ 10.018 \end{array}$ | $\begin{array}{r} 108.435 \\ 107.831 \\ 604 \end{array}$ | $\begin{array}{r} 237.308 \\ 229.513 \\ 7.795 \end{array}$ | $\begin{array}{r} 480.968 \\ 479.104 \\ 9.864 \end{array}$ | $\begin{array}{r} 879.992 \\ 858.185 \\ 21.807 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses repertinge proflt (Mo.) | 0 |  |  |  |  |
| Average sales 8 | 424.791 | 94,537 | 237.308 | 487.325 | 879.992 |
| Averoge expense | 410.440 | 83.733 | 229.513 | 470.329 | 858.185 |
| Average net profit \$ | 14.351 | 10.804 | 7,795 | 16.996 | 21.807 |
| Businesses raporting lest (Mo.) | 18 |  |  |  |  |
| Average sules | 288,168 | 112.203 | - | 464.132 |  |
| Average expense \$ | 293,760 | 114.364 | - | 473.156 |  |
| Average net loss \$ | -5.592 | -2,161 | - | -9.024 |  |

(11) These estinstes ore besed on semple of businesses reporting soles between $\$ 25.000$ and $\$ 2,000,000$

See Table 1 for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island, Tire, Battery, Parts and Accessorites Stores (SIC 6342)



| Selected exoense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? middle $25 \%$ | Uoper middle 25\% | TOD 25\% |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: middl 25\% | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 77.4 | - | -- | $\cdots$ | -- | 100.0 | 77.4 | -- | -* | -- | -- |
| Occupancy expenses | 7.4 | -- | -- | -- | -- | 100.0 | 7.4 | -- | -- | -- | -- |
| Depreciation | 2.5 | -- | -- | - | -- | 100.0 | 2.5 | -- | $\cdots$ | -- | -- |
| Repairs 8 maintenance | 0.4 | -- | -- | -- | -- | 100.0 | 0.4 | -- | -- | -- | -- |
| Heat. light telephone | 3.2 | -- | -- | -- | -- | 100.0 | 3.2 | -- | -- | -- | - |
| Rent | 1.3 | -- | -- | -- | -- | 46.9 | 2.8 | -* | -- | -- | -- |
| Personnel expenses | 9.0 | -- | -- | -- | -- | 52.8 | 17.0 | -- | -- | -- | - |
| Finmeisl expenses | 3.5 | -- | -- | -- | -* | 100.0 |  | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 2.8 | -- | -- | -- | . | 100.0 | 2.8 0.7 | - | -- | -- | -- |
| Professional fees | 0.7 | -- | -- | -- | . |  | 0.7 | -- | -- | -- | -- |
| Other expenses | 8.2 | -- | - | -- | -- | 100.0 | 8.2 | -* | -- | -- | -- |
| Profit (loss) | -5.5 | -- | -- | -- | - | 100.0 | -5.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -" | 100.0 |  | -- | - | - | - |

## Symols

zero of no observations
-- too smell soo be expressec
not applicabl

- confidentisl


## Footnotet

11 These estimates are based on a smple of businesses reporting sales between $\mathbf{5 2 5}, 000$ ond $\mathbf{~} 22,000,000$.

3) Value in each cell Total weighted expenditur on given item
Total weighted sales of businesses reporting this item of expenditure

This portion of the table pertoins only to the busincsses reporting the specific expense iten. Therefore these riotios ere celculated individually and the total will not necesserily edual $100 z$

Motes
Deta ere shown by quartiles when be least 13 of the sempled businesses report the specific item
 one quarter of the sotal number of businesses. Within ech quartile. the average ratio is presented. for comparison purposes, the high and low values of sales are shown

## How to 山都 the tites


(2) The selacted range will indicete the proper quertile. i. . the potton 25\%. the lower niddl 25\%, the upper midd 25\% or the top $25 \%$.
(3) Data pertaining to the selected soles size pange will be in thet quertile.

## Stenderd Industrisl CIEssificetion Definition (SJC 1s80):

SJC 6342-Tire. Battery, Parts mad Accestories Stores
 or in comtination. These businesses may be secondarily engaged in tire installapion and repar as well as in automobile repair. inis

 moior vehicle tape decks end petail tires and tubes

TABLE 2. Balance sheet profile for incorporeted businestes only. 1987
Prince Edward island. Tire, Battery, Parts and Accessorles Stores (Sic 6342)

|  | Totai(1) | Bottom 25\% | midode ${ }_{\text {Lower }} 25 \%$ | midole $\begin{array}{r}\text { Uoper } \\ \text { 25\% }\end{array}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) <br> Low sales value ( 8000 ' <br> Hightsales value ( $\$ 000^{\prime}$ s) | $11)^{7}$ $(1)$ | -- | -- | -- | -- |
|  |  |  | Average $1 \$ 000$ |  |  |
| Assets |  |  |  |  |  |
| Cash ${ }_{\text {accounts and }}$ notes recuivable | 47 | -- | -: | -- |  |
| Inventory | 4 | -- | -- | .- |  |
| Other current assets | 135 |  |  |  |  |
| Total current assets | 182 | -- | -- | -- | -- |
| Fixed assets | 70 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Other essets | 12 | -- | -- | -- | -- |
| Total essets | 285 | -- | -- | -- | -- |
| Liebillties and equity Current loans | 18 | -- | -- | -- | -- |
| Other current lisbilities | 118 | -- | -- | -. | -- |
| Total eurrent liabilities | 137 | -- | -- | -- | -- |
| Mortgages payable | ; | -- | -- |  |  |
| Long term debt | 7 6 | -- | -- | -. | -- |
| Total liabitities | 208 | -- | -- | -- | -- |
| Total equity | 57 | -- | -- | -- | -- |

(11) these estimetes pre besed on senple of businesses reporting sales berwaen $\$ 25,000$ end $\$ 2,000,000$.

See iable for symbols and notes.

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Prince Edward island. TIre, Battery, Parts and Accessorles Stores (SIC 5342 )


(1) The ratios represent the everge of ratios for each business in the group and connot be cslculateo from in figures shown in lable 2 .
(2) These estintes er bmed on esemple of businesses reporting seles between $\$ 25,000$ and $52,000,000$.

Ses Table 1 for symols and notes.

## Definitions:

1. Liquidity petio:

Currens f currens assets / currens liabilizies
2. Leverage retios:
s) Deti/equiey = total liabilizies / equity.
B) Debt ratio = qotal liabilisies/ total assets.
c) Interes? coverage $=$ net profit - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward Isiand, Tire, Battery, Parts and Accessories Stores (SIC 6342)

 only those businesses reporting statament of changes.
see Table i for symbols and notes.

TABLE 5. Employment enanges by size of business. 1984-1987 besed on SIC eiassification in 1987 Prince Edward island. Tire. Battery, Parts and Accessories Stores (Sic 6342)

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

(t) Average isbour units are calculated Dy dividing total payroll by the average annual wage and solbry fate as fopopted in the Survey of Employment. Payroll and Hours, Statistics Canada. Catalogue 12-002. An average labour unit could be interpreied as a full-time employee. Note that the business size groups used are derermined at the canada level. thus it a busincss has at least 500 employees in Canada as a whole Dut less than that number in any given province it is shown in the 500 and 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" Dusinesses are assumed to have been in activity for six months anc the information is odiusted accordingly

See iable i for symols and notes.

TABLE 6. Selected opereting characteristies of small bugimasses by sales quartile, 1985-1987 Prince Edward Isiand, Tire, Battery, Parts and Accessories Stores (SIc 6342)

| Totalil) Bottom | Lower | Uoper | midole $25 \%$ |
| ---: | ---: | ---: | ---: |

1985

```
Mumber of observetions in sample
    Average sales $
    Average expense$
    Average exoenss $, (losa) $
Businesses reporting profit (No.)
    Average sales $
    Average expenses
    Average net profit $
Businesses reporting loss (No.)
    Average sales}
    Average expense $
    Average net lass$
```



1985

Number of observetions in sample Average sales \$
Average expense $\$$
$154.190^{8}$
154.190
153.466

Average net profit (loss) $\$$
724

Businesees reporting profit (No.)
363.704
$\begin{array}{ll}\text { Average sales } \$ & 363.704 \\ \text { Average expense } 5 & 348.767\end{array}$
Average not profit \$ 14,937

Businesses reporting loss (Mo.)
Average sales $\$$
Average expense \$
$215.4{ }^{3}$
Average net loss \$
230.339
$-14.811$

1987

| Number of observations in sumple | 7 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 93.659 | -- | -- | -- |
| Average expense $\$$ | 105.726 | -- | -- | -- |
| Average net profit (loss) \$ | $-13.067$ | -- | -- | -- |
| Businesses reporting profit (Mo.) | 5 |  |  |  |
| Average sales \$ | 64.119 | -- | -- | -- |
| Average expense \$ | 62.826 | -- | -- | -- |
| Average net orofit | 1.293 | -- | -- | -- |
| Businesses reporting eloss (No.) | 108. 2 |  |  |  |
| Average sales $\$$ | 108.429 | -- | -- | -- |
| Average expense \$ | 128.676 | -- | -- | -- |
| Average net loss \$ | -20.24 | -* | -- | -- |

[^24][^25]TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward Island, Garages (General Repairs) (SIC 6351)

|  | Total(1) |  | $\begin{aligned} & \text { Bot tom } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Lowe:$\text { middie } 25 \%$ |  | Upper$\text { midole } 25 \%$ |  |  | $\begin{aligned} & \text { To } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaive ( $\$ 00 \mathrm{c}$ s) Higt sales value $\$ 000$ 's; |  | $\left(\begin{array}{r} 8 \\ (i) \end{array}\right.$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industir overage 2 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 56.6 | =- | -- | -- | - | 100.0 | 56.6 | -- | -- | -- | -- |
| Occupancy expenses | 7.5 | -- | -- | -- | =- | 100.0 | 7.5 | -* | -- | -- | -- |
| Depreciation | 3.1 | -- | - | -. | -- | 100.0 | 3. 1 | -- | -- | -- | -- |
| Repaips 8 maintenance | 0.7 | - | -- | -- | -- | 68.6 | 1.0 | - | -- |  | - |
| Heat. light \& telephone | 1.5 | -- | -- | -- | .- | 100.0 | 1.5 | -- | -- | -- | -- |
| Rent ${ }^{\text {ent }}$ | 2.2 | -- |  | -. | -- | 65.4 | 3.4 | -- | -- | -- | - |
| Personnel expenses | 13.9 | -- | -- | - | -- | 87.2 | 16.0 | - | - | =- | -- |
| Financial expenses | 1.6 | -- | -- | =- | -- |  |  | -- | -- | -- | -- |
| interest ó Dank charges crofessional fees | 1.2 0.4 | -- | -- | -- | -- | 48.7 100.0 | 2.5 0.4 | -- | -- | -- | -- |
| Doher expenses | 13.1 | -- | -- | -- | -- | 100.0 | 13.1 | -- | -- | -- | - |
| Profit (loss) | 7.2 | - | -- | -- | -- | 100.0 | 7.2 | - | -- | -- | -* |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbol:

zero of no observations

- too small too be expressed
not opplicable
- confiantial

Footnotes
IIt These estimares ert besed on a sample of businesses reporting sales between $\$ 25.000$ gnd $\$ 2.000 .000$
Total weighted expendizure on a given item
lotal weignted sales of all businesses in the sample $x$ lol fop each quartile.

This porfion of the table pertains onty to the businesses roporting the specific mpense iten. Therefore these retios ore calculated individually and the total will not macesserily equal 100\%

## Motes

Data are shown by quartiles when at least 13 of the sampled businasses report the specilic item
Aecoros mer renked in escending or ofer becording to sales size. Esch quertile fi.e. bottom 25z, lower middle 25z. etc. pepretits one quarter of the rotal number of businessets. Within each quartile. the average ratio is presented. For comperison purposes. the high and low values of sales ere shown

## How to ust the reble


121 The selected renge will indicete the proper quartile. i. the bottom 25\%, the lower midde 25z. the upper middle 25z or the 100 $25 \%$
(31 08ta peribining to the selected sates size range will bi in that quartile

Stenderd Industrist Clessificmtion Definition (SIC 1980):
SIC 6351 - Gereges (Generi Repsirsl
Busingsses primarily engaged in general mechanical and electpical repairs to motor venicles. Garages mby be secondarily angaged in selling gasoline and lubricating motor vehicles. These businesses include motor vehicle general pepaips.

TABLE 2. Balance sheet proftle for incorporated businesses only. 1987
Prince Edward Island, Garages (General Repairs) (SIC 6351)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lowe P $\text { midde } 25 \%$ | UDDe: $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 5000 's) Migh sales value ( 9000 's) | $(11)^{3}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  |  |  |  |  |  |
| Accounts and notes receivable | $x$ | - | -- | -- | -- |
| Inventory | $\times$ | -- | -- | -- | -- |
| Other current assets | X | -- | -- | -- | -- |
| Total current assets | X | -- | -- | -- | -- |
| Fixed assets | k | -- | -- | -- | -- |
|  | x | -- | - | -- | -- |
| Other assets | K | -- | $\cdots$ | - | -- |
| Total asets | $x$ | -- | -* | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current losns | $x$ | -- | -- | -- | -- |
| Dther current liabilities | $\frac{x}{x}$ | -- | -- | -- | -- |
| Mortgages Dayable | $x$ | -- | -- | -- | -- |
| Long term debt | $x$ | - | -- | - | - |
| Dther lisbilities | $x$ | -- | -- | - | -- |
| Total liabilities | $x$ | -- | -- | - | -- |
| Total equity | X | -- | -- | -- | - |

111 These estimates are based on a sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.
See Table ifor symbols and notes

TABLE 3. Financtal retios(1) for incorporated businesses only. 1987
Prince Edward island, Gereges (General Repeirs) (SIC 6351)


(11) The rotios represtnt the everage of fatios for each business in the group and cennot be calculated from the figures shown in table 2 .
(2) These estimetes besed on semple of businesses reporing sel between $\$ 25,000$ and $\$ 2.000,000$.

See Table for symols and notes

## Definitions:

1. Liquidity ratio:

Current = curcent assets / curpent liabilities
2. Leverage ratios:
al Debt/equity $=$ total lisbililies / equity
bl Debt ratio $=$ total iotailities/total assets
c) Interest coverage $=$ net profit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward island, Garages (General Repairs) (Sic 6351)


Eusinesses iri samale (No.)
Low sales value $(\$ 000$ s)
High sales value ( $\$ 000$ 's)

```
--
--

Average \(\{\$ 000\) s
Operating activities
Cast from oderations
Depreciotion
Other
\begin{tabular}{|c|c|c|}
\hline -- & -- & -- \\
\hline -- & -- & -- \\
\hline -- & -- & -- \\
\hline -- & -- & - \\
\hline - & -- & -- \\
\hline -- & -- & -- \\
\hline -- & -- & -- \\
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\hline -- & -- & - \\
\hline -- & -- & -- \\
\hline - & -- & -- \\
\hline -- & -- & -- \\
\hline -- & -- & - \\
\hline
\end{tabular}

\section*{x
x
x}
\(\bar{x}\)
\(x\)
\(x\)
-
Dividends \(x\)

Investmont activities
Disposal of fixed assets
Purchase of fixed essets
Incresse in investment
Decrease in investment
Finencing ectivities
Increase in long term debt
Repayment of long term debt
Loans from stareholders
Redayment of loans from shareholders
Advances \(s\) loans from government
Increase in equity
Decrease in equity
Other
(1) These estimates are dased on semple of incorporateo businesses reporting sales petween \(\$ 25.000\) and \(\$ 2,000,000\). Semple count incluoes only those businesses reporting statement of chenges.
See iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1987
Prince Edward 1 simnd, Gerapes (Genersl Repairs) (SIC 6351)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & & & & Changes in number with pa & of businesses ployees \\
\hline Bus:ness size expressed in average labour units(1) & Number of Dusinesses & \[
\begin{array}{r}
\text { Total payroll } \\
\left(\$ 000^{\circ} \mathrm{s}\right)
\end{array}
\] & Average labour units(1) & Newly reporting(2) & No longer reporting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Tote 1 & 40 & 1,063 & 78 & 11 & 5 \\
\hline less than 20 & 40 & 1.063 & 78 & 11 & 5 \\
\hline \(20-99\) & - & 1.063 & 78 & , & 5 \\
\hline \(100-499\) & - & - & - & & - \\
\hline 500 and over & - & - & - & - & - \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Totel & 37 & 1.140 & 74 & 5 & - . \\
\hline less than 20 & 37 & 1,140 & 74 & 5 & - . \\
\hline 20-99 & - & - & - & - & - . \\
\hline \(100-499\)
500 end over & - & : & - & - & . . \\
\hline 500 and over & - & - & - & - & \(\cdots\) \\
\hline
\end{tabular}
(th herage labour units ar chlculated by dividing lotal payroll by the overage manal woge and salary rate as reported in the Surver of Employment. Payroll and Kours, Statistics Canada. Catalogue 72-002. An avernge labour unit could be interpreted as a fuli-time mployee. Note that the business size groups used art determined at the coneda level. Thus it business hes at least 500 employees if canada as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Reters 10 Dusinesses peporting no payrolt deductions in the previous year.
131 Refers 10 businesses reporting no payroll deductions in the following year.
-Newly reoopting and mo longer reporting" businesses are assumed io have been in activity for six monzh and the information is adjustec atcordingly.

See lable 1 for symbois and nctes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. \(1985=1987\) Prince Edward Island, Garages (General Repairs) (S1C 6351)


1985
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observetions in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Aversge net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
15 \\
105.318 \\
90.641 \\
14.677
\end{array}
\] \\
\hline Businesses reporting profit (Ma.) & 13 \\
\hline Average sales \$ & 107.644 \\
\hline Average expense \$ & 91.382 \\
\hline Average net profit \(\$\) & 16.262 \\
\hline Businesses reporting loss (Wo.) & 2 \\
\hline Average sales \$ & 90.353 \\
\hline Average expense \$ & 94,710 \\
\hline Average net loss \$ & -4.35? \\
\hline
\end{tabular}

1986
\begin{tabular}{|c|c|}
\hline Number of observations in sample & 13 \\
\hline Average sales \$ & 158.041 \\
\hline Average expense \(\$\) & 144.787 \\
\hline Average net profit (loss) \$ & 13.254 \\
\hline Businesses reporting profit (Mo.) & 12 \\
\hline Average sales \$ & 157.870 \\
\hline Averso expense \$ & 143,842 \\
\hline Average net profit \$ & 14,028 \\
\hline Businuses reporting a loss (Mo.) & 1 \\
\hline Aversge soles \$ & 52.856 \\
\hline Average expense \$ & 57.802 \\
\hline Average net loss \$ & -4.946 \\
\hline
\end{tabular}

1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample \\
Average sales \$ \\
Average expense \$ \\
Average net piofit (loss) \$
\end{tabular} & \[
\begin{array}{r}
13 \\
161.006 \\
151.587 \\
9.419
\end{array}
\] \\
\hline Busineses reporting profit (Mo.) & 11 \\
\hline Averoge sales \$ & 188,251 \\
\hline Average expense \$ & 175.191 \\
\hline Average net profits & 13.070 \\
\hline Businessee reporting lose (Mo.) & 2 \\
\hline Average soles \$ & 253.321 \\
\hline Average exoense 5 & 257.686 \\
\hline Average net loss \(\$\) & -4.365 \\
\hline
\end{tabular}

111 Thgse estimates are based on sample of businesses raporting sales detween \(\$ 25.000\) and \(\$ 2.000 .000\)
See table 1 for symbols and notes

TABLE 1. Selected opereting ratios, in percent of sales, 1987
prince Edward island, paint Gody Repair Shops (Sic E352)


\section*{Symbals}
```

zero or no observations
-- too small roo de expressed
not applicable

* confidenticl

```

\section*{Footnotes}
(1) These estimbtes or besed on sample of businesses peporting sales betwen \(\mathbf{3 2 5 , 0 0 0}\) and \(52.000,000\)
2) Value in each cell Total weighied expenditure on given item


\section*{Motes}

Dete ar shown oy gubrtites when bt leas? 13 of the sampled businesses peport the specific item
Recor ds wert renked in escending order according to sates size. Each quertite fi. bottom 25z. lower middle 25x, etc. represents one querter of the rotat number of businesses. Within eech quartile. the ever age ratio is prestated. For conperison purposes. the high sho low velues of seles ere shown.

\section*{How to use the tatict}
(1) Locete the sppropriate stes range thet is displaym on the two lines entitled low selfor value and ehigh sales value
(2) The selected range will indicete the proper quertile, i.e. the bottom 25x, the lower middle 25z, the upper midde 25z or the 100 25\%
(3) Date pertaining to the selected seles size range will be in that queftile.

\section*{Stenderd industrisl CIEssificetion Definition (SIC 1880\}}

S16 8352 - Peint and Body Repmirs
Businesses primerily engaged in repeiping and/or repainting motor vehicle bodies. fenders and doors. Businesses in this industry may be secondarily engagec in mechanical pepaits. Mopor vehicle body repairs, motor vehicle collision pepaips motor vehicle freme straightening and the painting of motor vehicles are businesses also included in this industry

TABLE 2. Balance sheet profile for incorporited businesses only, 1987
Prince Edwerd Island, Paint Body Repair Shops (SIC 6352)
\begin{tabular}{|c|c|c|c|c|c|}
\hline . & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower
\[
\text { middele } 25 \%
\] & Upper
\[
\text { middle } 25 \text {. }
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Low sales vaiue \(1 \$ 000^{\prime}\) s) High sales value ( \(\$ 000\) 's) & (1) \({ }^{7}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Asset:} \\
\hline Cash & - & -- & -- & -- & -- \\
\hline Accounts and notes receivable & 10 & -- & . & -- & -- \\
\hline Inventory & - & - & - & -- & -- \\
\hline Dther cuptent ossets & 29 & -- & -- & -- & -- \\
\hline Total cuprent assets & 39 & -- & -- & -- & -- \\
\hline Fixed assets & 76 & - & - & -- & -- \\
\hline Less: Accum. deD, on fixed lassets & - & -- & -- & - & -- \\
\hline Dther assats & & -- & -- & -- & -- \\
\hline Total esets & 115 & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Liabilities and equity} \\
\hline Current loans Dther curcent liabilities & 13
24 & -- & -- & -- & -- \\
\hline Total current liabilities & 37 & -- & -- & -- & -- \\
\hline Mortgages payable & - & -- & -- & -- & -- \\
\hline Long term debt & 10 & -- & -* & -- & -- \\
\hline Other liabilities & 44 & -- & -- & -- & -- \\
\hline Totel liabilities & 92 & -- & -- & \(\cdots\) & -- \\
\hline Total equity & 23 & -- & -- & - & -- \\
\hline
\end{tabular}
(1) These estimates are desed on a sample of businesses reporting sales between \(\$ 25.000\) and \(\$ 2.000 .000\).

See Table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporited businesses only. 1987
Prince Edward lsimd, Faine sody Repelr Shops (SIC s352)
\begin{tabular}{lccccccccc}
\hline
\end{tabular}
(11) The ratios represent the everage of ratios for each business in the group and cennot be calculated from the figures shown in toble 2 .
(2) These sstimetes ere beted on semple of businesses reporting sales between \(\mathbf{3 2 5 , 0 0 0}\) and \(\mathbf{3 2}, 000,000\).

Soe Toble i for symbols and notes.

\section*{Definitions:}
1. Liquidity retio:

Cureme = cuprent assets / current liabilities.
2. Leversge petios:
al Dedifequity \(=\) total \(\mid\) iabilities \(/\) equity.
b) DeDt ratio = lotal liabilities / total assets
c) Interest coverage \(=\) net profic - inserest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward Island, Paint Body Repair Shops (SIC 6352)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & iower
\[
\text { midde } 25^{\circ}
\] & Upper midde 25\% & \[
\begin{aligned}
& \text { Top } \\
& 2 E:
\end{aligned}
\] \\
\hline \multirow[t]{2}{*}{\begin{tabular}{l}
Eusinesses in samele (No.) \\
Low sales value \(\{3000\) s) \(\mathrm{K} \cdot \mathrm{s}\) sies value (\$000's)
\end{tabular}} & \[
\begin{aligned}
& 1 \\
& (1) \\
& (1)
\end{aligned}
\] & -- & -- & -- & .- \\
\hline & \multicolumn{5}{|c|}{Average \(\left(5000{ }^{\text {s }}\right.\) )} \\
\hline -rating ectivities Cash from operations Depreciation Other & \[
\begin{aligned}
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & - \\
\hline Dividends & \(x\) & -- & -- & -- & - \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposal of fixed assets \\
Purchase of fixed assets \\
lnerease in investment \\
Decrease in investment
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & =- & -- \\
\hline \begin{tabular}{l}
Finsencing ectivities \\
Increase in long term debt \\
Repayment of long term debt \\
Loans from shareholders \\
Repayment of loans from shareholders \\
Lovances \& loans from goverament \\
Increase in equity \\
Oecrease in equity \\
Other
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & - & -- & - & - \\
\hline Incresse(decresse) in cest sequivalents Cush 8 equivalentg-Beginning of the year Cash \& equivalents = End of the year & \(X\)
\(X\)
\(X\)
\(X\) & -- & -- & + -m & -- \\
\hline
\end{tabular}
 only those businesses reporting statement of changes.
See Table 1 for symools and hotes.

TABLE 5. Employment changes by size of business, 1984-1987 bssed on SIC cliselficetion in is87
Prince Edward lsiand. Paint E Body Repair Shope (SIC 5352)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Business size expressed in aversege labour units(1)} & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{\[
\begin{array}{r}
\text { Total payrol) } \\
\left(\$ 000^{\circ}\right. \text { s) }
\end{array}
\]} & \multirow[b]{2}{*}{Average labour units(1)} & \multicolumn{2}{|l|}{Changes in number of businesses with paid mployees} \\
\hline & & & & \[
\begin{array}{r}
\text { Newly } \\
\text { reporting(2) }
\end{array}
\] & No longer reporting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Totel & 57 & 1,625 & 115 & 12 & 3 \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { and over }
\end{aligned}
\] & 57
-
- & \[
1.625
\] & 115
\(=\)
-
\(=\) & 12 & 3
\(=\)
\(=\) \\
\hline 1987 & & & & & \\
\hline Totel & 53 & 2.079 & 131 & 9 & . . \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { and over }
\end{aligned}
\] & 53
-
- & 2.079
\(=\) & 131
\(=\)
\(=\) & 9 & \(\cdots\) \\
\hline
\end{tabular}
(1) Average labour units are colculated by dividing tatal poyroll by the average bnnubl wage ond solory rate as foportod in ine Surver of Employment. Payroll and hours. Stasistics Canda. Calalogue 72-002. An overage labour unit could be interpreted as a full-time ompe. Nore ther the business size groups used are defermined at the Canede level. Thus if business has at least 500 omployees in Canáde os o whole but less than that number in any given province it is shown in the 500 end over group.
(2) Refers to businesses peporiting no payioll deductions in the previous year
(3) Refers to ousinesses reporting no payroll deouctions in the following year

Wewly reporting* and "no longer reporting" businesses bre assumed to have been in activily for six months and the information is adusted accordincly

See toble i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Prince Edward island, Paint \& Body Repair Shops (Sic 6352)
\begin{tabular}{lll} 
Total(1) & \begin{tabular}{c} 
Bottom \\
\(25 \%\)
\end{tabular} & middle \(25 \%\)
\end{tabular}

\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net protit (loss) \$
\end{tabular} & \[
\begin{array}{r}
11 \\
121.327 \\
117.426 \\
3.901
\end{array}
\] \\
\hline Businesses reportinge profit (No.) & 7 \\
\hline Average sales \$ & 103.667 \\
\hline Average expense \$ & 88,982 \\
\hline Average net profit \$ & 14.685 \\
\hline Businerses reporsing e loss (Mo.) & 4 \\
\hline Average sales \({ }^{\text {S }}\) & 110.691 \\
\hline Average expense \$ & 113.055 \\
\hline Average net loss \$ & -2,364 \\
\hline
\end{tabular}
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
20 \\
72.479 \\
67.672 \\
4.807
\end{array}
\] \\
\hline Businesses reporting profit (Mo.) & 13 \\
\hline Average sales \$ & 71.218 \\
\hline Average expense \$ & 60.851 \\
\hline Average net profit \$ & 10.367 \\
\hline Businesses reporting a loss (Mo.) & 7 \\
\hline Average sales \$ & 93.027 \\
\hline Average expense \$ & 101.389 \\
\hline Average net loss \$ & -8,362 \\
\hline
\end{tabular}
(1) These estimates are based on a sample of Dusinesses reporting sales between \(\mathbf{\$ 2 5 , 0 0 0}\) and \(\$ 2,000,000\).
see isble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Isiand, Genermi Stores (SiC 6412)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total (1)} & \multicolumn{2}{|r|}{\[
\begin{array}{r}
\text { Bot }+0 \mathrm{~m} \\
25 \%
\end{array}
\]} & \multicolumn{2}{|r|}{Lower midde \(25 \%\)} & \multicolumn{3}{|c|}{Usper modele \(25 \%\)} & \multicolumn{2}{|c|}{To: 25\%} \\
\hline Qus usses in samole (No.) Lom sales value isuno'sl H: gales value \(\left\{3000^{\prime}\right.\) s ) & & \[
\begin{aligned}
& 18 \\
& (1) \\
& (1)
\end{aligned}
\] & & & & -- & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry sversge (2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3} \\
\hline & Total & \[
\begin{array}{r}
\text { Bot } 40 \mathrm{~m} \\
25 \%
\end{array}
\] &  & Upper midd 1 e
\(25 \%\) & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Totel & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middie } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upoer } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { To0 } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Peicent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of seles & 81.9 & -- & -- & -- & = & 100.0 & 81.9 & -- & -- & - & -- \\
\hline Occupency expenses & 3.4 & -- & -- & =- & \(\cdots\) & 100.0 & 3.4 & *- & -- & - & -- \\
\hline Depreciation & 0.8 & -- & -- & -- & -- & 75.9 & 1.0 & -- & -- & -- & - \\
\hline Repairs 8 maintenance & 0.9 & -- & -- & -- & -- & 94.3 & 1.0 & -- & - & -- & -- \\
\hline Heat. light \& telephone & 1.6 & & -- & -- & -- & 100.0 & 1.6 & -- & -- & -- & -- \\
\hline Rent \({ }^{\text {den }}\) & 0.1 & -- & -- & -- & -- & 16.9 & 0.4 & -- & -- & -- & - \\
\hline Personnel expenses & 8.5 & -- & -- & - & - & 85.3 & 10.0 & -- & -- & - & - \\
\hline Finenciel expenses & 2.1 & \(\cdots\) & -- & -- & -- & 100.0 & 2.1 & - & -- & -- & -- \\
\hline Interest \& bank charges & 1.7 & - & -- & -- & -- & 83.8 & 2.0 & -- & -- & - & - \\
\hline Protessionat fees & 0.4 & -- & -- & -- & - & 100.0 & 0.4 & -- & -- & -- & -- \\
\hline Other expenses & 2.3 & -- & \(\cdots\) & -- & -- & 100.0 & 2.3 & -- & -- & -- & -- \\
\hline Profit (loss) & 1.8 & =- & -- & -* & - & 100.0 & 1.8 & - & -- & - & -- \\
\hline Tote: & 100.0 & -- & -- & - & -- & 100.0 & & -- & -- & -- & -- \\
\hline
\end{tabular}

\section*{Symbol:}
```

zero or no observasions
-- too small too be expressed
not applicatole
x confidentisl

```

\section*{Footnotes}
(11) These estimetes be besed on semple of businesses reporting sules between \(\$ 25,000\) ond \(\$ 2,000,000\)

(3) Volue in ench cell Total weighted expenditure on given iten

This portion of the table pertains only to the businesses raporting the specific expense item. Therefore these ratios are calculated individullly and the qoial will not necesserily equel \(100 \%\)

\section*{Motes}

Deta ar thown Dy quartiles when ot least 13 of the sampled businesses repori the specific item
 one quarter of the zotel number of businesses. Mithin each quertile, the everage retio is presented. for comperison purposes, the high end low velues of seles ere shom

How to use the toblet

(2) The selected range will indicate the proper queptile, i. . the bottom 25z, the lower middle 25z, the upper midde 25z or the top 25x
(3) Deta pertuining to the selected selos size range will be in thst quartile

Stenderd Indubtriel Clestificetion Definition (SIC 1980):
\$1C 6412-Cener S Stores
Susinesses primarily engaged in retbil deling in a general line of mepchandise on son-departmental basis. the most important of which is food. Opher merchandise sold usually includes ready-q-wear apparel, toiletrias. cosmetics. hardware. farm supplies and housewares. Businesses may be described as: country general stores and generbl siores

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward island, Generel Stores (5ic 6412)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{gathered}
\text { Bottom } \\
25^{\circ}
\end{gathered}
\] & Lower
middie 25\% & Upper middele 25: & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses ir samole (No.) Low sales value ( \(\$ 000\) 's) High sales velue \((\$ 000\) 's) & \((11)^{8}\) & -- & .- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000'si} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Accounts and notes recuivable & 15 & -- & -- & -- & -- \\
\hline Inventory & 5 & -- & -- & -- & -- \\
\hline Oiher current assets & 131 & -- & -- & -- & =- \\
\hline Total current mssets & 146 & -- & -- & -- & -* \\
\hline Fixed assets & 88 & -- & -- & -- & -* \\
\hline Less: Accum. dep. on fixed assets & & -- & -- & -- & -- \\
\hline Other assets & 22 & - & -- & -* & -" \\
\hline Totel ssets & 258 & -- & - & - & -* \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Current loans
Other current liabilities & 14 & -- & -- & -- & -- \\
\hline Total current liabilities & 62 & -- & -- & -- & -- \\
\hline Morigages dayable & & -- & -- & -- & - \\
\hline long term dedt & \(\dagger\) & +- & -- & -- & -- \\
\hline Other liabilities & 107 & -- & -- & -- & -- \\
\hline Total limbilities & 169 & -- & - & -- & -- \\
\hline Total equity & 88 & -* & -- & -- & -- \\
\hline
\end{tabular}
(11) These istimstes are bused on sample of businesses reporting sales betwen \(\$ 25.000\) and \(\$ 2.000 .000\).

See Table f for symbols and notes.

TABLE 3. Financtal ratios(i) for incorporated businesses only. 1987
Prince Edward islend, General Szores (SIC 6412)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { middl } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { middle } 25 \%
\end{aligned}
\] & Top \\
\hline Businesses in sample (NO.) Low sales value ( 8000 's) High sales value ( \(\$ 000^{\prime}\) s) & \[
(1)^{8}
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Current retio (times) & 2.4 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debt/equity ratio (times) \\
Interest coverage ratio (times) \\
Debt ratio (times)
\end{tabular} & 2.0
1.9
0.7 & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratios represent the gerege of retios for each business in the group ond connot be calculsted from the figures shown in fale 2

121 These estimeter are besed on smple of businesses reporting ssies betwaen \(\$ 25,000\) and \(\$ 2,000,000\).
See table 1 for symbols and notes.

\section*{Definitions:}
1. Liquidity retio:

Current = current ssseis / cuprent lisbilisies
2. Leverege retios:
8) Debi/equity \(=\) cotal fiabilipies \(/\) equity
b) Debe ratio = total liaoilities/ tolal assets
e) Interest cover age set profit + interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward island, Ceneral Stores (SIC 6412)

 only those businesses reporting stetement of changes.
See libla 1 for symools and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in 1987
Prince Edwerd isisnd, General werchandise Stores (SIC 541)
\begin{tabular}{lll}
\hline
\end{tabular}
(1) Average labour units ere colculated by dividing tozal payroll by the ovarage annubl wage ond siary rate as raported in the Surver of Employment. Payrall and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time amployee. Noto that the business size groups used ars determined at the canade level. Thus if obusiness has at least 500 mplopes in Canade as whole but less than that number in any given province it is show in the 500 and over group.
121 Refers 10 businesses reporting no payroll deductions in the prowious year.
(3) Refers to businesses reporting no payroll deductions in the following year
"mewly reporting" and "no longer reporting" Dusinesses ere essumed to have been in activity for six months and the information is adjusteo accordingly.

See lable for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Isiand, General Storez (SIC 6412)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & To:al(1) & \[
\begin{array}{r}
\text { Bot } 40 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower midde 25\% & Upper miode \(25 \%\) & Top
25\% \\
\hline & & & 1985 & & \\
\hline Mumber of observations in smmple & 11 & & & & \\
\hline Average sales \$ & 176.081 & -- & -- & -- & -- \\
\hline Average expenses & 168.385 & -- & -- & -- & -- \\
\hline Average net profit (loss) \$ & 7.695 & -- & -- & -- & -- \\
\hline Businesses reporting profit (Mo.) & 9 & & & & \\
\hline Average soles \({ }^{\text {a }}\) & 210.889 & -- & -- & -- & - \\
\hline Averoge expense \$ & 199.479 & - & - & -- & -- \\
\hline Average net profit \$ & 11.410 & -- & - & -- & -- \\
\hline Businesses reporting loss (Mo.) & 158.548 & & & & \\
\hline Average sales \(\$\)
Averoce expense 5 & 158.648 & -- & -- & -- & -- \\
\hline Average expense \({ }^{\text {Averge }}\) ( & 162.052
-3.404 & -- & -- & -- & -- \\
\hline Averoge net loss \$ & -3.404 & -- & -- & -- & -- \\
\hline
\end{tabular}

1985
\begin{tabular}{|c|c|c|c|c|c|}
\hline Wumber of observations in sample & 7 & & & & \\
\hline Average sales \$ & 311.856 & -- & -- & -- & =- \\
\hline Average expense \$ & 304,890 & -- & -- & -- & - \\
\hline Average net profit (loss) \$ & 6.966 & -- & -- & & -- \\
\hline Businesses reporting profit (No.) & 5 & & & & \\
\hline Average sales \$ & 349.514 & -- & -- & -- & -- \\
\hline Average expense \$ & 329.173 & & -- & & \\
\hline Averoge net profit \$ & 20.341 & -- & -- & -- & -- \\
\hline Businesses reporting loss (No.) & & & & & \\
\hline Average sales 5 & 337.166 & -- & -- & -- & -- \\
\hline Averoge expense \(\$\) & 352.899 & & -- & -- & -- \\
\hline Avelage net loss \(\$\) & -15.733 & -- & - & -- & -- \\
\hline
\end{tabular}

1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
17 \\
316.985 \\
305.803 \\
11.182
\end{array}
\] \\
\hline Businesses reporting profit (Mo.) & 16 \\
\hline Average sales \$ & 321,837 \\
\hline Average expense \$ & 307.438 \\
\hline Average net profit \$ & 14.399 \\
\hline Eusinesses reporting - logs (Mo.) & 1 \\
\hline Average sales \$ & 185.217 \\
\hline Average expense \$ & 189.923 \\
\hline Average net loss \$ & -4.706 \\
\hline
\end{tabular}
(1) These estimates are based on somple of businesses roporing sales between \(\$ 25.000\) and \(\$ 2.000,000\)

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edward isiand, Other Ceneral Merchandise Stores (Sic 5413)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Totai(1) & \[
\begin{aligned}
& 50+10 m \\
& 25 \%
\end{aligned}
\] & Lawer
\[
\text { middle } 25 \%
\] & Upper
midole \(25 \%\) & \[
\begin{aligned}
& \text { To } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) & 10 & & & & \\
\hline Low sales value (\$000's) & (1) & =- & -- & -- & -- \\
\hline High sales value ( \(\$ 000\) s) & (1) & -- & -- & -- & -- \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry average (2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only (3)} \\
\hline & Total & Bottom 25\% & \[
\begin{array}{r}
\text { lower } \\
\text { middi } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upoer } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & Top
\(25 \%\) & & Total & Bottom 25\% & \[
\begin{gathered}
\text { Lower } \\
\text { midd } 10 \\
25 \%
\end{gathered}
\] & \[
\begin{gathered}
\text { Uoper } \\
\text { middle } \\
25 \%
\end{gathered}
\] & Top
25\% \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of seles & 80.1 & -- & -- & -- & -- & 100.0 & 80.4 & -- & -- & -- & - \\
\hline Occupmey expenses & 3.0 & -- & -- & & & & & -- & -* & -- & -- \\
\hline Deorecistion & 0.9 & -- & -- & & -- & 56.9 & 1.6 & -- & -- & & \\
\hline Reonirs o maintenance & 0.6
1.5 & -- & -8 & -- & -- & 67.0
100.0 & 0.9
1.5 & -- & -- & -- & -- \\
\hline Rent \({ }^{\text {Reor }}\) & 0.1 & -- & -- & -- & -- & 33.0 & 0.2 & -- & -- & -- & -- \\
\hline Personnel expenses & 4.3 & -- & -- & -- & -- & 56.9 & 7.5 & -- & -- & -- & -- \\
\hline Financial expenses & 1.1 & -- & -- & -- & -- & 56.9 & 1.9 & -- & -- & -- & -- \\
\hline Interest \(\delta\) bank charges Professional fees & 0.9
0.2 & -. & -- & -- & -- & 56.9
46.9 & 1.6
0.4 & -- & -- & .- & -- \\
\hline Other expenses & 7.2 & -- & -- & -- & -- & 100.0 & 7.2 & -- & -- & -- & -- \\
\hline Protit (loss) & 4.0 & -- & -- & -- & -- & 100.0 & 4.0 & -- & -- & -- & -- \\
\hline Total & 100.0 & -- & -- & -- & -- & 100.0 & & -- & -- & -- & -- \\
\hline
\end{tabular}
\$ymbols
zero or no observations
- too smel! too be expressed
... not spplicable
\(\times\) confidentisl

\section*{footnoter}
(1) These estimetes bre based on sample of businesses reporting seles between \(\$ 25,000\) and \(\mathbf{8 2 . 0 0 0 . 0 0 0 .}\)

Total weightec expenditure on given item
21 Volue in each cell \(=\frac{\text { Total weighted sales of all businesses in the sample }}{} \times 100\) for esh quertile.
3) Velue in each cell \(=\frac{\text { Total weighted expenditure on given item }}{\text { lotal weighted seles of busineses reporting inis item of expenditura }}\) for ech quatile

This portion of the seble pertains only to the businnsses reporting the specific oxpense item. Ther efore thest retios er celculted individuelly and the cotel will not necesserily equel \(100 \%\)

\section*{Motes}

Deto ore shown by quartiles when st least 13 of the sempla businesses report the tpecific itum.
Records wert ponked in sscending order sccording to sales size. Each quertile li. ©. Dottom 25\%, lower midde 2sz, etc. represents one querter of the totsl number of businesses. Within esch quartile. the gutage retio is presented. For comperison purposes, the high and low vilues of sales ere shown

\section*{Mow to use the tet les}
11) Locate the appropripto meles penge thet is displeyed on the two lines entitind low seles value and migh seles valuem
12) The seftected range will indicete the proper quartili. i. . the bottom 25z, the lower nidde 25\%, the upper middle 25\% or the top 25\%.
(3) Dete pertaining to the eviected eeles size range will be in that quartile

Stenderd Industriel Clstegificetion befinition (SIC 1980):

\section*{SIC H13 - Other Generel Merchandies Stores}

Businesses primarily engaged in petail dealing in general line of merchandise on a fon-deartmental basis including ready-to-wer apparel. toiletries. cosmetics. hardware and housewares. Where food and householg furniture ere not hormally commodity lines and where on commodity line accounts for more than 50 of total revenue. General merchandise sior es lexcepi depertment siores and general storest. meil order offices of department stores and variety stores are included in inis industry

TABLE 2. Balance sheet profile for incorported businesses only, 1987
Prince Edwerd island, Other General merchendise Stores (SIC 6413)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower middle 25\% & Upper midde 25: & Top
\(25 \%\) \\
\hline Businesses ir sample (No.) Low sales value ( \(\$ 000\) 's) Migh sales value ( \(\$ 000\) 's) & \((1)^{3}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000'5)} \\
\hline \multicolumn{6}{|l|}{} \\
\hline Cash & \(x\) & -- & -- & -- & -- \\
\hline Accounts and notes receivable & x & -- & -- & -- & -- \\
\hline Inventory & \(\times\) & -- & -- & -- & -- \\
\hline Dther current assets & \(x\) & -- & -- & -- & -。 \\
\hline Total current assets & \(x\) & -- & -- & -- & -- \\
\hline Fixed sssets & \(x\) & - & -- & -- & -- \\
\hline Less: Accum. dep. on fixed assets & x & -- & -- & -- & - \\
\hline Other assets & \(x\) & -- & -- & -- & -- \\
\hline Totel essets & K & -- & -- & -- & -* \\
\hline \multicolumn{6}{|l|}{Lisbilities and equity} \\
\hline Current loans & \(x\) & -- & -- & -- & -- \\
\hline Dther current liabilities & \(x\)
\(\times\) & -- & -- & -- & -- \\
\hline Mortgages payable & x & -- & -- & - & -- \\
\hline Long term debt & x & -- & -- & - & -- \\
\hline Other liabilities & \(x\) & -- & - & -- & -- \\
\hline Total liabilities & \(x\) & -- & - & -- & -- \\
\hline Totel equity & \(x\) & - & -- & -- & -- \\
\hline
\end{tabular}

111 linese estinates are based on sample of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\)
See table ifor symbols and notes

TABLE 3. Financiel ratios (1) for incorporeted businesses only. 1987
Prince Edward island, Other General Merchandise Stores (SIC 5413)
\begin{tabular}{lcccccccccccc}
\hline
\end{tabular}
fil the retios represent the averoge of ratios for each business in the group ond connot be calculated from the figures shown in table 2
121 These estimates besed on sample busimesses reporting soles between \(\$ 25,000\) and \(\$ 2.000 .000\).
see foble f for symools and notes.

\section*{Delinitions:}
1. Liquidity rotio:

Current = cuprent assets / current liabilities.

\section*{2. Lever age retios:}
a) Debt/equity \(=\) sotal liabilities \(/\) equity
b) Debt ratio \(=\) total liabiliqies/total assers
c) Interest coverage \(=\) net profit interest expense \(/\) interesi expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Other General Merchandise Stores (SiC 6413)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot } 40 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower
\[
\text { modele } 25 \%
\] & Upder middle 25\% & \[
\begin{aligned}
& \text { To } \\
& 25^{\circ}
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) 4 :gh saies value ( \(\$ 000\) 's) & - & & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline Operating ectivities Cash from operations Deprecietion Other & \[
\begin{aligned}
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline Dividends & X & -- & - & -* & -- \\
\hline \begin{tabular}{l}
Investemt ectivitics \\
Oisposs! of fixed assets \\
Purchase of fixed assets \\
Increase in investment \\
Decresse in investment
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Financing activitios \\
Incpease in long term debt \\
Repsyment of long term debt \\
Loms from shareholders \\
Redayment of toans from starehclders \\
Advances 8 loans from government \\
Incresse in equity \\
Decrease in equity \\
Other
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & --
--
--
--
-- & \begin{tabular}{l}
- \\
\hline- \\
- \\
- \\
- \\
\hline-
\end{tabular} & -
--
--
--
-- & -
-
-
-
-- \\
\hline Increase(decrease) in cosh \& equivelents Cash equivalents-Beginning of the vesr Cush s equivalents - End of the rear & \(x\)
\(x\)
\(x\)
\(x\) & -- & -- & -- & -- \\
\hline
\end{tabular}
 only those businesses reporting statement of chenges.
See Tebit 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC clasification in ige7
Prince Edward Island, Ceneral Merchandite Stores (SIC 641)
\begin{tabular}{lll}
\hline
\end{tabular}
(i) averege lebour units ore calculated by dividing total payroll by the average annual wage and solery rete es reporttod in the Survey of Employment. Payrall and Hours. Statistics Canada. Catblogue 72-002. An average labour unit could be interpreted as e full-iime employee. Note the the business size groups used are determined at the Canade level. Thus if business has at least 500 employees in coneds os ahole but less than that number in my given province it is shown in the 500 ond 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
"Momy reporting" and "no longer repor ting" businesses ore assumed to hove been in activity for six months and the information is adusied acco:dingly.

See Tole i for symbals and notes.

TABLE 6. Selected operating characteristics of bmall businesses by sties quartile. 1985-1987 Prince Edward Island. Other General Merchandise Stores (SIC 6413)


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

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

Businesses reporting loss (Mo.)
Avertpe soles \(\$\)
Average sites
Average expense \(\$\)
Aver age expanse
Average net loss \(\$\)

7
691.949
673.519
18.430
720.327
699.922
20.405
\(195.203^{2}\)
197.832
\(-2.829\)
-: --
\begin{tabular}{lll}
.- & -- & - \\
\hline
\end{tabular}

1986


1987

(1) These estimates are based on sample of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\)

See iable 1 for symbols and noies

TABLE 1．Selected operating ratios．in percent of sales． 1987
Prince Edward island．Florist Shops（SIC E521）
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total（1）} & \multicolumn{2}{|r|}{\[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\]} & \multicolumn{2}{|r|}{Lower midde 25：} & \multicolumn{3}{|c|}{Upper
\[
\text { midde } 25 \%
\]} & \multicolumn{2}{|c|}{To8} \\
\hline \begin{tabular}{l}
5：einesses in samole（No．） \\
－Lia＇es value \((\$ 000\)＇s） \\
es value（\＄000＇s）
\end{tabular} & \multicolumn{2}{|r|}{\[
(19)^{5}
\]} & \multicolumn{2}{|r|}{－－} & \multicolumn{2}{|r|}{－－} & \multicolumn{3}{|c|}{－－} & \multicolumn{2}{|c|}{－－} \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{4}{|r|}{Industry overage（2）} & & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only（3）} \\
\hline & Total & Bot10m
\(25 \%\) & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & Upper midde 25\％ & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middl } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Uoper } \\
& \text { middie } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of seles & 49.3 & －－ & －－ & － & － & 100.0 & 49.3 & －－ & －－ & － & －－ \\
\hline Occupancy expensex & 10.9 & － & －－ & －－ & －－ & 100.0 & 10.9 & －－ & －－ & －＊ & － \\
\hline Deprecistion & 1.9 & －－ & － & & \(\cdots\) & 100.0 & 1.9 & －－ & －－ & －－ & －－ \\
\hline Repaiss \＆maintenance & 0.9 & －－ & －－ & －－ & －－ & 67.0 & 1.3 & － & －－ & －－ & －－ \\
\hline Heat．light o telephone & 2.8 & －－ & － & & －－ & 100.0
100.0 & 2．8 & －－ & －－ & －－ & －－ \\
\hline Rent & 5.4 & －－ & －－ & －－ & －－ & 100.0 & 5.4 & －－ & －－ & －－ & －－ \\
\hline Personnel expenses & 19.1 & －－ & －－ & －－ & －－ & 100.0 & 19．1 & －－ & ＝－ & －－ & － \\
\hline Financial expenses & 3.4 & －－ & －－ & －－ & －－ & 100.0 & 3.4 & －－ & －－ & － & －－ \\
\hline Interast 8 bank charges & 2.8
0.6 & －－ & －－ & －－ & －－ & 100.0
100.0 & 2.8
0.6 & －－ & －－ & －－ & －－ \\
\hline Dther expenses & 10.8 & －－ & －－ & －－ & －－ & 100.0 & 10.8 & －＊ & －－ & － & －－ \\
\hline Profit（loss） & 6.4 & －－ & －－ & －－ & －－ & 100.0 & B． 4 & ＊＊ & － & －＊ & －－ \\
\hline Total & 100.0 & －－ & －－ & －－ & －－ & 100.0 & & － & － & － & － \\
\hline
\end{tabular}

\section*{Symbols}
－zero or no observotions
－too smel！too be expressed
not applicable
x confiountisl

\section*{Foornotes}
\((1)\) These estinates are besed on sample of businesses reporting sales betwen \(\mathbf{3 2 5 , 0 0 0}\) end \(\mathbf{5 2 . 0 0 0 , 0 0 0 \text { ．}}\) lotel weighted mxpenditur on a given item
（2）Value in bach cell \(=\) Totel wrighted setes of sil businesses in the semple \(x\) for for guertila
（3）Value in eech cell \(=\) Total weighted expenditure on aiven item \(\times 100\) for esch quertile

This portion of the table pertains only to the businesses reporting the specific expense item．Therefore these patios are colculated individublly and the total will not necessarily equal \(100 \%\) ．

\section*{Motas}

Data are shown by quartiles when at least 13 of the sangied businesses report the specific item．
 on querter of the tot⿴囗十 number of businesses．Within eech quertile．the gerse ritio is presented．For comparison purposes．the high and low vitues of sales are shown．

\section*{How to uev the teblet}

（2）The selected renge will indicete the proper queptile．i．©．the Dotton 25y，the lower midde 25\％，the upper midd） \(25 \%\) or the sop 25末．
（3）Dets perteining to the selected sales size range will be in thet quertile．

Stenderd Industrial Clestificetion Definltion（SIC 1980）：
SIC 5521－Fiorist Shops

 reqail fresh flowers and wreaths erm also included in this industry．

TABLE 2. Balance sheet profile for incorporated bustnesses only, 1987
Prince Edward Island, Florist Shops (SIC 6521)
\begin{tabular}{rrrrr} 
Total(1) Bottom \\
\(25 \%\) & Liddewer \(25 \%\) & Upoer & midde \(25 \%\)
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|}
\hline Businesses in sample (No.) Low sales value ( 8000 's) High sales value \({ }^{\prime} \$ 000\) 's & \((1)^{3}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(\$ 000\) 's)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash & \(x\) & - & -- & -- & -- \\
\hline & x & -- & -- & -- & -- \\
\hline Inventory & \(x\) & -- & -- & -- & -- \\
\hline Other curfent assets & x & -- & -- & -- & -- \\
\hline Total current assets & x & -- & - & -- & -- \\
\hline Fixed assets & K & -- & -- & -- & -- \\
\hline Less: Accum. dep. On fixed assets & \(x\) & -- & -- & - & -- \\
\hline Other essets & x & -- & - & -- & -- \\
\hline Totel essets & X & -- & -- & - & -- \\
\hline \multicolumn{6}{|l|}{Lisbilities and equity} \\
\hline Current loans & \(x\) & -- & -- & -- & -- \\
\hline Other current iabilities & \(\stackrel{x}{x}\) & -- & -- & -- & -- \\
\hline Total current liabilities & \(x\) & - & -- & - & -- \\
\hline Mortgages Dayable & \(x\) & -- & -- & - & -- \\
\hline Long term debt & \(\stackrel{x}{x}\) & -- & -- & -- & -- \\
\hline Dther lisbilities & x & -- & -- & -- & -- \\
\hline Total liabilities & \(x\) & -- & - & -- & -- \\
\hline Total equity & \(x\) & -- & -- & -- & -- \\
\hline
\end{tabular}
\((11\) These estimates bre based on a sample businesses reporting sales detween \(\$ 25,000\) and \(\$ 2,000,000\).
See table ifor symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edward island. Fiorise Shops (Sic 6521)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & Bottom \(25 \%\) & Lawer midde \(25 \%\) & Upper middle 25\% & \[
\begin{aligned}
& \text { TOD }
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000^{\prime} \mathrm{s}\) ) High sales value ( \(\$ 000^{\prime}\) s) & \((1)^{3}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity ratio Current ratio (times) & 3.1 & -- & - & -- & -* \\
\hline \begin{tabular}{l}
Leverage ratios \\
Deticquity ratio 〈times) \\
Interest coverage ratio (times) \\
Debt iatio (times)
\end{tabular} & \[
\begin{aligned}
& 5.4 \\
& 1.4 \\
& 0.8
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(11) the ratios represant the everage of ratios for eech business in the group and connot be calculated from the figures shown in lable 2 .
(2) These estimetes tre besed on sample of businesses reporting seles between \(\$ 25,000\) end \(\$ 2.000,000\).

See rable 1 for symoo is and notes.

\section*{Definitiont:}
1. Liquidity ratio:

Curpant = current assets / current iiabilities.
2. Leverage retios:
a) Debt/equity \(=10 a^{2}\) liabilities / equity
b) Debt ratio = total liabilities fotal assets
c) Interesi coverage = net profit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Florlst Shops (SIC 5529)

14. These estimates ar based on a sample of incorporated businesses reporting sales between \$25.000 and \$2.000.000. Sample count includes
only those businesses reporting a statement of changes.
+ fable I for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in i987
Prince Edward island, Florist Shops (SIC 6521)
\begin{tabular}{lll}
\hline
\end{tabular}
(1) Average labour units are calculated by dividing total paypolf by the average annual wage and salary rate as reported in the surver of Enployment. Payroll ond hours. Statistics Canoda. Catalogue 72-002. An average labour unit could be interpreted as b full-time mployee. Note that ine business size groups used are derermined at the Canade level. Thus it business has of least 500 employees in Canada as a whole but lass than thet number in eny given province it is shown in the 500 ond over group
12) Refers to businesses reporting no obyroll deductions in the orevious year.
13) Refers to businesses reporting no payroll deductions in the following yeer.

Wewly reporting" and "no longer reporting" businesses are assumed to have begn in activity for six months and the information is adjusted accardingly

See iable ifor symools and notes.

TABLE G．Selected operating characteristics of small businesses by sales quartile，1985－1987 Prince Edward Island，Florist Shops（SIE 5521）
\begin{tabular}{rrrr} 
Total！11 Bottom \\
\(25 \%\) & Lower & Uidole \(25 \%\) & miodeper \(25 \%\)
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample Averoge sules \＄ Average expense \(\$\) \\
Average net profip（loss）\＄
\end{tabular} & 3
\(\times\)
\(\times\)
\(\times\)
\(x\) & －－ & －－ & －－ \\
\hline Businesses reporting profit（No．） & 2 & & & \\
\hline Average sales \＄ & K & －－ & －－ & －－ \\
\hline Averoge expense \＄ & \(x\) & －－ & & －－ \\
\hline Average net profits & X & －－ & －－ & －－ \\
\hline Businesses reporting loss（Mo．） & － & & & \\
\hline Average sales \＄ & \(x\) & －－ & －－ & －－ \\
\hline Average expense & X & －－ & － & －－ \\
\hline Average net loss \＄ & X & －－ & －－ & －－ \\
\hline
\end{tabular}


1987

Number of observations in sampl
Average sales \(\$\)
Average expense \(\$\)
Average net prof it（loss）\(\$\)

Businesses reporting a profit（Mo．）
Average sales \(g\)
Average xpense \(\$\)
Averege net profit？

Gusinesses reporting lose（Mo．）
Average sal⿻弓⿰丿丨贝刂灬
Average expense \(\$\)
Average net loss \＄

\begin{tabular}{l}
- \\
- \\
\hline
\end{tabular} \(\qquad\)
\[
=
\]
：－
－－\(\quad=\)

11 These estimates are Dased on a sample of businesses reporting sales between \(\mathbf{\$ 2 5 , 0 0 0}\) and \(\$ 2.000,000\)

See Ioble t for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edwerd island, Mardware Stores (SIC 6531)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total(1)} & \multicolumn{2}{|r|}{Bot tom 25\%} & \multicolumn{2}{|r|}{Lower middle \(25 \%\)} & \multicolumn{3}{|c|}{Upper midde 25\%} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { Tof } \\
& 25 \%
\end{aligned}
\]} \\
\hline Businesses ip samole (No.) Low sales value ( \(\$ 000\) s) High ssles vaiue (\$00's) & & \[
\begin{aligned}
& 10 \\
& (1) \\
& 11
\end{aligned}
\] & & & & & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry average 2 \(^{\text {a }}\)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3 )} \\
\hline & Total & \[
\begin{array}{r}
\text { Bot }+0 \mathrm{~m} \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lomer } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { middie } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { midd } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Uoper } \\
& \text { midd } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of stlus & 67.8 & -- & -- & -- & -* & 100.0 & 67.8 & - & -- & -- & -- \\
\hline Oceupency expenses & 4.9 & -- & -- & - & =- & 100.0 & 4.9 & -- & -- & -- & -- \\
\hline Depreciation & \(1 . ?\) & -- & -- & -- & -- & 81.3 & 2.1 & -- & -- & - & - \\
\hline Repsips \& matintenance & 0.2 & -- & -- & -- & -- & 27.8 & 0.6 & -- & -- & -- & - \\
\hline Heat. light s telephone & 1.4 & -- & -- & -- & -- & 100.0 & 1.4 & -- & -- & -- & -- \\
\hline Rent & 1.9 & -- & -- & -- & -- & 74.7 & 2.3 & -- & -- & - & -- \\
\hline Personnel expenses & 12.7 & - & -- & -- & -- & 100.0 & 12.7 & -- & -- & -- & -- \\
\hline Finencial expenses & 2.5 & =- & -- & -- & -- & 100.0 & 2.5 & -- & - & - & -- \\
\hline Interest 8 bonk charges & 2.0 & -- & -- & - & -- & 88.9 & 2.2 & - & -- & -- & -- \\
\hline Professional foes & 0.5 & -- & -- & -- & -- & 100.0 & 0.5 & - & -- & -- & -- \\
\hline Other expenses & 13.1 & -- & -- & -- & =- & 100.0 & 13.1 & -- & -- & -- & -* \\
\hline Profit (loss) & -1.0 & - & =- & - & -- & 100.0 & \(-1.0\) & - & -- & -- & - \\
\hline Totel & 100.0 & -- & -- & -- & -- & 100.0 & ... & -- & -- & - & - \\
\hline
\end{tabular}

\section*{\(5 y\) mols}
```

    zero or mo observa:ions
    -2 roo smell soo be expressec
mo: applicabie

* confidentisl

```

Footnotes
111 These estimates are based on semple of businesses peportinc sel es between \(\$ 25,000\) and \(52,000,000\)


This dortion of the table pertains only to the businesses peporting the specific expense item. Therefore these retios ere calculeted incividually and the totel wili not necessarily equal \(100 \%\).

\section*{Motes}

Dati are shown by ouartiles when at lent 13 of the sampled businesses report the specific item
 one quarter of the copst number of businnsses. Within asch quartile, the avernge ratio is presented. For comperiton purposes. the high and low velues of seles sere shown

How to use the tebles

2) The selected renge will indicste the proper quartile. i. ©. the botton 25\%. the lower middl 25z. the upper midde 25\% or the \(10025 \%\).
3) Dete pertuining to the selscted sales size renge will be if that quartile.

Stenderd Industrial Cleseifieation Definition (5IC 1980):
SIC 5531 - Merdure Stores
 hardware. fasteners. electrical ano olumbing supplies. These businesses may be secondarily engaged in retailing housewares, eletrical app! iances. paint. sporiing goods. etc. This industry includes petail buitders' hardware. reiail carpenters' tools. retail electical supplies. retail fasteners lexcept clothingl, resail fupniqure and cabinet fittings. retail hand edge tools. hardmare stores. retail mechenics measuring sools. retail mechanics iools. retail nails. retail plumtimg supplies and fetail power driven hand lools.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Island, Hardware Stores (Sic 6531)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total 11 & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lowe r
\[
\text { middle } 25^{\circ}
\] & Upper midde 25: & \[
\begin{aligned}
& 700 \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) Migh sales value \((\$ 000\) 's) & \(\left(\begin{array}{l}\text { (1) } \\ (1)\end{array}\right.\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Asceta} \\
\hline Cash & - & - & & & -- \\
\hline Accounts and notes rectivable & 40 & -- & & -- & -- \\
\hline Inventory & - & & -- & & -- \\
\hline Other currant assets & 111 & -- & -* & & -- \\
\hline Total current assets & 151 & -. & -- & -- & \\
\hline Fixed assets & 24 & -- & -- & & -- \\
\hline Less: Accum. dep. on fixed assets & - & -- & -- & -- & -- \\
\hline Other assets & 11 & -- & -- & -- & -- \\
\hline Totel mseets & 186 & - & - & -- & - \\
\hline \multicolumn{6}{|l|}{Lisbilities and equity} \\
\hline Current loans
Other current liabilities & 26
98 & -- & -- & -- & -- \\
\hline Total current liabilities & 124 & -- & -- & -- & -. \\
\hline Mortgages payable & - & -- & -- & -- & - \\
\hline Long term debt & , & -- & -- & -- & -- \\
\hline Other lisbilities & 48 & -- & -- & - & -* \\
\hline Total liabilities & 172 & -- & -- & -- & -* \\
\hline Total equity & 14 & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimetes are dased on a sample of businesses ceporing sales bermeen \(\$ 25,000\) and \(\$ 2,000,000\)

See table for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edward island, Mardware Stores (SIC E531)
\begin{tabular}{lcccccc}
\hline
\end{tabular}
(1) The retios represent the everage of ratios for each business in the group and canno: be calculated from the figures shown in table 2
(2) Thise estimetes or beted on sample of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\)

See rable for symbols and notes.

Definitions:
1. biquidity retio:

Current \(=\) current asseis / eurrent liabilities.
2. Leverage ration:

Debt/equity \(=\) total liabilities / equity.
Debtratio = total labilisies / topal assers
c) Inferes coverage \(=\) net profi ( intepest expense / inferest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Prince Edward isiand, Hardware Stores (SIC 5531)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total 11 ) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lowe
\[
\text { middle } 25 \%
\] & Upder
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { Tot } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesser in sample (No.) Low sales value \(1 \$ 000^{\prime}\) s. High sales value \(\left(\$ 000^{\prime}\right.\) s) & \[
\left.\begin{array}{l}
\{ \\
\{1
\end{array}\right\}
\] & -- & -- & -- & \\
\hline & & & verage (\$000 & & \\
\hline Dperating ectivities Cash from operations Deprecietion Other & \(x\)
\(x\)
\(x\) & -- & -- & -- & -- \\
\hline Dividends & \(x\) & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposal of fixed assets Purchose of fixed assets Increses in investment Decreses in investment
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & --
--
- \\
\hline \begin{tabular}{l}
Financing ectivisies \\
Incresse in long term debt \\
Repayment of long term debt \\
Loans from shareholders \\
Repayment of loans from shareholders \\
Advances \& loans from government \\
lncrease in equity \\
Decresse in equity \\
Other
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -
-
-
-
-
- & \begin{tabular}{l}
- \\
\hline- \\
- \\
- \\
-
\end{tabular} & -
-
-
-
--
-- & --
--
--
--
--
- \\
\hline Increse (decrease) in cash \& equivalonts Cash \& equivalents-Beginning of the year Cosh \& equivalents . End of the yesr & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & & -- \\
\hline
\end{tabular}
 only those businesses reporting statemt of changes.
see Trole 1 for symbols and notes.
TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Prince Edwerd 1 siand, Herdware,Paint, Glass and Walipaper Stores (SIC 653)


\footnotetext{
(1) Averege fabour uniss pre calculbied by dividing totsl psyroli by the suerage anmal wage and salary rate es foported in the Survey of Employment. Payroll and Nours. 5ististics Canaca. Caralogue 92-002. An over age labour unit could be interpreted as a fult-time employee. Mote phot the business size groups used ore derermined at the Conado level. Thus if business has at leas 500 employes in Conada as whote but less than thot number in any given province it is shown in the 500 and over group Fefers to bustmesses reporting no payroll deductions in the provious year.
i31 Reters to businesses reporsing no payroll deductions in the fotlowing yaar
Wemiy reporting and mic longer reporting" businesses are ossumed to have been in activity for six months and the intormstion is sdjusied sccordingly

See Table 1 for symbols and notes
}

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island, Hardware Stores (SIC E531)


1985
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Wumber of observations in sample \\
Average sales \\
Average expense \$ \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
5 \\
197.982 \\
188.871 \\
9.111
\end{array}
\] \\
\hline Businssses reporting profit (Mo.) & 4 \\
\hline Average sales \$ & 195.545 \\
\hline Average expense \$ & 187.261 \\
\hline Average net profit\$ & 9.384 \\
\hline Businesses reporting loss (Wo.) & - 1 \\
\hline Average sales \$ & 456.793 \\
\hline Average expense \$ & 465,459 \\
\hline Average net loss \$ & -9,666 \\
\hline
\end{tabular}

1985


1987
\begin{tabular}{|c|c|c|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net profit lloss) \$
\end{tabular} & \[
\begin{array}{r}
7 \\
389.499 \\
373.333 \\
16.088
\end{array}
\] & -- & -- & -- \\
\hline Businesses reperting profit (Mo.) & 4 & & & \\
\hline Average sales \$ & 502,345 & -- & -- & -- \\
\hline Sverage expense \$ & 475.978 & -- & & \\
\hline Average net profit \$ & 26.367 & -* & - & \\
\hline Businesses reporting loss (Mo.) & , & & & \\
\hline Average sales \$ & 167.954 & -- & -- & \\
\hline Average expense \$ & 170.074 & -- & & \\
\hline Average net loss \$ & -2,120 & - & -- & -- \\
\hline
\end{tabular}
(1) These estimates are besed on a sample of businesses roporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).

See table 9 for symbols and notes

TABLE 1．Selected operating retios．in percent of sales， 1987
Prince Edward Island，Sporting Goods Stores（SIC 6541）
\begin{tabular}{lllllllll}
\hline
\end{tabular}

\section*{Symbol：}
zero or no observations
－－ 200 smell 100 be expressi⿻⿱一⿱日一丨一力刂灬
not mplicable
\(x\) confidentil

\section*{Footnetes}

If Ihese estimates are based on sample of businessus ropor 8 ing sales between \(\$ 25,000\) and \(\$ 2,000,000\)
Total weighted expenditure on given item
（2）Velue in each cell a \(\frac{\text { Total wighted sales of all businesses in the semple }}{}\) foo for fach quartile
（3）Velue in esch celt \(=\frac{\text { lots wighted expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }}\) for quertile
This portion of the tabe pertioins only to the businesses reporting the specific oxpense item．Therefore these retios are calculsted individually and the total will not necessarily equal \(100 \%\) ．

Wotes
Data are shown by quartiles wher at least 13 of the sampled businesses feport the specific item．
Records were renked in scending order according io seles size．Each quertile fi．．Dottom 25\％．Iower midde 25\％，etc．represents one quarter of the total number of businesses．Within each quertite，the average ratio is presented．for comperison purposes，the high and low vilues of seles er shown．

\section*{Now to use the teblet}

（21）The selected range will indicnte the proper quertile．i．e．the bottom 25\％．the lower midde 25\％．the uoper midde 25\％or the top \(25 \%\)
（3）Dete pertaining to the selected seles size ronge will be in thet quartile

\section*{Stenderd Industriel Elestification Definision（SIC 1980）：}

\footnotetext{
SIC BSil－Sporting Goods Storet
Businesses primerily engoged in petail desling in sporting goods．playground end gymesium equipment．Gusinesses mey be described by
 equipment．retail bowling equipment．retail camping equipmert lexcept tent frbitersl．fetail sports and fishing tackie．petail footbals
 retail soccer equipment．retal softball gouipment．sporting goods stores．retail tennis equidment．and retail track and field equipment
}

TABLE 2. Balance sheet profile for incorporited businesses oniy, 1987
Prince Edward Isiand, Sporting Goods Stores (SIC 6541)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total (1) & \[
\begin{array}{r}
\text { Bot tom } \\
25^{\circ}
\end{array}
\] & Lowes midole 25\% & Upper middele 25\% & TOP 25: \\
\hline Businesses in samole (No.) Low sales velue \(\{\$ 000\) 's ) High sales value \(19000^{\prime}\) s) & \[
\begin{array}{r}
7 \\
(1) \\
(1)
\end{array}
\] & -- & & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(\$ 000{ }^{\prime}\) s)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash & - & - & - & -- & -- \\
\hline Accounts and notes receivable & 12 & -- & -- & -- & -- \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other current assets & 159 & -- & -- & -- & -- \\
\hline Total curient assets & 171 & - & -- & -- & -- \\
\hline Fixed assets & 74 & -- & - & -- & \\
\hline Less: accum. dep. on fixed assets & 32 & -- & -- & -- & -- \\
\hline Other assets & 32 & -- & -- & -- & -- \\
\hline Total assets & 277 & -- & -- & -- & - \\
\hline \multicolumn{6}{|l|}{Liabilities and equity - 55 -- .- .-} \\
\hline Current loans
Other current liabilities & 55
57 & -- & -- & -- & -- \\
\hline Total current liabilities & 112 & -- & -- & -- & -- \\
\hline Mortgages payable & & -- & -- & -- & -- \\
\hline Long term deot & 76 & -* & -- & -- & -- \\
\hline Other liabilities & 79 & -- & -- & -* & -- \\
\hline Totel liabilities & 257 & -- & -- & -- & -- \\
\hline Totel equity & 10 & -- & -- & -- & - \\
\hline
\end{tabular}

111 These estimates are based on a sample of businesses reporting sales between \(\$ 25,000\) ano \(\$ 2,000,000\).
See Teple 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edwerd island, Sporeling Goods Stores (SIC 6541)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total 12 ) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\text { middl Lower } 25 \%
\] & Upder middle 25\% & Top
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value \((\$ 000\) s \(\}\) High sales value (\$000's) & \[
\left(\begin{array}{l}
? \\
(1)
\end{array}\right.
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity petio Curlent ratio \{times & 1.5 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage retion \\
Debt/equity ratio \{times \\
interest coverage satio (times) \\
Dobt ratio (times)
\end{tabular} & \[
\begin{array}{r}
27.1 \\
0.4 \\
1.0
\end{array}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratios represent the everage of ratios for esch business in the group and cannot be calculated from the figures shown in toble 2 .
(2) These estimetts meterd on sample of businesses reporiing seles between \(\$ 25,000\) and 52,000,000.

See Table 1 for symbals and notes.

\section*{Definitions:}
1. Liquidity retio:

Curtent \(=\) cuprent assets / cuprent liabilities
2. Leverege retios:
al DeDt/equity = qoial liabilities / equity
b) Debt atio \(=\) total liabilities/ coss assets
c) Interes foversge \(=\) net profit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edward Island, Sporting Goods Stores (SIC 6541)


11 These estimetes are besec on semple of incopporatec dusinesses reporing sales detween \(\$ 25.000\) and \(\$ 2,000,000\). Sample count includes only those businusses reporing statement of changes.
See lable 1 for symbols and notes.
TABLE 5. Employment changes by sixe of business. 1984-1987 besed on sic ciassificetion in i987 Prince Edward isiand, Sporting Goods Stores (Sic 6541)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & & & & Changes in numb with osid & of businesses ployees \\
\hline Business size expressed in aversoe labour units(1) & Number of businesses & \[
\begin{array}{r}
\text { Total payroll } \\
(\$ 000 \text { s) }
\end{array}
\] & Average labour units(i) & \[
\begin{array}{r}
\text { Newly } \\
\text { reporting }(2)
\end{array}
\] & No langer redorting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Totel & 10 & 312 & 26 & 2 & 4 \\
\hline less then 20 & 10 & 312 & 26 & 2 & 4 \\
\hline 20-99 & - & - & - & 2 & - \\
\hline \(100-499\) & - & - & - & - & - \\
\hline 500 and over & - & - & - & - & - \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Totel & 18 & 503 & 39 & 5 & . . \\
\hline less than 20 & 16 & 496 & 39 & 3 & . . \\
\hline \(20-99\) & - & - & - & - & ... \\
\hline 100-499 & 1 & \(x\) & - & 1 & ... \\
\hline 500 and over & 1 & K & - & 1 & \\
\hline
\end{tabular}
(1) average labour units are calculated by dividing total poyroll by the aversge annual wage and salary rote as reported in the Surver of Employment, Payroll end Haurs, Statistics Cande. Catalogue \(92-002\). An average labour unit could be interpreted as a full-qime employec. Nore that the business size groups used are detarmined at the Canada level. Phus it business has at least 500 employees in Canaca 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 oductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Nowly reporting" and "nc longer peporsing" businesses are assumad to have been in activity for six months and the information is adusted accordingly
see rable for symbols anc notes

TABLE 6. Selected operating characteristics of small businesses by salas quartile. \(1985-1987\) Prince Edwerd Island, Sporting Goods Stores (SIC 5541)


Number of observetion in sample
Average sales \(\$\)
Average expense \&
Averse net profit (loss) \$


Businesses raporting profit (Mo.)
Average sales
Average expense 5
Average net profit \(\$\)

Dusinesses roporting loss (Mo.)
Average stos \(\$\)
Average expense \(\$\)
Average net loss \(\$\)
\(\qquad\)

198 官
\begin{tabular}{|c|c|c|c|c|c|}
\hline Mumber of observetions in semple & & & & & \\
\hline Average sales \$ & 284.007 & -- & -- & -- & \\
\hline Average expense \$ & 290.382 & & -- & & \\
\hline Average net drofit (loss) & -6.375 & -- & -- & & -- \\
\hline Businesses reporting profit (No.) & 2 & & & & \\
\hline Average salos 3 & 69.744 & -- & -- & -- & \\
\hline Average exponse \$ & 63.963 & & & & \\
\hline Average net profit \$ & 5.781 & = & -- & -- & -- \\
\hline Businesses reporting - loss (Mo.) & \({ }^{3}\) & & & & \\
\hline Average sales & 402.656 & -- & -- & & \\
\hline Average expense \$ & 416,260 & -- & -- & & \\
\hline Average net loss \$ & -13.606 & -- & -- & -- & -- \\
\hline
\end{tabular}

1987
Wumber of observations in smple
Average saiss \(\$\)
Average expense \(\$\)
Average net profit (loss) \(\$\)

(il) These estimates are besed on sample of businesses reporting sales beimeen \(\$ 25.000\) and \(\$ 2.000 .000\).
See table ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island, Jewellery stores (Sic 6561)
\begin{tabular}{rrrr} 
Totalin & Bottom & Lower & UpDer
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Selocted expense item} & \multicolumn{5}{|c|}{Industry average(2)} & \multirow[b]{2}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Redorting businesses only 3} \\
\hline & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & Upper middle
\(25 \%\) & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & Bot tom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middl } \\
25 \%
\end{array}
\] & Upper midde 25\% & \[
\begin{aligned}
& 100 \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of soles} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of seles & 53.4 & -- & \(\cdots\) & = & -- & 100.0 & 53.4 & -- & -- & -- & -- \\
\hline Occupency expenses & 9.2 & -- & - & - & - & 100.0 & 5.2 & -- & -- & -- & -- \\
\hline Deprecistion. & 3.2 & -- & -* & -- & -- & 100.0 & 3.2 & -- & -- & -- & \\
\hline Repairs 8 maintenance & 0.7 & -- & - & "- & -- & 57.5 & 1.2 & -- & -- & -- & -- \\
\hline Hest. light \& telephone & 0.7 & -- & -- & -- & -- & 57.5 & 1.2 & -- & -- & - & -- \\
\hline Rent & 4.7 & -- & -- & -- & -- & 57.5 & 8.1 & -- & -- & -- & \\
\hline Personnel expenses & 16.2 & -- & -- & -- & -- & 100.0 & 16.2 & -- & -* & - & -- \\
\hline Financial expensez & 2.2 & -- & -- & -- & - & 100.0 & 2.2 & -- & -- & -- & -- \\
\hline Interest \& bank charges & 1.3 & -- & -- & -- & -- & 100.0 & 1.3 & -- & -- & -- & \\
\hline Protessional fees & 0.9 & -- & -- & -- & -- & 57.5 & 1.6 & -- & -- & -- & - \\
\hline Other expenses & 7.9 & -- & -- & -- & -- & 100.0 & 7.9 & -- & -- & -- & -- \\
\hline Profit (loss) & 11.1 & -- & -- & - & -- & 100.0 & 11.1 & -- & -- & -- & -- \\
\hline Total & 100.0 & - & -- & -- & -- & 100.0 & & -- & -- & - & - \\
\hline
\end{tabular}

\section*{Symbol}

\section*{zero or no observations}
- 100 smbli 100 be expressed
not BPDicabie
\(\times\) confioenqisi

\section*{Pootnotes}

11 These estimstes ore based on semple of businesses reporting sales betwen \(\quad 25,000\) end \(\mathbf{2 2}, 000,000\)
lotel weighteo expenditur on given iqem
(2) Valu in each cell \(=\) Tot81 weighted soles of all businesses in the semple \(x\) por fortile
(3) Velue in each cell \(=\frac{\text { Total wighted expenditure on given item }}{\text { Totsl weights ses of pusinesses feporting this item of expenditure }}\) for each qustile.
```

This portion of the table pertsins only to the businesses reporting the specific expense item. Therefore these rtios are celculbted
individuelly and the solal will not necessarily equal 100%

```

\section*{Notes}

Dets are shown by querpiles when at least 13 of the sampled businesses peport the specific item
Records wert rantec in escending order accorging to sales size. Each quspili. li. botiom 25\%. lowet miodi 25z. etc. represents one querter of the totel number of businesses. Within ach queptite, the average ratio is presented. For conparison putposes. the high and fow volues of seles ere shown

\section*{Mow to ute the teblet}
(1) Locate the appropriete selus range thet is displayed on the two lines entitled low seles velue and ehigh sel velue"

21 The selected renge will indicete the proper quertile. i. e. the bottom 25\%, the lower midde 251 . the upper migde 25 g or the top 25\%.
(3) Date pertaining to the selacted sies size range will be in that quertila.

\section*{Stenderd Industrisl CIessificetion Definition (SIC 1980):}

SIC 6561- dewellery Sporet
Businesses primarily ongaged in reseil dealing in new jewellapy. Many such businesses have a department engaged in watch, clock end jewellery redar Businesses engoged in retail costume jewellery. custom jewellery, fetail precious metal flatware and hollow ware. retail jeweliery, retail pefious metel jewellefy, retail precious stone jeweltery and reteil watches end clocks ere also included in this indusiry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prlnce Edward island, Jewellery Stores (SIC 6561 )
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lowe I midole \(25 \%\) & Upper middle \(25 \%\) & \[
\begin{aligned}
& \text { TOD } \\
& 25:
\end{aligned}
\] \\
\hline Businesses it sample (No.) Low sales value ( \(\$ 000 \mathrm{~s}\) ) High sales value ( \(\$ 000\) 's) & \((11)^{6}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash & \(\overline{4}\) & & & -- & -- \\
\hline Accounts and notes receivable & 4 & - & - & -- & -- \\
\hline Other cuprent assets & 168 & - & - & -- & - \\
\hline Total current assets & 172 & -* & -- & -- & -- \\
\hline Fixed sssets & 33 & -- & -- & - & \\
\hline Less: Accum, dep. on fixed assets & 9 & -* & - & -- & -- \\
\hline Other ossets & 17 & -* & -* & -- & -- \\
\hline Total assets & 222 & - & -- & - & -- \\
\hline \multicolumn{6}{|l|}{Limbilities end equity 19} \\
\hline Current loans & 19
55 & -- & -- & -- & -- \\
\hline Total cupfent liabilities & 74 & -- & -- & -- & -- \\
\hline Mortgages payable & - & -- & -- & -- & -- \\
\hline Long term debt & 14 & -- & - & -- & -- \\
\hline Other liabilities & 61 & -- & -- & -- & -- \\
\hline Total liabilities & 149 & -- & -- & -- & - \\
\hline Totel equity & 74 & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimates are based on a sample of Dusinesses reporting sales between \(\$ 25.000\) and \(\$ 2.000 .000\).

See Table for symols and notes.

TABLE 3. Financtal ratios (1) for incorporated businesses only, 1987
Prince Edwerd lsland, jewellery stores (SIC 6561)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total \(\langle 2\rangle\) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } 25 \%
\end{aligned}
\] & \[
\begin{array}{r}
\text { Upper } \\
\text { middle } 25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (NO.) Lom sales value ( \(\$ 000^{\prime}\) s) High sales value ( \(\$ 000\) 's) & \((1)^{6}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity ratio Current ratio (times) & 2.3 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debtlequity ratio (times) \\
Interest coverage ratio (times) \\
Debt ratio (times)
\end{tabular} & \[
\begin{aligned}
& 2.0 \\
& 2.6 \\
& 0.7
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The retios represent the average of ratios for ach busintss in the group and cannot oe calculated from the figures shown in table 2 .
(2) These estimetes are besed on smple of businesses reporting siles between 525,000 and \(\$ 2,000,000\)

See Toble 1 for symbols and notes.

\section*{Definitions:}
1. Liquidity retio:

Surrent = current assets / current liabilities.
2. Leverage ratios:
a) Dedtequity = posas liabilities / equity.
ol Debt rotio = tota |iabilities/ total assets
c) interest coverage \(=\) nes profit - interest expense \(/\) interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Prince Edward island, Juwellery Stores (SIC 6561)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{aligned}
& \text { Bot tom } \\
& 25:
\end{aligned}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { midcie } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { m.osle } 25 \%
\end{aligned}
\] & 700
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) High sales value \((\$ 050\) 's) & \[
\left(\begin{array}{l}
1 \\
1 \\
i
\end{array}\right.
\] & & & & \\
\hline & & & Average \(1 \$ 000\) & & \\
\hline Opersting ectivities Cash from operations Dedreciation 0ther & \[
\begin{aligned}
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & --- \\
\hline Dividends & \(x\) & -- & - & - & -- \\
\hline \begin{tabular}{l}
Investment sctivities \\
Dispossel of fixed assets \\
Purchase of fixed sssets \\
Increase in investment \\
Decpease in investment
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Financing activities \\
Incresse in lang term debt \\
Repayment of tong term debt \\
Loans from sharehoiders \\
Reparment of loans fiom shareholders \\
Advances \(\delta\) ioans from government \\
Incresse in equity \\
Decreese in equity \\
Other
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\) & --
--
--
--
-- & --
--
--
--
-- & -- & -
\(=-\)
\(=-\)
--
\(=-\) \\
\hline Increaseldecrease) in cash equivalents Cash equivelents-Beginning of the year Cesh equivelents - End of the year & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & & -- \\
\hline
\end{tabular}

11 These estinates are based on a smple of incorporated businesses reporing sales beiween \(\$ 25,000\) end \(\$ 2.000,000\). Stmple count includes only those businesses peporting stetenent of changes
see table for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on sIC ciassification in 1987
Prince Edward island, Jewellery Stores (SIC 6561)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & & & & \multicolumn{2}{|l|}{Changes in number of businesses with deid employees} \\
\hline Business size expressed in average labour units(1) & Number of businesses & Total payroll & Average labour units(1) & \[
\begin{array}{r}
\text { New } / y \\
\text { reporting(2) }
\end{array}
\] & No longer
reporting(3) \\
\hline
\end{tabular}


1987
Total
Iess then 20
\(20-99\)
\(100=499\)
500 and over
\begin{tabular}{rr}
678 & 58 \\
455 & 39 \\
\(\bar{x}\) & 11 \\
\(X\) & 8
\end{tabular}
\begin{tabular}{rr}
58 & 4 \\
39 & 4 \\
11 & - \\
8 & -
\end{tabular}

Ill Average lebour units ore colculated Dy dividing total payoll by the overage annubl wage and salery rate es reported in the Survey of Employment. Payroll and Hours. Statistics Consde, Catalogue 12-002. An everage lobour unit coulo be interpreted as a full-time employee. Note that the business size groups used or determined at the canade level. Thus if business has ot leas 500 enployees in Canads as whole Dut less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporing no payroll deductions in the previous year.
13) Refers to businesses reporting no payroll deductions in the following year
"Newly feporting" and "no longer reporting" businesses are assumed to have deen in activity for six months and the information is djustec accordingly.

See lable 1 for symbols and notes

TABLE 6. Selected operting characteristics of small businesses by sales quartile, \(1985-1987\)
Prince Edward Island, Jewellery Stores (SIC 6551)


1985
```

Wumber of observations in sumple
Average sales\$
Average sales \$
Averoge net profit {loss} \$
Busineszes reporting profit (Mo.)
Averige stales \$
Aversge expense S
Aversge net orofit \$
Businesses reporting los悉(No.)
Average sales \$
Average expense \$
Average net loss \$
Wumber of observations in sample
Average sales 5
Average expense $\$$
Average net profit \{loss\} $\$$
Businesees reporting profit (Mo.)
Aversge seles $\$$
Average expense $\$$
Average net orofit $\$$
Businesses reporting loss (Mo.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$

```
Wumber of observations in sample
    Average sales \(\$\)
    Average sales \(\$\)
Average expense
    Average expense
Average net Drof it (loss) \$
Businesses reporting orefit (Mo.)
    Average sales \(\$\)
    Average expense
    Average net profit \(\$\)
Businetses reporting loss (Mo.)
    Average soles 5
    Average expense
    Average net loss \(\$\)
    Average axpense
1
\(x\)
\(x\)
\(x\)

```

Number of observations in sample
Average sales \$
Averape expense \$
Aversge net profit {loss} \$
Businesses reporting erofit (Mo.)
Average soles \$
Average expensa \$
Aversge net profits
Businesses reporting lose \Mo.\
Average sales \$
Average soles (

    Average expense$$
    ```
4
\(x\)
\(x\)
\(x\)


111 These estimates pre besed on sample of businesses reporting sales between \(\mathbf{2} 25,000\) and \(82,000,000\).
See iable 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edwerd Island, Toy, Hobby, Noveliy and Souvenir Stores (SIE 658)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & middle \(25 \%\) & Uoper modle \(25 \%\) & TO?
\[
25:
\] \\
\hline \begin{tabular}{l}
Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) \\
High sales value ( 8000 's)
\end{tabular} & \[
\begin{array}{r}
20 \\
(1) \\
(1)
\end{array}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry overoge(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { X busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 31} \\
\hline & Totel & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & Upper middle
\(25 \%\) & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { midd } \\
25 \%
\end{array}
\] & UpDer middle 25\% & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of salos} \\
\hline Cost of sales & 57.9 & -- & - & -- & -* & 100.0 & 57.9 & -- & -- & -- & -- \\
\hline Dccupancy expenseat & 8.1 & -- & - & -- & -- & 100.0 & b. 1 & -- & - & - & -- \\
\hline Depreciation & 2.6 & -- & -- & -- & - & 81.3 & 3.2 & -- & -- & -- & -- \\
\hline Repairs a maintenance & 0.9 & -- & -- & -- & -* & 70.2 & 1.3 & ** & - & -- & -- \\
\hline Hest. I ight \& telephone & 1.6 & -- & -- & -- & - & 89.6 & 1.7 & -- & -- & - & -- \\
\hline Rent & 3.0 & -- & -- & -- & -- & 45.7 & 6.6 & -- & -- & -- & -- \\
\hline Personnel expenses & 21.5 & -- & - & -- & -- & 94.2 & 22.8 & - & -- & -- & -- \\
\hline Financial expenses & 5.3 & -- & - & -- & -- & 100.0 & 5.3 & -- & -- & - & - \\
\hline interest 8 bank charges & 4.0 & -- & -- & -- & -- & 92.2 & 4.4 & -- & -- & -- & \\
\hline Professional fees & 1.3 & - & -- & -- & -- & 83.3 & 1.6 & -- & -- & -- & \\
\hline Other expenses & 8.0 & - & -- & -- & -- & 100.0 & 8.0 & - & -- & - & -- \\
\hline Profit \{loss & -0.9 & -- & -- & -- & -- & 100.0 & -0.9 & -- & -- & -- & -- \\
\hline Tote 1 & 100.0 & -- & - & -- & - & 100.0 & . & -- & -- & -- & -- \\
\hline
\end{tabular}

\section*{Symbols}
- zero or no observetions
-- too small too de expressmo
not appliceole
\(\times\) confidentiel
Footnotes
(1) These estimates are besed on sample of businesser reporiing sales Detween \(\$ 25,000\) and \(32,000,000\)
(2) value in each cell \(=\frac{\text { Total weighsed expenditure on given itm }}{\text { Total weighted sales of all businesses in the semple }} \times 100\) for each quartile.

This portion of the quble perteins only to the businesses reporting the specific expense item. iherefore these retios are calculated individually and the cotal will not necessarily equal \(100 \%\).

\section*{Motes}

Dete are show by quartites when at leas? 13 of the sampled ousinesses report the specific item
records were ranked in ascending order according to seles size. Each quariile (i. bottom 25\%. lower middie 25x, etc.) represents one quarter of the total number of businesses. Within each quartile. the everage ratio is presented. For comparison purposes, the high ond low velues of sales re show.

Now to use the teblet
(II) Locate the appropitet sales renge that is display on the two lines entitiod "low sales value" and migh sales value"
 top \(25 \%\)
(3) Date pertining to the selected seles size range will be in that quartile

\section*{Stenderd Industriel Clestifiction Definition (SIC 1980):}

Sit 5580 - Toy. Mobby, Wovelty and Souvenir Stores
Businasses primapily engaged in retail dealing in toys, hoboy supplies. gifts, novel ies and souvenirs

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Toy, Hobby, Novelqy and Souvanir Stores (SIC 658)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe: middle 25\% & Upper midole 25\% & 700
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value \(\$ 3000^{\prime} s\) ! Migh sales value ( \(\$ 000^{\prime}\) s) & 14
\((1)\)
\((1)\) & -- & -- & .- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(8000{ }^{\prime}\) s)} \\
\hline \multicolumn{6}{|l|}{Assets . . . . . . . .} \\
\hline Cash Accounts and notas receivable & 2 & -- & -- & -- & -- \\
\hline Inventory & - & -. & -- & -- & -- \\
\hline Other current assets & 79 & -- & - & -- & -- \\
\hline Total cuprent assets & 81 & -- & - & -- & - \\
\hline Fixed essets & 42 & -- & - & -- & -- \\
\hline Less: Accum. dep. on fixed assets & & -- & -- & -- & -- \\
\hline Other assets & 13 & -- & -- & -- & -- \\
\hline Total exeete & 136 & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Liebilities end equity -. - 16 -} \\
\hline Other current liabilities & 25 & -- & -- & -. & -- \\
\hline Total cuprent liabilities & 41 & -- & -- & . & -- \\
\hline Mortgages payabie & - & -- & -- & -- & -- \\
\hline Long term deb & - & -- & - & -- & -- \\
\hline Other liabilities & 42 & -- & -- & -- & -- \\
\hline Total lisbilities & 83 & -- & =- & -- & -- \\
\hline Total equity & 54 & -- & -- & -* & - \\
\hline
\end{tabular}
(1) These estimetes are besed on sample of Dusinesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).

See Table i for symbols and nates

TABLE 3. Financtal ratios(1) for incorporated businesses only, 1987
prince Edwerd Island, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lowar } \\
& \text { midole } 25 \%
\end{aligned}
\] & Upper midole 25\% & Top
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) High salos value ( \(\$ 000\) 's) & 14
\((1)\)
(1) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity ratio Current ratio (times) & 2.0 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage retias \\
Debt/equity ratio (times) \\
Interest coverage ratio (times) \\
Dabt ratio (times)
\end{tabular} & \[
\begin{aligned}
& 1.5 \\
& 1.0 \\
& 0.6
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}

II The fotios represent the suerage of retios for each business in the group and cannot calculated from the figures shown in fable 2
(2) These estintes ere beged on semple of businesses reporting sales betwen \(\mathbf{8 2 5 , 0 0 0}\) and \(\mathbf{3 2 , 0 0 0 , 0 0 0 .}\)
see leble for symbols and notes.

\section*{Definitiont:}
1. Liquidisy ratio:

Current = current essets / current liabilities
2. Levertag retios:
o) Debi/equity \(=\) total liabilities \(/\) equity
b) Debi raiio \(=\) 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, 1987 Prince Edwerd Island, Toy, Hobby, Novelty and Souvenir stores (SIC 658)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot } \% \text { om } \\
25 \%
\end{array}
\] & Lower
\[
\text { middie } 25 \%
\] & UDDer
\[
\text { midde } 25 \%
\] & \[
\begin{aligned}
& \text { TOF } \\
& 25^{\circ}
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) s) High sales value (\$000's) & \[
(1)^{3}
\] & -- & -- & -- & - \\
\hline & & & -rage \(1 \$ 00\) & & \\
\hline Opersting activities Cash from operations Depreciation Other & \[
\begin{aligned}
& X \\
& X \\
& X
\end{aligned}
\] & =- & -- & -- & - \\
\hline Dividends & X & -- & - - & -- & = \\
\hline Investment ectivities Dispossel of fixed assets Purchase of fixed assets Incresese in investment Oecrease in investment & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & =- & =- & -- \\
\hline \begin{tabular}{l}
Finsencing ectivities \\
Increase in long term debt \\
Repsyment of long term debt \\
Loans from shareholders \\
Repayment of loans from shareholders \\
Advances \& loans from government \\
Increase in equity \\
Decrease in equity \\
Dther
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x \\
& y \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline Increase(decrease) in cash \& equivelents Cesh 1 equivelents-Beginning of the yeer Cesh squivalents - End of the year & \(x\)
\(x\)
\(x\)
\(x\) & -- & -- & -- & -- \\
\hline
\end{tabular}
 only those businesses reporting sibiment of changes.
See Table 1 for symbols and fores

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in 1987 Prince Edward island, Toy, Hobby, Novelty and Souvenir Stores (Sic B5s)
\begin{tabular}{lll}
\hline Business size expressed in \\
average labour units(l)
\end{tabular}

Ill sverspe l bour units bre calculateo by dividing total paypoli by the average ennual wage and salary rate os reported in the Survey of Employment. Payroll ano Hours, Statistics Canade, Catalogue 92-002. An average labour unit could be inteppred as b full-pime employet. Mote that the business size groups used are determined at the Canada level. Thus if a business has as lest 500 mployees in Canaca as whole Dut less than that number in any given province it is thown in the 500 and over group.
(2) Refers so ousinesses reporting no payiolt deductions in the previous yeer
13) Refers so businesses reporting no payroll deductions in the following year

Wewly reporsinge and mo longer peporting" businesses are ossumed to mave bean in activity tor six months and the information is ajusted accordingiv

See Tatie 1 for symbols anc no:es

TABLE 6. Selected operting characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Isiand, Toy. Hobby, Novelty and Souvenir Stores (SIC 658)


1985
\begin{tabular}{|c|c|c|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample Average sales \(\$\) Average expente \(\$\) \\
Average net profit (lose)s
\end{tabular} & \[
\begin{array}{r}
15 \\
103.354 \\
92.102 \\
11.252
\end{array}
\] & -- & - & -- \\
\hline Businesses reporting e profit (Mo.) & 12 & & & \\
\hline Average sales \$ & 103.818 & -- & -- & -- \\
\hline Aversge expense \$ & 89.877 & -- & -- & \\
\hline Average net profit \$ & 13.939 & & & -- \\
\hline Businesses reporting loss (Mo.) & \({ }^{3}\) & & & \\
\hline Avepage soles \({ }^{\text {S }}\) & 116.592 & -- & -- & \\
\hline Averape expense 5 & 131.274 & & & \\
\hline Average net loss \$ & -14.682 & -- & -- & -- \\
\hline
\end{tabular}

1986


1987

(1) These estimstes ore based on sample of Dusinesses reporting sales between \(\$ 25.000\) and \(\$ 2.000 .000\).

5ee iable ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward island, Gift, Novelty and Souvenir stores (SIC 8582)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total(1)} & \multicolumn{2}{|r|}{Bottom 25\%} & \multicolumn{2}{|r|}{miodle \(\begin{array}{r}\text { Lower } \\ 25 \%\end{array}\)} & \multicolumn{3}{|c|}{Upoer
\[
\text { middt } \operatorname{25\% }
\]} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& 700 \\
& 25:
\end{aligned}
\]} \\
\hline Businesses in samole (No. Low sales value ( 8000 's) High sales value \({ }^{\prime} \$ 000\) 'si & & \[
\begin{aligned}
& 18 \\
& (1) \\
& (1)
\end{aligned}
\] & & -- & & -. & & & & & \\
\hline \multirow{3}{*}{Selectod expense item} & \multicolumn{5}{|c|}{Industry average(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nessess } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3)} \\
\hline & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOO } \\
& 25 \%
\end{aligned}
\] & & Tots & Bot 10 m 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Uoper } \\
& \text { middl } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOO } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of selos & 55.4 & -- & -- & -- & - & 100.0 & 56.4 & - & -- & -- & -- \\
\hline Oceupancy expenses & 4.7 & -- & -- & -- & -- & 100.0 & 8.7 & - & -- & -- & -- \\
\hline Depreciation & 2.9 & -- & -- & - & -- & 87.8 & 3.3 & -- & -- & -- & -- \\
\hline Repairs s maintenance & 1.0 & -- & -- & - & - & 66.5 & 1.5 & -- & -- & -- & -- \\
\hline Heat, light \& telephone & 1.7 & -- & -- & - & -- & 89.0 & 1.9 & -- & -- & -- & -- \\
\hline Rent & 3.2 & -- & -- & -- & -- & 48.4 & 6. 6 & -- & -- & -- & -- \\
\hline Personnel expenses & 17.5 & -- & -- & - & -- & 93.5 & 18. 7 & -- & -- & -- & -- \\
\hline Financiel expenses & 5.6 & -- & -- & - & - & & 5.6 & - & -- & -- & =- \\
\hline Interest \& bank charges Professional fees & 4.4 & -- & - & -- & -- & 100.0
81.2 & 4.4
1.5 & -- & -- & -- & -- \\
\hline Other expenses & 8.1 & -- & -- & -- & -- & 100.0 & 8.4 & -- & \(\cdots\) & -- & -- \\
\hline Profit (loss) & 3.4 & -- & - & - & -- & 100.0 & 3.4 & - & - & -- & -- \\
\hline Total & 100.0 & -- & -- & -- & -- & 100.0 & & -- & -- & -- & - \\
\hline
\end{tabular}

\section*{Symbols}
```

- zero or no observations
~- too smell too ove expressed
not applicable
* confidentisl

```

\section*{Footnotes}
11) These petimetes are besed on somple of pusinesses reporting seles between 325,000 end \(\$ 2,000,000\).

Totsl weighted expenditur on egiven item
(2) Value in each cell \(=\) Totel weionted seles of ell businesses in the sample \(\times 100\) for each quertile

This portion of the table pertains only to the businesses reporting the specific expense itom. Thercfort these ratios tere calculated individuslly and the retal will mop necesserily equal 100x.

\section*{Motes}

Date ere shown by quertiles when at least 13 of the sempled businesses report the specific item.
Records were ranked in ascunding ofder nccording to sales size. Each quartile li. botton 25z, lower middie 25\%, etc. represents one querter of the toist number of businesses. Within esch quertile, the average ratio is presented. for comperison purposes. the high and low vilues of seles se shown.

How to use she sebles
11) Locete the eppropriste seles renge that is displayed on the ewo lines entitled mow sales value end ehigh seles veluet.
(2) The solected range will indicate the proper quartile, i. . the bottom \(25 \%\), the lower middle 25\%. the upper midd \(25 \%\) or the \(10025 \%\).
(3) Data pertaining so the selected sales size renge will be in that quertile.

Sesnderd Induefrisl Clestifieetion Definltion (SIE 18so):
SIC 5582 - Gift, Wovelity and Souvenir Stores
Businesses primerily engaged in retbil dealing in gifis, novelty merchandise and souvenifs such as: retail carvings and arteraft, retail hendicraft ceramics, retail sesonal and holiday decorstions, retail handicraft decoupage. retail eskimo carvings. fetail gift wrop supplies, gift shops, retail hanocrafted goods inovelties. Souvemirsl, joke shops. retail handicraft macrame, retail handicraft metalwork, retail movel ty merchandise, petail handicraft pottery and reiall souvenirs.
```

TABLE 2. galance sheet profile for incorporated businesses only. 1987
Prince Edward Island, Gift. Novelty and Souvenir Stores (S|C 6582)

```
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot+0m } \\
25 \%
\end{array}
\] & Lower midde 25* & Upper middle 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample \{No.) Low sales value ( \(\$ 000\) s) High sales value ( \(\$ 000\) 's) & \(\left(\begin{array}{l}12 \\ (1) \\ (1)\end{array}\right.\) & -- & -- & -. & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash Accounts and notes recoivable & 2 & -- & -- & - & -- \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other current assets & 87 & -- & - & -- & -- \\
\hline Total current ossets & 89 & -- & -- & - & -- \\
\hline Fixed assets & 50 & -- & -- & - & - \\
\hline & - & -- & -- & -- & -- \\
\hline Dther assets & 14 & -- & =- & -- & -- \\
\hline Totel essets & 153 & -- & = & -- & - \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Doher current liabilities & 28 & \(\cdots\) & -. & -- & -- \\
\hline Total current liabilitios & 40 & -- & -- & -- & -- \\
\hline Mortgages payable & - & - & - & -- & - \\
\hline Long term debt & 48 & -- & -- & -- & -- \\
\hline Other liabilities & 48 & -- & -- & -- & -- \\
\hline Totel liabilities & 89 & -* & - & - & -- \\
\hline Total equity & 65 & -- & -- & -* & - \\
\hline
\end{tabular}
(1) These estintes be based on semple of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).

See Table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorpormted businesses only, 1887
Prince Edward island, Gift. Novelty and Souvenir stores (Sic 65s2)
Total(2)
Bottom Lower
\(25 \%\) middle \(25 \%\)

Businesses in sample (No.)
Low sales vilue ( \(\$ 000\) 's)
Low sales value ( \(\$ 000 \mathrm{~s}\) ')
Hion sales value \(\left(\$ 000^{\prime} \mathrm{s}\right.\) )
\(\qquad\)
(I)
-- -

Average
Liauidity retio
Curfent retio (times)

\section*{2.2}
\begin{tabular}{ll} 
Leverage ratios & \\
Debt/equity ratio (times) & 1.4 \\
Interast coverage ratio (times) & 1.8 \\
Debt ratio (times) & 0.6
\end{tabular}

Debt/equity ratio (times)
Dobt ratio (times)
(1) The rotios repesent the everage of ratios for eech business in the group and cannot be colculated fom the figures shown in toble 2 .
(2) These estimeres are bused on smmple of businesses peporting setes between 525,000 and \(58,000,000\).
see iable 1 for symbois and notes.

\section*{Dofinitions:}
1. Liquidity ratio:

Curtent = gurrent assets / current limbilities.
2. Levernge retios:
- Detr/equity \(=\) epral liabilities / equity
b) Dett ratio = total liabilities / iotal assets
c) Interest coverage \(=\) net profis * interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. 1987
Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)

(1) These estimates are based on sample of incorporated businesses peporting sales between \(\$ 25,000\) and \(\mathbf{\$ 2 , 0 0 0 , 0 0 0 \text { . Samplo count inctuces }}\) only those businesses reporting a stetment of changes.
see Toble 1 for symbols eno noies.
*BLE 5. Employment changes by size of business. 1984-1987 besed on Sic ciessification in iget wrince Edward island, Gift. Novelty and Souvenir Stores (SIC 5582)


\footnotetext{
 Survey of Employment, Payroll and Mours. Stotisfics Canada. Cetalogue 92-002. An over age lobour unit could be interpreted es a
 500 employees in Canada as whol but less than that number in any given province it is shown in the 500 end over group.
(2) Refers to businesses reporting mo payrol! deductions in ine previous yer.
(3) Refers to businesses reporting no payroll deductions in the following year
"Nowly roporting" anc "no longer reporting" businesses are assumed to heve been in activity for six months and the information is adusted sccoroingly

See itable I for sympols and noies.
}

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Prince Edward Island, Gift, Novelty and Souvenir Stores (SIC 6582)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Toral(1) & Bottom 25\% & \[
\begin{array}{r}
\text { bower } \\
\text { midole } 25 \%
\end{array}
\] & \begin{tabular}{l}
Uoper \\
midde \(25 \%\)
\end{tabular} & Top \\
\hline & & & 1985 & & \\
\hline Number of observations in sample & 15 & & & & \\
\hline Average sales 3 s & 103.354 & -- & -- & & -- \\
\hline Average expense \({ }^{\text {s }}\) & 92.102 & & & & \\
\hline Average net profit (lass) s & 11.252 & -- & .- & -- & -- \\
\hline Businesses raporting profit (Mo.) & 103.815 & & & & \\
\hline Avarage sales
Average expense & 103,816 & -- & - & -- & - \\
\hline Average expense \({ }^{\text {average net profits }}\) & 89,877
13,939 & -- & -- & -- & -- \\
\hline Businesses reporting loss (Mo.) & 3 & & & & \\
\hline Average sales \({ }^{\text {a }}\) & 116.592 & -- & -- & -- & -- \\
\hline Average expense \$ & 131.274
-14.682 & -- & -- & -- & -. \\
\hline
\end{tabular}

Number of observetions in semple
Average sales \(\$\)
Average expense \(\$\)
Average net profit (loss) \(\$\)
23
127.026
122.893
4.133

Businesses reporting profit (Mo.)
Average sales \(\$\)
211,352
Average sales
Average expense
211.352
187.673

Average net profit \(g\)
187.673
23.679

Businesses reporting lose (No.)
\(\begin{array}{lr}\text { Average soles } & 99.878 \\ \text { Average expense } \$ & 119.853\end{array}\)
Average net loss \(5 \quad-19.975\)

1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample \\
Average sales \(\$\) \\
Average expense \(\$\) \\
Average net drofit (loss) \$
\end{tabular} & \[
\begin{array}{r}
15 \\
133.220 \\
126.112 \\
7.108
\end{array}
\] \\
\hline Susinesses reporting profit (Mo.) & 12 \\
\hline Average sales \(\$\) & 130.327 \\
\hline Averape expense \$ & 116.858 \\
\hline Average net Drof it 3 & 13.469 \\
\hline Businessen reporting lege (Mo.) & 3 \\
\hline Average sales & 91.811 \\
\hline Aversge expense \$ & 106.763 \\
\hline Average net lose 3 & -16.952 \\
\hline
\end{tabular}

11 Fhese estimates reased on sample of Dusinesses reporting sales between \(\$ 25,000\) end \(\$ 2.000 .000\).
See fable for symbols and noies

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward 1 sland, Direct Sellere (sic 6921)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|l|}{Total(1)} & \multicolumn{2}{|r|}{\[
\begin{array}{r}
80+40 \mathrm{~m} \\
25 \%
\end{array}
\]} & \multicolumn{2}{|r|}{Lower middle \(25 \%\)} & \multicolumn{3}{|c|}{Upper
\[
\text { middle } 25 \%
\]} & \multicolumn{2}{|c|}{Tof 25:} \\
\hline Businesses in sample (No. Low sales value ( 8000 's) Migh sales value ( \(\$ 000\) 's) & & \[
\begin{array}{r}
5 \\
(1) \\
(1)
\end{array}
\] & & -- & & & & & & & \\
\hline \multirow{3}{*}{Selected exponse item} & \multicolumn{5}{|c|}{Industry average (2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { roporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only ( 3)} \\
\hline & Total & Battom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middie } \\
25 \%
\end{array}
\] & Upoer midd. 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middie } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Uoper } \\
\text { middl } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { ToD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of seles & 63.5 & - & -- & -- & -- & 77.8 & 81.6 & -- & -- & -- & -- \\
\hline Occupency expenses & 4.6 & -- & -- & - & -- & 87.9 & 5.2 & -- & -- & -- & - \\
\hline Deprecistion & 3.5 & -- & -- & & - & 87.9 & 4.0 & -- & -- & -- & -- \\
\hline Repairs \& meintenance & 0.1 & - & -. & & -- & 10.1 & 0.8 & -- & - & -- & -- \\
\hline Hest. light 8 telephone & 0.5 & -- & -- & -- & -- & 22.2 & 2.5 & -- & - & & -- \\
\hline Rent & & -- & -- & -- & -- & & 0.6 & -* & -- & -- & -- \\
\hline Personnel expenses & 0.4 & -* & -- & -- & -- & 22.2 & 1.6 & -- & \(\cdots\) & -- & - \\
\hline Financiel expenses & 1.6 & -- & -- & -- & - & 87.9 & 1.9 & -- & -- & - & - \\
\hline Interest \% bank charges & 1.5 & -- & -- & -- & -- & 75.7
87.9 & 2.0 & -- & -- & -- & -- \\
\hline Professional fees & & -- & -- & -- & -- & & & -- & -- & -- & -- \\
\hline Other expenses & 11.9 & -- & =- & -- & - & 100.0 & 11.9 & -- & -- & -- & - \\
\hline Profit (loss) & 18.0 & -- & -- & - & - & 100.0 & 18.0 & -- & -- & - & \(=\) \\
\hline Totel & 100.0 & -- & -- & - & -- & 100.0 & \(\ldots\) & -- & - & -* & -- \\
\hline
\end{tabular}

\section*{Symbole}
- zero or no abservetions
-- too smell too oe expressed
not applicable
\(\times\) confidentiel

\section*{Footnotes}
(1) These estimates are based on a sampl of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).
(2) Velue in eech cell \(=\frac{\text { Total weignted expenditure on given item }}{\text { Total weignted sales of ell businesses in the semple }} \times\) loo for quertile.
(3) Value in each cell \(=\frac{\text { Totel weighted expenditure on given item }}{\text { lopsl weighted sales of businasses reporting this item of expenoiture }}\). for ach quertile.

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

\section*{Wotes}

Data are shown by quertiles wher at least 13 of the sampled businesses reort the specific item
Records wer panked in esconding opder eccording to sales size. Emch quartile li.e. bottom 25\%, lower midde 25z, etc. ropresents on quarter of the lotal number of busingses. Within each quartile, the aversge ratio is presented. For congarison purposes, the high and low velues of sales ere shown

How to upt ih tedes
(9) Locete the sproprieie salos renge that is displayed on the two lines entitied low seles values and migh sales vilue"
(2) The selected renge will indicme the proper quartile. i. . the Dotton 25\%, the lower midde 25\%, the upper nidde 25\% or the top 25\%.
(3) Dete pertaining to the stected stas size runge will be in that quertile.

Stenderd Industrisl Cleseificetion Definition ( 51 C 1480):

\footnotetext{
s1C 6921 - Direct sellere
Qusinesses primerily engaged in retail dealing in a veriety of products such as dary products, beverges. cosmetics and kitcherware by neans of ielephone, door-co-door canvassing or parties arranged in cusiomers' homes. hail-order houses are included here. oirect mail marketing operators. direct personal retailing operators. direci selling of merchandise. door-to-door retailing of merchandise. retail food and bever age home celivery. mail order houses. home delivery newspopers, direct sales non-store retailing party plan merchmdising and retail telephone selling of merchandise are inciuded here.
}

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edwerd Island, Direct Sellers (SIC 6921)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe : midde \(25 \%\) & \[
\begin{aligned}
& \text { UDDe: } \\
& \text { middie } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (Mo.) Low sales value ( \(\$ 000\) 's) Hi h sales value \(\left\{3000^{\prime} \mathrm{s}\right.\) ) & - & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( 8000 's)} \\
\hline Assets & - & & & & \\
\hline Cash & \(x\) & -- & -- & -- & \\
\hline Accounts and notes receivable Inventary & \(\frac{x}{x}\) & -- & -- & -- & -- \\
\hline Other current assets & \(x\) & -- & -- & -- & -- \\
\hline Total current assets & \(x\) & -- & -- & -- & -- \\
\hline Fixed assets & \(x\) & -- & -- & -- & - \\
\hline Less: Accum. dep. on fixed assets & x & -- & - & -- & -- \\
\hline Other assets & X & -- & - & -- & -- \\
\hline Totel ussets & \(x\) & = & - & - & - \\
\hline \multirow[t]{6}{*}{\begin{tabular}{l}
Lisbilities and equity \\
Current Ioans \\
Other curfent liabilities \\
Total current liabilities \\
Mortgages payable \\
Long term debt \\
Other lisbilities
\end{tabular}} & \(=\) & & & & \\
\hline & \(x\) & -- & -- & -- & -- \\
\hline & \(x\) & -- & -- & -- & -- \\
\hline & \(x\) & -- & -- & -- & -- \\
\hline & \(x\) & -- & -- & -- & -- \\
\hline & \(x\) & -- & -- & -- & -- \\
\hline Total liabilities & X & - & -- & -- & -- \\
\hline Total equity & X & -- & \(\cdots\) & -- & -- \\
\hline
\end{tabular}
(1) These estimstes are based on sample of businesses reporing sales between \(\$ 25,000\) and \(\$ 2.000 .000\).
see Table 1 for symods and notes.

TABLE 3. Financial ratios (1) for incorporated businesest only. 1987 Prince Etwerd island, Direct Sellers (SiC 6921)
\begin{tabular}{llll} 
\\
\hline
\end{tabular}
(1) The retios represent the wersge of patios for each business in the geop and cannot be calculated from the figures shom in table 2 . 121 These estimetes se besed on semple of businesses reporting \(\mathbf{5 0 1}\) es between 525,000 end \(52,000,000\).

See Toble ifor symbols and mates.

\section*{Definitions:}
1. Liquidityristio:

Current \(=\) curpent assets / curpent libbilities
2. Leverage retios:
a) Debq/equiqy = rotal liabiliqies / equiqy.
b) Debi raic = qial liabilities / total assets
c) Interest coversge = net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Direct Sellers (SIC 6921)

 only thase businesses reporting stetement of changes.
Set Table 1 for symbols end notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC clessification in ig87
Prince Edwerd Island, Direct Sellers (SIC 6921)

(1) Average labour units ore calculated by dividing totol paypoll by the overage annual wage and solory rate as reported in the Survey of Employment. Payroll and Nours. Statistics Canade. Catalogue \(72-002\). An average labour unit could be interpreted as a full-time employet. Note that the ousiness size groups used ape determined at the canade level. Thus if obusiness has at least 500 employees in Cansda os whole but less than that number in ony given province it is shown in the soo ond over group
(2) Refers to businesses reporting no peyroll deductions in the previous year.
(3) Reters to ousinesses reporting no poyroll deouctions in the following year
"Newly reporting" and "no longer reporting" businesses ape assumed 10 have been in activity for six months and the information is adjusted accordingly.

See laole 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. \(1985-1987\)
Prince Edward island, Direct Sellers (SIC 5921)


1986
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net profit (loss) \(\$\)
\end{tabular} & \[
\begin{array}{r}
198.413 \\
175.122 \\
23.291
\end{array}
\] \\
\hline Businesses reporting profit (Mo.) & 8 \\
\hline Average sales \$ & 198.413 \\
\hline Average expense \$ & 175.122 \\
\hline Average net Drofit \$ & 23.291 \\
\hline Businesses reporting loss (Mo.) & \\
\hline Average sales \$ & \\
\hline Average expense 5 & \\
\hline Average net loss \$ & \\
\hline
\end{tabular}

1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \$ \\
Average expense \$ \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
5 \\
112.167 \\
96.451 \\
15.716
\end{array}
\] \\
\hline Businesses reporting a profit (Mo.) & \\
\hline Average sales \$ & 112.167 \\
\hline Averoge expense \$ & 96.451 \\
\hline Average net proflts & 15.716 \\
\hline Businesses reporting lose (Mo.) & \\
\hline Averoge sales \$ & \\
\hline Average expense \$ & \\
\hline Average net loss \(\$\) & \\
\hline
\end{tabular}

11 These estimates are based on osmple of businesses reporting sales between \(\$ 25,000\) ano \(\$ 2.000 .000\).
See iable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edwerd Islend, Oper ators of Bulldings and Dwellings (Sic 751)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Totall & \[
\begin{array}{r}
\text { Bot } 10 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower middle 25\% & Upper
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { TOO } \\
& 25^{\circ}
\end{aligned}
\] \\
\hline Businesses ir samole (No. Low sales value ( \(\$ 000^{\prime} \mathrm{s}\) ) High sales value \(\left(\$ 000^{\prime} s\right.\) ) & \[
\begin{aligned}
& 14 \\
& (1) \\
& (1)
\end{aligned}
\] & -- & -- & -- & -. \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Solected expense item} & \multicolumn{5}{|c|}{Industry average (2)} & \multirow[b]{2}{*}{\[
\begin{aligned}
& \text { Z busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only (3)} \\
\hline & Total & \[
\begin{array}{r}
\text { Bo:tom } \\
25
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & Upper middle 25\% & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middie } \\
25 \%
\end{array}
\] & Uoper middie 25\% & Top \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Decupancy exponses & 29.5 & -- & - & -- & -- & 100.0 & 29.5 & -- & -- & -- & -- \\
\hline Deprecietion & 15.8 & -- & -- & -- & \(\ldots\) & 90.9 & 17.4 & -- & -- & & -- \\
\hline Repeirs 8 meintenance & 5.1 & -- & - & & -- & 88.6
79.5 & 5.8
9.9 & -- & -- & -- & -- \\
\hline Hett, light t telephone & 7.8
0.7 & -- & -- & & -- & 79.5
11.4 & 9.9
6.1 & -- & -- & -- & -- \\
\hline & & & & & & & & & & & \\
\hline Personnel expenses & 9.9 & -- & -- & -- & -- & 40.9 & 24.3 & -- & - & -- & -- \\
\hline Financial expenses & 24.3 & -- & & -- & -- & 97.7 & 24.8 & -- & -- & - & -- \\
\hline Interest \& bank charges & 22.0 & -- & & & -- & 95.5 & 23.1 & -- & -- & -- & -- \\
\hline Professional foes & 2.2 & -- & -- & -- & -- & 90.9 & 2.4 & -- & & - & -- \\
\hline Other expenses & 23.0 & -- & - & - & -- & 100.0 & 23.0 & -- & - & -- & -- \\
\hline Profit (loss) & 13.3 & -- & -- & -* & -- & 95.5 & 13.9 & -- & - & -- & -- \\
\hline Totel & 100.0 & -- & -- & -- & -- & 100.0 & & -* & - & -- & -- \\
\hline
\end{tabular}

\section*{symbole}
- zero or no observations
-- too small too be expressec
nct applicat
\(x\) configentisi

\section*{Footnotes}
(1) These estimetes pre based on s sample of businesses ruporting sales betmeen 525,000 and \(\$ 2,000,000\).
12) Yaiue in each cell = Total weighted axponditure on givan item
(3) Vblue in eech cell \(=\frac{\text { Toisl weighted expenditure on given iten }}{\text { Topisl weighted seles of businesses reporting this item of expenditure }}\) for each quartile

This portion of the quble pertains only to the businesses reporting the specific expense item. Therefore these retios ere celculbted individually and the total will not necessarily equal 100 .

\section*{Notes}

Deta are shown by quartiles when bt leats 13 of the sampled businesses report the specific item
hecords were ranked in sscending order according to sales size. Esch quartile (i. © . bottom 25\%, Iower midde 25z, tc.l represents one quarter of the total number of businesses. Within each querfile. the overse retio is presented. For comparison purposes. the high and low values of sties ept shown.

Mow to use the teblet
(1) locet the eppropriete soles range thet is displeyed on the two lines entit)ed low sales value" and "high sales velue"

121 The selected range will indicete the proper quertile. i. ©. the botton 25\%, the lower middle 25\%, the upper middie 25\% or the top 25\%
(3) Deto perteining to the sulectad sales tize runge will be in thet quertile

\section*{Stemdard Induetrisl Clessification Definition (SIC 19801 :}

SIC 7510 - Operstors of Buildinge end Dwellingt
Businesses primerily engaged in operating. or in owning and operating buildings and dmellings

TABLE 2. Balance sheet proflle for incorporated businesses only. 1987
Prince Edward Isiand, Dperators of Buildings and Owellings (SIC 751)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total! 1 ) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe I middle \(25 \%\) & Upper middle 25\% & To\%
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales ralue ( \(\$ 000^{\prime}\) s) Migh sales value ( 8000 's) & \[
\begin{aligned}
& 44 \\
& (1) \\
& (1)
\end{aligned}
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{} \\
\hline Cash & - & -- & -- & -- & -- \\
\hline Accounts and notes receivable & 4 & -- & -- & -- & -* \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other current assets & 14 & - & -* & -- & -- \\
\hline Total curient assets & 18 & -- & -- & -- & - \\
\hline Fixed essets & 787 & -- & -- & -- & -- \\
\hline Less: Accum. deo. on fixed assets & 9 & -- & -- & -- & - \\
\hline Other assets & 99 & -- & -- & -- & - \\
\hline Total essets & 904 & -- & - & -* & - \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Current loans & 5 & -- & -- & -- & -- \\
\hline Other curpent liabilities & 48 & -- & -- & -- & -- \\
\hline Total curcent lisbilities & 53 & -- & -- & -- & -- \\
\hline Mortgages Dayable & - & -- & -- & -- & -- \\
\hline Long term debt & 307 & -- & - & -- & -- \\
\hline Other liabilities & 307 & -- & -- & -- & -- \\
\hline Totel liabilities & 355 & -- & -- & -- & -- \\
\hline Totel equity & 544 & -- & -- & -- & -- \\
\hline
\end{tabular}

11 These estimates are based on sample of businesses reoorting sales detween \(\mathbf{\$ 2 5 , 0 0 0}\) ond \(\mathbf{\$ 2 , 0 0 0 , 0 0 0}\).
See tede ifor symbols and notes

TABLE 3. Financial ratios (1) for incorporated butinesses only. 1987
Prince Edwerd Island. Dperetors of Bulldings and Owellings (SIC 759)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Tots 1 21 & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { miodie } 25 \%
\end{array}
\] & Usper
\[
\text { middle } 25 \%
\] & TOD
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) High soles value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 44 \\
& (1) \\
& (1)
\end{aligned}
\] & -- & -- & -- & -- \\
\hline & & & Aversge & & \\
\hline Liquidity patio Current retio (times) & 0.3 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debtlequity ratio (times) \\
Interest coverage itio (times) \\
Dedt fatio (times)
\end{tabular} & \[
\begin{aligned}
& 0.7 \\
& 2.0 \\
& 0.4
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(11) The patios represent the suerage of ratios for mach business in the group and cannot de calculated from the figures ghown in fole 2 .
(2) Thuse estimes pre beted on smple of businesses peporting sties between \(\mathbf{2 5 , 0 0 0}\) end \(\mathbf{5 2 , 0 0 0 , 0 0 0}\).

See teble ifor symbols and notes.

\section*{Definitions:}
1. Liquidity retio:

Current * current assers / curfent lisbilifies
2. Leverage retios:

Debt/equiry = toral liabilities / equriy
b) Debt fatio = soral liacilities / lotal assers
cl Interest coverege \(=\) net profit interest expense/ inerest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward island, Operators of Buildings and Dwellings (SIC 751)

 only thos businesses reporting statement of changes
See Table for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in i987
Prince Edward Island, Operetors of Buildings and Dwellings (SIC 751)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Business size expressed in average labour units(1)} & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{\[
\begin{array}{r}
\text { Total payroll } \\
\left\{\$ 000^{\prime} \mathrm{s}\right)
\end{array}
\]} & \multirow[b]{2}{*}{Average labour units(1)} & \multicolumn{2}{|l|}{Changes in number of businesses with paid employees} \\
\hline & & & & \begin{tabular}{l}
New 1 y \\
repoiting(2)
\end{tabular} & No Ionger reporting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Totel & 82 & 1.870 & 120 & 15 & 11 \\
\hline less than 20 & 60 & 1.729 & 113 & 18 & 10 \\
\hline 20-99 & & - & - & 18 & 1 \\
\hline 100-499 & , & \(x\) & \(?\) & 1 & - \\
\hline 500 and over & 1 & X & 5 & - & - \\
\hline \multicolumn{6}{|l|}{1587} \\
\hline Tote! & 70 & 2.625 & 154 & 14 & -• \\
\hline & 65 & 1.724 & 104 & 13 & \(\cdots\) \\
\hline \(20=99\) & 2 & . \(\times\) & 47 & - & \(\cdots\) \\
\hline 100-493 & 1 & \(\times\) & - & 1 & . . \\
\hline 500 and over & 1 & \(x\) & 3 & - & \\
\hline
\end{tabular}

\footnotetext{
Il merage fabour units ar calcutated by dividing total poyrolt by the over age onnusl wage and sitary rate as reported in the Survey of Employment. Paysoll and Mours. 5tatistics Canso. Caralogue 72-002. An oversge labour unit could be interppied as a fall-time employee. Note that the business size groups usod are determined at the Canada level. Thus if ousiness has at least 500 employees in Canada as a whole but less than that mumber in any given province it is shown in the 500 and over group.
(2) Refers 10 businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

Wewly reporting" and "no longer reporting businesses are sssumed to hove been in activity for six months ond the informapion is adiusted accordingly

See table 1 for symools and notes
}

TABLE 6. Selected operating characteristics of small businesses by sales quartile. i985-1987
Prince Edward Island, Dperators of Buildings and Owellings (SIC 751)


1985

Mumber of observetions in sample Average sales \(\$\)
Average expense \(\$\)
Average net profit (loss) \$ \(\quad 67.988\)

Businesses reporting profit (No.)
Average sales
Average expense \(\$\)
Average net profit \$
161.022
93.034
67.988

Businesses reporting loss (Mo.)
Average sales \$
Average expense \(s\)
Average expense \(\$\)
Average net loss \(\$\)


1986

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

Businesses reporting profit (No.)
Average sales \$
Avernge expense \$
Averope net profit \(\$\)
16
217.773
231.673
-13.900
usinesses reporting loss (Mo.)
Average sales \(\$\)
Average expense
Average net lass \(\$\)
203.761
-41.406
\begin{tabular}{|c|c|c|c|}
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & - \\
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & - \\
\hline - & - & -- & - \\
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & -- \\
\hline
\end{tabular}

1987

Number of observetions in sample Average sales \$ Average expenses
Average net profit (loss) \$
14
33.392
37.112
\(-3,720\)
usinesses reporting profit (Mo.)
Average sales
7
34.884
23,449
Average expense \(\$\)
23.449
11.435

Businesses reporting less (Mo.) Average stios \(\$\)
32.934

Average exDense
51.421

Average net loss
\(-18.487\)
(1) These estimezes are besed on ample of businesses peporting sales between \(\$ 25,000\) and \(\$ 2.000 .000\)

Sen Tavie 1 for symbols and noies

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edwerd isiand. Operators of Residential Buildings and Dwellings (SIC 7511)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total(1)} & \multicolumn{2}{|r|}{Battom 25:} & \multicolumn{2}{|r|}{Lower midde 25\%} & \multicolumn{3}{|c|}{Under mode 25\%} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { To0 } \\
& 25 \%
\end{aligned}
\]} \\
\hline Businesses in sample (No.) Lom sales vaiue ( 8000 s ) Hg sales value ( \(\$ 9000^{\prime} \mathrm{s}\) ) & \multicolumn{2}{|r|}{\[
\begin{aligned}
& 28 \\
& 111 \\
& 111
\end{aligned}
\]} & & & & -- & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry average(2)} & \multirow[b]{2}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3)} \\
\hline & Tota 1 & Bottom 25\% & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{array}{r}
\text { Uoper } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bot } 80 \mathrm{~m} \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upoer } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOp } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Cost of sales & - & -* & -- & -- & -- & - & - & - & -- & - & - \\
\hline Qceupency expenses & 27.5 & -* & -- & - & -- & 100.0 & 27.5 & -- & - & -- & -- \\
\hline Deprecietian & 14.7 & -- & -- & -- & -- & 92.9 & 15.8 & -* & -- & -- & -- \\
\hline Repairs \({ }^{\text {s mantensmce }}\) & 5.8 & -- & -- & -- & -- & 85.7 & 6.8 & -- & -- & -- & - \\
\hline Heat. light \({ }^{\text {s }}\) teleshon & 6.6 & -- & -- & -- & -- & \(85 . ?\) & 7.7 & -- & -- & -- & -- \\
\hline Rent & 0.3 & -- & -- & -- & -- & 10.7 & 3.1 & - & -- & -- & - \\
\hline Personnel expenses & 7.5 & - & -- & -- & -- & 35.7 & 20.9 & -- & -- & - & -- \\
\hline Finencisl expenses & 28.9 & =- & =- & - & - & 100.0 & 28,9 & -- & ** & - & -- \\
\hline Interest 8 bank chorges & 27.1 & -- & -- & -- & -- & 96.4 & 28.1 & -- & -- & -- & -- \\
\hline Professional toes & 1.8 & -- & -- & -- & -- & 89.3 & 2.0 & -- & -- & -- & -- \\
\hline Other expenses & 23.7 & - & -- & -- & - & 100.0 & 23.7 & \(\cdots\) & -- & =- & - \\
\hline Profit (loss) & 12.5 & -- & -- & -- & -- & 92.9 & 13.4 & -- & -- & -- & -- \\
\hline Total & 100.0 & -- & -* & -* & -* & 100.0 & \(\ldots\) & -- & -- & -- & -- \\
\hline
\end{tabular}

\section*{Sybols}
```

zero of no observetions
*- to0 snsil to0 De expressed
.. not appliceole
x confidential

```

\section*{Footnotes}
(1) These estimetes bre bused on sample of businesses reporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).


This portion of the table pertains only to the businesses reporting the specific expense item. Theretore these ratios are calculated individualy and the totel will not necessarily equel \(100 \%\).

\section*{Motes}

Date ere shown by quertiles when at least 13 of the sampled businesses peport the specific iten
Records were ranked in ascending order sccording to sties size. Esch quirtile li. . botton 25y, lower midde 25y, etc.1 represents on qumrter of the total number of businesses. Within est quartile. the average ratio is presented. for comperison purposes, the high and low values of seles ert shown.

How to use the tebles
(1) Locate the appropribte sies range that is displayed on the two lines entisled wow sales value end atigh stes viluge
(2) The selected ronge will indicete the proper quartile. i. E. the botion \(25 \%\). the lower widdl 25\%. the upper midde \(25 \%\) or the top \(25 \%\).
(3) Data pertaining to the selected sales size renge will be in thet quartile.

\section*{Stenderd Industrial CIestificetion Definition (SIC 1880) :}

SIC 7511 - Dperators of Residentisl Buildings and Dwillings
Businesses primarily engaged in operating. or in owning and operaring residential buildings and dwellings. This industry includes apartmen building operating. apartment hotel operating. condomimium management. leasing of residential buildings and residential buildings real estate operaiing

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward island. Operators of Residential Bulldings and Dwellings (SiC 7511)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower
\[
\text { midd } \in 25^{\circ}
\] & Upper middle \(25 \%\) & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sates value ( \(\$ 000\) 's) High sales value ( \(\$ 000\) 's) & \[
\left.\begin{array}{l}
28 \\
11 \\
1
\end{array}\right\}
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(\$ 000\) s )} \\
\hline \multicolumn{6}{|l|}{} \\
\hline Cash & 2 & - & - & -- & -- \\
\hline Accounts and notes receivable
Inventory & 2 & - & -- & -- & -- \\
\hline Other cuprent assets & 15 & -- & - & -- & -- \\
\hline Totel current assets & 17 & -- & -- & -- & - \\
\hline Fixed assets & 861 & -- & -- & -- & -- \\
\hline Less: Accum. dep. on fixed assets & 148 & -- & -- & -- & -- \\
\hline Other assets & & & & & \\
\hline Total sesets & 1.026 & - & -- & - & -- \\
\hline \multicolumn{6}{|l|}{Lisbilities and squitr ? ?} \\
\hline Current losns \(\begin{aligned} & \text { Other current liabilities } \\ & \text { O }\end{aligned}\) & 54 & -- & -- & -- & -- \\
\hline Other current lisbilities
Total eurrent liabilities & 61 & -- & -- & -- & -- \\
\hline Mortgages payable & - & -- & -- & - & -- \\
\hline Long term debt & \(37{ }^{\circ}\) & -- & -- & & -- \\
\hline Other liabilities & 376 & -- & -- & -- & - \\
\hline Totel liabilities & 437 & -- & -- & =- & -- \\
\hline Total equity & 589 & -- & -- & - & -- \\
\hline
\end{tabular}
(1) These esqimates are based on a sampls of businesses reparting sales between \(\mathbf{3 2 5 , 0 0 0}\) and \(\$ 2,000,000\).

See Table 1 for symbols and notes.

TABLE 3. Financlal rattos(1) for incorporated businesses only. 1987
Prince Edward island, Oper etors of Residentlal Bulldings and Owellings (Sic 7511)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower middle 25\% & Upper
\[
\text { midole } 25 \%
\] & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No. Low salas value ( \(\$ 000\) 's) Migh sales value \((\$ 00)^{\prime}\) s & \[
\begin{aligned}
& 28 \\
& (1) \\
& (1)
\end{aligned}
\] & & & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Curront ratio (times) & 0.3 & -- & -- & -- & -- \\
\hline ```
Leverage ratios
    Oebt/equity ratio (times)
    Interest coverage ratio (times)
    Dobt ratio (times)
``` & \[
\begin{aligned}
& 0.7 \\
& 1.8 \\
& 0.4
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratias rapresent the werage of ratios for each business in the group and cannot belculated from the figures shown in table 2 .
(2) These estimetes beeed on sempl of businesses reporting seles between \(\$ 25,000\) and \(\mathbf{2 , 0 0 0 , 0 0 0}\).

See Table ; for symols and notes.

\section*{Definitions:}
1. biquidiey ratio:

Current = current assets / cuprens liabilities.
2. Levernge refios:
8) Deor/equity \(=\) total \(\mid\) iabilifies / equity.
b) Debi ratio = total liabilities/ total assets.
cl \(\operatorname{lnterest}\) coverage \(=n e t\) profit . interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward Island, Operators of Residential Buildings and Dwellings (SIC 7511)

 only those ousinesses reporting statement of chonges.
See Tate 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciasifification in is87
Prince Edward lsland, Operntors of Residentill Buildings and Dwellings (Sic 7511)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & & & & Changes in num wish pt & of businesses ployees \\
\hline Business size expressed in average labour units(1) & Number of businesses & \[
\begin{array}{r}
\text { Totst payroll } \\
\left(\$ 000^{\prime}\right. \text { s) }
\end{array}
\] & Average labour units(1) & \begin{tabular}{l}
Newly \\
reporting(2)
\end{tabular} & No Ionger reporting (3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Total & 33 & 951 & 60 & 13 & 8 \\
\hline \[
\begin{aligned}
& \text { less then } 20 \\
& 20: 99
\end{aligned}
\] & 39 & 951 & 50 & 13 & ? \\
\hline \[
\begin{aligned}
& 100-199 \\
& 500 \text { and over }
\end{aligned}
\] & - & - & - & - & - \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Total & 42 & 1.669 & 94 & 9 & - . \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99
\end{aligned}
\] & 40
2 & \(x\)
\(x\) & 47 & 9 & ... \\
\hline 100-499 & - & - & - & - & . . . \\
\hline 500 and over & - & - & - & - & \\
\hline
\end{tabular}
19) Average labour units are calculated by dividing cosal peypoll by the overage annual wage and salary rate as reported in the Survey of Employment. Payroll and hours. Statistics Conade, Cotalogue 72-002. An overage labour unit couta be interpited os o futl-fime moloyet. Mote that the business size groups used are derermined at the Condo level. thus if business has at least 500 employees in Canada as a whole but less than that number in eny given province it is shown in the 500 and over group.
(2) Refers to businesses eporting no payrall deductions in the provious yoar

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

See iable ifor symbols and notes

TABLE 6. Selected operating charactertstics of small busimesses by sales quertile. 1985-1987 Prince Edward Island, Operztors of Residentiol Buildings and Dwellings (SIC 7511 )

```

Wumber of observations in sample
Wumber of observations in sample
Wumber of observations in sample
Average net profi\& (loss) \$
Businesses reporting profit (Mo.)
Average sales \$
Average expense \$
Averope net profit\$
-usinesses reporting - loss (Mo.)
Average sules\$
Average expense\$
Average net loss \$

```
Number of observations in sample
    Average sales \(\$\)
    Average expense \(\$\)
    Average net profit (loss) \$
Businesses reporting prolit (No.)
    Average sales \(\$\)
    Average sales \(\begin{aligned} & \text { Averge expense }\end{aligned}\)
    Average net prof it \(\$\)
Businesses reporting loss (Mo.)
    Average salus \(\$\)
Average expense
    175.092
    Average net loss \$
78
178.787
177.597
4
\(x\)
\(x\)
\(x\)
\(\begin{array}{ll}-- & - \\ -- & - \\ - & \end{array}\)
--
--
\(\qquad\)


\section*{1986 \\ 1986}

Average net profit (loss) \$
177.597

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edward Isiand, Operators of Non-Residential Buildings (SIC 7512)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Tota! [1)} & \multicolumn{2}{|r|}{Bot tom 25\%} & \multicolumn{2}{|r|}{Lower midale 25\%} & \multicolumn{3}{|c|}{\begin{tabular}{l}
Upde? \\
midde 25\%
\end{tabular}} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& 700 \\
& 25 \%
\end{aligned}
\]} \\
\hline Businesses in samole (No.) Low sales value ( \(\$ 000^{\circ}\) s) High sales value ( \(\$ 000\) 's) & & \[
\begin{aligned}
& 16 \\
& (1) \\
& (1)
\end{aligned}
\] & & & & & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industey average(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only ( 3)} \\
\hline & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & Upper middle 25\% & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{aligned}
& \text { Lower } \\
& \text { middl } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { middl } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Occupancy expenses & 33.0 & -- & -- & & -- & 100.0
87 & \[
33.0
\] & -- & -- & -- & -- \\
\hline Oepreciation
Repaips 8 maintenance & 17.8
4.0 & -- & -- & -- & -- & 87.5
93.8 & 20.3
4.3 & -- & -- & -- & -- \\
\hline Heat. Iight o telophone & 9.9 & -- & -- & -- & -- & 58.8 & 14.5 & -- & -- & -- & -- \\
\hline gent & 1.3 & -- & -- & -- & -- & 12.5 & 10.4 & - & -- & -- & -* \\
\hline Personnel expenses & 14.2 & -- & -- & - & - & 50.0 & 28.5 & -- & -- & -- & -- \\
\hline Finsencial expenses & 16.1 & -- & -- & -- & -- & & & -- & -- & -- & -- \\
\hline Interest \& bank charges Professional fees & 13.1
3.0 & -- & -- & & -- & 93.8
93.8 & 14.0
3.2 & -- & -- & -- & -- \\
\hline Other expenses & 21.8 & -- & -- & - & - & 100.0 & 21.8 & -- & - & -* & -- \\
\hline Profit (loss) & 14.7 & - & - & -- & - & 100.0 & 14.7 & -- & -- & -- & -- \\
\hline Total & 100.0 & - & -- & - & -- & 100.0 & & -- & -* & -- & -* \\
\hline
\end{tabular}

\section*{symbale}
zers or no observations
too smell too be expressed
not epplicable
\(\times\) confidentisl
Footnetes

(2) Value in esch cell \(\varepsilon\) Total weighted expenditure on given ifem

131 Value in each cell \(=\frac{\text { Topal weighted expendipur on given item }}{\text { Total wignted sales of businesses raporting this item of expenditure }}\) for ench quertile
This portion of the tol pertains only to the businesses reporing the specific mpense itom. Fherofore these rotios mer calculated individualty and the total will not necessarily gus 100\%.

\section*{Moter}

Dot. ore shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were renked in escending opder mecording so seles size. Each quertile (i. botion 25\%. lower midde 25z, etc.) represents one querter of the topl number of businesses. Wi thin eech quartile, the aver get rezio is presented. For comper ion purposes. the high and low voluns of sales ere shown.

How to use the teblts

l21 The selected penge will indicate the proper quertile. i. the botzon 25\%. the lower niddle 25z. the upper midde \(25 \%\) or the 20D 25\%.
(3) Dete pertining so the silected ssles size range will be in that quartile

\section*{Stendera Industrisl CImsificstion Definition (SIC 1880):}

SIC 7512 - Oper \(\begin{aligned} & \text { tors of Non-Residenticl buildinge }\end{aligned}\)
Businesses plimarily ongaged in opgrting, or owning and operating non-residential buildings. This industry includes arena operating conferencelconvention centre operaping. leasing non-residentisl buildings. meeting hall operating. office building rental. operbting non-residential ouiloings real estaie. shopping centre oper ating, stadium operating and thearre building operating

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward Island. Operators of Non-Residential Buildings (SiC 7512)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lowef } \\
& \text { m.dde } 25 \%
\end{aligned}
\] & Upper
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { To\% } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses ir sambie (No.)
Low sales value ( \(\$ 000\)
High sales vaiue ( 8000 & (1) 11 & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Asseta} \\
\hline Cash Accounts and notes receivable & 7 & -- & -- & -- & -- \\
\hline Inventary & - & -- & -- & -. & -- \\
\hline Other current assets & 12 & -- & -- & -- & -- \\
\hline Total curcent assets & 20 & -- & -- & -- & -* \\
\hline Fixed ussets & 658 & - & - & -* & -- \\
\hline Less: Accum, dep. on lixed essets & \(\overline{12}\) & -- & -- & -- & -- \\
\hline Other assets & 12 & -- & -- & -- & -- \\
\hline Total esents & 690 & -- & -- & - & -- \\
\hline \multicolumn{6}{|l|}{Lisbilitiet and equity} \\
\hline Other current lisbilities & 37 & -- & -- & -- & -- \\
\hline Total current lisbilities & 39 & -- & -- & -- & - \\
\hline Mortoages dayable & - & -- & -- & -- & -- \\
\hline Long term debt & - & -- & -- & -- & -- \\
\hline Other liabilities & 185 & =- & -- & -- & -- \\
\hline Total lisbilities & 224 & -- & -* & -- & -- \\
\hline Total equity & 486 & -- & -- & -- & -- \\
\hline
\end{tabular}

11 These estimates bre based on semple of businesses reporiing sales beiween \(\mathbf{3 5}, 000\) and \(\$ 2.000,000\).
See latie 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporeted businesses only, 1987
Prince Edward island, Dperators of Non-Resldential Bulldings (SIC 7512)
\begin{tabular}{llll}
\hline
\end{tabular}
(1) The rotios represent the overage of ratios for each business in the group ond cannot be celculetedron the figures shown in fable 2
(2) ihese estimates me besed on semple of businesses reporting sales beiween \(\$ 25,000\) and \(82.000,000\).

See rable 1 for symbols and notes

\section*{Definitions:}
1. Liquidity retio:

Curfent = curfent ossets / curient diabibities.
2. Levernge retios:
al Dedtequity \(=\) total liatilities / equity.
bl Deet ratio = total liabilities/ total assets
ol Interest coverage \(=\) net profit - interes expense \(/\) interesi expense

TABLE 4. Statement of changes in financial posttion for incorporated businesses only. 1987
Prince Edwerd Island, Operators of Non-Residentlul Buildings (SIC 7512)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & To:al(1) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower
\[
\text { miode } 25 \%
\] & Upper
\[
\text { midele } 25 \%
\] & \[
\begin{aligned}
& \text { ToD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Lom saies value (S000's) Mign saies vaiue (\$000's) & - & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline Opereting ectivities Cash from oderations Deprecietion Other & \[
\begin{aligned}
& \bar{x} \\
& \bar{x} \\
& \text { x }
\end{aligned}
\] & -- & -- & -- & -- \\
\hline Dividends & X & - & -* & -- & -- \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment
\end{tabular} & \[
\begin{aligned}
& \bar{x} \\
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Finsencing ectivities \\
Increase in long term debt \\
Redaymen: of long term debt \\
Loans from sharenolders \\
Redayment of loans from shareholders \\
Advances \& loans trom government \\
lnerease in equity \\
Decrease in equity \\
Other
\end{tabular} & \[
\begin{aligned}
& \bar{x} \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & \begin{tabular}{l}
-- \\
\hline- \\
- \\
\hline- \\
--
\end{tabular} & -
--
--
--
-- & \begin{tabular}{l}
-- \\
- \\
- \\
- \\
-- \\
\hline-
\end{tabular} & --
--
--
--
-- \\
\hline Increase(decrese) in cash sequivients Cesh \& quivelents-Beginning of the res? Cash \& equivalents . End of the year & \(x\)
x
x & -- & -- & -- & -- \\
\hline
\end{tabular}
(11) These estimates ere besed on Bample of incorporbiec businesses reporting sales between \(\$ 25,000\) and \(\$ 2.000,000\). Somple count includea only those businesses reporting stetement of chenges.
see isole 1 for symols and noies.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in 1987
Prince Edwerd Island, Opermtors of Mon-Resldentiml Bulldings (SIC 7512)
\begin{tabular}{lll}
\hline
\end{tabular}

III Average labour units are calculated by dividing total payrol! by the overage annual wage and salary tate as reported in the Survey of Empioyment. Payroli and Mours. Statistics Canada. Catalogue 72-002. An average lobour unit could be interpreted as a full-time employee. Note that the business size groups used are cetermined at the Canada level. Thus if a business has at least 500 emplovees if Canado as whole but less than that number in any given province it is shown if the 500 and over group.
(2) Refers to busunesses reporting no parioll deductions in the previous year
(3) Refers ic businesses reporting no payroll deductions in the following year
"Newty reporsing" and "nc longer reperting" businesses are assumed to have been in activity tor six months ano the informagion is adjustec acceroingly

See lable 1 for symbols and notes

TABLE 6. Selected operating characteristics of smali bus inesses by sales quartile. 1985-1987 Prince Edward island. Dperators of Non-Residential Buildings (SIt 7512)


1985


1987

(1) These estimates are baseo on a sample of businesses reporting sales between \(\$ 25.000\) and \(\$ 2.000 .000\)

See rabie; for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island. Insurance and Real Estate Agencief (SIC 7611)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Toral(1) & Bottam \(25 \%\) & Lower midale 25\% & \[
\begin{array}{r}
\text { Uoper } \\
\text { midde } 35 \%
\end{array}
\] & 70\% \\
\hline Businesses in sample (No.) Lom saies value \(\$ \$ 000\) s) High sales value ( \(\$ 0000^{\prime}\) s) & \[
\begin{aligned}
& 13 \\
& 11 \\
& (1)
\end{aligned}
\] & & -- & -- & -- \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry average (2)} & \multirow{3}{*}{\% businesses reporting} & \multicolumn{5}{|c|}{Reporting businesses only ( 3)} \\
\hline & Total & \[
\begin{array}{r}
\text { Bot } 10 \mathrm{~m} \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Upper } \\
\text { middl } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOO } \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { midole } \\
25 \%
\end{array}
\] & UpDer midole 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Decupancy expenses & 12.1 & -- & -- & -- & - & 94.5 & 12.8 & -- & -- & -- & -- \\
\hline Depreciation & 5.0 & -- & - & - & -- & 94.5 & 5.3 & -- & -- & -- & -- \\
\hline Repsirss maintenance & 0.7 & -- & -- & -- & -- & 84.3 & 0.8 & -- & -- & -- & -- \\
\hline Heat. Iight teleohone Rent & 3.5
2.9 & -- & -- & & -- & 94.5
85.4 & 3.7
3.4 & -- & - & -* & -- \\
\hline Rent & & -- & -- & & -- & & & - & & & \\
\hline Personnel expenses & 54.6 & -- & -- & -- & -- & 94.5 & 57.8 & -- & -- & -- & -- \\
\hline Financial expenses & 7.0 & -- & -- & -- & -- & 94.5 & 7.4 & =- & -- & -- & -- \\
\hline Interest 8 bank charges & 5.8 & -- & & & -- & 92.9 & 6.2 & -* & -- & -- & \\
\hline Professional fees & 1.3 & -- & - & & -- & 89.0 & 1.4 & -- & - & -- & \\
\hline Other expenses & 20.5 & = & - & -- & - & 100.0 & 20.5 & -- & -- & - & -- \\
\hline Proflt (loss) & 5.8 & -- & - & =- & - & 100.0 & 5.8 & - & -- & -- & -- \\
\hline Totel & 100.0 & -- & -- & -- & - & 100.0 & . . & -- & -- & -- & - \\
\hline
\end{tabular}

\section*{Symbols}
zero or no observetions
- too small 200 be exprissed
not epplicable
\(x\) confidential
Footnoter
(1) These estimates bre besed on sample of businesses reporting sales between \(\$ 25,000\) end \(\$ 2.000 .000\)

Tatel weighted expenditure on given item
121 Volue in each \(\mathrm{colt}=\overline{\text { Potal weighted sales of all businesses in the sample }} \times\) foo for ach quartile.
131 Velue in mein cell \(=\frac{\text { lotal meighted expenditure on given item }}{\text { lotal weighted seles of businesses repopting inis item of expenditure }}\) for each quertile
This portion of the toble pertains onty to the businesses peporiing the specific ocpense item. Therefore these ratios are calculateo individual!y ano the cotal will not necessarily equel 100 \%.

\section*{軦家}

Date ste shown by quertiles when at teast 13 of the sompleo ousinesses report the specific item
 one querter of the total number of businesses. Within esch quertile, the overgge patio is presented. for conperison purposes. the high and low values of sates ert shown

Mow to use the tedrey

121 The selected ronge will indicate the proper quertile. i. t. the boteon 25\%. the lower midde 25\%. the upper midde 25\% or the top 25\%.
13) Date pertoining to the selectoc soles size range will be in ther quartile

\section*{Standerd Industrith Claseificetion Definition (SIC 19801:}

SIf 7611 - Insursence nd Resel Estest Agencise
Businesses primerily engaged in either the selling of insurance and pansion products as an inopendent agent or broker or dealing in rea estate such as buying and selling for others. manging and appraising real estare for others or whose activities encompass both fields
 real estate agencies, insurance broker services and real esiate agencies are included in this industry

(11) These estimetes er based on senple of businesses reporting seles between \(\$ 25,000\) end \(82,000,000\)

See rable ifor symols and notes.

TABLE 3. Financial rattos(1) for incorporated businesses only, 1987
Prince Edwerd island, Insurance and Reel Estste Agencies (5ic 7511)
\begin{tabular}{lccccccccc} 
\\
\hline
\end{tabular}
(1) The retios represent the mer age of retios for each business in the group and cannot be celculated from ane figures shown in fable 2 .
(2) These estimates sre based on semple of businesses reporting sol between 525,000 and \(\$ 2,000,000\).

See itole i for syools and notes.

\section*{Definisiont:}
1. Liquidity petis:

Curtent = current assets / current liabilities
2. Leverage retios:
```

a) Debu/equity = 10ts lisbiliqes / equity.
b) Debt ratio = total lisoilities/total assets,
c) Interest coversge met profit interest expense/ interest expense

```

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edwerd island, Insurance and Real Estate Agencies (SIC 7E11)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Totalil & \[
\begin{array}{r}
\text { Bo:tom } \\
25 \%
\end{array}
\] & Lower
\[
\text { middle } 25 \%
\] & Upper
\[
\text { midole } 25 \%
\] & Top
25: \\
\hline Businesses in samsle (No.) & - & & & & \\
\hline Low sales value ( \(\$ 000\) s) & - & & & & \\
\hline High sales volue (\$000's) & - & & & & \\
\hline & & & vorage \(1 \$ 000\) & & \\
\hline Opereting ectivities & & & & & \\
\hline Cash from oderations & x & & -- & -- & -- \\
\hline Dedreciation & \(\frac{x}{x}\) & -- & - & -- & -- \\
\hline Other & \(x\) & - & - & -- & -* \\
\hline Dividends & \(x\) & -- & -- & =- & -- \\
\hline Investment sctivities & \(\bar{\square}\) & & & & \\
\hline Oisposal of fixed assets & \(x\) & -* & -- & -- & -- \\
\hline Purchase of fixed assets & K & - & -- & -- & \(\cdots\) \\
\hline Increase in investment & X & =- & -- & -* & \(\cdots\) \\
\hline Decresese in investment & X & -- & - & -* & -* \\
\hline Finencing ectivities & - & & & & \\
\hline Increse in long term debt & \(x\) & -- & -- & -- & -- \\
\hline Repeyment of long term debt & x & -- & -- & - & -- \\
\hline Loans from shareholders & \(x\) & -- & - & -- & - \\
\hline Redaymert of loans from sharemolders & \(x\) & -- & -- & -- & -- \\
\hline Advances \& loans from government & \(x\) & -- & -- & -- & - \\
\hline Increase in equity & \(x\) & - & -- & -- & - \\
\hline Gecrease in equity & \(\frac{x}{x}\) & -- & -- & -- & -- \\
\hline Other & x & -- & =- & -- & -- \\
\hline Increase(decrease) in cash * equivalents & \(x\) & -- & -- & - & -- \\
\hline Cesh oquivalents-Beginning of the year & \(\frac{x}{x}\) & - & -- & -- & -- \\
\hline Cash equivelents . End of the year & \(x\) & -- & -- & -* & -- \\
\hline
\end{tabular}
 only those businesses reporting a starenent of changes
see Tabie 1 for symbols and notes.

Prince Edward Isiand, Insurance and Real Estate Agencies (Sic 7611)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Business size expressed in average lobour units(1)} & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{Tots \(\begin{array}{r}\text { peyroll } \\ (\$ 000 \text { s) }\end{array}\)} & \multirow[b]{2}{*}{Average tabour units(1)} & \multicolumn{2}{|l|}{Changes in number of businesses with peid employess} \\
\hline & & & & New!y
repotting(2) & No longer reoorting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Total & 53 & 3.827 & 190 & 7 & 6 \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { and over }
\end{aligned}
\] & \[
\begin{array}{r}
43 \\
4 \\
5 \\
1
\end{array}
\] & \[
\begin{array}{r}
1.992 \\
1.330 \\
x \\
x
\end{array}
\] & \[
\begin{array}{r}
105 \\
70 \\
13 \\
2
\end{array}
\] & \begin{tabular}{l}
6 \\
\hline 1
\end{tabular} & 6
-
- \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Totel & 62 & 5,901 & 281 & 5 & . \\
\hline \[
\begin{aligned}
& \text { less then } 20 \\
& 20-99 \\
& 100 \text { - } 499 \\
& 500 \text { ond over }
\end{aligned}
\] & 51
5
3
3 & \[
\begin{array}{r}
3.614 \\
2.041 \\
100 \\
146
\end{array}
\] & \[
\begin{array}{r}
173 \\
98 \\
6 \\
6
\end{array}
\] & 6
2
1
- & \(\cdots\) \\
\hline
\end{tabular}

\footnotetext{
[11 dverage lsbour units bre calculased by dividing totel poyroll by the overoge annual wege sho solery rete as reported in the survey of Emplomment. Poyroll and Hours. Statistics Conade. Catslogue p2-002. An aver ege labour unit could be interpreted os a full-lime emoloyee. Note thos the business size groups used are ofermined at the canade ievel. Thus if a business has ot least 500 employees in Canade as whole but less then that number in eny given province it is shown in the 500 Bnd over group.
(2) Refers 10 businesses reporiing no payroll deductions in ine previdus year
(3) Refers to businesses reporting no payroll deductions in the following year
*Newly reporing" ano mo langer reporting" businesses are assumed to have been in activily for six months and the informbion is adjusied accordingly

See iable ' for symbols and notes
}

TABLE 6. Selected opersting characteristics of small busimesses by sales quartile. 1985-1987 Prince Edward Island, Insurance and Real Estare Agencles (Sic 7691 )

\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \$ \\
Average expense \(\$\) \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
7 \\
153,809 \\
132,393 \\
21.416
\end{array}
\] \\
\hline Businesses reporting profit (Mo.) & \\
\hline Average sales \$ & 153.809 \\
\hline Average expense \$ & 132,393 \\
\hline Average net profit\$ & 21,415 \\
\hline Businesses raporting Joss (Mo.) & \\
\hline Averspe sales \$ & \\
\hline Averoge expense \$ & \\
\hline Average net loss \$ & \\
\hline
\end{tabular}
Number of observations in sample
Average sales \(\$\)
Average expense \(\$\)
Average net profit (loss) \(\$\)
Susinesses reporting profit (Mo.)
Average sales \(\$\)
Average expense \(\$\)
Average netprofit \(\$\)
Businesses reporting lose (Mo.)
Average sales \(\$\)
Average expense \(\$\)
Average net loss \(\$\)

10
147.674
127.073
20.601
147.574

147,674
127.073
20.601

Average sales \(\$\)
Average net loss \(\$\)


1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observstions in semple \\
Average sales \$ \\
Average expense \(\$\) \\
Average net Drofit (loss) \$
\end{tabular} & \[
\begin{array}{r}
26 \\
37.724 \\
21.542 \\
16.182
\end{array}
\] \\
\hline Businesses reporting Drolit (Mo.) & 17 \\
\hline Average stles \$ & 35.382 \\
\hline Average expense \(\$\) & 14.870 \\
\hline Average net profit 5 & 20.512 \\
\hline Busimeset reporting (loss [Mo.) & 9 \\
\hline Average sales 5 & 72. 400 \\
\hline Averse expense 5 & 98,382 \\
\hline Averoge net loss 5 & \(-25.982\) \\
\hline
\end{tabular}
(1) These estimates are besed on sample of businesses reporting sales berween \(\$ 25.000\) and \(\mathbf{\$ 2 , 0 0 0 , 0 0 0}\)

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward IEland, Computer Services (SIC 7721)


\section*{Symbols}
zero of mo observations
-- too smell 800 De expressed
not applicable
\(x\) con \(\$\) idential

\section*{Footnotes}
(1) These estimates are bised on semple of businesses roporiting sales between \(\$ 25.000\) snd \(\$ 2.000 .000\)
\(\frac{\text { lotal weighted expendisure on given iten }}{\text { lotal weighted sales of all businesses in the sample }} \times 100\) for esch quertile.

Inis pertion of the table pertains only to the businesses reporting the specific expense item. Therefore these retios ore calculated individuelly and the corel will not necesserily equal \(100 \%\)

\section*{Motes}

Dsts ere shown by quartilies when at last 13 of the sampled businesses repopt the specific item
 ons querter of the total mumber of businesses. Within ebch quartile. the tversegetio it presentec. For comperison purposes. the high end low values of sales ere thown

Mom to uee the kablet

(2) The selected range will indicate the proper quertite. i. the oottom 25\%. the tower midd 25\%. the upper midde 25\% or the top 25\%.
(3) Date pertaining to the telected stise size range will be in thet quartile.

\section*{Stunder Industriel cinstifieetion Definition (SIC 1980)}

51C 7721 - Computer Sepvices
Businesses primarily engaged in providing computer facilifies on bental. leasing of fime sharing basis one such activities as programing. planning and systems work. This industry includes computer consulting services. computer input preparation services. compurer processing services. computer programming services. computer rental or leasing services fexcept finonce leasingl, computer services, computer sofiwbre services. computer time-sharing services, computer services sofiware psckeges, computer services systems analys is and design and computer services systams design

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward island, Computer Services (SIC 7721)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & Bot 10 m 25\% & Lower
\[
\text { middie } 25 \%
\] & \[
\begin{array}{r}
\text { Upoer } \\
\text { miode } 25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25^{\circ}
\end{aligned}
\] \\
\hline Susinesses in sample (No.) & 4 & & & & \\
\hline Low sales value (\$000's) & (1) & & & & -- \\
\hline High sales value (\$000's) & (1) & -- & - & -- & \\
\hline & \multicolumn{5}{|c|}{Average ( \(\$ 000\) s)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash & \(x\) & -- & -- & -- & -- \\
\hline Accounts and notes peceivable & \(x\) & -- & -- & -- & -- \\
\hline Inventory & \(x\) & -- & - & -- & -- \\
\hline Other current assets & \(x\) & =- & -- & -- & -- \\
\hline Total curient assets & \(x\) & - & -- & -- & -- \\
\hline Fixed assets & \(x\) & -- & -- & - & -- \\
\hline Less: Accum. dep. on fixed assets & \(x\) & -- & -- & -- & -- \\
\hline Other assets & K & -- & -- & -- & -- \\
\hline Totel mesets & \(x\) & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Lioblictes and equity} \\
\hline Current losns & K & -- & -- & -- & -- \\
\hline Other cursent liabilities
Total curtent liabilities & x & -- & -- & -- & -- \\
\hline Total curtent liabilities
Mortgages payable & * & -- & -- & -- & -- \\
\hline Mortgages dayable
Long term debi & X & -- & -- & -- & -- \\
\hline Long term debi & \(x\) & = & -- & -- & -- \\
\hline Other liabilities & \(x\) & -- & - & -- & -- \\
\hline Total lisbilitiss & \(x\) & -- & -- & -- & -- \\
\hline Total equity & X & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimates are based on sample of businesses reporting sales between \(\mathbf{\$ 2 5 . 0 0 0}\) end \(\mathbf{\$ 2}, 000.000\).

See lable 1 for symbols and notes

TABLE 3. Financial ratios(i) for incorporated businesses only, 1987
Prince Edwerd islend, Computer Services (SIC 7721)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total \(\langle 2\}\) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower
\[
\text { midole } 25 \%
\] & \[
\begin{array}{r}
\text { Upper } \\
\text { middle } 25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No. Low soles value (\$ \(\$ 000^{\prime}\) s) High sales value ( \(\$ 0000^{\prime}\) s) & \[
(1)
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Current ratio (times) & 0.8 & -- & -- & - & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debt/equity retio (times) \\
Interest coverage patio (times) \\
Oebt ratio (times)
\end{tabular} & -2.6
1.3
1.6 & -- & -- & -- & -- \\
\hline
\end{tabular}
(11) The ratios represent the mefege of retios for ench business in the group and cannot be culcer from the figures shown in table 2
(2) These estimetes are besed on mampl of businesses reporting sales betwen 825,000 and \(82.000,000\)

Ste Tabl ifor symbols and notes.

Qefinitions:
8. Liquidisy retio:

Cursent = current ossets / curient liobilities
2. Leverage ratios:

Al Debt/equisy = qozal liabilities / equiqy
o) Debt ratio = qozal I sbilities \(/\) toza assets
c) Interest coverage \(=\) net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Prince Edward island, Computer Services (SIC 7721)

 only those Dusinesses reportino starement of changes.
See Table for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC clasifiction in i987
Prince Edwerd Island, Computer Services (SIC 7721 )
\begin{tabular}{ll}
\hline
\end{tabular}

\section*{1984}

\begin{tabular}{|c|c|c|c|c|c|}
\hline 1917 & & & & & \\
\hline Totel & 9 & 1.271 & 55 & 2 & . . \\
\hline less then 20 & 7 & \(x\) & 20 & 2 & . . \\
\hline 20-99 & 2 & X & 35 & - & \\
\hline 100-499 & & - & - & - & \\
\hline 500 and over & - & - & - & - & . . \\
\hline
\end{tabular}

II Average labout units are calculated by dividing rotal paypoll by the average annual wage and satery iate as reported in the Surver of Employment. Payroll and Hours. Statissics Canada, Catalogue 72-002. An averbe lebour unit could be interpreted as a full-time employee. Wote that the business size groups used are determined ot the Canade level. Thus if o business hes of least 500 employees in Conode as ahot but less than that number in any given province it is shown in the 500 ond over group
(2) Refers to businesses reporting no dayroll deductions in the previous year
(3) Refers to businesses reporting no peyroll deductions in the following veap.
- Newly reporting" and "no longer reporting" businesses are assumec to have been in bctivity fop six monits and the information is adiusted accoroingly.
see Tabie 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island, Computer Services (SIC 7721)


1985

Mumber of observetions in enmple
Average sales \(\$\)
Average sales \(\$\)
Average expense \(\$\)
Average nat profit (loss) \$

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

Businseses peporting loss (Mo.)
Average sales 5
Averape expense \(\$\)
Average net loss \$



1986

Wumber of observations in sample
Average saies \$
Aversge expense \$
Average net profit (loss) \$

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

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


1987

Number of observations in sample Average sales \(\$\)
Average expense \(\$\)
Average net prof iq (loss) \(\$ 7\)
6
139,746
137,377
2,369

Businesses reporting epofit (Mo.)
Average sales \$
2
181.733
170.830
\(\begin{array}{lr}\text { Average expense } \$ & 170.830 \\ \text { Averape net piofit s } & 10.903\end{array}\)

Businesses reporting less (Mo.
\begin{tabular}{lr} 
usinesses reporting less (Mo.) \\
Average sales \(\$\) \\
Average expense \(\$\) & 118.753 \\
Average net loss \(\$\) & 120.651 \\
\end{tabular}

111 These estimates are based on sample of businesses reporting sales beqween \(\$ 25,000\) and \(\$ 2.000 .000\)
See Taple f for symbols and nores

TABLE 1. Selected operating ratios, in percent of seles. 1987
Prince Edwerd islend, Management Consulting Services (SIC 7771)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total(1)} & \multicolumn{2}{|r|}{Bot tom 25*} & \multicolumn{2}{|r|}{Lower
\[
\text { midel } 25^{\circ}
\]} & \multicolumn{3}{|c|}{Upper midde 25\%} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { TOD } \\
& 25:
\end{aligned}
\]} \\
\hline Businesses in sample (No.) Low so es value (\$000's) Higt seies value (9000's) & & \[
\begin{array}{r}
6 \\
(1) \\
(1)
\end{array}
\] & & -- & & -- & & & & & \\
\hline \multirow{3}{*}{Selected expense i tem} & \multicolumn{5}{|c|}{Industry average(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only (3)} \\
\hline & Total & \[
\begin{array}{r}
\text { Bot } 40 \mathrm{Om} \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lome? } \\
& \text { midole } \\
& 25 \%
\end{aligned}
\] & Upper miodl
\(25 \%\) & \[
\begin{aligned}
& 700 \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { midote } \\
25 \%
\end{array}
\] & Uoder middle 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of seles} & & \multicolumn{5}{|c|}{Percent of soles} \\
\hline Oceupencr expenses & 6.0
1.3 & - & -- & -- & -- & 100.0
95.7 & 6.0
1.4 & -- & - & -- & - \\
\hline - = , ecition maintenance & 0.6 & -- & -- & -- & - & 22.5 & 2.7 & -- & -- & -- & - \\
\hline * . Iight s telephone & 1. 6 & -- & -- & -- & -* & 53.5 & 3.1 & -- & =- & - & - \\
\hline \(\rightarrow+\rightarrow t\) & 2.4 & -- & -- & - & -- & 67.4 & 3.6 & -- & -- & - & *- \\
\hline Personnel expenses & 32.4 & -- & - & - & - & 71.7 & 45.1 & -- & =- & - & -- \\
\hline Finencisl expenses & 21.5 & - & -- & - & - & 71.7 & 29.9 & -- & - & -- & -- \\
\hline Interest \& bank charges & C. 7 & - & -- & -- & -- & 71.7 & 1.0 & -- & -* & -- & -- \\
\hline Professionsl fees & 20.8 & - & -- & - & -- & & & -- & -* & -- & *- \\
\hline Other expenses & 12.7 & -- & - & - & - & 100.0 & 12.7 & - & -- & -- & - \\
\hline Profit (loss) & 27.6 & - & -- & - & - & 100.0 & 27.6 & - & - & - & - \\
\hline Totel & 100.0 & -- & -- & - & -- & 100.0 & & -- & -- & - & - \\
\hline
\end{tabular}

\section*{Syebols}
zero or no observations
-- io0 seml! 100 be expressed
- not eplicable
\(\times\) confidential

\section*{Footnotes}



This portion of the table pertoins only to the businesses reporting the specific mpense iqum. Ther fore these ratos are calculat individually and the total will not necessarily equel \(100 \%\)

\section*{Motes}

Oate met shown by quaptilas when at lest 13 of the samplod Dusinesses report the specific item
 one querter of the lotal number of businesses. Within est outitile. the overepe potio is presented. for comperison purposes. the high and low velues of sales ere shown.

Mas to use the teblet
(11) Locete the eppropriete salos range thet is oispleyed on the two lines ensisled Low selos value" end emigh selas vilue
(2) The selected range will indicate the proper quertile. i. th. the Dottom 25z. the lower midde \(25 \%\), the upper midde \(25 \%\) or the 100 25x.
(3) Onte perteinitg to the selected veles size ponge will be in that quertile.

\section*{Etemerd Industriel Cleseficetion offinltion (SIC 1880):}
- Menegement Consulting Services
- pes primarily engaged in providing business and managemens consulting services such es: business management consulping ervices



TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward island, Manegement Consulting Services (SIC 7771)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{aligned}
& \text { Bo:tom } \\
& 25 \%
\end{aligned}
\] & Lower
\[
\text { midide } 25 \%
\] & \[
\begin{aligned}
& \text { UDDE! } \\
& \text { midde } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses ir samole (No.) Low sales value ( \(\$ 000\) 's) High sales vaiue ( \(\$ 000\) 's) & \(\left(\begin{array}{r}5 \\ (1)\end{array}\right.\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash Accounts and notes receivable & 36 & -- & -- & -- & -- \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Dther curient assets & 12 & -- & -- & -- & -- \\
\hline Total current assets & 48 & -- & -- & -- & -- \\
\hline Fixed ossets & 3 & -- & - & - & -- \\
\hline Less: Accum, dep. on fixed assets & 3 & - & -- & -- & -- \\
\hline Dther ossets & 3 & -- & -- & - & - \\
\hline Total ussets & 54 & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Current loans & 6 & -- & -- & -- & -- \\
\hline Other current liabilities & 31 & -- & -- & -- & \\
\hline Total current liabilities & 37 & -- & -- & -- & \\
\hline Mortgages payable & - & -- & -- & -- & \\
\hline Long term debt
Dther liabilities & - & -- & . & & \\
\hline Dther liabilities & 11 & -- & -- & -- & \\
\hline Totel liabilities & 48 & -- & -- & -- & -- \\
\hline Total equity & 6 & -- & -- & - & -- \\
\hline
\end{tabular}

Set Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Prince Edwerd lsland, Management Consulting Services (SIC 7771)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot } 10 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower middie \(25 \%\) & Upper middle 25\% & 700
\(25 \%\) \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 0000^{\prime} \mathrm{s}\) ) High sales value ( \(\$ 000\) 's) & \[
\begin{array}{r}
5 \\
(1)^{5}
\end{array}
\] & -- & -- & -- & -- \\
\hline & & & Average & & \\
\hline Liquidity retio Current ratio (times) & 1.3 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debt/anity ratio (times) \\
Interest coverage ratio (times) \\
Debt ratio \{times\}
\end{tabular} & \[
\begin{aligned}
& 8.5 \\
& 4.8 \\
& 0.9
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}

11 The fotios represent the average of rotios for each business in the group and cannot be celculated from the figures shown in table 2
(21) Thest estimates er beted on semple businesses peporing seles beiween \(\$ 25,000\) snd \(\mathbf{2 2}, 000,000\).

See Toble 1 for symbois and notes

\section*{Definitions:}
1. Liquidity retio:

Current = curfent assets / cuprent lisoilities.
2. Levernge ritios:

Debr/equity \(=\) total liabililies / equity
al Debt ratio = toial liabilizies/ totsl assets
c) Interest coverage \(=\) net profit + interest expense \(/\) interes expense

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. is87 Prince Edward Island. Management Consulting Services (Sic 7771)

 only those businesses peporiing statement of chenges.
See iable for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC classification in igst
Prince Edwerd 1 sland, Mansgement Consulting Services (SIC 7771)

(11) Average labour units are calculated by dividing tatel payroli by the average annual wage and selary fate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue \(72-002\). An average labour unit couid be interpreted as e full-time employes. Note that the business size groups used are determined at the canada level. Thus if o business has et loast 500 employees in canade as Bhole but lass than the? 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 yer
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly redorling" and "no longer reporting" Dusinesses are assumed to have been in acrivity 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, \(1985-1987\) Prince Edward Isiand, Management Consulting Services (SIC 7771)
\begin{tabular}{lll}
\hline
\end{tabular}

Wumber of observations in sample
Average sales \(\$\)
Average expense \(\$\)
Average nei profit (loss) \$

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

Businesses reporting a loss (Mo.)
Average sales \$
Average expense \(g\)
Average nei loss \(\$\)

\begin{tabular}{|c|c|c|c|}
\hline -- & -- & -- & -- \\
\hline - & -- & -- & -. \\
\hline -- & -" & -- & -- \\
\hline & -- & -- & - \\
\hline -- & -- & -- & -- \\
\hline -- & -- & -- & - \\
\hline & -- & -- & -- \\
\hline - & -- & -- & -- \\
\hline -- & -- & -- & -- \\
\hline
\end{tabular}

1987
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Mumber of observations in sample \\
Average sales \$ \\
Average expense \$ \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
100.305 \\
90.046 \\
10.259
\end{array}
\] \\
\hline Businesses reporting profit (Wo.) & 5 \\
\hline Average sales \$ & 96.440 \\
\hline Average expense \(\$\) & 84,548 \\
\hline Average net profit & 11,892 \\
\hline Businesses reporting loss (Mo.) & 2 \\
\hline Average selos \$ & 241.302 \\
\hline Average expense \$ & 244.165 \\
\hline Aversge net loss \$ & -2.853 \\
\hline
\end{tabular}
(1) These estimates are based on a sample of Dusinesses reporing sales between \(\$ 25,000\) and \(\$ 2.000,000\)

See table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island. Hotels and Motor Hosels (515 9111)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total(1)} & \multicolumn{2}{|r|}{Bottom \(25 \%\)} & \multicolumn{2}{|r|}{Lower
\[
\text { midul } 25 \%
\]} & \multicolumn{3}{|c|}{Uoper
\[
\text { middle } 25 \%
\]} & \multicolumn{2}{|r|}{100
\(25^{\circ}\)} \\
\hline Businesses in sample (Mo.) Lom soles value ( \(\$ 000\) 's) Mión sales value (\$000's) & \multicolumn{2}{|r|}{\[
\begin{aligned}
& 6 \\
& (1) \\
& 1 i
\end{aligned}
\]} & \multicolumn{2}{|r|}{--} & & & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry suerse(2)} & \multirow{3}{*}{\% businesses reporting} & \multicolumn{5}{|c|}{Reporting businesses only ( 3 )} \\
\hline & Totel & Bot 40 m \(25 \%\) & \[
\begin{aligned}
& \text { Lower } \\
& \text { mi dol } \\
& 25 \%
\end{aligned}
\] & Upoer miod
\(25 \%\) & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Tots 1 & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lomer } \\
\text { midole } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Uooer } \\
\text { miodle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of ssles} \\
\hline Dccupancy expenses & 19.3
2.4 & -- & -- & -- & -- & 100.0
10.3 & 19.9
5.9 & - & -- & -- & -- \\
\hline Repairs meintentence & 10.0 & -- & -- & -- & -- & 100.0 & 10.0 & -- & -- & -- & - \\
\hline Hest. light of lelephone & 6.5 & -- & -- & & - & 100.0 & 8. 5 & -- & -- & - & -- \\
\hline Rent & 0.9 & -- & -- & & - & 35.0 & 2.7 & - & -- & -- & -- \\
\hline Personnel expenses & 14.5 & -* & - & - & -- & 84.8 & 17.1 & -- & -- & - & - \\
\hline Finenciol expenses & 3.4 & -* & -- & -- & =- & 50.2 & 6.8 & -- & -- & =- & -- \\
\hline Interest \(\delta\) bsak charges & 3.0 & -- & -- & -- & -- & 50.2 & 6.0
0.8 & -- & - & - & -- \\
\hline protessional tees & 0.4 & & & & & 50.2 & & & & & \\
\hline Other expenses & 41.6 & -* & - & - & -- & 100.0 & 41.6 & -* & - & -- & -- \\
\hline Profit (loss) & 20.4 & -- & -- & -- & *- & 100.0 & 20.4 & - & -- & - & -- \\
\hline Total & 100.0 & -- & -- & -- & -- & 100.0 & & -- & - & -* & - \\
\hline
\end{tabular}

Syubol:
zero or no observelions
- 100 snell 100 be expresend
not sodicole
\(\times\) confidentiml

\section*{Footnotes}
(1) These estimetes er beed on sample of businesses repor sing seles besween \(\$ 25,000\) end \(\$ 2,000,000\) Totel wighted expenditure on given item


This portion of the toble pertuins only to the busingsees reporting the specific expense item. Therefore these retios ere celculated individuslly and the tot will not necesserily equel 1002.

\section*{Motes}

Dete er ghown by quertites when at leat 13 of the sempled businesses report ihe specific iton
Records were penked in escending order eccording to seles ize. Eech quertile li. bottom 25\%, Iower midde 25z, etc.l represents one quer ter of the totel numeer of businesees. Within esth quertile. the suer ge pitio is presented. Fop conper ison purposes, the migh and low vilues of seles ert shown

Mow to use the tebles

12) The selected penge will indicete the proper queptile. i.e. the bottom 25\%. the fower nidde 25z, the upper midala 25I or the top 25\%.
13) Deta perthining 80 the solected seles size pange will be in thot quartila

\section*{Stunderd Industrisl CIsesifiention Definision (SIC 1880):}

\section*{51L 8111 . Motels and Motor Motels}

Business orimarily engeged in providing short term ccomnodetion to the public with or without food. bevertge and other services. A
 exterior. Jncluded are businesses engageo in hosiels, hotel accommodetion services lexcupt apartment hotelsl. hotel lodging services lexcept apariment hoielsl. hotels texceo: apartment and privete hotels) and motor hot ls

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edwerd Island, Hoteis and Motor Hotels (SIC 9111)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot } 40 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower
middle 25\% & Upper midde 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) High sales value ( \(\$ 000^{\circ}\) s) & \[
(1)^{4}
\] & -- & .- & & -- \\
\hline & \multicolumn{5}{|c|}{Aversoe (\$000's)} \\
\hline \multicolumn{6}{|l|}{} \\
\hline Cesh & \(x\) & -- & -- & -- & -- \\
\hline Accounts and notes receiveble & \(x\) & -- & - & -- & -- \\
\hline Inventory & \(x\) & -- & - & -- & -- \\
\hline Other current essets & \(x\) & -- & -- & - & -- \\
\hline Totsl eurrent ssets & \(x\) & - & -- & -- & -- \\
\hline Fixed assets & \(x\) & -- & - & - & -- \\
\hline Less: Accum. deD. on 1 ixed essets & \[
x
\] & -- & -- & -- & -- \\
\hline Other osects & \(x\) & -- & - & -- & -- \\
\hline Total assets & \(x\) & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Other current liabilities & x & -- & - & -- & -- \\
\hline Total current liabilities & x & -- & - & -- & -- \\
\hline Mortgages payble & \(x\) & -- & - & -- & -- \\
\hline Long term debt & x & -- & -- & -- & -- \\
\hline Dther liabilities & \(x\) & - & -- & -- & -- \\
\hline Total liebilities & \(x\) & -- & -- & -- & -- \\
\hline Total equity & x & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimetes beased on sampl of dusinesses reporting sales between \$25.000 and \(\$ 2.000,000\).

See table f for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Prince Edward Island, Hotels and Motor Hotels (SiC 9111)
\begin{tabular}{lccccccccccc}
\hline
\end{tabular}
(1) The retios represent the everoge of rotios for ash business in the group ond connot de celculated from the figures shown in table 2 .

121 These estimeter bested on smple of businesses reporting seles betmeen \(\$ 25,000\) end \(52,000,000\)
See istole i for symbols and notes

\section*{Definitions:}
1. Liquidity ratia:

Curront \(=\) current assers / current liabilities
2. Leverage retios:
a) Dedr/equiey = roial lizbilities / equity.
b) Dediratio \(=\) rotal liabilities/ totel assets
c) Interest coveroge \(=\) net profip interest expense \(/\) interest expense

TABLE 4．Statement of changes in financial position for incorporated businesses only，is87
Prince Edward Island，Hotels end Motor Hotels（SIt 9111）
\begin{tabular}{|c|c|c|c|c|c|}
\hline & To：al（1） & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \begin{tabular}{l}
Lower \\
－リiずす！25\％
\end{tabular} & \begin{tabular}{l}
Uoper \\
7．dole 25\％
\end{tabular} & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Gusinesses in sample iNo．l Law sales value（ \(\$ 000\)＇s） High sales value ！\(\$ 000\)＇s） & \[
\begin{aligned}
& 1 \\
& (1) \\
& (1)
\end{aligned}
\] & －－ & －－ & & －－ \\
\hline & & & Average（\＄000＇s） & & \\
\hline Opersting ectivities Cash from operations Depreciation Dther & \(x\)
\(x\)
\(x\) & ＝－ & －－ & －－ & －－ \\
\hline Dividends & X & －－ & －＊ & － & －－ \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposal of fixed assets \\
Purchase of fixed assets \\
Increase in investment \\
Decrease in investment
\end{tabular} & \[
\begin{aligned}
& x \\
& X \\
& X \\
& X
\end{aligned}
\] & －－ & －－ & －－ & －－ \\
\hline \begin{tabular}{l}
Finencing ectivities \\
Increase in long term debt \\
Repayment of long term deb： \\
Loans from shareholders \\
Redaymen？of loans from snareholders \\
Advances \＆loans from government \\
Increase in equity \\
Decrease in equity \\
Other
\end{tabular} & \[
\begin{aligned}
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x \\
& x
\end{aligned}
\] & －－ & \(\begin{array}{r}-- \\ -- \\ - \\ - \\ -- \\ -- \\ \hline-\end{array}\) & --
--
--
--
--
-- & --
--
--
--
-- \\
\hline Incraace（decrease）in cash tequivalents Cash tequivalents－Beginning of the year Cesh t equivelents－End of the yeat & \(x\)
\(X\)
\(X\) & －－ & －－ & ＝－ & －－ \\
\hline
\end{tabular}
 onty those businesses reporting statement of changes
See Table 1 for symbors ano notes
TABLE 5．Employment changes by size of business，1984－1987 owsed on sIC classification in i987
Prince Edward 1 siand．Hotels and Motor Hotels（SIC 9111）
\begin{tabular}{|c|c|c|c|c|c|}
\hline & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{Total payroll} & \multirow[b]{2}{*}{Average labour units（1）} & Changes in num with pi & of businesses ployees \\
\hline Business size expressed in everage labour units（1） & & & & \begin{tabular}{l}
Newly \\
reporting（2）
\end{tabular} & No longer reporting \(\{3\) ） \\
\hline
\end{tabular}

\section*{1984}
\begin{tabular}{|c|c|c|c|c|c|}
\hline Total & 26 & 4，803 & 593 & 6 & 4 \\
\hline less than 20 & 15 & 771 & 99 & 1 & 2 \\
\hline 20－99 & 7 & 1.834 & 237 & 3 & 1 \\
\hline 100－439 & 1 & X & 100 & － & ＋ \\
\hline 500 and over & 3 & \(x\) & 157 & 2 & － \\
\hline
\end{tabular}

1987


\footnotetext{
 survey of Emplovment．Payroli and hours，Statistics Canada．Casalogue 72－002．An average labour unit could oe inierproted as a full－time employee Note that the business size groups used are determined at the Canada level．Thus if business has tot test 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．
121 Refers to businesses reporting no payroll deductions in the previous yeer
（3）Refers 10 businesses reporting no peyroll deductions in the following year
＂Mewly reporting＂and＂no longer reporting＂businesses reassumed to hove been in activity for six months and the information is adjusieo accordingiy

See iadle 1 for symdols and notes
}

TABLE 6. Selected operating charactertstics of small businesses by sales quartile, 1985-1987
Prince Edward island, Hotels and Motor Hotels (Sic s111)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \begin{tabular}{l}
Lower \\
middle 25\%
\end{tabular} & \begin{tabular}{l}
Upder \\
middie \(25 \%\)
\end{tabular} & 70\% \\
\hline & & & 1985 & & \\
\hline Nubber of observations in sample Average sales \(\$\) Average expense s Average net profit (loss) \(\$\) & 2
\(x\)
\(\times\)
\(\times\)
\(x\) & -- & -- & -- & \\
\hline \begin{tabular}{l}
Businesses reporting profit (Mo.) \\
Average sales \(\$\) \\
Average expenses \\
Average net profit \$
\end{tabular} & 1
\(x\)
\(x\)
\(x\)
\(x\) & -- & --
-- & -- & -- \\
\hline ```
Businesses reporting loss (No.)
    Average sales $
    Average expense $
    Average net loss$
``` & 1
\(x\)
\(x\)
\(x\)
\(x\) & -- & --
-- & --
-- & -- \\
\hline
\end{tabular}

1986

\section*{Wumber of observetions in sample}

Average sales \(\$\)
Average expense \(\$\)
Average net prof it (loss) \(\$\)

Susinesses reporting profit (Mo.) Average sales
Avergge expense
Average net profit \(\$\)

Businesses reporting loss (Mo.l
Aversge sales \&
Average expense 5
Average net loss


1987
\begin{tabular}{|c|c|c|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Avarage sales \$ \\
Average expense \$ \\
Average net profit (loss) \$
\end{tabular} & \[
\begin{array}{r} 
\\
510.514 \\
556.135 \\
-45.621
\end{array}
\] & -- & -- & -- \\
\hline \begin{tabular}{l}
Gusinesses reporting profit (Mo.) \\
Average sales \(\$\) \\
Average expense \& \\
Average net profit \$
\end{tabular} & \[
\begin{array}{r}
4 \\
70.913 \\
62.789 \\
8.124
\end{array}
\] & - & -- & -- \\
\hline \begin{tabular}{l}
Businesses reporting a loss (Mo.) \\
Aversge sales \$ \\
Average expense \$ \\
Average net loss \$
\end{tabular} & \[
\begin{array}{r}
1.867 .048 \\
2.073 .135 \\
-206.087
\end{array}
\] & -- & -- & -- \\
\hline
\end{tabular}

111 These estimates are based on a sample of businesses reporing sales between \(\$ 25.000\) and \(\$ 2.000,000\).
See iable 1 for symbols end notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edwerd isiand. Motels (SIC 9112)

\begin{tabular}{|c|c|c|c|c|c|}
\hline Businesses in sample (No.) & 26 & & & & \\
\hline Low sales velue (\$000's) & (1) & -- & & -- & \\
\hline Higra saies vaiue ( 5000 s) & (i) & & & & \\
\hline
\end{tabular}


Symbels
zero or no observetions
-- too small too be expressed
not appliceble
\(x\) confiaentisl

\section*{Foetnotes}
(1) These estimetes are based on a sample of businesses reporqing sel beiween \(\mathbf{5 2 5 , 0 0 0}\) and \(\mathbf{5 2 . 0 0 0 . 0 0 0}\)
(2) Volue in each cell \(=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted soles of all businosses in the senple }} \times 100\) for each guertile.
(3) Yelue in esch cell \(=\frac{\text { lotsl wighted expenditure on given iqum }}{\text { Totel weighsed seles of businesses reporting this item of expenditure }}\) for each quertile.

This portion of the table perteins only to the businesses reporing the specific expense item. Therefore these ratios are calculated individuslly end the lorsl will not necesserily equsl \(100 \%\).

\section*{Motes}

Deta are shown by quartiles when et leats i3 of the sempled businesses repors the specific izem.
Recoros were renked in escending order mecording to soles size. Each gut tile li. . bottom 25z, lower midde 25z, etc.l represents one querter of the total number of businesses. Within each quertile, the overoge petio is presented For comperison purposes. the high end lom values of seles ore shown

Mow to ute the teblet
Il bocete she sproprinte seles renge thet is disployed on the two lines entitled blow salles valuem end migh sales veluem (2) The selected renge will indicate the proper quertile, i. . the botion 25\%. the lowt nidde 25\%, the upper midole 25\% or the \(20025 \%\)
(3) Dete perteining to the selseted sales size range will be in thet quartile.
- evert Industriel Classificesion Definition (SIC 1980):

\section*{\$16 : : :2 Morele}
ausinesses primarily engaged in short eerm ecconnodetion to the public with or without food, bevermge end other services. A motel-type room has eccess from the exterior only gno genuraliy has parking facilitits in close proximity. These businesses include motel eccommat ion services. motel lodging services and motels

TABLE 2. Balance sneet profile for incorporeted businesses only, 1987
Prince Edward island, Motels (Sic 9112)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Toial(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe:
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { UDFe? } \\
& \text { midole } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { To } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses fi sample (No.) Low sales value ( 8000 's) Migh sales value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 16 \\
& 11 \\
& (1)
\end{aligned}
\] & -- & -- & -- & - \\
\hline & \multicolumn{5}{|c|}{Average ( 3000 's)} \\
\hline \multicolumn{6}{|l|}{Asents} \\
\hline Cash & - & \(\cdots\) & -- & -- & -- \\
\hline Accounts and notes receivable & 2 & -- & -- & -- & -- \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other current assets & 15 & -- & -- & -- & -- \\
\hline Total current assets & 16 & - & - & -- & -- \\
\hline Fixed sssets & 428 & -- & \(\cdots\) & - & - \\
\hline Less: Accum. dep. on fixed assets & - & -- & -- & -- & -- \\
\hline Dther assets & 30 & -- & -* & -- & -- \\
\hline Total useets & 474 & -- & -- & -- & - \\
\hline \multicolumn{6}{|l|}{Listilities end equity} \\
\hline Current loens & 17 & -- & -- & -- & -- \\
\hline Other current lisbilities & 81 & -- & -- & -- & -- \\
\hline Total curtent liabilities & 99 & -- & -- & -. & \\
\hline Mortgages Doyable & - & -- & -- & -- & -- \\
\hline Long tern deb: & 240 & -- & -- & -- & -- \\
\hline Other liabilities & 240 & - & -- & - & -- \\
\hline Total liabilities & 339 & -- & -- & -- & -- \\
\hline Totel equity & 135 & -- & - & -- & - \\
\hline
\end{tabular}
(1) These estimetes besed on a samplof businasses reporting sales between 525,000 and 52,000,000.

See Tabie i for symbols and notes

TABLE 3. Financial rattos(1) for incorporeted busimesses only, 1987
Prince Edwerd lsiand. Motels (Sic 8112)
\begin{tabular}{lccccccccc}
\hline
\end{tabular}
(1) The retios represent the ever oge of retios for each business in the group ond cannot be calculated from the figures shom in table 2

see ioble 1 for symbols and notes.

\section*{Definitions:}
1. Liquidity retio:

Current : current assels / cupront liabilities
2. Leverape refios:
a Debi/equily \(=\) cotal \(\mid\) iabilities / equity.
b) Debi rat.0 = potal liabilities/ rotal assees
c) Interest coverage \(=\) net profit - inieres expense / interest expense

TA8LE 4. Statement of changes in financiti position for incorporated businesses only. 1987
Prince Edward Island, Motels (S/C 91y2)

 only those businesses reporting a statement of changes.
See Table 1 for symbols and noies.

TABLE 5. Employment changes by tize of business. 1984-1987 based on SiC ciassification fn 1987
Prince Edward island, Motels (Sic 9112)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Business size expressed in averege lobour units(1)} & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{\[
\begin{array}{r}
\text { Total payroll } \\
(\$ 000 \text { s })
\end{array}
\]} & \multirow[b]{2}{*}{Average labour units(1)} & \multicolumn{2}{|l|}{Changes in number of businesses with doid employees} \\
\hline & & & & \begin{tabular}{l}
Newly \\
reporting(2)
\end{tabular} & No longer reoorting(3) \\
\hline \multicolumn{6}{|l|}{1984} \\
\hline Totel & 49 & 2.807 & 362 & 6 & 1 \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { end over }
\end{aligned}
\] & \[
\begin{array}{r}
44 \\
5 \\
- \\
-
\end{array}
\] & \[
\begin{array}{r}
948 \\
1.859
\end{array}
\] & \(\begin{array}{r}122 \\ 240 \\ - \\ \hline\end{array}\) & 6
-
- & 1 \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Totel & 53 & 3.480 & 374 & 7 & . . \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 900=199 \\
& 500 \text { and over }
\end{aligned}
\] & 47
6
-
- & \[
\begin{array}{r}
1.323 \\
2.157 \\
-
\end{array}
\] & 142
232
- & 7
\(=\)
\(=\) & .. \\
\hline
\end{tabular}

\footnotetext{
 Survey of Employmen1. Payroll and Hours, Statistics Canods. Catalogue 72-002. An sumpage labour unit could be interpreted es e full-time employee. Note thot the business size groups used are determined at the Cansde level. Thus if o business has ei least 500 employets in Canda as whol but less ghan thot number in ony given province it is shown in the soo and over group
2) Refers to Dusinesses reporting no paypoll deductions in the previous year
(3) Refers to businesses reporting no parroll deductions in the following year
}

Mewiy reporting and mo longer reporting businesses are assumed to have ben in activity for six months and the information is adjusted accoraingty

See iatele for symbols ano notes

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1985-4987 Prince Edwerd Island, Motels (SIC 9112)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total:1) & Bottom
\[
25 \%
\] & \begin{tabular}{l}
Lower \\
middie \(25 \%\)
\end{tabular} & midd Upper & 100
\(25 \%\) \\
\hline & & & 1985 & & \\
\hline Wumber of observetions in sample & 7 & & & & \\
\hline Average sales \$ & 162.552 & -- & -- & -- & -- \\
\hline Average expense \$ & 142.182 & -- & -- & -. & -- \\
\hline Aversge net profit (loss) \$ & 20.370 & -- & -- & -- & -- \\
\hline Businesses raporting profit (Mo.) & 5 & & & & \\
\hline Average sales \({ }^{\text {a }}\) & 206.160 & -- & -- & -- & -- \\
\hline Average expense \$ & 178.204 & -- & -- & -- & -- \\
\hline Average net profit \(\$\) & 28.256 & -- & -- & - & - \\
\hline Businesses reporsing a loss (Mo.) & 1 & & & & \\
\hline Average seles \(\$\) & 30.828 & -- & - & -- & \\
\hline Averse expense & 34.116 & -- & -- & -- & -- \\
\hline Average net loss \$ & -3.288 & -- & -- & -- & -- \\
\hline
\end{tabular}

1986

Mumber of observations in sampl
Average sales \(\$\)
Average expense \$
Average net profit \{loss\} \(\$\)



136.369
13.772

Businesses reporting profit (Mo.)
Average sales \$
Average expense \(\$\)
17
218.367
Average net profit s
197.318

Businesses reporting loss (Mo.)
Average sales \(\$\)
2
130.722
135.318
Average expense \(\$\)
Average net loss
135.318
-4.596

1987

(1) Thpse estimates are besed on sample businesses reporting sales between \(\$ 25,000\) and \(\mathbf{3 2 . 0 0 0 . 0 0 0}\).

See Table i for symbols and notes

TABLE 1. Selected operting rettos, in percent of sales. 1987
Prince Edward |siand. Licensed Restaurants (SIC S211)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total 1 )} & \multicolumn{2}{|r|}{\[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\]} & \multicolumn{2}{|r|}{\begin{tabular}{l}
Lowel \\
de \(25 \%\)
\end{tabular}} & \multicolumn{3}{|c|}{Upper midde \(25 \%\)} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { TOF } \\
& 25 \%
\end{aligned}
\]} \\
\hline Businesses in sample (No.) Lom sales value \(\{\$ 000\) 's) High salas value ( 8000 s) & \multicolumn{2}{|r|}{\[
\begin{aligned}
& 24 \\
& (1) \\
& i 1)
\end{aligned}
\]} & \multicolumn{2}{|r|}{} & & -- & & & & & - \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry everege(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nosses } \\
& \text { roporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Redorting businesses only 3 )} \\
\hline & Total & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOO } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Bot } 20 \mathrm{~m} \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
\mathbf{2 5 \%}
\end{array}
\] & \[
\begin{array}{r}
\text { Uoper } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOP } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of seles} \\
\hline Cost of eales & 48.6 & =- & -- & =- & =- & 100.0 & 48.6 & -- & = & - & -- \\
\hline Occupency oxpenses & 10.2 & -- & - & \(=\) & -- & 100.0 & 10.2 & -- & =- & - & -- \\
\hline Deprecistion & 1.8 & -- & - - & -- & - - & 75.1 & 2.4 & - & - & -- & - \\
\hline Repairs 8 meintenance & 1.8 & - & -- & - & \(=\) & 75.1 & 2.4 & - & -- & -- & - \\
\hline Hest. light stelephone & 3.9 & -- & - - & - & -- & 97.8 & 4.0 & -- & -- & =- & -- \\
\hline Rent & 2.7 & -- & - & -- & -- & 46.0 & 5.9 & -* & -- & =- & - \\
\hline Personnel expenses & 30.2 & - - & - & -- & -- & 100.0 & 30.2 & - & = & - & - \\
\hline Finsencial expenses & 3.2
2.5 & -- & =- & - & - & 98.5
88.3 & 3.2
2.9 & -- & -- & -- & -- \\
\hline Jnterest 8 bank char ges Professionsl fees & 2.5
0.6 & -- & -- & - & - & 88.3
79.8 & 2.9
0.8 & - & -- & - & -- \\
\hline Other expenses & 6.4 & -- & -- & - & - - & 100.0 & 6.4 & =- & -- & -- & -- \\
\hline Profit (lose) & 1.5 & -* & -- & - & - & 100.0 & 1.5 & - & - & -- & - \\
\hline Total & 100.0 & -* & - & - & -* & 100.0 & \(\cdots\) & - & - & - & - \\
\hline
\end{tabular}

\section*{Syebol}
```

    zero ol no observezions
    - too small t00 be expressed
    not spplicable
    x confidentisl

```

\section*{Footnotes}
(1) These estimases Bre besed on s semple of businesses reporting eies between \(\$ 25,000\) end \(\mathbf{8 2}, 000,000\).


This portion of the tobl pertsins only to the businestes reporting the specific Expense item, iherefor inese potios ere ciculstod individuelly and she totel will not necesserily equel 1008.

\section*{Motes}

Date er shown by querifies when al least i3 of the smpled businesses repors the specific item
Records were ranked in ascending order according to seles size. Each quartile li. ©. botton 25z. lower middie 25\%. etc.) represents one querter of the totel number of businesses. Within exh quertile. the average rotio is presented. For comperison purposes. the high and low velues of seles ere shom

How to use the tebleg

121 The selected renge will indleate the proper quertile. i. the Doston 25\%. the lower middle 25\%. the upper midde \(25 \%\) of the top 25\%
(3) Dite pertining to the selscted stes size ronge will be in thet quettile

\section*{Stenderd Industris! CIBesificetien Definition (SIC 1980):}

\footnotetext{
51C 211 - licensed Restaurents
Businesses primarily engaged in preparing and serving meats for consumption on the premises with a license to sorve alcoholic bevernge

}

TABLE 2. Balance sheet proflie for incorporated businesses only, 1987
Prince Edward I siand. Licensed Restaurants (SIC 9211)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total (1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & midde \(\begin{array}{r}\text { Lower } \\ 25 \%\end{array}\) & Unper
\[
\text { midde } 25 \%
\] & To
\(25:\) \\
\hline Businesses in sample (Mo.) Low sales value ( 8000 's) High saies value ( \(\$ 000\) 's) & (1) \({ }^{16}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Asets - - - - - - -} \\
\hline Cash Accounts and notes recoivable & 2 & -- & -- & -- & - \\
\hline Inventory & 2 & - & -- & -. & -- \\
\hline Other current assets & 30 & -- & - & -- & -- \\
\hline Total curient assets & 31 & -- & -- & - & -- \\
\hline fixed assets & 148 & -* & - & \(\cdots\) & -- \\
\hline & & \(\ldots\) & -- & - & -- \\
\hline Other assets & 21 & -0 & -- & -- & -- \\
\hline Totel aseets & 200 & -- & - & -- & -- \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline Current losns & 8 & -- & -- & -- & -- \\
\hline Other current liabilities & 32 & -- & -- & -- & =- \\
\hline Total current liabilities & 40 & -- & -- & -" & -. \\
\hline Mortgages dayable & - & -- & -- & - & - \\
\hline Long term debt & - & -- & -- & -- & -- \\
\hline Other lisbilities & 106 & -- & -- & -- & -- \\
\hline Totel lisbllities & 145 & =- & -- & -- & -- \\
\hline Totel equity & 54 & -- & -- & -- & -- \\
\hline
\end{tabular}
[1] These espimares are besed on sample of businesses roporting sales between \(\$ 25,000\) end \(\$ 2,000,000\)
See fable f for symbols and noies.

TABLE 3. Financial ratios (1) for incorporated businesses only, 1987
Prince Edwerd Isiand, Licensed Restaurants (SIC 2211)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\text { middlower } 25 \%
\] & Upper midde \(25 \%\) & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Low soles value ( \(\$ 000\) 's) High sales value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 16 \\
& \{1\} \\
& \{1\}
\end{aligned}
\] & & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Curient iatio (times) & 0.8 & -- & -- & -- & -- \\
\hline Leverage retios
```

    Debt/equity ratio (times)
    Interest coverage ratio (times)
    Debt ratio (times)
    ``` & \[
\begin{aligned}
& 2.7 \\
& 2.5 \\
& 0.7
\end{aligned}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}

(2) These ustimstes se besed on smmple of businesses peporting seles between 325,000 and \(32.000,000\).

See Teble for symbols and noten.

Oefinitions:
1. Liquidity retio:

Current = current assets / current liabilities
2. Leverege ritios:
a) Debt/equity = sotel liabilities / equity
b) Debt ratio \(=\) total liabilities/ totit assets.
c) Interest coverage \(=\) net profit interest expense / interest expense

TABLE 4. Statement of changes in fimanciai position for incorporated businesses only, 1987
Prince Edward lsland, Licensed Restaurants (SIC 9211)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Totai! 1 ) & \[
\begin{array}{r}
30+20 m \\
25 \%
\end{array}
\] & Lowe !
\[
\text { middle } 25 \%
\] & Uppe:
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { Tos } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( 500 C g) High sales value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 1 \\
& \{1\}^{2}
\end{aligned}
\] & -- & -- & -- & -- \\
\hline & & & verage (\$000 & & \\
\hline Opersting ectivities Cash from oderations Dedreciation Dther & \(x\)
\(x\)
\(x\) & -- & -- & -- & -- \\
\hline Dividends & X & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Investment activities \\
Dispossal of fixed essets \\
Purchase of fixed assets \\
Increase in investment \\
Decresse in investment
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\) & -- & =- & =- & --
--
-- \\
\hline \begin{tabular}{l}
Financing ectivities \\
Incresse in long term debt \\
Reparment of long term debt \\
Loans from thareholders \\
Redarment of loans from shareholders \\
Advances of loans from povernment. \\
Increase in equity \\
Decrease in equity \\
Dther
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\) & \(-=\)
--
--
--
-- & \(-=\)
--
\(-=\)
--
-- & =-
-
--
--
-- & --
--
--
--
--
-- \\
\hline Increase(decrease) in cesh sequivalents Cosh fequivalents-Beginning of the yeap Cash equivalents - End of the year & \(x\)
\(\chi\)
\(\chi\) & -- & -- & -- & -- \\
\hline
\end{tabular}

\footnotetext{
 only those businesses reporting statement of chenges
See Table 1 for symbols and notes.
}

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassificetion in 1987 Prince Edward Islend, Licensed Restaurants (SIC 9211)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Business size expressed in average labour units (1)} & & \multirow[b]{2}{*}{Total paypoll ( \(\$ 000\) 's)} & \multirow[b]{2}{*}{Averoge labour units(1)} & \multicolumn{2}{|l|}{Changes in number of businesses with paid mployees} \\
\hline & Number of businesses & & & Nowly
reporting (2) & No longer reporting(3) \\
\hline \multicolumn{6}{|l|}{1884} \\
\hline Totel & 52 & 4.218 & 658 & 7 & 6 \\
\hline \[
\begin{aligned}
& \text { less than } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { ond over }
\end{aligned}
\] & \(\begin{array}{r}40 \\ 12 \\ \hline\end{array}\) & \[
\begin{array}{r}
2.112 \\
2.106
\end{array}
\] & \[
\begin{array}{r}
329 \\
329
\end{array}
\] & 5
2
- & 5
1
- \\
\hline 1987 & & & & & \\
\hline Total & 73 & 7.224 & 955 & 16 & ... \\
\hline \[
\begin{aligned}
& \text { less then } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { and over }
\end{aligned}
\] & \(\begin{array}{r}53 \\ 19 \\ 1 \\ \hline\end{array}\) & \[
\begin{array}{r}
2.341 \\
x \\
x
\end{array}
\] & 309
83
9
9 & 12
3
1
- & . \\
\hline
\end{tabular}

\footnotetext{


 500 employees in Cańgoa as a whole but less than that number in any given province it is shown in the 500 and over group.
\(12 i\) Refers 10 businesses reporiting no payroll deductions in the previous year
13 Reters to businesses reporting no payroll deductions in the following year
*Wewly reporting" and "no longer reporting* businesses are assumed so have deen 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. \(1985-1987\) Prince Edward Island, Licensed Restaurants (SIC 9211)


Mumber of observetions in semple
Average sales 5
Average expense 5
Average expense \(\$\)
Aversge net profit (loss) \(\$ \$\)

Businesses reporting aprofit (Mo.)
Average sales \(\$\)
Averoge expense?
Average net profifs

Busineses reporting loss (Mo.)
Average sales \(\$\)
Average expense \(\$\)
Average net loss \(\$\)

\subsection*{350.533 \\ 350.533
342.002}
8.531
\(321.939^{6}\)
306. 987
14.95?
795.198
802.495
802.495
-7.297
\(\square\)
\begin{tabular}{ll}
.- & - \\
\hline- & - \\
\hline
\end{tabular}

--
-.
--
--
--
-.

-.
\(\therefore\)
\begin{tabular}{|c|c|c|c|c|c|}
\hline Mumber of observations in sample & 30 & & & & \\
\hline Average stes \$ & 512.673 & -- & - & -- & -- \\
\hline Average expense \$ & 487.260 & - & -- & -- & -- \\
\hline Average nei drofit (loss) \$ & 25.413 & & -- & & \\
\hline Businesses reporting profit (Mo.) & 19 & & & & \\
\hline Average sales \$ & 517.747 & - & -- & -- & -- \\
\hline Average expense \$ & 484.478 & -- & -- & -- & -- \\
\hline Average net profit \$ & 33.269 & -- & -- & -- & -- \\
\hline Businesses reporting toss (Mo.) & 11 & & & & \\
\hline Average sales \$ & 233.196 & -- & =- & & \\
\hline Average expense \$ & 240.223 & -. & -- & & \\
\hline Average net loss \$ & -7.027 & -- & -- & -- & - \\
\hline
\end{tabular}

1887
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of obsarvations in sample \\
Average sales \(\$\) \\
Average expense 5 \\
Average net profit (loss) \$
\end{tabular} & 24
265.258
261.202
4.056 \\
\hline Businesses reporting profit (Mo.) & \\
\hline Average stos \$ & 257. 428 \\
\hline Average exoense 5 & 240.407 \\
\hline dveroge net profits & 17.021 \\
\hline Ousinesses reporting loss (Mo.) & 10 \\
\hline Average sales 8 & 279.984 \\
\hline Average expense 3 & 291.662 \\
\hline Average net loss 5 & -11.678 \\
\hline
\end{tabular}

111 These estimates besed on semple of businesses reporting soles between \(\$ 25,000\) ono \(\mathbf{~ 2 , 0 0 0 , 0 0 0 . ~}\)
See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward island, Unilicensed Restaurants (Including Drive-Ins) (Sic 9212)
Tetaill Bottom Lomer
\begin{tabular}{rl} 
Upper & Top \\
midde \(25 \%\) & \(25 \%\)
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry overage \({ }^{\text {a }}\) )} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { ieporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3 )} \\
\hline & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { midole } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Upper } \\
& \text { midd I } \\
& 25 x
\end{aligned}
\] & Top
\[
25 x
\] & & Tot* 1 & \[
\begin{array}{r}
\text { Bot } 10 \mathrm{~m} \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { midd I } \\
& 25 \%
\end{aligned}
\] & \[
\begin{array}{r}
\text { Upper } \\
\text { middl } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Poreent of seies} \\
\hline Cost of seles & 48.8 & -- & -- & -- & -- & 100.0 & 48.8 & -- & -- & -- & -- \\
\hline Decupancy expenses & 13.1 & -- & - & -- & - & 100.0 & 13.1 & -- & -- & - & -- \\
\hline Depreciation & 3.9 & -- & -- & -- & -- & 96.2 & 4. 1 & - & -- & -- & -- \\
\hline Repairs maintenance & 1.6 & -- & -- & -- & -- & 100.0 & 1.6 & -* & -- & -- & -- \\
\hline Heat. light e telephone & 3.2 & -- & "- & -- & -- & 96.2 & 3.3 & -- & -- & -- & -- \\
\hline Rent & 4.4 & -- & -- & & -- & 58.5 & 7.6 & - & - & -. & -- \\
\hline Personnel expenses & 22.6 & -- & -- & -- & -- & 100.0 & 22.6 & - & -- & - & -- \\
\hline Finencial expenses & 5.3 & - & -- & -- & - & 100.0 & 5.3 & -- & -- & -- & -- \\
\hline Interest 8 bonk charges & 4.2 & -- & -- & & -- & 96.2 & 4.4 & -- & -- & & -- \\
\hline Protassional lees & 1.1 & -- & -- & - & -- & 100.0 & 1.1 & -- & -- & -- & - \\
\hline Other expenses & 12.5 & -- & -- & - & -- & 100.0 & 12.5 & -- & -- & -- & -- \\
\hline Prolit (loss) & -2.4 & -- & -- & -- & - & 100.0 & -2. 4 & -- & -- & -- & -- \\
\hline Totel & 100.0 & -- & -- & - & - & 100.0 & & -- & -- & -- & - \\
\hline
\end{tabular}

Symbols
zero or no observations
-- 100 smali too be oxpressed
not apolicoble
\(\times\) confidentiol

\section*{Feotnotes}

111 These estimeres ere beseo on semple of businesses reporting seles berween 225.000 end \(12,000,000\).
Totsi weighted expendisure on given item

(3) velue in esch cell
\(\frac{\text { Total wighted expenditure on given item }}{\text { Tatal weighted sales of businesees reporting this item of expenditure }} \times 100\) for ench quersile
ints portion of the table pertains onty to the businesses poporting the specific expense item. Therefore enese petios ere calculeted individuslly and the lotal wilt not necesserily equal \(100 \%\).

\section*{notes}

Dete er shown by quertiles when at lest 13 of the sempleg businesses report the specific item.
品ecoros wert ranked in escenoing order eccording to seles size. Eech quertile li. e. Dotton 25\%, iower middie 25\%, epc. represents one querter of the total number of businesses. Within esh ouertile. the overgge retio is prested. for comperison purposes. the high end low vilues of seles ere shown.

How to use the tetiot
(1) Locete the opproprite seles renge thet is displeyed on the two lines entitled Low sales vilut und amigh sales velue

121 lhe selected renge will indicete the proper quertile. i. ©. the bottom 25z, the lower midde 25\%. the upper nidde 25\% or the top \(25 z\)
(3) Dete perteining to the selucted soles size range will be in thet quertile.

\section*{Stenderd Indutriel Clateifiestion Definlsion (SIC 1880):}
\$16 \(\$ 212\) - Unilicensed Resteurente Uncluding Drivelnel
Busineses primarily engaged in preparing end serving meals for consumption on the premises but without olicense to serve eicoholic bevermes. Included are businesses commomly referped to ss arive-ins where food is consumed either in customers' motor vehicles or t tables im or about the premises. Drive-in restauranes. unlicensed restaurant services and unlicensed restaurants are included in this indusiry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Island, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total \(\{1\}\) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe: miodie \(25 \%\) & \begin{tabular}{l}
Upper \\
middle 25\%
\end{tabular} & Too 25\% \\
\hline Businesses in samole (No.) Low sales value ( \(5000^{\prime}\) s) High sales value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 14 \\
& (1) \\
& (1)
\end{aligned}
\] & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(\$ 000\) s)} \\
\hline \multicolumn{6}{|l|}{Assats} \\
\hline Cash & - & -- & - & -- & -- \\
\hline Accounts and notes receivable & 1 & -- & - & -- & -- \\
\hline Inventory & - & -- & -- & -- & - \\
\hline Other current assets & 11 & -- & -- & - - & -- \\
\hline Total current assets & 12 & - & -- & -- & -- \\
\hline Fixed assets & 174 & -- & - & -- & -- \\
\hline Less: Accum. dep. on fixed bseets & - & - & -- & =- & -- \\
\hline Dther assets & 14 & -- & - & -- & -- \\
\hline Total essets & 200 & -- & -- & - & - \\
\hline \multicolumn{6}{|l|}{Limbillites end eavity} \\
\hline Current loans & 24 & -- & -- & - - & -- \\
\hline Dther curtent liabilities & 37 & -- & - & - & -- \\
\hline Total current liabilities & 61 & -- & -- & =- & -- \\
\hline Mortgages payable & - & - - & -- & - & -- \\
\hline Lang term debt & - & =- & -- & -- & - \\
\hline Other liabilities & 130 & -- & -- & -- & - \\
\hline Total liabilities & 191 & -- & - & -- & -- \\
\hline Totel equity & 9 & - & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimates are based on sample of businesses reporting sales beiween \(\$ 25.000\) end \(\$ 2.000 .000\).

See isol i for symbols and notes

TABLE 3. Financial ratios(1) for incorporeted businesses only, 1987
Prince Edward isiand, Unilcensed Restaurants (Including Drive-ins) (SIE 9212)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower middle 25\% & Ubper
middle 25\% & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value \(\$ \$ 000\) 's High sales value ( \(\$ 000\) 's) & \[
\begin{aligned}
& 14 \\
& (1) \\
& (1)
\end{aligned}
\] & & -- & & \\
\hline & \multicolumn{5}{|c|}{Aversge} \\
\hline Liquidity retio Current ratio (times) & 0.2 & -- & -- & -- & -- \\
\hline Leverage ratios Debtlequity ratio \{times) Interest coveroge ratio (times) Debt ratio (times) & 20.4
1.0 & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The retios represens the gerege of patios for each business in the group and cennot be calculsted foon the figures shown in fable 2
(2) These tstimates or besed on sengle of businesses roporting sales beiween \(\$ 25,000\) end \(\$ 2.000,000\).

See Tol it for symools ind notes.

\section*{0efinitions:}
1. Liquidity retio:

Cureent = cuprent assets f current liabilities
2. Leverage rotios:
a) Depifequity = total liabilities / equity.
ol Debr ratio = total liabilicies / total assets
cl Interest coverage * net profi: * interes? expense f interest mpense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward island, Unlicensed Resteurants (Including Drive-Ins) (Sic 9212)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe? miode 25: & \[
\begin{aligned}
& \text { Upoei } \\
& \text { midele } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { ToD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Low sales value ( \(\$ 000^{\circ}\) s) High sales value \(\left(9000^{\circ}\right.\) s) & - & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Aversog (\$000 s)} \\
\hline Operating sctivitiss Cash from oderations Depreciation Other & \[
\begin{aligned}
& x \\
& x \\
& x
\end{aligned}
\] & -- & -- & -- & -- \\
\hline Dividends & \(x\) & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Investeent setivities \\
Disposal of fixed assets \\
Purchase of fixed assets \\
Increase in investment \\
Decreese in investment
\end{tabular} & \(\bar{x}\)
\(\chi\)
\(x\)
\(x\)
\(x\) & =- & -- & -- & - \\
\hline \begin{tabular}{l}
Financing activities \\
Increase in lang term debt \\
Reparment of long term debt \\
Loans from shareholders \\
Repayment of loans from shareholders \\
Advances \& loans from government \\
Increase in equity \\
Decresse in equity \\
Other
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\) & -
-
-
-
-
-- & --
--
--
--
-- & \begin{tabular}{l}
- \\
- \\
- \\
- \\
\hline-
\end{tabular} & - \\
\hline Increaseldecrease) in cash s equivelents Cesh sequivents-Beginning of the yeer Cash squivelents - End of the year & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & -- & -- \\
\hline
\end{tabular}

111 These estimeses bered on a sample of incorporated dusinesses reporting sales beiween \(\$ 25.000\) nod \(\$ 2,000.000\). Sample count includes only those businesses reporting a starement of changes
ste ind i for symbels and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC clasifification in i987
Prince Edward Island, Unlicensed Restaurents (Including Drive-Ins) (Sic 9212)
\begin{tabular}{lll}
\hline
\end{tabular}
(1) Average labour units are calculated by dividing total payroll by the overage annual wage and salory rote as reported in the Survey of Emplovmen. Payrall and Hours. Statistics Canda. Cotblogue 92-002. An average lobour unit could be interpreted es o full-time amployee. Wote thet the business size groups used rederming at the canaco level. Ihus if a business has at leas 500 employes in Canada as 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 payrall deductions in the previous year.
13) Refers to businesses reporting no payroll deductions in the following year
"Newly rebortino" and "no longer reporqing" businesses are assumed to have been in activity for six months and the informbelon is adjusted accordingly

See table ifor symbols anc notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island, Unllcensed Restaurants (Including Drive=ins) (Sic 9212)


1985
\begin{tabular}{|c|c|}
\hline Mumber of observetions in sample Avergge sales \$ Average expense \(\$\) Average net profit (loss) \$ & \[
\begin{array}{r}
747 \\
347.249 \\
329.893 \\
17.348
\end{array}
\] \\
\hline Businesses reporting profit (No.) & 420.4 \\
\hline Average sales \(\$\) & 420.835 \\
\hline Average expense \$ & 395.827 \\
\hline Averege net profits & 25,008 \\
\hline Qusinesses reporting loss (Mo.) & 3 \\
\hline Averoge sales \$ & 258.540 \\
\hline Average expense \$ & 276.611 \\
\hline Average net loss \$ & -8,071 \\
\hline
\end{tabular}

1986

Number of observations in sample
Aversge sales \$
Average net profit (loss) \$
4.734

Businesses reporting profit (No.)
Average sales
Average expense \(\$\)
Average net profit \(\$\)
14
218,515
197.875
\(\begin{array}{ll}-- & - \\ -- & \end{array}\)

Businesses repofting loss (Mo.)
Averape sales
7
711.178
Average expense
215.339

Averape net loss 5
-4.151

1987

Wumber of observetions in sample Average seles s
Average expense
Aversge net diofit (loss) g
14
134,668
140.305
-. --
\(-5.637\)

Businesses reporting profit (Mo.)
Average sales \(\$\)
\(108.79{ }^{5}\)
Aver age expense \(\$\)
92.042

Avarage not profits
16.754

Businesses reporting lose (Mo.)
\(220.719^{9}\)
Average sales s
\(\begin{array}{ll}\text { Average expense } \$ & 264.331 \\ \text { Averape net loss } & -43.692\end{array}\)

\footnotetext{
(11) These estimetes ere besed on a sample of businesses reporting seles between \(\$ 25,000\) and \(\$ 2.000 .000\)

See Table i for symbols and notes
}

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prince Edward Island. Take-Out food Services (SIC 9213)


\section*{Symools}
- zero or no observasions
- too small too be expressto
not aplicable
- confidensial

\section*{Foetnotes}
(1) These estimeses are bused on somple of businesses reporting seles between \(\$ 25,000\) and \(\$ 2,000.000\)

(3) Value in each coll Totsl weighted mpenditure on given item
Totel weighted sales of businosses reporting this iten of monditure
This portion of the pable pertains only to the businesses peporting the specific axpense item. Therefore these retios cre calculated individuslly and the totel will not necessarily equal \(100 \%\).

\section*{Motes}

Oate are shown by quartiles when at leas \(\$ 3\) of the sompled businesses peport the specific itent
Records were penked in escending order according to seles size. Eech quartile li. e. botion 25\%. lower middie 25z. etc. represente one querter of the totel number of businesses. Within esch quartite, the over be retio is presented. For comparison purposes, the high ano low volues of sisles er shown

Mow to use the tables

12 The selected range will indicste the proper quertile. i.e. the Dotton 25\%. the lower midde 25\%, the upper middit 25z or the top \(25 x\)
(3) Deto perteining to the selected sales size renge will de in thet quertile.

\section*{Stendero Industrisi Clessificstion Definition (SIC 1880):}

S1C 8283 - Take-Out Food Services
Businesses primorily engeged in preparing and selling packeged or wrapped food to the public for consumption away from the premises such as: ibke-out chinese foods. doughnut shops. take-out fish and chips. takeout fried chicken. hot dog stands, ice crean stands. takeout pizzeriss. fefresmment booths and prepared food take-out services lexcept caterers and mobil food servicesi

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Island, Take-Dut food Services (SIC 9213)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total:1) & Bot 10 m 25\% & Lower
\[
\text { midde } 25^{\circ}
\] & Upder
\[
\text { middle } 25:
\] & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) s) High sales value ( 8000 's) & \((11)^{8}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Asets - .- - .-} \\
\hline Cash & - & -- & -- & - & -- \\
\hline Anventory & - & -- & -- & -- & -- \\
\hline Dither current assets & 12 & - & - & -- & -- \\
\hline Total current assets & 12 & -- & -- & - & -- \\
\hline Fixed assets & 110 & -- & -- & -- & -- \\
\hline Less: Accum. dep. on fixed assets & - & - & -- & -- & -- \\
\hline Other assets & 9 & -- & -- & -- & -- \\
\hline Total assets & 131 & -- & -- & -- & - \\
\hline \multicolumn{6}{|l|}{Limbilities end equity - 2 - -} \\
\hline Curcent loans & \(3{ }^{2}\) & -- & -- & -- & -- \\
\hline Sther current liabilities & 40 & -- & . -- & -- & -- \\
\hline Mortgages payable & - & - & -- & -- & - \\
\hline Long term deb & \(0{ }^{-}\) & -- & -- & -- & -- \\
\hline Other liabilities & 93 & -- & -- & -- & -- \\
\hline Total lisbilities & 133 & -- & -- & -- & -- \\
\hline Total equity & -1 & -- & -- & -* & - \\
\hline
\end{tabular}
(1) These estimates ore based on sample of businesses reporing seles between \(\$ 25.000\) and \(\$ 2.000 .000\).

See Table 1 for smools and notes.

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1987
Prince Edwerd 1 :land, Take-Out Food Services (StC 9213)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total (2) & \[
\begin{gathered}
\text { Bot } \$ 0 \mathrm{om} \\
25 \%
\end{gathered}
\] & \begin{tabular}{l}
Lower \\
middle \(25 \%\)
\end{tabular} & Uppe? midde 25\% & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline \begin{tabular}{l}
Businesses in sample (No.) \\
Low salos value ( \(\$ 000\) 's) \\
Migh sales value \(\left(\$ 000^{\prime}\right.\) s)
\end{tabular} & \((11)^{8}\) & & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Current ratio (times) & 0.3 & - & -- & -- & -- \\
\hline \begin{tabular}{l}
Leversege ratios \\
Debtlequity retio (times) \\
Interest coverage patio (ines) \\
Debt ratio (times)
\end{tabular} & \[
\begin{array}{r}
-91.6 \\
0.6 \\
1.0
\end{array}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratios represent the evecoge of ratios for mach business in the group and cannot be calculated from the figures shom in table 2 .
(2) These estimete besed on senole of businesses reporting sales betweon \$25.000 and 52.000.000.

Set roble 1 for symols and notes.

\section*{Definisions:}
1. Liquidity petla:

Current = curren: assets / curren: liabilities.
2. Leverage retion:
-) Debt/equity \(=\) toral lisbilities / equipy.
D) Debt ratic = toral liabilipies / totel assets
c) Interest coverage \(=\) net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, 1987 Prince Edwerd Island. Take-Out Food Services (S|c g213)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Topali) & \[
\begin{array}{r}
\text { Bot } 8 \text { om } \\
25 \%
\end{array}
\] & Lower
miadle \(25 \%\) & Uope?
\[
\text { middle } 25 \%
\] & \[
\begin{aligned}
& \text { Tof } \\
& 25 \%
\end{aligned}
\] \\
\hline & - & & & & \\
\hline \begin{tabular}{l}
Low sates value ( \(\$ 000\) 's) \\
High sales value ( \(\$ 000\) 's)
\end{tabular} & - & -- & -- & & \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline Operating ectivitios & & & & & \\
\hline Cash fiom oderations Dedreciation & \(x\)
\(x\) & -- & -- & -- & -- \\
\hline Other & \(x\) & -- & -- & -- & -* \\
\hline Dividends & \(x\) & -- & -- & -- & -- \\
\hline Investment ectivities & \(x\) & & & & \\
\hline Disposal of fixed assats & \(\frac{x}{x}\) & -- & -- & -- & -- \\
\hline increase in investment & \(x\) & -- & -- & -- & -- \\
\hline Decrease in investment & \(x\) & -- & -- & -- & -- \\
\hline Finencing ectivities & - & & & & \\
\hline Increase in long term debt & \(x\) & -- & -- & -- & -- \\
\hline Repayment of lang term debt & \(x\) & -- & - & -- & -- \\
\hline Laens from shareholders & \(x\) & - & -* & -- & -- \\
\hline Repayment of loans from shareholders & X & -- & - & -- & -- \\
\hline Advances \(\delta\) loans from government & \(x\) & -- & -- & -- & \\
\hline Increase in equity & \(x\) & - & -- & -- & -- \\
\hline Decrease in equity & x & -- & - & -- & -- \\
\hline Other & X & - & -* & & -- \\
\hline Increase(decrese) in cash sequivalents & & -- & =- & -- & -- \\
\hline Esth \& equivaients-Beginning of the yeer & x & -- & -- & -- & -- \\
\hline Ensh equivaienta. End of the yesr & X & -- & -- & -* & -- \\
\hline
\end{tabular}
(1) These estimates ore based on sample of incorporated businesses reporting sales detween \(\$ 25.000\) and \(\$ 2.000,000\). Semple count includes only those businesses reporting sterement of changes.
see lable ifor symbols and notes.

TABLE 5. Employment changes by size of business, 1884-1987 based on SIC classification in 1987
Prince Edwerd Isiend. T煦e-Out Food Services (S|C 9213)
\begin{tabular}{lll}
\hline
\end{tabular}
(1) Iverse labour units are calculted by dividing totbl poyroll by the suerse annus wage and salary rete ss foporied in the Survey of Employment, Peyroll and Hours. Statistics Canada. Cotalogue 72-002. An ever age fabouf unit could be interpreted bs e full-ime mployee. Note thst the business size groups used are determineo at the canedr level. Thus if business has st test 500 employees in Canada as b whole but less than that number in any given province it is shown in the 500 and over group.
(2) Reters to Dusinesses reporting no paroll deductions in the previous year.
(3) Refers to businesses reporting no payroll oeductions in the following year

\footnotetext{
"Mewly reporting" and no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordirg:y

See Table 1 for sympols and notes.
}

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Prince Edward Island. Take-Out food Services (SIC 9213)
Total(1) Bottom
midole \(25 \%\)
midde \(\begin{array}{r}\text { Uoper }\end{array}\)


1986


\footnotetext{
191 These estimates are based on a smple of businesses reporting sales between \(\$ 25,000\) and \(\$ 2.000,000\)
See Table if for symols and notes
}

TABLE 1. Selected operating ratios. in percent of sties. 1987
Prince Edwerd island. Beauty Shops (SIC 9712)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{To:31(1)} & \multicolumn{2}{|r|}{Botrom 25\%} & \multicolumn{2}{|r|}{Lower
\[
\text { mode } 25 \%
\]} & \multicolumn{3}{|c|}{Uoper midde \(25^{\circ}\)} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\]} \\
\hline Businesses in sample (No.) Low sales value ( 8000 s) High sales value ( \(9000^{\prime}\) s) & & \[
\begin{aligned}
& 11 \\
& (1) \\
& (1)
\end{aligned}
\] & & -- & & -- & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry averoge(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \& busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only ( 3)} \\
\hline & Total & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{gathered}
\text { Uoder } \\
\text { middl } \\
25 \%
\end{gathered}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & \[
\begin{array}{r}
\text { Botiom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & Uooer middle \(25 \%\) & \[
\begin{aligned}
& \text { ToD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of seles} & & \multicolumn{5}{|c|}{Percent of seles} \\
\hline Decupancy expenses & 14.1 & -- & -* & -- & -- & 85.9 & 18.0 & -- & -- & -- & -- \\
\hline Deprecietion & 3.1 & -- & -- & -- & -- & 89.9 & 3.4 & -- & =- & -- & -- \\
\hline Repairs \& maintonance & 0.8 & -- & -- & -- & -- & 78.0 & 1.0 & -- & - & -- & -- \\
\hline Heat, light 8 telephone & 3.4 & -- & -- & -- & -- & 78.0 & 4.3 & - & -- & -- & -- \\
\hline Rent & 7.1 & -- & -- & -- & -- & 75.1 & 9.4 & - & -- & - & -- \\
\hline Personnel expenses & 32.6 & - & -- & -- & -- & 17.5 & 42.1 & - & -- & -- & -- \\
\hline Finencisl expenses & 2.6 & -- & -- & -- & -- & & 2.8 & -- & -- & -- & -- \\
\hline lnterest \& bank charges Prolessional fees & 1.8
0.7 & -- & -- & -- & -- & 89.9
82.4 & 2.1
0.9 & -- & -- & -- & -- \\
\hline Other expenses & 24.7 & \(\cdots\) & -- & - & -- & 100.0 & 24.7 & -- & -- & -- & -- \\
\hline D.cfit (loss) & 25.8 & -- & - & - & - & 100.0 & 25. & -- & -- & - & -- \\
\hline Totel & 100.0 & -- & -- & - & \(\cdots\) & 100.0 & & -- & -- & -- & - \\
\hline
\end{tabular}

\section*{5ybol:}
```

2ero or no observetions
-- to0 smell \$00 0e uxpressed
not mpplicoble

* confidenti*

```

\section*{footnotes}
(1) These estimetes se besed on senple of businessus reporting sulus between \(\$ 25,000\) end \(\$ 2.000 .000\)
(2) Velue in each cell \(=\frac{\text { Totel weighted expenditure on given item }}{\text { Total wighted seles of ull businesses in the semple for ach autile }}\)
(\$) Wslue in esech cell s \(\qquad\)

This portion of the quble perteins oniy to the businesses reporting the specific expense item. Therefore these retios ere celculated individually and the cotal will not necesserily equel \(100 \%\).

\section*{Notes}

Dete ore shown by quartiles when et lust i3 of the samplod busimesses report the specific itom
 on querter of the totel number of businesses. Within tach guartile. the bver age ratio is presented. for comperison purposes. the high and low values of sules er shown.

How to use the tablet

(2) The selected renge wili Indicete the proper guertile. i. ©. the botton 25\%. the lower midde 25s. the upper midde 258 or the top 258
(3) Dete pertaining to the selected sbies size range will be in thet quertile
senderd Induteriel CIestificetion Definition (SIC IDe0):
:- 0:12 - Benuty Shops
Bus messes primerily engaged in providing wopth's heirdressing and beauty services such os betaty perlours, bututy selons, beaty shops woere's only manicuring and women's heir stylist shops

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edwerd Island, Beauty Shops (SIC 9712)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lowe?
\[
\text { midele } 25 \%
\] & Upder middle 25* & Tor 25\% \\
\hline Businesses in samole (Mo.) Low sales vaiue ( \(\$ 000\) 's) Migh sales value ( \(\$ 000\) 's) & (1) & -- & -- & =- & -- \\
\hline & \multicolumn{5}{|c|}{Average ( \(5000{ }^{\prime}\) s)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cash & \(\frac{x}{x}\) & -- & - & -- & -- \\
\hline Accounts and notes receivable Inventory & \(\stackrel{x}{x}\) & -- & -- & -- & -- \\
\hline Other cuprent assets & X & -- & -- & -- & -- \\
\hline Total current assets & \(x\) & - & - & - & -- \\
\hline Fixed assets & \(x\) & -- & -- & -- & -- \\
\hline Less: Accum. dep. on fixed ossets & \(x\) & -- & - & - & -- \\
\hline Other assets & X & - & -- & -- & -- \\
\hline Totel esset. & X & - & - & -* & -- \\
\hline \multicolumn{6}{|l|}{Liebilities and equity} \\
\hline \begin{tabular}{l}
Curpent loans \\
Other current liabilities
\end{tabular} & \(x\)
\(x\) & -- & -- & =- & -- \\
\hline Other current liabilities Total current liabilities & X & -- & -- & -- & -- \\
\hline Martgages payable & \(x\) & -- & -- & -- & -- \\
\hline Long term debt & \(x\) & \(\cdots\) & -- & -- & -- \\
\hline Other Iiabilities & \(x\) & - & -- & -- & -- \\
\hline Total liabilities & \(x\) & -- & - & -- & -- \\
\hline Total equity & X & -- & =- & -- & -- \\
\hline
\end{tabular}

11 These estimetes ore besed on sample of businesses reporting seles detwen \(\$ 25,000\) end \(\$ 2.000,000\)
See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses oniy, 1987
Prince Edwerd Island, Bemuty Shops (StE 9712)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & Lower midde 25\% & Upper middle \(25 \%\) & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low sales value \(\left(\$ 000^{\prime} \mathrm{s}\right.\) ) High sales value ( \(9000^{\prime}\) s) & (1) & -- & -- & & --- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity retio Current retio (times) & 0.4 & -- & =- & -- & -- \\
\hline Leverage patios
```

    Debtlequity ratio (times)
    Interest coverage ratio (times)
    Debt ratio (limes)
    ``` & \[
\begin{array}{r}
-11.4 \\
1.7 \\
1.1
\end{array}
\] & \(\cdots\) & -- & -- & -- \\
\hline
\end{tabular}
(1) The rotios represent the everage of patios for each business in the group and cannot be calculted from the figures shown in fable 2
12) These estimetes ere besed on exemple of burinesses peporiing seles beiween 525,000 end 52,000,000
see isole ifor symois and notes.

Definitions:
1. Liquidity patio:

Current \(=\) cuprent assets / cuprent lisoilities
2. Leverage retios:
a: Debt/equity = total \(\mid\) iabilities / eauity
b) Debi ratic \(=\) 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, 1987 Prince Edward island, Beeuty Shops (SIC 9712)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Tota:(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } 25 \%
\end{aligned}
\] & \begin{tabular}{l}
Upper \\
midde 25\%
\end{tabular} & 700
250 \\
\hline \begin{tabular}{l}
Businesses in samole (No.) \\
Lom sales value ( \(\$ 000\) 's) \\
High sales value (\$000's)
\end{tabular} & \((11)\) & -- & -- & -- & -- \\
\hline & & & Average 15000 & & \\
\hline Operating ectivities Cash from operations Depreciation Other & \(\times\) & \#- & -- & -- & \begin{tabular}{l}
- \\
\hline-
\end{tabular} \\
\hline Dividends & X & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposal of fixed ossets \\
Purchase of fixed assets \\
Increse in investment \\
Docrese in investment
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\) & \begin{tabular}{l}
- \\
\hline- \\
--
\end{tabular} & \begin{tabular}{l}
\(-=\) \\
\hline-
\end{tabular} & \(\square\)
\(\square\)
-8 & \begin{tabular}{l}
\(\square\) \\
\hline \\
-
\end{tabular} \\
\hline \begin{tabular}{l}
Financing ectivitios \\
Increase in long term debt \\
Reonyment of long term debt \\
Loans from sharanoiders \\
Redoyment of loons from shereholders \\
Advances \& loans from government \\
increase in equity \\
Decrese in equity \\
Dther
\end{tabular} &  & \begin{tabular}{l}
- \\
\hline- \\
\hline- \\
\hline \\
\hline-
\end{tabular} & \begin{tabular}{l}
\(=-\) \\
\hline- \\
\hline- \\
\hline-
\end{tabular} & \begin{tabular}{l}
\(-=\) \\
\hline- \\
\hline- \\
\hline-
\end{tabular} & \begin{tabular}{l}
- \\
\hline- \\
- \\
\hline
\end{tabular} \\
\hline Increase (deciense) in cash equivalents Cosh equivalente-8eginning of the yesr Cash equivelents - End of the yeer & x
\(\times\)
\(\times\)
\(\times\) & -- & --
\(-=\) & -- & -- \\
\hline
\end{tabular}
 only those businesses reporting stotement of changes.
Set Tabie 1 for symbols and notes.
TABLE 5. Employment changes by size of busimess. 1984-1987 based on SIC ciessificetion in ise7
Prince Edwerd Island, Barber and Beauty Shops (Sic 971)


\footnotetext{
(1) Averege lebour units are calculsted by dividing totel peyroll oy the overage ennuel wege and salery rate es roported in the Survey of Employment. Poyroli and Hours. Statistics Canada. Eatalogue 72-002. An overage ladour unit could be interpieted es a fult-ime molore Note thet the business size groups used ere determined et the censos level. Thus if business hes st leest 500 employees in cansodes ashol but less then thet number in ony given province it is shown in the 500 ong over group.
(2) Reters 10 businesses reporting no payioll deductions in the previous year.
(3) Reters to businesses reporing no payroll odductions in the following yeap

Gewly reporting" and sno longer reporting" businesses are assumed to have been in activity for six months and the informotion is aduseed accordinglv.

See tade ifor symbols and noies.
}

TABLE 6. Selected opereting charecteristics of mali businesses by sales quartile. 1985-1987 Prince Edward Island, Beauty Shops (SIC 9712)
\begin{tabular}{rrrrr} 
Total(1) Bottom & Lower & Upper & middie \(25 \%\) & midle \(25 \%\)
\end{tabular}

1985
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average seles \(\$\) \\
Average expense \(\$\) \\
Aversge net profit (loss) \$
\end{tabular} & \[
\begin{array}{r}
6 \\
175.047 \\
160.977 \\
14.070
\end{array}
\] \\
\hline Businesses poporting profis (Mo.) & 5 \\
\hline Average salos \({ }^{\text {c }}\) & 183.036 \\
\hline Average expense \(\$\) & 148, 584 \\
\hline Average net profits & 14.352 \\
\hline Businesses reporting loss (Mo.) & 1 \\
\hline Average etes \$ & 810.000 \\
\hline Aver age expense 5 & 819.000 \\
\hline Average net loss \$ & -9.000 \\
\hline
\end{tabular}

1988
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Number of observations in sample \\
Average sales \(\$\) \\
Average expense \(\$\) \\
Aversge net Drofit (loss) \$
\end{tabular} & \[
\begin{array}{r}
9 \\
83.905 \\
75.681 \\
8.224
\end{array}
\] \\
\hline Susinesses reporting a profit (No.) & 8 \\
\hline Average sales \$ & 74.575 \\
\hline Average expense \$ & 60.948 \\
\hline Average net profit\$ & 13.627 \\
\hline Businesses reporting loss (Mo.) & \\
\hline Average sales \$ & 138.207 \\
\hline Average expense \({ }^{\text {S }}\) & 142.270 \\
\hline Average net loss \$ & -4.063 \\
\hline
\end{tabular}

1987


111 These estimstes se based on semple of businesses reporting seles between 525,000 and \(52,000,000\)
see toble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Prines Edwerd Isiand. Leundry and Clesners (SIC 972)


\section*{Symbol}

\section*{zero or no observations}

200 smsll too be expressed
not eoplicable
\(\times\) confidentisl

\section*{feotnoter}
(1) These espimes ere besed on somple of businesses reporting seles between \(\$ 25,000\) and \(\$ 2,000.000\)
2) Velue in esch cell lotal weighed expenditure on given item
(3) Velue in esch cell \(: \frac{\text { tois weighted expenditure on given item }}{\text { Total weighted soles of businesses reporting this item of expenditure }}\) for

> This portion of the teble pertains only to the businesses reporting the specific expense iqem. Therefore these retios ser calculbec individually and the total will not necessarily equel 100\%

\section*{Motes}

Dese are shown by quartiles when al latst 13 of the sandleo businesses report the specific item
 one querter of the totel number of businesses. Hithin ech quertile, the everse retio is presented. for compsison purposes. the high end tow vilues of seles er shown

\section*{fow to use the teoles}
(1) bocese the mporoprite sties range thet is displeyed on the tmo lines enfitiod mow sales velue end migh seles veluet.
(2) The selected range will indicete the proper quertils. i.e. 2he botiom 25\%. the lower middte 25\%, the upper midde 258 or the 100252.
(3) Deta pertaining to the seloctod seles size renge will be in that quertile

Seenderd Industriel Cleseificesion Definition (SIC 19801:

S1C 8720 - Laundries and Clemers
Busineses primerity engaged in providing laundering. dry clating. waleq, cerper cleaning and linen supply services

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Prince Edward Isiand, Laundry and Cleaners (SIC 972)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Tora! \({ }^{\text {a }}\) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower
midele \(25 \%\) & Upper midde \(25 \%\) & Top \\
\hline Businesses ir sample (No.) Low sales value (3000's) High sales value ( 8000 's) & (1) \({ }^{6}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Aversoe ( 5000 e)} \\
\hline Assets & & & & & -- \\
\hline Cash Accounts and notes receivable & 18 & -- & -- & -- & -- \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other curient assets & 73 & -- & -- & -- & -- \\
\hline Total current assets & 92 & - & - & -- & -- \\
\hline Fixed assets & 43 & -- & -- & -- & - \\
\hline Less: Accum. ded. on fixed assets & cs & -- & -- & -- & -- \\
\hline Other assets & 66 & -- & -- & - & -* \\
\hline Total essets & 200 & -- & -- & = & -- \\
\hline \multicolumn{6}{|l|}{Lisbilities and equity} \\
\hline Cuprent loans & 11 & -- & -- & -- & -- \\
\hline Other current liabilities & 20 & -- & -- & -- & \\
\hline Total current liabilities & 31 & -- & -- & -- & -- \\
\hline Mortgages dayable Long term debt & - & & -- & -- & -- \\
\hline Long term liabilities & 60 & -- & -- & -- & -- \\
\hline Total liabilities & 90 & -- & -- & -- & - \\
\hline Total equity & 110 & -- & & -- & -- \\
\hline
\end{tabular}
(1) These estimates ere desed on sample of businesses reporting sales betwen \(\$ 25,000\) and \(\$ 2,000,000\).

See tsole 1 for symbols and notes.

TABLE 3. Financiel ratios(1) for incorporated businesses only, 1887
Prince Edward isiand, Laundry and Cleaners (SIC 972)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bot } \$ 0 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower
\[
\text { middle } 25 \%
\] & \begin{tabular}{l}
Upper \\
midde 25\%
\end{tabular} & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No.) Low salas value (9000's) High sales value (9000's) & \[
\begin{aligned}
& (1)^{6} \\
& (1)^{2}
\end{aligned}
\] & & -- & & -- \\
\hline & \multicolumn{5}{|c|}{Average} \\
\hline Liquidity ratio Curfent ratio (times) & 3.0 & -- & - & - & -- \\
\hline Leverage retios Debtleauity ratio (times) interest coverage ratio (times) Debt retio (times) & \[
\begin{aligned}
& 0.8 \\
& 0.8
\end{aligned}
\] & -- & -- & -- & - \\
\hline
\end{tabular}
(1) The retios represent the everage of ratios for ech business in the group and cempt be calculated from the figures shown in foble 2 .
12) These estimetes ore buted on stmple of businesses reporting selus between 525,000 and \(32,000,000\).

See Toble I for symbols and notes.

Definitions:
1. Liquidity retio:

Current \(=\) current assets / curpent lisbilities
2. Leverage ratios:
a) Debtequity = total |iabilisies / equity
b) Debi fatio \(=\) toiat liabilities / total assets
cl interest coverage = net profit interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Prince Edward Isiand, Laundry and Cieaners (SIC 972)

 on ly phose businesses reporting sterement of changes.
Set Toble 1 for symbols and notes

TABLE 5. Employment changes by bize of business. 1984-1987 based on SIC claseification in i987 Prince Edward island, Laundry and Cleaners (Sit 972)


1917
\begin{tabular}{lc} 
Total & 19 \\
less than 20 & 14 \\
\(20=99\) \\
\(100=499\) &
\end{tabular}
\begin{tabular}{rr}
1.585 & 145 \\
344 & 32 \\
\(x\) & 111 \\
\(x\) & 2
\end{tabular}
\(\qquad\)
 Surver of Enployment. Paypoll and Mours. Statistics Cansod. Catalopue 72-002. An over age labour unit could be inerpreita as a fuil-iime enployee. Wote that the business size groups used ape ofermined at the Canode level. Thus if b business hes at last 500 employees in Cancodes a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Reters to Dusinesses reporting no payroll deductions in the previous year.
\((3)\) Refers 10 businesses reporting no peyroll oeductions in the following year
ENely reporting" and "no tonger peporting" Dusinesses epe ossumed to have been in octivity for six months ond the infopmation is odusied accordingly

See iable f for symbols and nores

TABLE 6. Selected operating charteteristics of small businesses by sales quertile. 1985-1987 Prince Edward Island, Lsundry and Cleaners (515 972)


1985


1986
\begin{tabular}{|c|c|c|c|c|c|}
\hline Mumber of observetions in semple & 4 & & & & \\
\hline Average sales \$ & \(x\) & -- & -- & -- & -- \\
\hline Average expense \$ & \(x\) & -- & -- & -- & -- \\
\hline Average net profit (loss) \$ & x & -- & -- & -- & -- \\
\hline Businesses reporting profit (Mo.) & 4 & & & & \\
\hline Average sales \$ & \(x\) & -- & -- & -- & -- \\
\hline Average expense \$ & \(x\) & -- & -- & & -- \\
\hline Average net profits & x & -- & -- & -- & -* \\
\hline Dusinssses roporting loss (Mo.) & - & & & & \\
\hline Averoge sales \$ & \(x\) & -- & -- & -- & -- \\
\hline Average expense \$ & \(x\) & -- & -- & & -- \\
\hline Average net loss\$ & \(\times\) & -- & -- & -- & -- \\
\hline
\end{tabular}

\section*{1987}
Mumber of doservetions in tample
Average sales \(s\)
Average expense \(\$\)
Average net Drof it (loss) \(s\)

Businesses reporting arofit (Mo.) Averege sstes \$
Average expenses
Aversege net profits

Dusinesses reporsing - loze (Mo.)
Averege sales
Average expenses
Averege net loss 5
46. 307
42.385
3.922
46.535
5.944
\(45.852^{2}\)
45.975
-123

111 These estimates Bre based on sempl of businesses peporting seles beimeen \(\mathbf{2 5} .000\) and 52.000 .000 .
see Table i for symbols and notes

TABLE 1．Selected operating ratios．in percent of salea． 1987
Prince Edward 1 sland，Welding（Sic 9942）


\section*{Symbol：}
zero or no observetions
－ 200 smell too be expressed
not mplicsole
confidentisl

\section*{Feetnoter}
（1）These mstimeres arb based on a smpl of Dusinesses reporting sates Detween \(\$ 25.000\) and 32.000 .000 ．


Inis portion of the teb perteins only to the businesses reporting the specific expense item．inerefort ehest retios tre cilculateo individuslly end the totel will not necesserily equsl 100 z

\section*{Hates}

Dess are shown by quartiles when st Inst 13 of the sumplod businusses report the specific item
Records were ranked in escending oroer eccording to seles size．Each quertile fi．．Dottom 25s，lower midde 25\％，etc． 1 pepresents one querter of the iotsl number of businesses．Mishin sen guertile，the ever⿻日禸 pe retio is prusentad．for comparison purposes．she high and lom values of seles ere shown

Mow to use the teblet

21 The selected renge will indicete the proper guertile．i．e．the botton 25\％，the lower widd 252 ．the upper midde 258 or the top 258．
13）Data pertsining to the selected sates size renge will be in that quertile

\section*{Stenderd Industrisl CIeseificetion Definition（SIC 1s80）：}

SIC RM2－Melding
 electric welding services lexcept construction sitel．welding repsir work and welding shops

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Prince Edward island, Welding (SIC 9942)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total11) & \[
\begin{gathered}
\text { Bottom } \\
25 \%
\end{gathered}
\] & Lower
\[
\text { miode } 25 \%
\] & \[
\begin{aligned}
& \text { Upoer } \\
& \text { middie } 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Lom sales value ( \(\$ 000\) 's) High sales value \{ \(\$ 000\) s) & \((1)^{3}\) & -- & -- & & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Aseets} \\
\hline Cash & \(x\) & -- & -- & -- & -- \\
\hline Accounts and notes recuiveble & \(x\) & -- & -- & -- & -- \\
\hline Inventory & \(\times\) & -- & -- & -- & -- \\
\hline Dther current assets & \(\times\) & -- & -- & -- & -- \\
\hline Total curient assets & \(x\) & -- & - & -- & -- \\
\hline Fixed assets & X & - & -- & -- & -- \\
\hline Less: Accum. ded. on \(f\) lxed sesets & x & -- & - & - & -- \\
\hline Other assets & \(\times\) & -- & -- & -- & -- \\
\hline Totel essets & x & -- & -- & -- & -- \\
\hline \multicolumn{6}{|l|}{Liabilities and cavity Current loans x} \\
\hline Other cursent liabilities & \(x\) & -- & -- & -- & -- \\
\hline Total current liabilities & \(x\) & -- & -- & - & -- \\
\hline Mortgages oayable & K & -- & -- & -- & -- \\
\hline Long term deot & \(x\) & -- & -- & =- & -- \\
\hline Other liabilities & - & -- & -- & -- & *- \\
\hline Total lisbilities & \(x\) & -- & -- & -- & -- \\
\hline Totel equity & X & -- & - & -- & -- \\
\hline
\end{tabular}
(11) incse estimates are besed on sample of businesses reporting sules detween \(\$ 25,000\) no \(\$ 2,000,000\)
see Table, for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Prince Edwerd island, Welding (SIC 9942)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Totel(2) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower middle 25\% & Upper midde 25\% & 70p
25\% \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) 's) High sales value ( \(\$ 000\) 's) & \((1)^{3}\) & & -- & -- & -- \\
\hline & & & Average & & \\
\hline \begin{tabular}{l}
Liquidity patio \\
Current ratio (times)
\end{tabular} & 1.1 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leverage ratios \\
Debtlequity retio (times) \\
Interest coverage ratio (times) \\
Debt ratio (times)
\end{tabular} & 7.5
2.6
0.9 & -- & -- & -- & -- \\
\hline
\end{tabular}

111 The retios represent the werege of ratios for each business in the group and cennot be calculated from the figures shown in table 2
121 These estimetes are besed on smole of businesses reporiing sales between \(\$ 25.000\) and \(\$ 2.000 .000\).
see table ifor symols and notes

Definitions
1. Liquidity ratio:

Current = current assets / curcent liobilisies
2. Leverage fetios:
a: Deblequity = sotal lisbilities / equity.
D Dett ratio = total liabilities/total assers
c) interes: coverage = ne: profiq - interes: expense / inverest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Prince Edward isiand. Weiding (SIC 9942)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bot } 10 \mathrm{~m} \\
25 \%
\end{array}
\] & Lower
midde 25\% & \[
\begin{array}{r}
\text { Uooer } \\
\text { middie } 25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Tof } \\
& 25 \%
\end{aligned}
\] \\
\hline Gusinesses in sample (No.) Lom sales value i \(\$ 000^{\prime}\) s) Hign sales value ( \(\$ 000^{\circ}\) s) & - & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Averse ( 5000 'si} \\
\hline Opersting ectivities Cash from operations Dedrecistion Other & \(\bar{x}\)
x
x & -- & -- & -- & -- \\
\hline Dividends & X & = & = & - & -- \\
\hline \begin{tabular}{l}
Investeent activities \\
Disposel of fixed essets \\
Purchese of lixed essets \\
Incresse in investment \\
Decrease in investment
\end{tabular} & \(\bar{x}\)
\(\chi\)
\(x\)
\(x\)
\(x\) & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Finencing ectivities \\
increse in tong term debt \\
hapsyment of long term debt \\
Loans from shareholders \\
Redryment of loans from shapeholders \\
advances \& loans from government \\
increase in cauity \\
Decrease in equity \\
Other
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\) & -
-
-
-
-
-
- & -- & -- & --
--
--
--
-- \\
\hline Incresse(decrease) in cash equivelents Cosh soquivalents-Beginning of the year Cesh sequivelents - End of the yoer & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & -- & -- \\
\hline
\end{tabular}
 only those businesses reporting statement of chenges.
see toble 1 lor symbols end notes.

TABLE 5. Employment changes by ize of business. 1984-1987 based on SIC ciasslficetion in i9B7
Prince Edwerd 1 simnd, Welding (S|c ga42)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & & & & Changes in numb with peid & of businusses plorees \\
\hline Susiness size expressed in everage labour units(l) & Number of businesses & \[
\begin{array}{r}
\text { Total payroll } \\
(\$ 000 \text { : })
\end{array}
\] & Average labour units(1) & \[
\begin{array}{r}
\text { Newly } y \\
\text { redorting(2) }
\end{array}
\] & No longer reporting(3) \\
\hline \multicolumn{6}{|l|}{1584} \\
\hline Totel & 7 & 151 & 11 & 1 & 1 \\
\hline less than 20 & 7 & 151 & 11 & 1 & 1 \\
\hline 20-99 & - & - & - & - & - \\
\hline 100-659 & - & - & - & - & - \\
\hline 500 and over & - & - & - & - & - \\
\hline \multicolumn{6}{|l|}{1987} \\
\hline Totel & 11 & 268 & 16 & 1 & . \\
\hline less than 20 & 11 & 268 & 15 & 4 & . \\
\hline \(20-95\) & - & - & - & - & \\
\hline \(100-499\) & - & - & - & - & . . \\
\hline 500 and over & - & - & - & - & \\
\hline
\end{tabular}
 Surver of Employment. Pavroll shd Mours. Sististics Cansor. Catalogue 72-002. An overage lbbour unit could be interpreted as a
 500 employes in cances as whole but less than ther number in eny given province it is shown in the 500 end over group.
121 Refers to businesses reporting no poypoll deductions in the prgious year
(3) Refers to businesses peporting mo payroll opouctions in the following vear.
-Newly reporting" and "no longer reporing" busimesses are essumed to heve been in stivity for six months and ine information is odusted sccordingly

Set Table 1 for symbols and potes

TABLE 6. Selected operting characteristics of smail businesses by sales quartile. \(1985-1987\) Prince Edward Island, Welding (SIC 9942)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & Bot tom 25\% & Lower
\[
\text { midole } 25 \%
\] & \begin{tabular}{l}
Uoder \\
mi ddie 25;
\end{tabular} & Top \\
\hline & & & 1985 & & \\
\hline & & & & & \\
\hline Average sales \(\$\) & K & -- & -- & -- & - \\
\hline Average expense \$ & \(x\) & -- & -- & -- & -. \\
\hline Aversge net piotit (loss) s & \(\times\) & -- & -- & -- & - \\
\hline Businesses reporting a profit (Mo.) & 1 & & & & \\
\hline Averoge sales 5 & \(x\) & -- & -- & -- & -* \\
\hline Average expense \$ & x & -- & -- & -- & -- \\
\hline Average net Dpotits & X & -- & -- & -- & -- \\
\hline Busineses reporting loss (Mo.) & & & & & \\
\hline Average sales \(\$\) & K & - & -- & -- & - \\
\hline Average expense 3 & \(x\) & -- & -- & -- & -. \\
\hline Average net loss & \(x\) & -- & -- & -- & -- \\
\hline
\end{tabular}



111 These estinates are bused on semple of businesses peporing seles between 525.000 onc \(32.000,000\)
See Table 1 for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Prince Edward Island, Services to Buildings and Dwellings (SIC 995)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Total (1)} & \multicolumn{2}{|r|}{Bottom 25\%} & \multicolumn{2}{|r|}{Lower
\[
\text { midole } 25 \%
\]} & \multicolumn{3}{|c|}{Upper
\[
\text { midole } 25 \%
\]} & \multicolumn{2}{|c|}{\[
\begin{aligned}
& \text { Tor } \\
& 25:
\end{aligned}
\]} \\
\hline Businesses in sample (No.) Lom sales value \((\$ 000\) 's) Higt sales zalue \(18000^{\circ}\) s) & & 15
\((1)\)
\((1)\) & & & & & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{4}{|r|}{Industry average (2)} & & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only (3)} \\
\hline & Total & Bottom 25\% & \[
\begin{gathered}
\text { Lowep } \\
\text { middle } \\
25 \%
\end{gathered}
\] & \[
\begin{aligned}
& \text { Uoper } \\
& \text { middla } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { Top } \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { UDDer } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { T00 } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Decupaney expenses & 7.4 & -- & - & -- & -- & 100.0 & 7.4 & -- & & -- & -- \\
\hline Depreciation & 4.1 & -- & -- & -- & -- & 80.8 & 5.0 & -- & -- & & \\
\hline Repairs s maintensence & 1.0 & -- & -- & -- & -- & 67.6 & 1.5 & -- & =- & & -- \\
\hline Heat, light \& telephone & 1.3 & -- & -- & -- & -- & 75.9 & 1.7 & -- & =- & & -- \\
\hline Rent \({ }^{\text {a }}\) & 1.0 & - & -- & -- & -- & 35.3 & 2.8 & -- & -- & -- & -- \\
\hline Personnel expenses & 25.7 & -- & - & -- & -- & 92.2 & 29.0 & -- & -- & -- & -- \\
\hline Financial expenses & 1.9 & -- & -- & -- & -- & 82.7 & 2.3 & -- & - & -- & -- \\
\hline Intesest 8 bank cnarges Professional fees & 1.5
0.4 & -- & -- & & -- & 82.7
68.5 & 1.8
0.6 & -- & -- & -- & \\
\hline Other expenses & 45.5 & -- & -- & -- & - & 100.0 & 45.5 & -- & -- & -- & -- \\
\hline Profit (loss) & 18.5 & -- & -- & & -- & 100.0 & 18.5 & -* & - & - & -- \\
\hline Totel & 100.0 & -- & -- & -- & -- & 100.0 & & - & - & -- & -- \\
\hline
\end{tabular}

\section*{Symbols}
zero or mo observetions
- too small too be expressed
not apolicable
- confidentisl

```

                    Totsl wighed expendizura on given item
    ```

```

(3) Velue in each ceil $=\frac{\text { Total weighisd expenditure on given item }}{\text { Totel weighted sales of businesses reporting inis item of expenditupe }}$ for enertile
This portion of the tabie pertains only to the businesses reporting the specific expense ipun. Therefore these retios are cilculated
individually and the cotal will not necesserily equel $100 \%$.

```

\section*{Notes}

Dote se showm by quertiles when ot least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quertile li. e. botzom 25\%, lower midde 25\%, etc.) represents on querter of the lotal humer of businesses. Within esh quartile, the rerege ratio is presented. For comperison purposes. the high and low velues of sales are show

Mow to use the tables

(2) The selveted renge will indicete the proper quertile. i. ©. the botion 25\%, the lower midde 25\%. the upper niddie 25\% or the 100 25*.
(3) Dete pertsining to the selectod selst ize range will be in thet quertile

Stenderd Industrisi Cleseificetion Definition (SIC 1980):
SIC 1850 . Serviees to Buildings end Dwellings


TABLE 2. Balance sheet profile for incorporzted bustnesses only. 1987 Prince Edwerd Islend, Services to Buildings and Dwellings (SIC 995)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Tofal(1) & \[
\begin{array}{r}
\text { Botiom } \\
25 \%
\end{array}
\] & Lower middle 25\% & Upder midole 25: & \[
\begin{aligned}
& \text { TOO } \\
& 25 \%
\end{aligned}
\] \\
\hline \begin{tabular}{l}
Businesses in samole (NO.) \\
Low sales value ( \(\$ 000\) 's) \\
Migh sales value ( \(\$ 000\) 's)
\end{tabular} & \((19)^{8}\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{\multirow[t]{2}{*}{Assets}} \\
\hline Cash & - & -- & -- & -- & \\
\hline Accounts and notes receivable & 8 & -- & -- & - & \\
\hline Inventory & - & -- & -- & -- & -- \\
\hline Other curcent assets & 10 & -- & -- & -- & -- \\
\hline Total current assets & 18 & -- & - & -- & -- \\
\hline Fixed assets & 12 & - & -- & -- & -- \\
\hline & & -- & -- & -- & -- \\
\hline Other issets & 3 & -- & -- & -- & -- \\
\hline Total eseets & 33 & -- & -- & -- & \(\cdots\) \\
\hline \multicolumn{6}{|l|}{Limbillties and equity} \\
\hline Curient loans & 4 & -- & -- & -- & -- \\
\hline Other current liabilities & 14 & -- & -- & -- & -- \\
\hline Total current liabilities & 18 & -- & -- & -- & -- \\
\hline Mortgages dayable & - & -- & -- & -- & -- \\
\hline Long term debt & 2 & -- & - & -- & -- \\
\hline Other liabilities & 12 & -- & - & - & -- \\
\hline Total liabilities & 32 & -- & - & - & -- \\
\hline Torel equity & 1 & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) These estimares are bosed or sample of businesses reporting sales between \(\$ 25.000\) and \(\$ 2.000,000\).

See Table 1 fop symbols and notes

TABLE 3. Financial ratlos(1) for incorporited businesses only, 1987
Prince Edwerd island. Services to Bulldings and Dwellings (SIC 995)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower midde 25\% & \[
\begin{aligned}
& \text { Upper } \\
& \text { middi } 25 \%
\end{aligned}
\] & Top
\(25 \%\) \\
\hline \begin{tabular}{l}
Businesses in sample (No.) \\
Low sales volue ( \(\$ 000\) s) \\
High sales value ( \(\$ 000\) 's)
\end{tabular} & \[
\begin{array}{r}
8 \\
(1) \\
(1) \\
\hline
\end{array}
\] & & & -- & -- \\
\hline & & & Average & & \\
\hline Liquidity petio Curront ratio \{times\} & 1.0 & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Leversee retios \\
Debt/equity ratio (times) \\
Interest coverage ratio (times) \\
Debt rotio (times)
\end{tabular} & \[
\begin{array}{r}
29.1 \\
1.0
\end{array}
\] & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratios represent the everage of retios for each business in the group and cannot be colculeded fom the figures thom in toble 2
(2) These estimetes ar besed on a semple of businesses peporting sales between \(\$ 25,000\) and \(\$ 2,000,000\).

Sne rable ifor symbols and mates

Definitions:
1. Liquidity ratio:

Gurrent = curront assets / current liabilities
2. Leverage retios:
al Deotlequity = rotal liabilivies \(/\) equity
b) Debt ratio = totai liabilities fotal assers
c) Interes: coverage \(=\) net profit . interest expense \(/\) interest expense.

TABLE 4. Statement of changes in financial position for incorporeted businesses only. 1987 Prince Edwerd Island, Services to guildings and Dwellings (Sic 9g5)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & \[
\text { miod Lowe: } 25 \%
\] & Upper
\[
\text { mode } 25
\] & \[
\begin{aligned}
& \text { Too } \\
& \text { 25: }
\end{aligned}
\] \\
\hline Susinesses in sample (No.) Low soles vilue \(\{\$ 000\) 's High sales velue ( \(\$ 000\) 's) & \[
\begin{aligned}
& (1)^{3} \\
& (1)^{2}
\end{aligned}
\] & & & -- & \\
\hline & & & Averege (\$000 & & \\
\hline Opereting sctivities Cash trom operations Dedrecistion Other & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & -- & -- \\
\hline Dividends & X & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Investment ectivities \\
Disposel of fixed assets Purchase of fixed assets Increase in investment Docrease in investment
\end{tabular} & \(x\)
\(\times\)
\(\times\)
\(\times\) & -- & -- & -- & -- \\
\hline \begin{tabular}{l}
Finencing ectivities \\
Increse in long term debt Repayment of long term debt loens fiom shereholders Redeyment of loans from shareholders Advances \(\delta\) loans from government Increese in equipy Decrease in equity Other
\end{tabular} & \(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\)
\(x\) & \begin{tabular}{l}
- \\
- \\
- \\
- \\
- \\
- \\
\hline
\end{tabular} & --
--
--
--
-- & -
--
--
--
-- & --
--
--
--
-- \\
\hline \begin{tabular}{l}
Increase(decrase) in cosh sequivalents \\
Cash equivalents-Beginning of the reer \\
Cash equivalents = End of the year
\end{tabular} & \(x\)
\(x\)
\(x\) & -- & -- & & -- \\
\hline
\end{tabular}

11 These estimetes besed on sample of incorpopated businesses reporting ssles between \(\$ 25.000\) and \(\$ 2.000\), 000. Sample count incluces only those businesses reporting statement of changes.
Ste fabie 1 for symbols end mores.

TABLE 5. Employment changes by size of bustness. 1984-1987 bused on Sic classification in iget
Prince Edward island, Services to Buildings and Dwellings (SiC 995)
\begin{tabular}{|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Business ize expressed in overnge labour units(1)} & \multirow[b]{2}{*}{Number of businesses} & \multirow[b]{2}{*}{\[
\begin{array}{r}
\text { Total payroll } \\
(\$ 000
\end{array}
\]} & \multirow[b]{2}{*}{Average labour unite(i)} & \multicolumn{2}{|l|}{Changes in number of businesses with ouid emplorees} \\
\hline & & & & \[
\begin{array}{r}
\text { Newly } \\
\text { reoorting }(2)
\end{array}
\] & No longer reporting(3) \\
\hline
\end{tabular}

\section*{1984}
\begin{tabular}{|c|c|c|c|c|}
\hline Total & 31 & 871 & 114 & g \\
\hline \[
\begin{aligned}
& \text { less then } 20 \\
& 20-99 \\
& 100-499 \\
& 500 \text { end over }
\end{aligned}
\] & \[
\begin{array}{r}
34 \\
2 \\
9 \\
1
\end{array}
\] & \[
\begin{array}{r}
723 \\
x \\
x \\
x
\end{array}
\] & \[
\begin{array}{r}
93 \\
8 \\
2 \\
11
\end{array}
\] & \[
\begin{aligned}
& 6 \\
& 2 \\
& 1 \\
& -
\end{aligned}
\] \\
\hline \multicolumn{5}{|l|}{1987} \\
\hline Totel & 41 & 1.007 & 86 & 14 \\
\hline lest than 20 & 38 & 850 & 72 & 14 \\
\hline 20-99 & 1 & x & - & - \\
\hline 100-499 & 1 & x & 7 & - \\
\hline 500 and over & 1 & X & 7 & - \\
\hline
\end{tabular}
 Survey of Employment. Payroll and Hours. Siatistics Canade. Catalogue 12-002. An everage labour unit could be interpreted es o
 500 employees in canada as whole but less them thet number in any given grovince it is shown in the 500 and over group
(2) Reters 10 businesses reporting no payroll deductions in the provious year
(3) Reters to businesses reporting no payrall deductions in the following year.
"Newly reportinge and "no longer reporting" businesses are assumed to hove Deen in activipy for six months and the information is acjusied zccoroingly

See table ior symocls anc azies

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Prince Edward isiand, Services to suildings and Dwellings (Sic g95)


1985
```

Mumber of doservetions in semple

```
Mumber of doservetions in semple
    Average sales}
    Average sales}
    Average empense $
    Average empense $
    Average net Drofit (loss)$
    Average net Drofit (loss)$
Businesses reporting a profit (Mo.)
Businesses reporting a profit (Mo.)
    Average sales $
    Average sales $
    Average sales $
    Average sales $
    Average net Diofits
    Average net Diofits
Businesces reporting loss (Wo.)
Businesces reporting loss (Wo.)
    Average sales $
    Average sales $
    Average expense $
    Average expense $
    Average not loss $
```

    Average not loss $
    ```
Total11)
    miod \(25 \%\) 25:

4


1986

Wumber of observetions in sample Average sales \(\$\)
\(\begin{array}{ll}\text { Average sales } \\ \text { Average expense } \$ & 80.157 \\ \text { Average natprafit } & 65.224\end{array}\)
80.157
(lass) \(\$ \square=1\)
65.224
14.943

Businestes reporting profit (No.)
Aveiage sales \(\$\)
Average expense \(\$\)
Average net profit \(\$\)
18
79.498
63.756
15.742

Businestes reporting loss (Mo.)
Average sales \$
1
14.988
145.0588
Average expense \(\$\)
Averse net loss \$
14.058
-80

1987

(1) These estimbses re basec on semple of businesser ceporiting sales between \(\mathbf{3 2 5 , 0 0 0}\) and \(52.000,000\)
see tave i for symbols eno notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Prince Edwerd 1 sland, Janitorial Services (SiC 9953)
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline & \multicolumn{2}{|r|}{Tota!(1)} & \multicolumn{2}{|r|}{\[
\begin{array}{r}
\text { Bottom } \\
25:
\end{array}
\]} & \multicolumn{2}{|r|}{Lower
middi 25\%} & \multicolumn{3}{|c|}{Uppe:
\[
\text { middle } 25 \%
\]} & \multicolumn{2}{|c|}{iop
\[
25^{\circ}
\]} \\
\hline \% -peses ir semplo iNo. s value ( \(\$ 000\) s) is value \{ \(3000^{\circ}\) s) & & \[
\begin{aligned}
& 6 \\
& 11)^{6} \\
& \hline
\end{aligned}
\] & & -- & & & & & & & \\
\hline \multirow{3}{*}{Selected expense item} & \multicolumn{5}{|c|}{Industry aversage(2)} & \multirow{3}{*}{\[
\begin{aligned}
& \text { \% busi- } \\
& \text { nesses } \\
& \text { reporting }
\end{aligned}
\]} & \multicolumn{5}{|c|}{Reporting businesses only 3)} \\
\hline & Totel & \[
\begin{array}{r}
\text { Bot tom } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Lower } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{array}{r}
\text { Uoper } \\
\text { middl } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] & & Total & Bottom 25\% & \[
\begin{array}{r}
\text { Lower } \\
\text { middle } \\
25 \%
\end{array}
\] & \[
\begin{aligned}
& \text { Uoper } \\
& \text { middle } \\
& 25 \%
\end{aligned}
\] & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline & \multicolumn{5}{|c|}{Percent of sales} & & \multicolumn{5}{|c|}{Percent of sales} \\
\hline Occupancy expenses & 5.7
2.7 & -- & -- & -- & -- & 100.0
16.6 & 5.7
5.8 & - & - & -- & . \\
\hline Repoirs \& manintenance & 1.4 & - & -- & - & -. & 100.0 & 1.4 & -- & -- & -- & -- \\
\hline  & 1.0 & - & - & - & - & 78.2 & 1.3 & -- & - & -- & -- \\
\hline Rent & 0.6 & - & -- & -- & - & 24.8 & 2.4 & -- & - & -- & -- \\
\hline Personnel expenses & 37.0 & -- & -- & -- & -- & 100.0 & 37.0 & = & -- & - & - \\
\hline Financiel expenses & 1.6 & -- & - & -- & -- & 100.0 & 1.5 & -- & -- & -- & -- \\
\hline Interest \& bank charges & 1.2
0.4 & -- & -- & -- & -- & 100.0
100.0 & 1.2 & -- & -- & -- & -- \\
\hline Other expenses & 39.5 & -- & -* & - & - & 100.0 & 39.5 & - & - & - & -- \\
\hline Protit (loss) & 16.2 & -- & - & -* & -- & 100.0 & 16.2 & -- & - & -- & -- \\
\hline Total & 100.0 & -- & -- & -- & -- & 100.0 & \(\cdots{ }^{\text {* }}\) & -- & -- & -- & - \\
\hline
\end{tabular}

\section*{symbols}
zero or no observetions
too small too De expr issed
not apolicsole
\(\times\) confidentisl
Footneter
(1) These estimetes ere bssed on semple of businesses reporting seles beiween \(\mathbf{2 5} .000\) and 52.000 .000 . Totel weighted expenditure on given iten

(3) Velue in mach cell a lotal weighted expenditure on given item \(\quad\) Total weighted sales of businesses reporting this item of expenditure \(x\) outtile.

This portion of the tableperteins only to the businesses feporting the specific expense iten. Thersfore ehese pefios ere celculted individully and the total will not necessarily equel \(100 \%\).

\section*{Motes}

Dats are shown by quertil费s when at least 13 of the sanplad businesses report the specific iten
Records were renked in escending order eccording to sales size. Each quiltile fi. ©otsom 25z, lower midede 25s, etc. represents one querter of the cotel number of businesses. Within eech quertile. the overege fepio is presented. For comparison purposes. the high end low values of sales are shown.

\section*{How to use the tytus}

Ill locst the mpropriate teles renge thet is oisployed on the two lines entited low sales velue" end migh seies vilue"
2) The selected renge will indicete the proper quertile. 1.e. the bottom 25\%, the lower midde 25x. the upper midde 25z or the top 25\%.
(3) Dete pertioning to she selected seles size renge will be in thet quertile

Demderd Indubtrial ctastificetion Definition (SIC 1580):

\section*{\$1t 8853 - Jeniteriel Services}

Businesses primarily engaged in cleaning and maintenance of ouildings and dwellings such as char service, floor waxing. janitorial services. Janitopial maintenance of buildings and owellings and of fice cieaning.

TABLE 2. Balance sheet proflie for incorporeted businesses only. 1987
Prince Edward island, Janitorial Services (SIC 9953)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(1) & Bottom 25: & Lowe
\[
\text { micdle } 25 \%
\] & \[
\begin{aligned}
& \text { UDDer } \\
& \text { m: dole } 25^{\prime} \text {. }
\end{aligned}
\] & \[
\begin{aligned}
& 100 \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in samole (No.) Low sales value \(\{3000\) s) Migh sales value ( \(9000^{\circ}\) s) & \(\left(\begin{array}{l}3 \\ (1) \\ (1)\end{array}\right.\) & -- & -- & -- & -- \\
\hline & \multicolumn{5}{|c|}{Average (\$000's)} \\
\hline \multicolumn{6}{|l|}{Assets} \\
\hline Cesh & \(x\) & -- & - & -- & -- \\
\hline Accounts and notes receiveble & \(x\) & -- & \(\cdots\) & - & - \\
\hline Inventory & \(x\) & - & -- & -- & -- \\
\hline Other curpent sasets & \(x\) & - & - & - & - \\
\hline Totol curient essets & K & - & -- & - & - \\
\hline Fixed assets & K & -- & - & - & -- \\
\hline Less: Accum. dep. on fixed assets & K & -- & - & -- & -- \\
\hline Dther issets & K & -* & -- & -* & - \\
\hline Totel senta & \(x\) & - & - & -- & - \\
\hline \multicolumn{6}{|l|}{Liabilities and equity \(x\)} \\
\hline Current loans & \(x\)
\(x\)
\(x\) & - & \(\cdots\) & -- & -- \\
\hline Total current liabilities & X & -- & -- & - & -。 \\
\hline Mortogges dayable & \(x\) & -- & -- & -- & -- \\
\hline Long ferm dest & \(x\) & - & -- & -- & - \\
\hline Other liabilities & \(x\) & -- & -- & -- & -- \\
\hline Total lisbilitiea & \(\underline{x}\) & -- & -- & -- & -- \\
\hline Total equity & x & -* & & - & -- \\
\hline
\end{tabular}

18 these estimetes are beseo on semple of businesses reporiing sales between \(\mathbf{3 2 5 , 0 0 0}\) and \(\$ 2.000,000\).
see iosle 1 for symbols and noves.

TABLE 3. Financial ratios(1) for incorported butinesses only. 1987
Prince Edwerd lsiand, denitoriel Services (SIC 9953)
\begin{tabular}{|c|c|c|c|c|c|}
\hline & Total(2) & \[
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
\] & Lower middle \(25 \%\) & Uppe: middle \(25 x\) & \[
\begin{aligned}
& \text { TOD } \\
& 25 \%
\end{aligned}
\] \\
\hline Businesses in sample (No. Low sales value ( \(\$ 000\) 's) High soles vilue \(\left\{9000^{\prime}\right.\) s) & \[
(1)^{3}
\] & & -- & -- & - \\
\hline & \multicolumn{5}{|c|}{Averege} \\
\hline Liquidity retio Current rotio (times) & 1.0 & -- & -- & -- & -- \\
\hline Leverage ratios
```

    Debt/oquity fatio (times)
    Interest coverage ratio (times)
    Debt ratio (times)
    ``` & -35.1
\(\cdots .0\) & -- & -- & -- & -- \\
\hline
\end{tabular}
(1) The ratios represent the werge of retios for each business in the group end cannot de colculated from the figur es shown in table 2 .
(2) These estimetes me beted on semple of businesses reporting ssles betweth 525,000 and \(52,000,000\).

See teble 1 for symbols and notes.

\section*{Definitions:}
biquidity retio:
Curpent = curpent assets / current liabilities
2. Leverege ratios:
8) Dedrequity \(=\) tota I iabilities / equity.
D) Dedr ratio = total liadiliqies/ total assers.
c) Interest coverage \(=\) ner profit interest expense/ferest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 1987
Prince Edward Island, Janitorial Services (SIC 9953)
Bettom midoit \(25 \%\)

Upper
midole \(25 \%\)
\(5 \%\)

(1) These estimezes bre besed on sempl of incorporated dusinesses reparsing sales between \(\$ 25,000\) and \(52.000,000\). Semple count includes only those Dusinesses reporting a sterement of changes.
see teble ifor symbols and notes.

TABLE 5. Employment changes by ize of business. 1984-1987 based on SIC ciassification in 1887 Prince Edward islend, Services to Bulldings end owellings (SIC 995)
Business size expressed in
average labour units(i)

1987
Totel
less than 20
\(20-95\)
\begin{tabular}{rrrr}
41 & 1.007 & 86 & 14 \\
38 & 850 & 72 & 14 \\
1 & \(x\) & - \\
1 & \(x\) & 7 & \(=\) \\
1 & \(x\) & 7 & \(=\)
\end{tabular}

500 and over
 Survey of Emplovment. poyrdil ond hours, statistics Consos. Catslogue 72-b02. An overage labour unit could be interproted es e full-time moloyee. Note that the business size groups used ere opermined el the lansor lovel. Thus if business hes ot teost 500 employees in cenade as athole but less than that numoer in any given province it is shom in the 500 and over group.
181 Refers to businesses reporting no paypoll deductions in the previous year.
131 Refers to businesses reporting no poyroll deductions in the following yenf.
"Newly reporting" and "no longer reporting" Dusinesses are essumed 10 have been in activity for six months ano the information is adusted eccotdingiy

See table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Prince Edwerd lsland, Jenitorisl Services (Sic 9953)


Mumber of observations in sample
Averseg sales 5
Average expense \(\$\)
Averses net orofit (loss) \(\$\)

Gusineses reporting profit (Mo.)
Average sales \(s\)
Average expense \(\$\)
Average net profit \(\$\)

Businesses reporting lose (Mo.)
Average sales \(\$\)
Aversge txpense \(\$\)
Average net loss \(\$\)


1988

Number of observations in sample Average sales \(\$\)
Aver age expenses
Average net profit !loss! \(\$\)
12
106.048
90.615
1
\begin{tabular}{|c|c|}
\hline \begin{tabular}{l}
Businesses reporting profit (Mo. Average sales \(\$\) \\
Average expense \(\$\) \\
Average net profit \(\$\)
\end{tabular} & \[
\begin{array}{r}
11 \\
106.959 \\
89.351 \\
17.608
\end{array}
\] \\
\hline Businesses reporting loss (Mo.) & \\
\hline Average sales \$ & 144.988 \\
\hline Averoge expense \$ & 145.068 \\
\hline Average net loss 5 & -80 \\
\hline
\end{tabular}

1987

Mumber of observetions in sample Average sales \(\$\) Average expense 5 Average net profic (loss) s

5
119.184
106.494
\begin{tabular}{lll}
- & - & \\
-- & -- & \\
- & -
\end{tabular}
\begin{tabular}{ll} 
& \\
- & - \\
\(=-\) & - \\
& \\
-- & - \\
-- & -- \\
-- & --
\end{tabular}
--

Businesses reporting apofit (Mo.) Average sales \(\$\)

B2. \(579^{3}\) Average expense \(\$\)
58.698 Average net profits 23.873

Businesses reporting = loss (Mo.)
Average salas
\(192.11_{1}^{2}\)
202.087
-9.676
\(\begin{array}{lr}\text { Aversge expense \$ } & 202.087 \\ \text { Average net loss } \$ & -9.676\end{array}\)

11 These estimates are based on sample of businesses reporting sales beiween \$25,000 and \$2.000.000.
See Table 1 for symbols and noies


1010062004
\[
\mathrm{Ca} 005
\]
```


[^0]:    (1) The retios represens the average of retios for eech business in the group and connot be celculated from the figures shown in fable 2 . 121 These estimetes er besed on semplo of businesses reporting seles betwoen $\$ 25,000$ and $\$ 2,000,000$.

[^1]:    (1) These estimes are based on a somple of businesses peperting sales beimeen 825,000 and $82.000,000$.

[^2]:    
     fuli-time employer. Nope thet the business size groups used are derermined at the canade level. Thus if business has at least 500 enployees in Canade as whol bur less than that mumber in any given province it if shown in the soo and over group.
    121 Refers to Dusinesses reporting no peyroll oeductions in the previous veer
    lai Refers to businesses repopting no payrolt deduciions in the tollowing year
    "Newly feporting" and "no onger peporting" businesses ape assumed to have deen in activity for six months and the information is sdusted accopdingly

    See tadie i for symbols and notes.

[^3]:    (1) These estimeses are based on sanole of businesses reporsing soles beiween $\$ 85,000$ ano $82,000,000$.

[^4]:     Survey of Emplovmen:. Paypoll gno mours. StBi isties Canada. Eatalogue 72-002. An average labour unit could be interpreted os e full-time employer. Note thet the business gize groups used er determined of the canme level. Thus it a Dusiness hes ot least 500 employees in Canada as whole Dut less than ther number in shy given province it is shown in the 500 ond over group
    121 Refers to businesses reporting no payroll deductions in the previous year
    131 Refers to businesses repopting no payroll oeductions in the following year

    - Mewly reporting" and "no longer reporting" Dusinesses are assumed to have deen in activity for six months anc the information is adjusted accordirg'y

    See Ifole ifor symbols and notes

[^5]:     Survey of Employment. Payroll and hours. Slatissics Conade. Calalogue 72-002. An overage labour unit could be interpreted as a Full-time enployee. Note thet the dusiness size groups used are determined at the canade level. Thus if a dusiness hes at least 500 employees in Canade as athole but less than that number in any given piovince it is shown in the 500 and over group
    (2) Refers to Dusinesses reporting no payioll deductions in the previous veap.
    (3) Refers io businesses peporting no payroll oeductions in the following yesp
    *Newly roporting" and "ho longer reporting" businesses are assuned to have been in activity fop six months and the information is adusted occordingly

    Sen Pable 1 for symbols and notes

[^6]:    S1C 5111. Wholesele Petroleun Produets
    Businesses primerily engaged in wholesale dealing in pefined petroleun products. Businesses primarily engaged in deeling in fuel oil and liquefied petroleum gases are classified in this industry regerdiess of whether their sales afe consioered to be wholessle or retail. included are businesses engeged in wholesal bult tonk station. wholessi diesel fuel. wholesale fuel oil. wholesale furnece gil. whol ssele gasoline. wholesele heating oil. wholest kerosent. whol sale liquified perpoleum gases. wholessi lubricetingoils and preases. wholesal peiroleum producis and wholeste of tefined petroleum produces

[^7]:     Survey of Employment. Payrall and Hours, Statistics Canaca. Catologue 72-002. An overage labaur unit could be interpresed as a fuli-time employee Note thet the business size groups used are determined at the Cande level. Thus if ousiness hes et less soo employees in canade as. whole but less than that number in ony given province it is shown in the 500 and over group.
    I2I Refers 10 Ous inesses reporting ne payroll deductions in the previous year
    (3) Refers 10 ousinesses reporting no payroll deductions in the following vear
    "Newly reporifg" and "no longer peporsing" businesses are ssumed to have been in activity for six months and the information is adusted accorcingly

    See tato i for symbols and nopes

[^8]:     Survey of Emplorment. Payroll and Hours. Statistics Canco. Catalogue 72-002. An ever age labour unit could be interpreted as e full-time enployee. Note that the business size groups used ape determined er the Canada level. inus if a business has at laest 500 employees in Canads as whole but less than that number in any given province it is shown in the soo and over group.
    121 Refers 10 businesses peporting no paypall deductions in the previous year
    I31 Refers to businesses reporting no payroll deductions in the following year.
    "Wewly peporting" and "no longer roporting" businesses ore assumed to hove been in bctivity for sim months and the intormation is adjusted accoroingly

    See Table 1 for symbols and notes

[^9]:     Surver of Employment. Payroll and Mours. Statistics Censes. Cetalogue 72-002. An everage lebour unit could be interpreted es a full-time employee. Wote that the business size groups used er oftermined at the canmodevel. ihus if business has at least 500 employees in Conses as a whol but less than that number in shy given province it is shown in the 500 end over group.
    (2) Refers 10 businesses peporiting no payroll deductions in the previous year
    (3) Refers to busimesses reporting mo payroll deductions in the following year
    *Nowly reporting" and "no longer reporting" businesses ore essumed to have been in activity for six months and the informetion is djusted accoldingly.

    See iable 1 for symbols and notes

[^10]:    Sywbols
    zero or no observerions

    - 200 snali too de expresseo
    not soplicebl.
    x confidenticl

[^11]:    SIC 5011-Food (Groeepies) Stores
     yegeiabtes. dessetis anc staples such as tea. coffee, spices. sugar end flour. Fresh meats and poultry may de included. In addition.
     flowers. plants ana opher nom-food er icies may be sold. These busingsses include chain procery stores. convenience food igroceriesl sfores. corner grocery stores. food lgroceries) siores. reisil general foods. retail proceries end supermerkets

[^12]:    11) These estinates are based on semple of businesses paporting sales beiween $\$ 25.000$ and $\$ 2.000 .000$.
[^13]:    (1) The rotios repiesent the average of ratios for each business in the group and connot be celculated from the figures shown in ioble 2

    121 These ustimates ere besed on smple of businesses reporting sales detween $\$ 25,000$ end $\$ 2.000 .000$.

[^14]:    "Newly recorting" and mo longer reporting" businesses are assumed to have deer in activity for six months and the information is adjusied accordingiy

    See Table for symbols and notes

[^15]:    SIC 5030 - Prescription Druge and Petent medicine Stores
     cosmetics and poiletiles.

[^16]:    (1) These estimates are based on sample of businesses reporiing sales between $\$ 25.000$ and $\$ 2.000,000$.
    see tole ifor sympols and notes

[^17]:     Surver of Employment. Peypoll and Hours. Stetissics Canaob. Cerslogue $72-002$. An everage labour unis could be interpreted as e fuli-time employee Note thet the business size groups used arederermined of the canade fevel. Thus if a business has at least 500 employees in Canade of a whole but less than that number in any given province it is show in the 500 and over group
    (2) Refers 10 businesses reporting no payroll deductions in the previous yeer.
    (3) Refers to businesses reporting no peyroll deductions in the following year
    *Newly peporting" and "no longer reporting" businesses are assumed to hove been in activity for six months ond the information is adjusted accordingly

    See Tabl 1 for symbols and notes.

[^18]:    (1) Average bobour units calculated by dividing totol paypoll by the overoge annual wage and salory pere as reported in the Surver of Employment. Payroll and Mours. Statistics Canade. Latalogue 92-002. An everage labour unis could be interpered as a full-time mployee. Note ther the business site groups used te derermined at the cansda lovel, fhus if business hes al least 500 employees in Cansda as athol but less than thet number in eny given province it is show in the 500 and over group.
    (2) Refers to businesses reporting no paypoll deductions in the previous year.
    (3) Refers to ousinesses reporting no payroll deductions in the following yeer
    "New'y reporting" and "no longer peporting" businesses are assumec to have been in ectivity for six monins and the information is sdjusted accordingly
    see lable : for symbols and notes

[^19]:    (11) These estimetes ore bised on semple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

[^20]:    
    See Tole i for symols me motes

[^21]:    (1) Avarage labour units are calculated by dividing cotal payroll by the average annul wage ond salary rate as reportod in the Surver of Emplorment. Parroll and Hours. Statistics Canada. Catalogue 72-002. An sver sge labour unit could be interpreted ss a full-fime employee. hote that the business size groups used are determined at the Cansod level. Thus if a business has at last 500 employees in canda so whole but less than that number in any given province it is showin in the 500 and over group
    121 Refers ic ousinesses reporting no parioll deductions ir the previous yeap
    (3) Refers to businesses reporting no payroll deductions in the following vear
    "Newiy reperting" and "no longer reporting" businesses are assumed to have been in activity for six months ano the information is aojustec accoroinoly.

    See late 1 for sympols and notes

[^22]:    11) The retios represent the overage of retios for each business in the group and cannot be colculated fiom the figuros shown in teble 2
[^23]:    (1) Inge estimetes ere Desed on sampl of Dusinesses reporiing sales Detmeen $\$ 25.000$ and $\$ 2.000 .000$.

    See lable i for symbols and notes

[^24]:    (1) These estimates are based on a sample of businesses reporting sal between $\$ 25.000$ and $\$ 2.000 .000$

[^25]:    See table 1 for symbols and notes

