

# **NOVA SCOTIA**

1985



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#### Note:

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<sup>&</sup>lt;sup>1</sup> There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

# **Small Business Profiles**

# **NOVA SCOTIA**

1985

This publication is based upon the Small Business Statistics Data Base which is a collaborative effort of the Federal and all Provincial and Territorial Governments.

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# **Symbols**

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

### Notes

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

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

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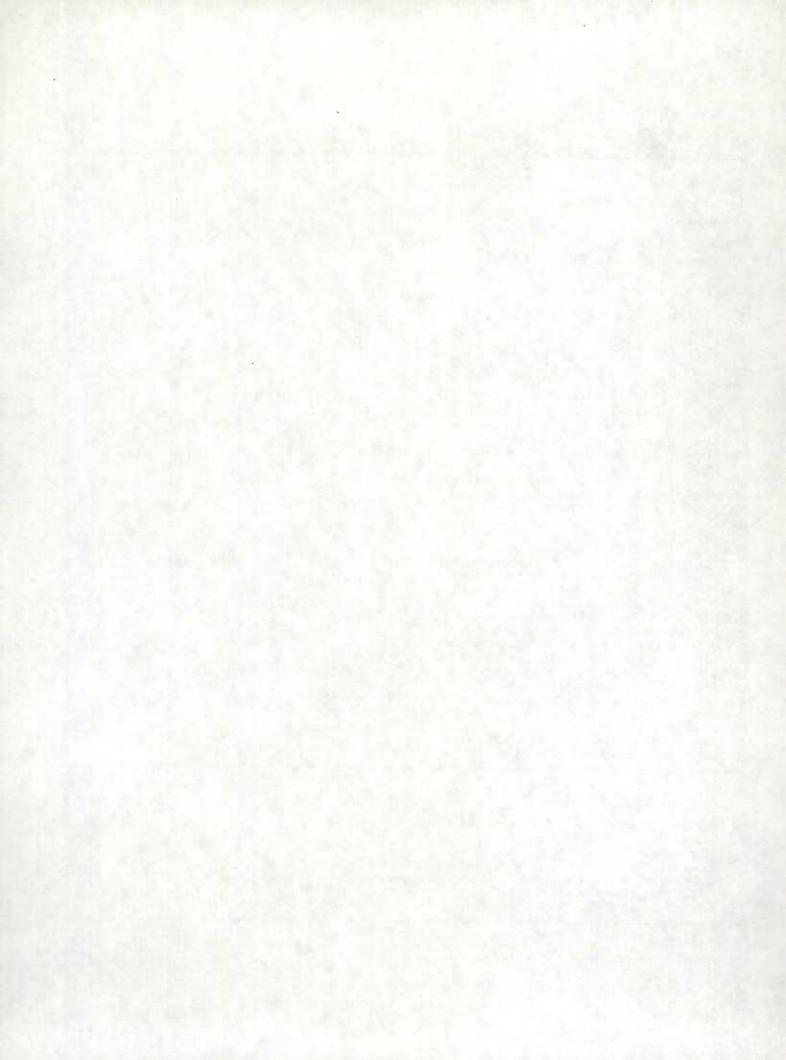
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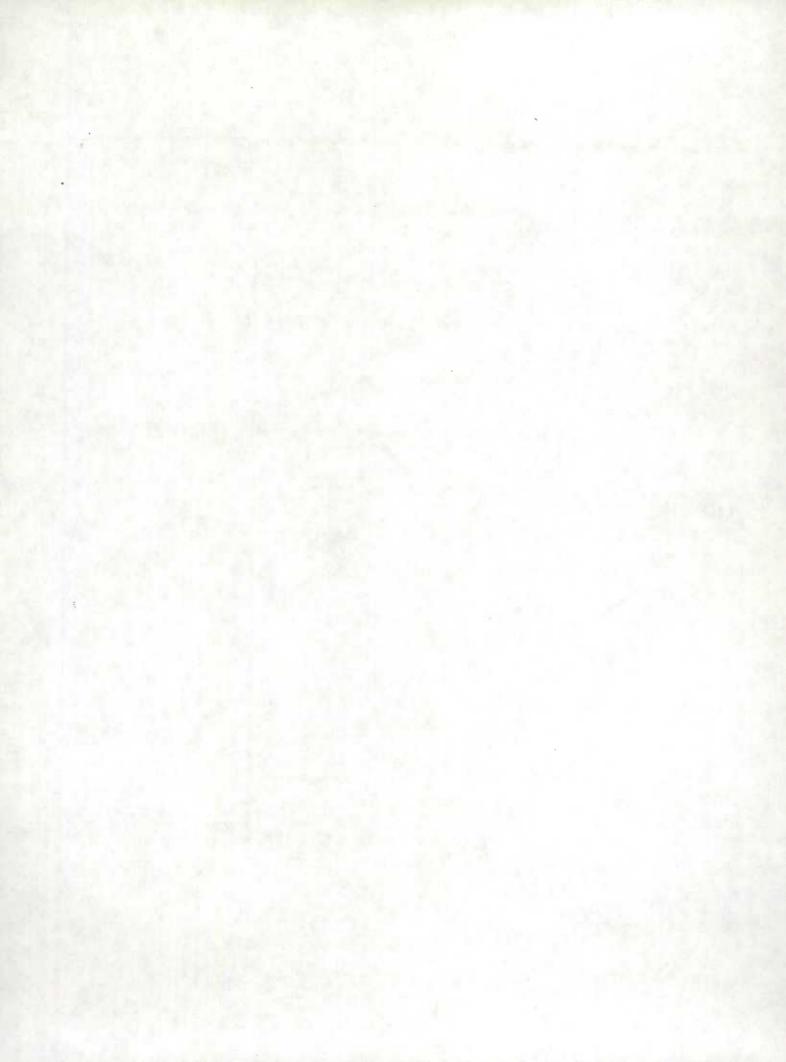
Selected Publications Relating to Small Business



# Highlights

#### **NOVA SCOTIA**

- The number of small businesses in the 33 industries profiled increased from 7,000 businesses in 1982 to 8.800 in 1985, which represents a 26% increase.
- The profit margin ratios ranged from almost 2% in the Toy, Hobby. Novelty and Souvenir Stores Industry to 54% in the Industrial Machinery and Equipment Rental and Leasing Industry.
- The Computer Services Industry paid out slightly over 56% of sales in wages, which represented the highest wages to sales ratio for these industries.
- Employment in small businesses increased slightly over 10%, from 20,000 average labour units in 1982 to 22,000 in 1985.
- From 1982 to 1985, estimated employment in the Video Movies and Audio-Visual Equipment Rental Industry increased 140%, from 67 average labour units in 1982 to 161 in 1985.
- Payrolls generated by businesses with less than 20 employees in these industries increased 33%, from \$227 million in 1982 to \$303 million in 1985.



# Introduction and Data Sources

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

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

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

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

#### **METHODOLOGY**

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

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20.000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

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

### a) Table 1

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

#### b) Table 2

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

#### c) Table 3

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

# Introduction and Data Sources - concluded

#### **Definitions**

# 1. Liquidity Ratio

Current = <u>current assets</u>

current liabilities

2. Leverage Ratios

Debt/Equity = total liabilities

Interest Coverage =

net profit + interest expense interest expense

= total liabilities

total assets

equity

#### d) Table 4

Debt Ratio

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

#### e) Table 5

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

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

#### f) Table 6

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

#### How to Use the Tables

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

#### To use the tables:

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

## For example:

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

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90.000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

# Note:

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

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

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

#### Standard Industrial Classification - Definition

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°°	Top 25° <sub>3</sub>
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	63 (1) (1)	(1) 39	39 180	180 457	457 (1)

		Industry Average(2)					Reporting businesses only (3)				
Selected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25°	Upper middle	Top 25%
			Percent of	sales				P	ercent of sa	les	
Cost of Sales	38.6	11.3	25.7	45.7	68.6	68.4	56.3	54.1	42.8	53.2	68.6
Occupancy Expenses Mortgage Interest Depreciation Repairs & Maintenance Heat. Light & Telephone Business & Property Tax Insurance Rent  Personnel Expenses	4.6 1.2 0.1 0.3 2.4 0.4 0.2	4.5 2.7 0.3 0.2 0.6	9.0 0.5 0.2 7.8 0.3	2.4 1.2 0.3 0.4 0.3 0.3	1.7 0 7 0 1 0 3 0 3 0 3	99.9 0 2 82 5 22 2 51.7 60 2 72 2 24 9 91.2	4.6 1.3 1.4 0.6 0.5 4.1 0.5 0.7	4.5 3.9 0.9 0.7 0.3 0.9	9.0 0.6 0.9 14.9 0.4	2.4 1.4 1.7 0.4 0.6 0.4	1.7 0.8 0.1 0.5 0.3
Financial Expenses Bank Interest & Charges Professional Fees	3.5 2.1 1.4	4.3 1.3 3.0	3.9 3.2 0.7	3.1 2.2 0.9	2.6	93.2 92.7 84.7	3.7 2 2 1.6	6.5 20 47	3.9 3.2 0.7	3.1 2.3 1.2	2.6 1.3 1.3
Other Expenses	26.3	17.5	41.5	26.5	16.1	100.0	26.3	17.5	41.5	26.5	16.1
Profit (loss)	9.7	36.1	0.9	6.0	1.8	100.0	9.7	36.1	0.9	6.0	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0			-	**	

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

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors
Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as cottages single duplexes garden homes semi-detached houses, single attached houses, erecting prefabricated homes row houses (exc. row duplexes), single residences and summer homes

Total weighted expenditure on a given item x 100 for each quartile (2) Value in each cell

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample	63				
Low sales value (\$000 s)	(1)	(1)	39	180	457
High sales value (\$000 s)	(1)	39	180	457	(1)
			Average (\$000's)		
Assets					
Cash	12	4	1	12	33
Accounts and Notes Receivable	12	3		8	37
Inventory	63			27	220
Other Current Assets	25	1		11	89
Total Current Assets	112	7	2	58	379
Fixed Assets	31	6	3	18	97
Less Accum Dep on Fixed Assets	11	1	2	9	32
Other Assets	8			5	25
Total Assets	140	13	3	72	468
Liabilities and Equity					
Current Loans	27	3	4	9	91
Other Current Liabilities	56	3	2	20	197
Total Current Liabilities	83	6	6	29	288
Mortgages Payable	13			13	39
Long Term Debt	2	2		2	1
Other Liabilities	7	1	1	7	20
Total Liabilities	105	9	7	50	351
Total Equity	35	4	-4	22	117

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

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

	Totali 1)	Bottom 25°s	Lower middle 25%	Upper middle 25%	Top 25:
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	39	180	457
High sales value (\$000's)	(1)	39	180	457	.1>
			Average		
Liquidity Ratio					
Current ratio (times)	1 9	1 3	1 3	2 5	2 2
Leverage Ratios					
Debt Equity ratio (times)	147	2.8	-16	25	37 6
Interest Coverage ratio (times)	244	74.4		40 4	138
Debt ratio (times)	0 9	0 7	1 6	0.8	0 9

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

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

	Total(1) 25%	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	177	44	44	44	45
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	130	380	552
High sales value (\$000's)	(1)	130	380	552	(1)
			Average (\$000's)		
Source of Funds					
From Operations	11	-25	35	7	17
Sale of Fixed Assets	12		4	3	34
Increase in Long Term Debt	17		1	2	53
Advances From Owners and Affiliates	7			17	11
From Government				•	
Increase in Share Capital		*			
Sale of Investments	1		1	•	2
Tax Adjustments	-				
Other Sources					
Total	48	-25	40	29	117
Application of Funds					
Purchase of Fixed Assets	12		10	12	22
Payment of Dividends		•		-	
Repayment of Long Term Debt	19		19	-	16
Current Portion of Long Term Debt					
Purchase of Investments	2				7
Repayment of Adv. From Owners and Affil	5		3	1	15
Decrease in Equity	*			•	
Tax Adjustments	1			•	3
Other Applications	1		-	4	
Total	41		32	17	92
Increase (Decrease) in Net Working Capital	7	-25	8	12	25

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia, Residential Building and Development (SIC 401)

				Changes in number of businesses with paid employees		
Business size expressed in average (abour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longe reporting 3	
1982						
Total	673	34,374	1,722	136	127	
less than 20 20 - 99 100 - 499 500 and over	656 10 5 X	22.863 4.742 X	1 171 222 233 96	133 2 1	12-	
1985						
Total	880	60,803	2.924	166		
less than 20 20 - 99 100 - 499 500 and over	855 17 8	41,179 10.835 8.789	2.010 499 415	164 2		

<sup>(1)</sup> Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the pusiness size groups used are determined at the Canada level. Thus if a business has all least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7op 25°			
	All \$ values are expressed in thousands							
			1982		•			
All Businesses (No.)	170	42	43	42	4;			
Total Sales \$	38 697	1,430	3.785	7.098	26.384			
Total Expense \$	41,439	1.638	5.821	6,759	27.22			
Net Prolit (loss) \$	-2,742	-208	-2.036	339	-83			
Businesses reporting a profit (No.)	103	27	30	22	2			
Total Sales \$	22.775	899	2,717	3.893	15.26			
Total Expense \$	21 144	813	2.429	3,336	14,56			
Net Profit S	1.631	86	288	557	700			
Businesses reporting loss (No.)	67	15	13	20	1			
Total Sales \$	15,922	531	1.068	3.205	11.11			
Total Expense \$	20.295	825	3.392	3,423	12.65			
Net Loss \$	-4.373	-294	-2.324	-218	-1,537			
			1983					
All Businesses (No.)	204	50	51	52	51			
Total Sales \$	55.666	1,643	5.121	12.160	36 742			
Total Expense \$	55,438	1.904	4.805	11,860	36.869			
Net Profit (loss) \$	228	-261	316	300	-127			
Businesses reporting a profit (No.)	121	30	29	31	31			
Total Sales \$	31.809	1.067	2.789	7,443	20.510			
Total Expense \$	29.021	792	2.193	6 760	19.276			
Net Profit \$	2,788	275	596	683	1.234			
Businesses reporting a loss (No.)	83	20	22	21	20			
Total Sales \$	23.857	576	2.332	4.717	16.232			
Total Expense \$	26 417	1,112	2.612	5.100	17 593			
Net Loss \$	-2.560	-536	-280	-383	-1 36			
			1984					
Atl Businesses (No.)	369	91	93	93	92			
Total Sales \$	123.443	5.062	14248	26 867	77.266			
Total Expense \$	118.628	4.625	14 191	25 561	74 251			
Net Profit (loss) \$	4.815	437	57	1 306	3 0 1 5			
Businesses reporting a profit (No.)	261	63	53	66	75			
Total Sales \$	98.186	3.546	8.118	19 296	67 228			
Total Expense \$	92.253	2.985	7.711	17.766	63.79			
Net Profit \$	5.933	561	407	1.530	3 43			
Businesses reporting a loss (No.)	108	28	40	27	10			
Total Sales \$	25.257	1,516	6.130	7.571	10 040			
Total Expense \$	26.375	1.640	6.480	7.795	10 460			
Net Loss \$	-1.118	-124	-350	-224	-420			
			1985					
All Businesses (No.)	342	85	85	82	90			
Total Sales \$	110,806	2.935	11,923	25.492	70 456			
Total Expense \$	106.619	2,347	11,441	24.325	68 506			
Net Profit (loss) \$	4,187	588	482	1.167	1 950			
Businesses reporting a profit (No.)	254	79	54	62	55			
Total Sales \$	75,091	2,683	6,876	19.184	46 341			
Total Expense \$	69.819	2,052	6,091	17.769	43 90			
Net Profit \$	5.272	631	785	1.415	5 77.			
Businesses reporting a loss (No.)	88	6	31	20	3.			
Total Sales \$	35.715	252	5.047	6 308	24 108			
Total Expense \$	36.800	295	5,350	6 556	24 599			
Net Loss \$	-1.085	-43	-303	-2.48	-191			

<sup>(1)</sup> These estimates are based on a sample of ousinesses reporting sales between \$10 thousand and \$2 million

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

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25°	Top 25°:
Number of businesses (estimated)	141			**	
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	15 (1) (1)	-	-		••

		1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25°	° busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	To: 25°
		Percent of sales						P	ercent of sa	iles	
Cost of Sales	24.9		**			80.7	30.8	w de	**	**	
Occupancy Expenses	3.9	40	***		**	83.8	4.6	**		**	
Mortgage Interest			**	4-	44			**			
Depreciation	22	**	**			593	3.6				
Repairs & Maintenance	0.1					25.8	0.4				
Heat Light & Telephone	0.8				4.9	819	0.9				
Business & Property Tax	0 0				2.0	22.8	0.2				
Insurance	0.7			44	**	58 6	1.2				
Rent	0 1			**		22.2	0.5			**	
Personnel Expenses	32.4		••		9.9	83.8	38.7		**	**	
Financial Expenses	1.7		**			76.7	2.3				
Bank Interest & Charges	09					76.7	1.2		4.0		
Professional Fees	08	**		40	••	748	1.1		**		
Other Expenses	12.9	••	**	**	***	100.0	12.9	4=		**	
Profit (loss)	24.2	••	**			100.0	24.2	**	6.0	4.0	
Total	100.0			**		100.0	***	**	**		

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

Total weighted sales of all businesses in the sample

Total weighted sales of businesses reporting this item of expenditure

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

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

SiC 4231 - Masonry Contractors

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

Total weighted expenditure on a given item x 100 for each quartile (2) Value in each cell

<sup>(3)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

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

	Total(1)	Bottom 25%	Lower middle 25%	· Upper middle 25°.	Top 25°.
		25 6	middle 25 °	mudie 25 °	25 0
Number of businesses (estimated)	141		••	••	••
Businesses in sample	15				
Low sales value (\$000 s)	(1)	0.0	••	-	
ligh sales value (\$000 s)	(1)	••	**	**	-
			Average (\$000's)		
Assets					
Cash	3				**
Accounts and Notes Receivable	13	**	60	**	
Inventory	3	4.6	••	••	**
Other Current Assets	1	44	64	**	••
Total Current Assets	20	**	4.0	••	0.4
Fixed Assets	18	40	**		de é
Less Accum Dep on Fixed Assets	7	**	40	4.0	
Other Assets	1	**	**	**	••
Total Assets	32	-	64	44	ss 4
Liabilities and Equity					
Current Loans	5				
Other Current Liabilities	13		<b>⊕</b> ₩		
Total Current Liabilities	18	**	••		
Mortgages Payable		**			
Long Term Debt	1	**		***	
Other Liabilities	5	**	**	**	0,
Total Liabilities	24	**	44	DA.	44
Total Equity	8			**	

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

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

	Total(1)	Bottom 25°3	Lower middle 251:	Upper middle 25°:	Top 25:
Number of businesses (estimated)	141				**
Businesses in sample	15				
Low sales value (\$000 s)	(1)	**	••	**	• •
High sales value (\$000 s)	(1)		**	**	
			Average		
Liquidity Ratio					
Current ratio (times)	0 6			**	
Leverage Ratios					
Debt Equity ratio (times)	18 6	**	••		
Interest Coverage ratio (times)	17 2		a.	**	**
Debt ratio (times)	1 1	**	**	**	• •

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°>				
Number of businesses (estimated)	7								
Businesses in sample	4								
Low sales value (\$000's)	(1)	446	**	•					
High sales value (\$000 s)	(1)	44	••	**	**				
	Average (\$000's)								
Source of Funds									
From Operations	37	4.9	70						
Sale of Fixed Assets	_	40	**		**				
Increase in Long Term Debt	8	**	**	40					
Advances From Owners and Affiliates	2			**					
From Government		**	**	**					
Increase in Share Capital		**							
Sale of Investments			•=	**	**				
Tax Adjustments					**				
Other Sources				••					
Total	47	6-0	8-6	4.0					
Application of Funds									
Purchase of Fixed Assets	8	**	***	**					
Payment of Dividends			97-0	**					
Repayment of Long Term Debt	12	**		9.99					
Current Portion of Long Term Debt				**					
Purchase of Investments		**							
Repayment of Adv. From Owners and Affil	24			**					
Decrease in Equity			0.6	**	**				
Tax Adjustments		••	***	**					
Other Applications	1		**	4.0	**				
Total	45	**	***	40					
Increase (Decrease) in Net Working Capital	1	••	**	**	e-4				

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

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

					mber of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting (3
1982					
Total	76	5.084	222	9	18
less than 20 20 - 99	72 4	3.229 1.855	141	7 2	17
100 - 499 500 and over	•	м = :	:		
1985					
Total	108	8,783	389	18	
less than 20 20 - 99 100 - 499	102	4.153 4.630	184 205	17	
500 and over					

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%					
		All \$	values are expressed in t	housands						
			1982							
All Businesses (No.)	86	16	26	20	24					
Total Sales \$	7.389	305	833	1.257	4.994					
Total Expense \$	6.260	144	591	918	4,607					
Net Profit (loss) \$	1,129	161	242	339	387					
Businesses reporting a profit (No.)	77	15	25	20	17					
Total Sales \$	5,772	284	780	1,257	3,451					
Total Expense \$	4.580	121	533	918	3.008					
Net Profit S	1,192	163	247	339	443					
Businesses reporting loss (No.)	9	1	1	•	7					
Total Sales \$	1,617	21	53		1,543					
Total Expense \$	1,680	23	58	•	1,599					
Net Loss \$	-63	-2	-5	•	-56					
	1983									
All Businesses (No.)	76	18	20	15	23					
Total Sales S	7,301	446	825	1.083	4,947					
Total Expense \$	6,186	328	629	844	4,385					
Net Profit (loss) \$	1,115	118	196	239	562					
Businesses reporting a profit (No.)	70	17	20	14	19					
Total Sales \$	6.489	423	825	1.011	4.230					
Total Expense S	5.269	301	629	764	3.575					
Net Profit \$	1.220	122	196	247	655					
Businesses reporting a loss (No.)	6	1		1	4					
Total Sales \$	812	23		72	717					
Total Expense 3	917	27	-	80	810					
Net Loss \$	-105	-4	•	-8	-93					
			1984							
All Businesses (No.)	106	26	24	28	28					
Total Sales \$	13,549	821	1,263	2,413	9 052					
Total Expense \$	12.143	709	1.064	2.001	8.369					
Net Profit (loss) \$	1,406	112	199	412	683					
Businesses reporting a profit (No.)	94	21	22	24	27					
Total Sales \$	12.599	700	1,162	1.965	8.772					
Total Expense \$	11,139	566	961	1.528	8.08-					
Net Profit \$	1.460	134	201	437	688					
Businesses reporting a loss (No.)	12	5	2	4						
Total Sales \$	950	121	101	448	280					
Total Expense S	1,004	143	103	473	285					
Net Loss \$	-54	-22	-2	-25						
			1985							
All Businesses (No.)	143	28	43	30	42					
Total Sales \$	19,464	495	1,208	2,559	15.202					
Total Expense \$	18, 183	139	1,063	2,129	14,852					
Net Profit (loss) \$	1,281	356	145	430	350					
Businesses reporting a profit (No.)	133	27	42	26	38					
Total Sales \$	16,712	482	1,168	2,203	12.859					
Total Expense \$	15,330	123	1.021	1,758	12.428					
Net Profit \$	1.382	359	147	445	431					
Businesses reporting a loss (No.)	10	1	1	4	2.2.12					
Total Sales \$	2,752	13	40	356	2.343					
Total Expense \$	2.853	. 16	42	371	2,424					
Net Loss \$	-101	-3	-2	-15	-81					

<sup>(1)</sup> These estimates are based on a sample of ousinesses reporting sales between \$10 thousand and \$2 million

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

	Total(1)	Bottom 25%	•	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	296	74		74	74	74
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	39 (1) (1)	(1) 20		20 90	90 113	113

		le le	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°.	Lower middle 25%	Upper middle 25°	Top 25%		Bottom 25%	Lower middle 25%	Upper middle	Top 25°	
			Percent of	sales				P	ercent of sa	iles	
Cost of Sales	46.8	26.8	44.6	79.7	45.9	86.5	54.1	40.7	57.5	79.7	45.9
Occupancy Expenses	5.9	5.8	6.8	3.3	6.5	100.0	5.9	5.8	6.8	3.3	6.5
Mortgage Interest Depreciation Repairs & Maintenance	0 3 2 1 0 1	4 6	2 1	1.3	0 9	9 9 86 5 19 8	3 5 2 4 0 5	70	26	1 3	0.9
Heat. Light & Telephone Business & Property Tax	13	04	2 <b>5</b> 0 3	1.0	1 1 1 0	90 9 56 5	1 4 0 8	06	25	1006	1 1
Insurance Rent	07	0.7	0.5	06	0.9	73 1 41 0	09	20	08	0.4	12
Personnel Expenses	13.9	4.3	6.0	3.5	30.7	68.1	20.4	6.2	10.2	27.6	30.7
Financial Expenses Bank Interest & Charges Professional Fees	1.7 1.0 0.7	1.6 1.3 0.2	2.4 1.4 1.0	1.2 0.7 0.5	1.5 0.7 0.8	99.4 87.3 83.0	1.7 1.2 0.8	1.6 1.3 0.3	2.4 2.3 1.1	1.3 0.8 0.5	1.5 0.7 1.0
Other Expenses	11.9	19.6	11.9	7.5	9.3	100.0	11.9	19.6	11.9	7.5	9.3
Profit (loss)	19.8	42.0	28.4	4.8	6.2	100.0	19.8	42.0	28.4	4.8	6.2
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

#### Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

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

x 100 for each quartile (2) Value in each cell = Total weighted expenditure on a given item

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°.	Top 25°-				
Number of businesses (estimated)	296	74	74	74	74				
Businesses in sample	39								
Low sales value (\$000's)	(1)	(1)	20	90	113				
High sales value (\$000 s)	(1)	20	90	113	(1)				
	Average (\$000's)								
Assets									
Cash	6			11	11				
Accounts and Notes Receivable	17		1	4	45				
inventory	10	-	2	2	25				
Other Current Assets	2			3	3				
Total Current Assets	34		3	20	85				
Fixed Assets	13		2	9	33				
Less: Accum Dep on Fixed Assets	8		1	7	21				
Other Assets	3				8				
Total Assets	42	5 7	4	24	105				
Liabilities and Equity									
Current Loans	4			1	ÿ				
Other Current Liabilities	17		3	9	43				
Total Current Liabilities	21		3	10	52				
Mortgages Payable									
Long Term Debt	3				7				
Other Liabilities	7			1	21				
Total Liabilities	31		3	11	80				
Total Equity	11		1	12	25				

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

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

Total(1)	Bottom 25°s	Lower middle 25°	Upper middle 25°:	Top 25°:					
296	74	7.1	74	7.5					
39									
(1)	(1)	20	90	113					
(1)	20	, 90	113	-1					
Average									
18 2		0 9	65 2	2.0					
8.0		38 3	1.5	2 4					
19.7	45.2	5 6	7 9	16 4					
0.8		0.8	0 6	0.9					
	296 39 (1) (1) (1)	25°c  296 74  39 (1) (1) (1) 20  18 2  -  8 0 19 7 45 2	25°s middle 25°s  296 74 74  39 (1) (1) 20 (1) 20 90  Average  18 2 - 09  8 0 - 38 3 19 7 45 2 5 6	25°s middle 25°s middle 25°s  296 74 74 74  39 (1) (1) 20 90 (1) 20 90 113  Average  18.2 - 0.9 65.2  8.0 - 38.3 1.5 19.7 45.2 5.6 7.9					

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

See Notes on Symbols Page

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper , middle 25%	Top 25%
Number of businesses (estimated)	90	**			
Businesses in sample	10				
Low sales value (\$000's)	(1)	••	**	40	-
igh sales value (\$000's)	(1)			**	
			Average (\$000's)		
Source of Funds					
From Operations	10		**	**	**
Sale of Fixed Assets		**		0.0	
Increase in Long Term Debt	1	**	* *	**	
Advances From Owners and Affiliates		**	Web	er de	
From Government		••	**	**	
Increase in Share Capital		**	**	4.4	
Sale of investments		**	**		
Tax Adjustments			44	**	•
Other Sources	•	**	40.49	44	•
Total	12		**	**	••
Application of Funds					
Purchase of Fixed Assets	2	**	**	er er	
Payment of Dividends		••	400	0.0	
Repayment of Long Term Debt	3	••		***	-
Current Portion of Long Term Debt		**	**	**	•
Purchase of Investments			**	**	
Repayment of Adv. From Owners and Affil.	3	46	**	***	•
Decrease in Equity		••	**	44	
Tax Adjustments		**	**	**	
Other Applications			B 40	ng dis	**
Total	8		40	ands.	
Increase (Decrease) in Net Working Capital	4	**	**		

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroli, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1982						
Total	179	20.445	895	30	22	
less than 20 20 - 99 100 - 499 500 and over	167 10 X	9.394 X X	412 349 134	27 2 1	20	
1985						
Total	219	24,148	1,071	28		
less than 20 20 - 99 100 - 499 500 and over	205 12 X	12,747 X X	565 325 181	26 2		

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°
		All \$ va	alues are expressed in the	nousands	
			1982		
All Businesses (No.)	147	36	33	39	39
Total Sales \$	14.696	670	1,184	2.728	10,112
Total Expense \$	13,240	583	986	2.338	9.333
Net Profit (loss) \$	1,456	87	198	390	781
Businesses reporting a prolit (No.)	129	33	31	33	32
Total Sales \$	12.121	612	1.098	2,192	8 2 1 9
Total Expense \$	10.539	515	898	1.740	7.386
Net Profit \$	1.582	97	200	452	833
Businesses reporting loss (No.)	18	3	2	6	
Total Sales \$	2.575	58	86	536 598	1 895
Total Expense \$	2,701	68	88	-62	-52
Net Loss \$	-126	-10	-2	*62	*52
			1983		
All Businesses (No.)	150	38	37	37	38
Total Sales S	16.482	872	1,700	2.838	11 072
Total Expense S	14 333	749	1,430	2 363	9 7 9 1
Net Profit (loss) \$	2.149	123	270	475	1 281
Businesses reporting a profit (No.)	131	26	34	37	34
Total Sales \$	15.368	634	1,574	2 838	10 322
Total Expense \$	13 097	454	1,297	2 363	8 983
Net Profit \$	2.271	180	277	475	1 339
Businesses reporting a loss (No.)	19	12	3		750
Total Sales \$	1,114	238	126		308
Total Expense \$ Net Loss \$	1 <b>2</b> 36	295 -57	133		-58
			1984		
All Businesses (No.)	221	55	55	56	55
Total Sales \$	43 130	1.543	3,172	6 9 4 6	31.469
Total Expense \$ Net Profit (loss) \$	41.317	1.068	2.735 437	6 496 450	31 018 451
Businesses reporting a profit (No.)	1 813 187	54	54	38	41
Total Sales S	30.525	1.530	3,119	4 594	21 282
Total Expense \$	27.634	1.055	2.681	3 905	19 993
Net Profit \$	2 891	475	438	689	1 289
Businesses reporting a loss (No.)	34	1	1	18	14
Total Sales \$	12.605	13	53	2.352	10.187
Total Expense \$	13.683	13	54	2 591	11 025
Net Loss \$	-1 078		+1	-239	-838
			1985		
All Businesses (No.)	301	74	75	76	76
Total Sales \$	44 034	1.393	3.431	8 172	31 038
Total Expense \$	41 075	936	2.663	7 704	29 772
Net Profit (loss) \$	2 959	457	768	468	1 266
Businesses reporting a profit (No.)	250	70	72	48	60
Total Sales \$	31 142	1.308	3.287	4.806	21 741
Total Expense \$	27 894	831	2.501	4 2 4 9	20 313
Net Profit \$	3.248	477	786	557	1 128
Businesses reporting a loss (No.)	51	4	3	28	16
Total Sales \$	12.892	85	144	3.366	9 297
Total Expense \$	13.181	105	162	3 455	9 459
Net Loss \$	-289	-20	-18	-89	+162

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 253
Number of businesses (estimated)	1,346	336	336	337	337
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	113 (1) (1)	(1) 22	22 56	56 136	136

	1111		ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25°:	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25%	Upper middle	To:
			Percent o	f sales				Pi	ercent of sa	iles	
Vehicle Expenses Depreciation Repairs & Maintenance Insurance Fuel Expense Business Tax	34.1 8.2 1 1 3 2 20 2 1 4	42.6 10.8 4.4 26.4	36.0 7.5 2.3 2.8 2.1.9	32.0 7 6 0 8 3 2 19 3	26.5 7.2 1.3 2.5 13.6 2.0	98.9 83.8 22.0 91.9 86.9 56.9	34.5 9.8 5.1 3.5 23.3 2.4	42.6 16 1 4 4 26 4 3 5	36.0 8 1 7 7 3 4 24 9 2 0	33.3 91 50 34 216 15	26.5 7.6 3.2 19.3
Personnel Expenses	15.2	12.6	1 0.8	13.0	24.4	67.8	22.5	37.6	18.8	16.0	25
Financial Expenses Bank interest & Charges Professional Fees Franchise Fees	3.9 2 8 1 1	2.3 2.2 0.1	4.8 4.0 0.8	3.4 2.6 0.8	5.0 2.4 2.6	91.0 75.4 77.5	4.3 3.7 1.4	3.1 4.1 0.3	4.9 5.0 0.8	3.6 3.4 1.0	5:
Other Expenses	32.2	32.5	33.6	27.8	34.8	100.0	32.2	32.5	33.6	27.8	34.8
Prolit (loss)	14.6	10.0	14.9	23.9	9.3	99.1	14.7	10.0	14.9	23.9	9.0
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of all businesses in the sample

Total weighted sales of businesses reporting this item of expenditure

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

### Standard Industrial Classification Definition:

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

<sup>(2)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

<sup>(3)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Truck Transport Industry (SIC 456)

20万巨岩 计50	Total(1)	Bottom 25°	Lower middle 25°.	Upper middle 25%	Top 25 %				
Number of businesses (estimated)	1.346	336	336	337	337				
Businesses in sample	113								
Low sales value (\$000's)	(1)	(1)	22	56	136				
High sales value (\$000's)	(1)	22	56	136	(1)				
	Average (\$000's)								
Assets									
Cash	5		1	1	20				
Accounts and Notes Receivable	12		3	2	44				
Inventory	1			1	1				
Other Current Assets	3			•	13				
Total Current Assets	22		4	4	78				
Fixed Assets	68		5	16	516				
Less Accum Dep on Fixed Assets	30		3	5	109				
Other Assets	3			-	10				
Total Assets	63		7	15	226				
Liabilities and Equity									
Current Loans	4		1	5	11				
Other Current Liabilities	18		5	4	64				
Total Current Liabilities	23	4	6	8	75				
Mortgages Payable	1				2				
Long Term Debt	2			3	6				
Other Liabilities	16	ter live	2	2	59				
Total Liabilities	42		8	14	143				
Total Equity	21	-	-2	1	83				

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

TABLE 3. Financial Ratios for 1985 Nova Scotia: Truck Transport Industry (SIC 456)

	Total(*)	Bottom 25°	Lower middle 25°:	Upper midale 25%	Too 25::
Number of businesses (estimated)	1.346	336	336	337	337
Businesses in sample	113				
Low sales value (\$000 s)	(1)	(1)	22	56	136
High sales value (\$000 s)	(1)	22	56	136	.1
			Average		
Liquidity Ratio					
Current ratio (times)	1.1		0.4	0 7	1 5
Leverage Ratios					
Debt Equity ratio (times)	-97 5		-19	20 7	-185 9
Interest Coverage ratio (times)	38 5		97 8	19.9	53 9
Dept ratio (times)	09	_	1.3	1 1	0.6

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%				
Number of businesses (estimated)	231	57	58	58	58				
Businesses in sample	34								
Low sales value (\$000's)	(1)	(1)	158	302	560				
High sales value (\$000's)	(1)	158	302	560	(1)				
	Average (\$000's)								
Source of Funds									
From Operations	59	18	23	76	115				
Sale of Fixed Assets	19	5	5	9	55				
Increase in Long Term Debt	30			30	89				
Advances From Owners and Affiliates	2			2	7				
From Government									
Increase in Share Capital				*					
Sale of investments				1	1				
Tax Adjustments	1	-	1 .	1	2				
Other Sources				*	1				
Total	112	24	29	118	269				
Application of Funds									
Purchase of Fixed Assets	72	8	29	84	162				
Payment of Dividends	3			1	11				
Repayment of Long Term Debt	25	2	11	20	67				
Current Portion of Long Term Debt	2			6	1				
Purchase of Investments				1					
Repayment of Adv. From Owners and Affil	7	8		12	8				
Decrease in Equity				p.	4				
Tax Adjustments			•		1				
Other Applications	1			2					
Total	110	18	40	126	250				
Increase (Decrease) in Net Working Capital	2	6	-11	-8	19				

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Truck Transport Industry (SIC 456)

					noer of pusinesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	Na longer reporting(3)
1982					
Total	576	106,712	6.973	94	68
less than 20 20 - 99 100 - 499 500 and over	525 29 12 10	19.199 13.912 19.760 53.841	1 169 836 1 086 3 882	89 4 1	63 3
1985	•				
Total	611	119.515	7.229	73	
less than 20 20 - 99 100 - 499 500 and over	552 32 15 12	22,718 18,386 16,963 61,448	1,208 989 845 4,187	67 3 3	

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	25° s
		All \$ vali	ues are expressed in tho	ousands	
			1982		
All Businesses (No.)	1,244	306	315	312	311
Total Sales \$	113.614	5,497	10.761	20.158	77 198
Total Expense \$	99 895	3.552	7,794	15.802	72,747
Net Profit (loss) \$	13,719	1,945	2.967	4,356	4.451
Businesses reporting a profit (No.)	1.098	291	288	276	243
Total Sales \$	85 693	5.151	9 786	17 873	52.883
Total Expense \$	70.338	3 170	6.726	13 378	47 064
Net Profit \$	15,355	1.981	3.060	4.495	5 8 1 9
Businesses reporting loss (No.)	146	15	27	36	68
Total Sales S	27.921	346	975	2.285	24 315
Total Expense \$	29.557	382	1.068	2,424	25 683
Net Loss S	-1 636	-36	-93	-139	-1 368
			1983		
All Businesses (No.)	1.322	319	340	330	333
Total Sales \$	116.753	5.670	10.733	21 111	79 239
Total Expense \$	102.882	3 468	8 476	17 143	73 795
Net Profit (loss) \$	13.871	2.202	2 257	3.968	5.444
Businesses reporting a profit (No.)	1.192	313	304	296	279
Total Sales \$	97 953	5.578	9,616	18,700	64 059
Total Expense \$	82 553	3.311	7 074	14511	57 657
Net Profit \$	15.400	2.267	2.542	4.189	6,402
Businesses reporting a loss (No.)	130	6	36	34	54
Total Sales S	18 800	92	1,117	2 411	15 180
Total Expense \$ Net Loss S	20 329	157	1 402	2 632	16 138
	-1 529	-65	-285	-221	-958
			1984		
All Businesses (No.)	1.415	347	355	357	356
Total Sales \$	182 9 16	6 747	16 58:	31 243	128 345
Total Expense \$	161 816	5.118	12.808	26 759	117 131
Net Profit (toss) \$	21 100	1 629	3.773	1 187	11,214
Businesses reporting a profit (No.)	1.251	292	332	294	333
Total Sales \$	166 098	5.571	15.132	26 191	119 204
Total Expense S	144 229	3 787	11 293	21 272	107 877
Net Profit \$	21 869	1.784	3.839	4919	11 327
Businesses reporting a loss (No.)	164	55	23	63	23
Total Sales \$	16.818	1 176	1,449	5 052	9:41
Total Expense \$	17.587	1 331	1,515	5 187	9 254
Net Loss S	-769	-155	-66	-435	-113
			1985		
All Businesses (No.)	1.346	324	342	343	337
Total Sales \$	177 433	5 326	11 942	29 332	130 833
Total Expense \$ Net Profit (loss) \$	158 238	4.517	9.489	23 539	120 693
	19.195	809	2.453	5 793	10 :40
Businesses reporting a profit (No.)	1.134	232	283	330	289
Total Expanse \$	148 366	4.115	10.073	28.066	106 112
Total Expense \$ Net Profit \$	125.900	2 994	7.333	22 056	93.517
Businesses reporting a loss (No.)	22 466	1 121	2740	6010	t 2 595
Total Sales 5	212	92	59	13	48
TUIM SMESS	29 067	1 2 1 1	1 869	1.266	24 721
Total Expense \$	32 338	1 523	2.156	1 483	27 176

<sup>(1)</sup> These estimates are pased on a sample of businesses reporting sales between \$10 thousand and \$2 million

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tap 25°.
Number of businesses (estimated)	144	•			
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	5 (1) (1)				•••

Selected expense item	Industry Average(2)						Reporting businesses only (3)				
	Total	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25°.	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	To: 25°
			Percent of	sales				Pe	ercent of sa	les	
/ehicle Expenses	50.0	**	**		••	94.7	52.8		••	**	
Depreciation-	14.1	*-				69 0	20 4		**	n- e	
Repairs & Maintenance	47			47	**	423	111	**	n; =		
Insurance	2.2		**			52.4 94.7	30.7			**	
Fuei Expense Business Tax	29 0		**	**		94.7	30.7			**	
Personnel Expenses	33.0	**	**	••	44	94.7	34.9	**		**	
Financial Expenses	5.6		**		4 =	94.7	5.9	**	**	**	
Bank Interest & Charges	46				**	94.7	48		**	**	
Professional Fees	1 0			**	**	434	2.4				
Franchise Fees	10.7		**	**		-	•	***	**	**	-
Other Expenses	25.4	**	44			100.0	25.4	**	**	**	
Profit (loss)	-14.0	an	**		**	100.0	-14.0	**		**	
Total	100.0		**	10.00	**	100.0	***	**	49	de de	

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

Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell Total weighted sales of businesses reporting this item of expenditure

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

#### Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry
Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand debris), show hauling truck service, and dry bulk tank truck transporting service.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25°∘				
Number of businesses (estimated)	144								
Businesses in sample	5								
Low sales value (\$000's)	(1)	**		49					
High sales value (\$000's)	(1)	**		**	-				
	Average (\$000's)								
Assets									
Cash	2	**	**	**	**				
Accounts and Notes Receivable	12	**	**	E 40	••				
Inventory				**	**				
Other Current Assets	1	**	**						
Total Current Assets	14	**							
Fixed Assets	14			**					
Less Accum Dep on Fixed Assets	10	4.4	4**						
Other Assets	•	••	4-4-	**	4.4				
Total Assets	18	••		er#	**				
Liabilities and Equity									
Current Loans			••						
Other Current Liabilities	18	44.00		**					
Total Current Liabilities	18	**	**	40					
Mortgages Payable		**		4=	-				
Long Term Debt			**	**					
Other Liabilities	5	**		4.5					
Total Liabilities	23			v.*					
Total Equity	-6	**	**		**				

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

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25:			
Number of businesses (estimated)	144	**			-			
Businesses in sample	5							
Low sales value (\$000 s)	(1)	**	a.	**				
High sales value \$000 s)	(1)	**	**	**				
	Average							
Liquidity Ratio								
Current ratio (times)	0.7		0.0	**	•			
Leverage Ratios								
Dept-Equity ratio (times)	-2 1	**	**					
Interest Coverage ratio (times)				**				
Debt ratio (times)	1.8			**				

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

Statement of Changes In Financial Position, 1985 (Incorporated Businesses Only) TABLE 4. Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top <b>25</b> °•
Number of businesses (estimated)	24			**	
Businesses in sample	3				
Low sales value (\$000 s)	(1)		**	**	
High sales value (\$000 s)	(1)	**	0.0	••	
			Average (\$000's)		
Source of Funds					
From Operations	91		**	**	
Sale of Fixed Assets	19	**	**	**	
Increase in Long Term Debt	15	4.9	77.0	9-8	
Advances From Owners and Affiliates	3		**	**	
From Government		**	₩ 0	8.9	n e
Increase in Share Capital		**	# P	P-0	
Sale of Investments		**	H 40	• •	44
Tax Adjustments	1		+4	• •	**
Other Sources		**	49	10-100	
Total	129 .	9-9	64	**	0.0
Application of Funds					
Purchase of Fixed Assets	28	0.0	**	* 10	
Payment of Dividends	•	av ti	<b>⊕</b> ⊕	**	
Repayment of Long Term Debt	22	**	₩ φ	**	
Current Portion of Long Term Debt		40	44	40	**
Purchase of Investments		**	et str.	**	**
Repayment of Adv. From Owners and Attil	3	**	**	**	**
Decrease in Equity		**	th op	**	4.7
Tax Adjustments	•	**	2.0	**	
Other Applications		ge de	**	44	**
Total	52	**	0.0	44	**
Increase (Decrease) in Net Working Capital	77	**	**	**	

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

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

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longe recorting(3	
1982						
Total	576	106.712	6.973	94	68	
less than 20	525	19 199	1 169	89	63	
20 - 99	29	13 912	836	4		
100 - 499	12	19 760	1 086	1		
500 and over	10	53 841	3 882			
1985						
Total	611	119.515	7.229	73		
less than 20	552	22.718	1,208	67		
20 - 99	32	18 386	989	3		
100 - 499	15	16.963	845	3		
500 and over	12	61.448	4,187			

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25°°	Lower middle 25%	Upper middle 25%	Top 25%						
		All \$	values are expressed in	thousands							
			1982								
All Businesses (No.)	80	17	23	18	22						
Total Sales \$	7,427	280	620	796	5.731						
Total Expense \$	6.780	248	503	719	5.310						
Net Profit (loss) \$	647	32	117	77	42						
Businesses reporting a profit (No.)	66	17	17	12	2						
Total Sales \$	6.351	280	467	458	5.14						
Total Expense \$	5.670	248	328	372	4.72						
Net Profit S	681	32	139	86	12						
Businesses reporting loss (No.)	14		6	6							
Total Sales \$	1.076		153	338	58						
Total Expense \$	1,110		175	347	58						
Net Loss \$	-34	•	-22	-9							
			1983								
All Businesses (No.)	86	21	19	17	2:						
Total Sales S	4.671	179	506	556	3 130						
Total Expense \$	4.233	292	511	380	3 05						
Net Profit (loss) \$	438	187	-5	176	80						
Businesses reporting a profit (No.)	72	21	10	17	2						
Total Sales S	3.441	479	271	556	2 13						
Total Expense \$	2,814	292	225	380 176	18						
Net Profit S	597	187	45 9	170	10:						
Businesses reporting a loss (No.)	1.230		235		99						
Total Sales \$	1 389		285		1 10						
Total Expense S Net Loss S	-159		-50		-10						
We. 2033 7	1984										
					-						
All Businesses (No.)	86	17	10	36	2						
Total Sales \$	12 102	338	339	1 502	9 92						
Total Expense \$	11.080	226	243	1 219 283	9 39						
Net Profit (loss) \$	1.022	112	96 10	36	2						
Businesses reporting a profit (No.)  Total Sales S	8.407	338	339	1.502	6 22						
Total Expense S	7.325	226	243	1 219	5 63						
Net Profit S	1,082	112	96	283	59						
Businesses reporting a loss (No.)	3										
Total Sales S	3.695				3 69						
Total Expense \$	3.755				3.75						
Net Loss \$	-60			•	· 6·						
			1985								
All Businesses (No.)	160	39	35	40	4						
Total Sales \$	13,962	429	571	1 056	11 90						
Total Expense \$	12.204	486	429	1.043	10 24						
Net Profit (loss) \$	1.758	-57	142	13	1 66						
Businesses reporting a profit (No.)	74	2	17	10	4						
Total Sales \$	12.378	30	250	276	11 82						
Total Expense \$	10.372	27	32	170	.0 .1						
Net Profit \$	2.006	3	218	106	1 57						
Businesses reporting a loss (No.)	86	37	18	30	0						
Total Sales \$	1.584	399	321	780	8						
Total Expense S	1.832	459	397	873	13						
Net Loss \$	-248	-60	-76	-93	.:						

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	529	132	132	132	133
Businesses in sample Low sales value (\$000's) High sales value (\$000 s)	20 (1) (1)	(1) 12	12 17	17 27	27 (1)

			ndustry Ave	erage(2)				Reportin	g businessi	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25°	Upper middle	70 25°
			Percent of	sales				P	ercent of sa	sles	
Vehicle Expenses Depreciation Repairs & Maintenance Insurance Fuel Expense Business Tax	36.2 65. 52 23.6 0.9	36.3 27 64 25 9	36.1 23 57 270 10	43.6 16.6 4.9 21.7 0.5	29.6 4 4 4 1 20 4 0 8	100.0 72.5 6 1 97.4 96.9 97.8	36.2 90.02 54 24.3 0.9	36.3 4 1 6.4 25.9	36.1 69 57 270	43.6 16.6 4.9 22.0 0.5	<b>29</b> .0
Personnel Expenses	5.7		***	***	***	16.7	34.4		-	***	
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	2.5 2.3 0.2	6.1	1.5	1.6	1.3	67.6 51.0 31.3	3.8 4.6 0.6	9.0	4.5	2.5	1.3
Other Expenses	32.8	40.1	36.0	29.3	27.0	100.0	32.8	40.1	36.0	29.3	27.
Prolit (loss)	22.7	17.5	26.4	25.5	21.3	100.0	22.7	17.5	26.4	25.5	21.
Total	100.0	100.0	100.0	100.0	100.0	100.0	***	•••			

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

× 100 for each quartile. Total weighted expenditure on a given item (2) Value in each ceil

Total weighted sales of all businesses in the sample

x 100 for each quartile (3) Value in each cell Total weighted expenditure on a given item

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

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

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°						
Number of businesses (estimated)	529	132	132	132	133						
Businesses in sample	20										
Low sales value (\$000's)	(1)	(1)	12	17	27						
High sales value (\$000's)	(1)	12	17	27	(1)						
		Average (\$000's)									
Assets											
Cash					1						
Accounts and Notes Receivable					2						
Inventory											
Other Current Assets	1		-	147	5						
Total Current Assets	2				7						
Fixed Assets	10				38						
Less Accum Dep on Fixed Assets	6			•	21						
Other Assets		•									
Total Assets	7				24						
Liabilities and Equity											
Current Loans	2				8						
Other Current Liabilities	1		-		5						
Total Current Liabilities	4				13						
Mortgages Payable											
Long Term Debt		-1 - 1									
Other Liabilities	3		-		12						
Total Liabilities	7				25						
Total Equity					-1						

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

TABLE 3. Financial Ratios for 1985 Nova Scotia. Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 251	Upper middle 25%	Top 25 %			
Number of businesses (estimated)	529	132	132	132	133			
Businesses in sample	20							
Low sales value (\$000's)	(1)	(1)	12	17	27			
High sales value (\$000's)	11)	12	17	27	1 :			
	Average							
Liquidity Ratio								
Current ratio (times)	12	*			1.2			
Leverage Ratios								
Debt Equity ratio (times)	-100				-100			
Interest Coverage ratio (times)	10 1	1 5	7 6	113	23 0			
Debt ratio (times)	0 9				0.5			

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25°.	Upper middle 25°.	Top 25°.					
Number of businesses (estimated)	18	••		••						
Businesses in sample	1									
Low sales value (\$000's)	(1)	**	**							
High sales value (\$000's)	(1)									
	Average (\$000's)									
Source of Funds										
From Operations	X		**							
Sale of Fixed Assets	X	**	also das		**					
Increase in Long Term Debt	X			**						
Advances From Owners and Affiliates	X	0.0			**					
From Government	X	**	m +	***						
Increase in Share Capital	×		**		• •					
Sale of investments	X	**			0.0					
Tax Adjustments	X	**	0.0							
Other Sources	X	**	dest	**	**					
Total	×	**	**	• 4	••					
Application of Funds										
Purchase of Fixed Assets	×	**								
Payment of Dividends	X		• •							
Repayment of Long Term Debt	X	**	**	••	***					
Current Portion of Long Term Debt	X	**		**						
Purchase of Investments	X	44		+ 44						
Repayment of Adv. From Owners and Affil.	X	4 4	4.6		••					
Decrease in Equity	X	0.0		= M	**					
Tax Adjustments	X	4.0	4.9	4.4						
Other Applications	×	**		**	-					
Total	X	4 d	**	4.0	**					
Increase (Decrease) in Net Working Capital	×	**	**	**						

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Taxicab Industry (SIC 4581)

					mber of businesses with paid employees
Business size expressed in average labour units(1)	Number of Businesses	ol payrol!		Newly reporting(2)	No longer reporting(3)
1982					
Total	71	2,489	353	12	7
less than 20 20 - 99 100 - 499 500 and over	66 5	1.504 985	213 140	12	7
1985					
Total	65	3.093	304	7	
less than 20 20 - 99 100 - 499 500 and over	62 3	2.216 877	218 86	7	

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

given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year.

<sup>(3)</sup> Refers to businesses reporting no payroli deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°.
		All \$ va	llues are expressed in	thousands	
			1982		
All Businesses (No.)	493	116	124	126	127
Total Sales \$	15,208	1,309	1.764	2,334	9.801
Total Expense \$	12.304	757	1,312	1,635	8 600
Net Profit (loss) \$	2.904	552	452	699	1,201
Businesses reporting a profit (No.)	480	116	123	125	116
Total Sales \$	13 170	1 309	1,749	2.312	7 800
Total Expense \$	10 124	757	1,261	1.612	6 49-
Net Profit \$	3.046 <b>13</b>	552	488	1	1 306
Businesses reporting loss (No.)	2 038		15	22	2 00
Total Sales S	2.180		51	23	2 106
Total Expense \$	-142		-36	-1	-105
Net Loss \$	-,42				
			1983		
All Businesses (No.)	536	129	127	139	141
Total Sales \$	14.829	1,731	2.048	2.707	8.343
Total Expense \$	12.003	1 152	1,337	1.824	7 690
Net Profit (loss) \$	2 826	579	711	883	653
Businesses reporting a profit (No.)	522	129	126	138	129
Total Sales \$	13.078	1 731	2.032	2.685	6 630
Total Expense \$	9 976	1.152	1,320	1.787	5 7 1 7
Net Profit \$	3 102	579	712	898	913
Businesses reporting a loss (No.)				1	12
Total Sales S				22	1.713
Total Expense \$	14 - 1 1.751 - 16 2.027 - 17 -2761		-15	1 973 -250	
Net Loss \$	-276			•13	.20
			1984		
All Businesses (No.)	414	88	104	104	118
Total Sales \$	17.276	1 041	1.751	2.104	12 380
Total Expense \$	14 638	830	1,183	1.671	10 95-
Net Profit (loss) \$	2 6 3 8	211	568	433	1 426
Businesses reporting a profit (No.)	365	71	104	87	103
Total Sales S	13.770	860	1,751	1 726	9 433
Total Expense \$	10 732	629	1.183	1 026	7 89-
Net Profit \$	3 0 3 8	231	568	700	1 539
Businesses reporting a loss (No.)	49	17	٠	17	15
Total Sales S	3 506	181	•	378	2 94
Total Expense \$	3 906	201	٠	645	3 060
Net Loss \$	-400	-20		-267	-113
			1985		
All Businesses (No.)	532	127	128	137	140
Total Sales \$	14 377	1 696	2,217	2 908	7 556
Total Expense \$	11.044	1.116	1,555	2 067	6 306
Net Profit (loss) \$	3 333	580	662	841	1 250
Businesses reporting a profit (No.)	492	109	128	137	118
Total Sales \$	12,418	1.482	2,217	2.908	5.811
Total Expense \$	8.754	869	1.555	2 067	4 263
Net Profit \$	3.664	613	662	841	1 548
Businesses reporting a loss (No.)	40	18	•		22
Total Sales \$	1 959	214			1 745
Total Expense \$	2.290	247	•		2 043
Net Loss \$	-331	-33	•	•	-298

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°.	7op 25%
Number of businesses (estimated)	323	80	81	81	81
Businesses in sample Low sales value (\$000's) High sales value (\$000 s)	43 (1) (1)	(1) 32	32 69	69 224	224

	19.75	1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°,	Upper middle 25°°	Top 25°,	o busi- nesses reporting	Total	Bottom 25°,	Lower middle 25°:	Upper	Top 25°s
			Percent of	sales				P	ercent of sa	iles	
Cost of Sales	72.0	84.2	59.3	75.2	67.0	100.0	72.0	84.2	59.3	75.2	67.0
Occupancy Expenses  Mortgage Interest Depreciation Repairs & Maintenance Heat. Light & Telephone Business & Property Tax Insurance Rent	9.7 0 1 2 4 0 9 2 5 0 6 0 5 2 7	7.4 06 07 22 01 03 35	13.3 3 3 1 6 3 6 1 2 0 4 3 2	12.3 3 8 0 9 2 7 1 0 0 9 2 9	6.7 21 05 19 04 04	89.2 3.4 67.1 79.6 86.8 57.0 71.4 54.2	109 28 36 11 29 11 07	13.2 50 13 39 12 09 81	13.3 3 9 1 9 3 6 2 3 0 6 6	12.3 5 4 1 0 2 7 1 4 0 9 3 4	5 7 2 0 2 0 3 0 4 0
Personnel Expenses	12.2	3.5	14.6	12.7	17.6	72.7	16.8	8.5	20.1	16.8	18 (
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	2.2 1.2 0.5 0.6	:	4.3	1.9 0 8 1 1	3.1 1.6 0.3	78.2 58.2 65.3 8.0	2.9 2.0 0.8 7.4	0.2	4.3 4.1 0.6	1.9 1 2 1 4	3.3 1.7 0.4
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	3.7 0.7 1.2 1.0 0.9	2.2 0.3 0.9 0.3 0.6	6.3 07 20 12 23	3.5 1 0 0 9 0 7	3.7 0.6 1.0 1.6 0.4	99.3 54.0 89.7 81.2 31.5	3.8 1.2 1.3 1.2 2.8	2.2 1 0 1 1 0 8 2 2	6.3 42 20 14 42	3.5 1.4 1.1 0.9 2.7	3.8
Other Expenses	0.7	0.5	0.9	0.7	0.7	66.9	1.0	1.7	1.5	0.7	0 9
Profit (loss)	-0.6	2.2	1.4	-6.3	1.3	100.0	-0.6	2.2	1.4	-6.3	1.3
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of all businesses in the sample

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit closs) plus expenses) does not necessarily equal 100%, See Notes on Symbols Page

## Standard Industrial Classification Definition:

#### SIC 6012 - Specialty Food Stores

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

x 100 (2) Value in each cell Total weighted expenditure on a given item for each quartile

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25°c	
Number of businesses (estimated)	323	80	81	81	81	
Businesses in sample	43					
Low sales value (\$000's)	(1)	{1}	32	69	224	
High sales value (\$000's)	(1)	32	69	224	(1)	
	Average (\$000's)					
Assets						
Cash	4			1	12	
Accounts and Notes Receivable	2		-		6	
Inventory	9		2	3	26	
Other Current Assets					1	
Total Current Assets	14		3	5	11	
Fixed Assets	29		23	5	83	
Less Accum Dep on Fixed Assets	10		5	1	30	
Other Assets	3		5	1	7	
Total Assets	37		25	10	104	
Liabilities and Equity						
Current Loans	5		1	2	14	
Other Current Liabilities	9		5	8	22	
Total Current Liabilities	14		6	10	36	
Mortgages Payable					1	
Long Term Debt	7		10		17	
Other Liabilities	12	•	5	11	28	
Total Liabilities	33	Deckled.	20	21	83	
Total Equity	4		5	-11	21	

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

TABLE 3. Financial Ratios for 1985
Nova Scotia Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25°:	Lower middle 25%	Upper middle 25%	Top 25:5
Number of businesses (estimated)	323	80	81	81	81
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	69	224
High sales value (\$000's)	(1)	32	69	224	[(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2 3		1.8	2 8	2 2
Leverage Ratios					
Debt Equity ratio (times)	17		9.8	-0 6	6.3
Interest Coverage ratio (times)	35 9			105.2	13 7
Debt ratio (times)	2 3		0.8	4.1	1 7

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

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

	Total(1) 25°	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°					
Number of businesses (estimated)	38	**								
Businesses in sample	7									
Low sales value (\$000's)	(1)	••	**	ф.00	**					
ligh sales value (\$000's)	(1)	**	**		•					
	a Eu	Average (\$000's)								
Source of Funds										
From Operations	4		**							
Sale of Fixed Assets	32	e =	4.4	**						
Increase in Long Term Debt	1	**	0=	**	**					
Advances From Owners and Affiliates	13		• =	••						
From Government		**	0.0	• •	**					
Increase in Share Capital	-		**	• **						
Sale of Investments		**		**	**					
Tax Adjustments	•	**	**							
Other Sources		**	**	**	-					
Total	50	0.4	**		•					
Application of Funds										
Purchase of Fixed Assets	29		0.0							
Payment of Dividends	•	4.0		•-						
Repayment of Long Term Debt	14		**	**	41					
Current Portion of Long Term Debt					d.					
Purchase of Investments		84	**	**	4					
Repayment of Adv. From Owners and Attil	1	**	**	**						
Decrease in Equity	•	**		**	4					
Tax Adjustments	-	**	**	**						
Other Applications		**	**	*-						
Total	44	**	**	**						
Increase (Decrease) in Net Working Capital	6	**		0.0						

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

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

					mber of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	843	92,214	9.122	165	83
less than 20 20 - 99 100 - 499 500 and over	793 29 13 8	20,616 8.351 22.686 40.561	2 060 861 2 063 4 138	161	79 3 1
1985					
Total	906	115.822	10.669	145	
less than 20 20 - 99 100 - 499 500 and over	845 40 12 9	24,351 13,362 18,461 59,648	2.235 1.290 1.433 5.711	137 4 2 2	

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25°.	Upper middle 25°s	To 25°					
		All \$	values are expressed in 1	thousands						
			1982							
All Businesses (No.)	299	74	74	73	7					
Total Sales \$	50.019	1,984	4,967	9,697	33.37					
Total Expense \$	48.278	1,910	4.600	9.418	32 35					
Net Profit (loss) \$	1.741	74	367	279	1.02					
Businesses reporting a profit (No.)	222	55	49	49	6					
Total Sales \$	40.615	1.323	3.241	7 067	28 98					
Total Expense \$	38.400	1,152	2.772	6 608	27 86					
Net Profit \$	2.215	171	469	459	1,11					
Businesses reporting loss (No.)	77	19	25	24						
Total Sales S	9.404	661	1.726	2 630	4 38					
Total Expense \$	9.878	758	1,828	2 8 1 0	4 48					
Net Loss \$	-474	-97	-102	-180	-9					
			1983		***					
All Businesses (No.)	329	81	83	79	8					
All Businesses (No.) Total Sales \$	63 826	1,861	6.474	11.118	44.37					
	61 402	1.795	5.978	10.760	42.86					
Total Expense S	2 424	66	496	358	1.50					
Net Profit (loss) S	220	38	52	61	6					
Businesses reporting a profit (No.)	50 902	601	4.059	8.594	37 64					
Total Sales \$	47 947	421	3,371	8.093	36 0€					
Total Expense \$	2.955	180	688	501	1 58					
Net Profit \$	109	43	31	18	1					
Businesses reporting a loss (No.)  Total Sales \$	12.924	1,260	2,415	2.524	6.72					
Total Expense S	13 455	1.374	2.607	2 667	6 30					
Net Loss \$	-531	-114	-192	-143	-3					
	1984									
All Businesses (No.)	468	114	115	119	12					
Total Sales \$	74 576	2,483	5.827	12.958	53.30					
Total Expense S	73 102	2.474	5.617	12.334	52 66					
Net Profit (loss) \$	1,474	9	210	614	64					
Businesses reporting a profit (No.)	337	73	87	84	9					
Total Sales \$	52.370	1,604	4,380	9.110	37 27					
Total Expense \$	49 494	1.456	3.991	8.107	35 94					
Net Profit S	2.876	148	389	1.003	1 33					
Businesses reporting a loss (No.)	131	41	28	35	2					
Total Sales \$	22 206	879	1,447	3.848	16 03					
Total Expense \$	23.608	1,018	1,626	4 237	16 72					
Net Loss S	-1 402	-139	-179	-389	-69					
			1985							
All Businesses (No.)	325	75	78	90	8					
Total Sales \$	63.085	1.696	4.105	12.792	11 10					
Total Expense \$	61.615	1.457	4 056	12.657	43 44					
Net Profit (loss) \$	1 470	239	49	135	1 04					
Businesses reporting a profit (No.)	204	35	34	66	6					
Total Sales \$	46.606	569	2,125	10 055	33 65					
Total Expense \$	43 865	284	1.854	9.282	32 44					
Net Profit S	2 741	285	271	773	1 41					
Businesses reporting a loss (No.)	121	40	44	24	1					
Total Sales \$	16.479	1,127	1.980	2 7 3 7	10 63					
Total Expense \$	17 750	1,173	2.202	3.375	11.00					
Net Loss \$	-1 271	-46	-222	-638	-36					

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

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	130	32	32	33	33
Businesses in sample Low sales value (\$000's) High sales value (\$000 s)	37 (1) (1)	(1) 443	443 678	678 910	910

		- 1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°.	Lower middle 25°	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25°.	Lower middle 25%	Upper middle	Top 25°:
			Percent of	sales				P	ercent of sa	ies	
Cost of Sales	64.4	63.6	62.7	62.7	68.6	100.0	64.4	63.6	62.7	62.7	68.6
Occupancy Expenses	5.1	6.4	4.9	5.7	3.8	100.0	5.1	6.4	4.9	5.7	3.6
Mortgage Interest Depreciation Repairs & Maintenance Heat, Light & Telephone Business & Property Tax Insurance Rent	001001	08 11 24 09 09	0 9 0 5 0 7 0 4 0 4 1 9	0 8 0 3 1 1 0 3 0 4 2 8	1 1 0 3 0 9 0 3 0 3 0 9	1 2 100.0 97 7 100 0 85 9 95 3 53.9	0 1 0 9 0 5 1 2 0 5 0 5 2 9	0 8 1 1 2 4 1 2 0 9 1 6	0 9 0 5 0 7 0 4 0 4 3 1	0 8 0 3 1 1 0 4 0 4 4 4	0 9 0 9 0 9 0 9 1 5
Personnel Expenses	17.2	18.1	13.9	19.0	17.9	95.9	17.9	18.1	16.5	19.0	17.9
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	0.8 0.4 0.3	0.4 0 1 0 2	0.8 0.5 0.3	0.9 0.5 0.4	1.0 0 6 0 4	100.0 91.5 83.1	0.8 0.5 0.4	0.4 0.2 0.6	0.8 0.5 0.3	0.9 0.5 0.1	0.0
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	3.3 0.6 1.4 0.9	4.4 0.3 2.5 1.6	4.6 0.7 1.1 1.1	2.2 0 8 1 0 0 4	2.3 0.8 1.1 0.5	100.0 95.9 100.0 93.6 8.2	3.3 0.7 1.4 0.9 5.5	4.4 0.3 2.5 1.6	4.6 0.8 1.1 1.3	2.2 0 8 1 0 0 4	2.3 0.8 1.3 0.5
Other Expenses	0.9	1.2	0.8	0.8	8.0	100.0	0.9	1.2	0.8	0.8	0.8
Profit (loss)	8.3	5.8	12.3	8.8	5.7	100.0	8.3	5.8	12.3	8 8	5.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	***	•••			

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

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

Standard Industrial Classification Definition:

### SIC 6031 - Pharmacies

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

<sup>(2)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%				
Number of businesses (estimated)	130	32	32	33	33				
Businesses in sample	37								
Low sales value (\$000's)	(1)	(1)	443	678	910				
High sales value (\$000 s)	(1)	443	678	910	(1)				
	Average (\$000's)								
Assets									
Cash	68	91	60	72	52				
Accounts and Notes Receivable	37	9	30	39	64				
Inventory	119	27	79	126	230				
Other Current Assets	7	1	7	3	14				
Total Current Assets	230	127	176	240	359				
Fixed Assets	84	39	60	61	168				
Less Accum Dep on Fixed Assets	38	21	19	37	72				
Other Assets	33	29	14	35	55				
Total Assets	310	174	231	299	510				
Liabilities and Equity									
Current Loans	17	1	12	15	38				
Other Current Liabilities	72	18	62	85	114				
Total Current Liabilities	89	19	73	100	152				
Mortgages Payable	5		6	•	12				
Long Term Debt	3	1		3	7				
Other Liabilities	48	124	5	26	51				
Total Liabilities	145	144	85	130	221				
Total Equity	165	30	146	169	289				

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

TABLE 3. Financial Ratios for 1985 Nova Scotia. Pharmacies (SIC 6031)

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 251:	Top 25 :
Number of businesses (estimated)	130	32	32	33	33
Businesses in sample	37				
Low sales value (\$000 s)	(1)	(1)	443	678	9:0
High sales value (\$000°s)	(1)	443	678	910	- 11
			Average		
Liquidity Ratio					
Current ratio (times)	36 4	157_3	3 1	2 8	3 4
Leverage Ratios					
Debt Equity ratio (times)	-0.4	-6 0	1 1	0.5	2 0
Interest Coverage ratio (times)	95 5	38 8	147 3	135 0	32 1
Debt ratio (times)	0.5	0 9	0.4	05	0.5

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	132	33	33	33	33
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	442	676	898
High sales value (\$000's)	(1)	442	676	898	(1)
•			Average (\$000's)		
Source of Funds					
From Operations	55	14	68	55	77
Sale of Fixed Assets	4	1	1	2	1.1
Increase in Long Term Debt	2				5
Advances From Owners and Affiliates	19	52	•	28	2
From Government					
Increase in Share Capital		4			
Sale of Investments	7	1		10	17
Tax Adjustments					
Other Sources	*		-		
Total	87	68	69	96	113
Application of Funds					
Purchase of Fixed Assets	17	6	6	7	45
Payment of Dividends	21	18	12	17	7
Repayment of Long Term Debt	4	4	6	1	4
Current Portion of Long Term Debt	-		9	-	-
Purchase of Investments	8		-	10	19
Repayment of Ad. From Owners and Affil	9	4	10	12	11
Decrease in Equity	-			•	
Tax Adjustments	1	1		2	
Other Applications	•				
Total	59	34	35	80	86
Increase (Decrease) in Net Working Capital	28	34	35	15	27

<sup>:1)</sup> These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

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

					nper of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Tatal payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982		THE STATE OF THE S			
Total	165	22.509	1,894	18	12
less than 20 20 - 99 100 - 499 500 and over	132 29 4	11.578 9.314 1.617	974 784 136	13 3 2	12
1985					
Total	170	29.300	2,021	23	**
less than 20 20 - 99 100 - 499 500 and over	127 40 X X	14.595 13.629 X X	1.007 941 72 1	8 1.4	

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year (3) Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
		All \$	values are expressed in (	thousands	
			1982		
All Businesses (No.)	74	18	19	18	15
Total Sales \$	42,105	1,888	6.393	11,025	22.799
Total Expense \$	39,183	1,533	5.832	10,164	21,654
Net Profit (loss) \$	2.922	355	561	861	1 145
Businesses reporting a profit (No.)	67	14	17	18	18
Total Sales \$	40.319	1.605	5.692	11.025	21 997
Total Expense S	37.270	1,197	5,114	10,164	20 795
Net Profit S	3.049	408	578	861	1 202
Businesses reporting loss (No.)	7	4	2	1	
Total Sales \$	1,786	283	701		802
Total Expense \$	1,913	336	718	•	859
Net Loss \$	-127	-53	-17	-	-57
			1983		
All Businesses (No.)	77	19	19	19	20
Total Sales \$	40.829	1,986	6.519	10.124	22.200
Total Expense S	35.610	117	5.826	9,539	20.362
Net Profit (loss) \$	5.219	1,869	693	585	1.838
Businesses reporting a profit (No.)	68	14	18	18	18
Total Sales \$	37.032	1.611	6.106	9.574	19 741
Total Expense \$	31_717	572	5.412	8.989	17 888
Net Profit \$	5.315	1.039	694	585	1 853
Businesses reporting a loss (No.)	9	5	1	1	2
Total Sales \$	3.797	375	413	550	2 459
Total Expense S	3.893	455	414	550	2 474
Net Lass 3	-96	-80	-1	<u> </u>	. 15
			1984		
All Businesses (No.)	137	30	34	36	37
Total Sales \$	100.920	4.788	16 666	26 410	53 056
Total Expense S	94,291	4,739	15.527	24,193	49 832
Net Profit (loss) \$	6 629	49	1.139	2.217	3.22-
Businesses reporting a profit (No.)	117	13	34	36	34
Total Sales \$	95.972	3,194	16 666	26 410	49 702
Total Expense S	88 753	2.650	15.527	24 193	46 383
Net Profit \$	7.219	544	1 139	2.217	3 3:9
Businesses reporting a loss (No.)	20	17	•	•	
Total Sales \$	4.948	1 594			3 354
Total Expense S Net Loss \$	- 5.538 -590	2 089			.98
			1985		
All Businesses (No.)	134	32	32	36	34
Total Sales \$	103.854	8.621	19,482	27 870	47 881
Total Expense \$	95,972	8,149	16.852	25.617	45 354
Net Profit (loss) \$	7.882	472	2.630	2.253	2 527
Businesses reporting a profit (No.)	124	29	32	31	32
Total Sales \$	97.082	7.919	19.482	24.510	45 17
Total Expense \$	89.059	7,437	16.852	22 185	42 585
Net Profit \$	8 023	482	2,630	2.325	2 586
Businesses reporting a loss (No.)	10	3	4	5	
Total Sales \$	6.772	702		3.360	2710
Total Expense \$	6.913	712	Walter - Line	3 432	2 769
Net Loss \$	-141	-10		-72	-59

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°.			
Number of businesses (estimated)	34	••		**				
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	9 (1) (1)	**	=					

			ndustry Ave	erage(2)				Reportin	g businessi	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°-	Upper middle	70: 25:
	Percent of sales						Pe	ercent of sa	ales		
Cost of Sales	59.3	44	•=	**		100.0	59.3	**	**	**	
Occupancy Expenses	15.2				**	100.0	15.2	**	0.0		
Mortgage Interest	29	***		**		26 7	10.7				
Depreciation	26			**	**	85.3	3 1				
Repairs & Maintenance	0.4					915	0.4		**	4.4	
Heat Light & Telephone	3.5	**		**	9.0	1000	3 5	40	***		
Business & Property Tax	0.6					95 9	0.7		* *	4.0	
Insurance	0.8		a =0			100 0	0.8		**		
Rent	4.4		**	**	**	608	7.3	**	**		
Personnel Expenses	14.5		4+	**		100.0	14.5	**	ė=		
Financial Expenses	5.0		40			94.1	5.3				
Bank Interest & Charges	4.5		**			85.7	5.2	0.0			
Professional Fees	0.5				***	94 1	0.5				
Franchise Fees	05			44	**	34 ,			**		
Sales and Admin. Expenses	10.5			da	**	100.0	10.5		**	••	
- Advertising	5.7		**	44	***	100.0	57		n - m		
Supplies	22		**	**	4.6	85 6	2.5		~ ~	4.0	
Delivery	1.2					100 0	1.2				
Fuel Expense	1 4					30.8	17			0.0	
Other Expenses	2.1	• •	44			94.1	2.3	**	**		
Profit (loss)	-6.6			**	**	100.0	-6.6	**	**	A.*	
Total	100.0	**	4.7	••	**	100.0	***		**	**	

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

× 100 (2) Value in each cell Total weighted expenditure on a given item for each quartile

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100°; See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores
Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants clothing, children's clothing stores, retail children's coats combination clothing stores (men's, women's and children's), retail children's diesses, blouses and shirts. Family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's oants and slacks, retail children's skirts, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	34	•	04		0.0
Businesses in sample	9				
Low sales value (\$000's)	(1)				
High sales value (\$000 s)	(1)	-	**	**	
			Average (\$000 s)		
Assets					
Cash	43			**	••
Accounts and Notes Receivable	1	**	**		
Inventory	72	**		**	
Other Current Assets	34	**		**	
Total Current Assets	150	**	**	4.0	-
Fixed Assets	71	**	**	**	**
Less Accum Dep on Fixed Assets	50	**		**	
Other Assets	14	***	**	**	••
Total Assets	185	**			•
Liabilities and Equity					
Current Loans	39	**	**		
Other Current Liabilities	123	**	**	***	
Total Current Liabilities	163			**	
Mortgages Payable	1				
Long Term Debt					
Other Liabilities	6	**		••	•
Total Liabilities	170	**		**	
Total Equity	15	00	**	80	

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Miscellaneous Clothing Stores (SIC 6141)

Totai(1)	Bottom 25°	Lower middle 25%	Uoper middle 25%	To: 25=:
34				
9				
(1)	**			
(1)				
		Average		
11 1	**	**		
1.4	**	**		
	**		**	
0.6		**	**	
	34 9 (1) (1)	25°-0 34 9 (1) (1) 14	25° o middle 25° c  34  9 (1)  (1)  Average	25° middle 25° middle 25° middle 25°   34

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

See Notes on Symbols Page

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25°.	Top 25°,
Number of businesses (estimated)	18	••	64		
Businesses in sample	3				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)	**	40		
			Average (\$000's)		•
Source of Funds					
From Operations	-30		4.0	8.9	
Sale of Fixed Assets	1	**	**	4.9	0.0
Increase in Long Term Debt		**		**	
Advances From Owners and Affiliates	-			**	4.0
From Government				4.7	**
Increase in Share Capital	*	***			4.0
Sale of Investments				0.9	**
Tax Adjustments		**		**	
Other Sources				0.0	0.0
Total	-29	**	***	**	0.0
Application of Funds					
Purchase of Fixed Assets	20			40-49	
Payment of Dividends		**		**	**
Repayment of Long Term Debt				**	9.0
Current Portion of Long Term Debt	*	**	0.0		
Purchase of Investments	26	**			
Repayment of Adv. From Owners and Affil		**	**	**	
Decrease in Equity		**	**		
Tax Adjustments	-	**			
Other Applications	•	**			0.0
Total	46		9.0	40	as
Increase (Decrease) in Net Working Capital	-75		**	**	***

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia. Miscellaneous Clothing Stores (SIC 6141)

					nber of businesses ith paid emoloyees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	127	9.397	1.059	15	12
less than 20	115	4.229 2.141	475 254	15	9
100 - 499 500 and over	3 X	×	14 316		1
1985					
Total	118	11,133	1,237	12	
less than 20 20 - 99 100 - 499 500 and over	99 13 X 5	3.597 2.979 X X	397 324 20 496	12	

<sup>(1)</sup> Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time emologue. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 emologues in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25 %
		All \$	values are expressed in t	housands	
			1982		
All Businesses (No.)	71	17	18	18	11
Total Sales S	14,333	210	1.303	3.303	9.51
Total Expense \$	13.975	183	1,436	3.282	9.07
Net Profit (loss) \$	358	27	-133	21	44
Businesses reporting a profit (No.)	50	16	8	11	1:
Total Sales \$	11.248	187	499	2,040	8 52
Total Expense \$	10 556	156	460	1,969	7.97
Net Profit \$	692	31	39	71	55
Businesses reporting loss (No.)	21	1	10	7	
Total Sales S	3.085	23	804	1.263	99
Total Expense S	3,419	27	976	1.313	1 10
Net Loss \$	-334	-4	-172	-50	-10
			1983		
All Businesses (No.)	79	. 19	19	20	2.
Total Sales S	19 405	717	1,702	4.136	12 850
Total Expense \$	18.877	566	1,755	3.928	12.628
Net Profit (loss) \$	528	151	-53	208	22:
Businesses reporting a profit (No.)	59	19	8	15	1:
Total Sales \$	15 093	717	727	3.046	10 60
Total Expense \$	13 923	566	676	2.780	9.90
Net Profit \$	1,170	151	51	266	702
Businesses reporting a loss (No.)	20		-11	5	4
Total Sales \$	4 3 1 2		975	1,090	2 24
Total Expense \$	4 954		1.079	1,148	2 72
Net Loss S	-642	-	-104	-58	-180
			1984		
All Businesses (No.)	83	20	8	33	22
Total Sales \$	14 162	558	431	3.945	9 228
Total Expense S	13 898	874	367	3.805	8 852
Net Profit (loss) \$	264	-316	64	140	376
Businesses reporting a profit (No.)	41		8	19	14
Total Sales \$	9 000		431	2 100	6 168
Total Expense S	8 1 1 7		367	1.848	5 90:
Net Profit \$	883		64	252	56
Businesses reporting a loss (No.)	42	20		14	1
Total Sales \$	5 162	558		1 845	2 759
Total Expense S	5 781	874		1 957	. 2950
Ner Loss \$	-619	-316	1985	-112	-19
			1303		
All Businesses (No.)	35				
Total Sales S	15 587				
Total Expense \$	17 139			•	
Net Profit (loss) S	-1 552	+ 1			
Businesses reporting a profit (No.)	11				
Total Sales \$	4 570	1 1 1 1 1 1 1			
Total Expense \$	4 3 4 1				
Net Profit \$	229			•	
Businesses reporting a loss (No.)	24		•	•	
Total Sales \$	11 017				
Total Expense \$	12 798	•			
Net Loss \$	-1 781				4-

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	77		**	•-	
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	8 (1) (1)			11:	**

		1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	Top 25°
			Percent of	sales				Pe	ercent of sa	les	
Cost of Sales	62.6	**		**	en.	100.0	62.6	**	**	**	
Occupancy Expenses	13.8	**	**	ma		100.0	13.8	0.0	**	9-9	
Mortgage Interest				4.0		-					
Depreciation	2.5	**	**			765	3.3		**	**	
Repairs & Maintenance	0.6		**	**	-	680	09	44			4
Heat, Light & Telephone	4.2					1000	42	44			
. Business & Property Tax	0.6		**			915	0.6	**	0.0		
Insurance	0.7					64.5	1.0		0.0	6.00	
Rent	5.2	**	**	44	40	560	9 3	9.00			
Personnel Expenses	12.8	••		**	**	91.5	14.0		**	**	
Financial Expenses	3.9	***				100.0	3.9				
Bank Interest & Charges	3.5	**				1000	3.5		**	44	
Professional Fees	0.4			***		76.5	0.5		**		
Franchise Fees			**	**	**			***	**	**	
Sales and Admin. Expenses	6.1	**	**	**	0.0	100.0	6.1	**		- 4	
Advertising	2.5			**		915	28	***	m 46.	** *	
Supplies	1 8		**			1000	1.8		**		
Delivery	0.9			40		546	1.7	+4		***	
Fuel Expense	0 9			40		8.5	10 1	**			
Other Expenses	2.4		**	**	••	100.0	2.4		**		
Profit (loss)	-1.6	**	**	**		100.0	-1.6	**	~ ~		•
Total	100.0	**		40-49		100.0			9.5		

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

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

### Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores
Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile tabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

Total weighted expenditure on a given item x 100 for each quartile (2) Value in each cell

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	77	**		••	
Businesses in sample	8				
Low sales value (\$000's)	(1)	**	**	**	-
High sales value (\$000's)	(1)	40	**	**	-
			Average (\$000's)		
Assets					
Cash	11	**	***	**	
Accounts and Notes Receivable			**		
inventory	35		**		
Other Current Assets	18	**		••	
Total Current Assets	65				
Fixed Assets	19	6.0	**	70	
Less Accum Dep on Fixed Assets	8	**	**	**	
Other Assets	1	**	44	**	•
Total Assets	77		9.9	••	
Liabilities and Equity					
Current Loans	4	6.0	44		
Other Current Liabilities	16	**			
Total Current Liabilities	20				
Mortgages Payable		0.0	**		
Long Term Debt	3	**	**		
Other Liabilities	9	**	••	**	
Total Liabilities	32			**	
Total Equity	46		**	**	

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25°	Lower middle 25°.	Upper middle 25%	Top 251:
Number of businesses (estimated)	77				
Businesses in sample	8				
Low sales value (\$000's)	(1)	**			
High sales value (\$000 s)	(1)	**	**	••	
			Average		
Liquidity Ratio					
Current ratio (times)	3 1	0.00	**	**	
Leverage Ratios					
Debt Equity ratio (times)	8 0		**		
Interest Coverage ratio (times)	4 1	**	**	•	
Debt ratio (times)	07	**	••	**	

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

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

	Total(1) 25° •	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	-4			
Businesses in sample	2				
Low sales value (\$000's)	(1)	**	**	**	-
High sales value (\$000's)	(1)	**		**	
			Average (\$000's)		
Source of Funds					
From Operations	X				
Sale of Fixed Assets	X				-
Increase in Long Term Debt	X	**		**	
Advances From Owners and Affiliates	X			**	
From Government	X	**	4.9	**	**
Increase in Share Capital	X			••	
Sale of Investments	X	**		**	
Tax Adjustments	X	**	*=		
Other Sources	X	**	**	**	
Total	X	* 4	*4		414
Application of Funds					
Purchase of Fixed Assets	X		**	*-	
Payment of Dividends	X	**	**	**	
Repayment of Long Term Debt	X		**		**
Current Portion of Long Term Debt	X	4.0		**	
Purchase of Investments	X			**	
Repayment of Adv. From Owners and Affil.	X		••		-
Decrease in Equity	X	4.*	**	q fit	
Tax Adjustments	X		**	**	*
Other Applications	X	**		4.0	-
Total	X	••	74	0.0	-
Increase (Decrease) in Net Working Capital	×	**	•=		

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

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

					nber of ousinesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No ranger reporting(3)
1982					
Total	31	1.149	122	6	3
less than 20 20 - 99 100 - 499 500 and over	29 X X	* * * * * * * * * * * * * * * * * * *	95 21 6	. 6	3
1985					
Total	40	1.416	160	5	
less than 20 20 - 99 100 - 499 500 and over	38 X -	× ×	140 20	5	

<sup>(1)</sup> Average labour units are calculated by dividing lotal payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°:	Top 25%
		All \$ s	values are expressed in 1	thousands	
			1982	370	
All Businesses (No.)	56		•		
Total Sales \$	6,742		-	•	
Total Expense \$	6.606				
Net Profit (loss) \$	136				
Businesses reporting a profit (No.)	40				
Total Sales \$	4.033	• 116	•	•	
Total Excense \$	3.724				
Net Profit S	309				
Businesses reporting loss (No.)	16			•	
Total Sales \$	2 709			•	
Total Expense \$	2.882		4	•	
Net Loss \$	-173	•	•	•	
			1983		
All Businesses (No.)	52	11	14 .	13	1-
Total Sales \$	9 094	271	817	1 747	6 25:
Total Expense \$	8 797	247	762	1 689	6 09
Net Profit (loss) \$	297	24	55	58	16
Businesses reporting a profit (No.)	34	9	5	10	1
Total Sales S	6.990	218	386	1 330	5 05
Total Expense \$	6 533	179	305	1 228	4 82
Net Profit S	457	39	81	102	23
Businesses reporting a loss (No.)	18	2	9	3	
Total Sales \$	2 104	53	431	417	1 20:
.Total Expense \$	2 264	68	457	461	1 278
Net Loss S	-160	-15	-26	-11	-75
			1984		
All Businesses (No.)	66	11	11	16	2
Total Sales S	6.454	557	761	1 289	3.84
Total Expense \$	6,460	571	688	1 242	3 95
Net Profit (loss) \$	-6	-14	73	47	-11
Businesses reporting a profit (No.)	47	6	11	16	1
Total Sales \$	4 687	394	761	1 289	2 24
Total Expense \$	4 540	367	688	1 242	2 2 4
Net Profit S	147	27	73	47	
Businesses reporting a loss (No.)	19	5			1
Total Sales \$	1.767	163			1 60
Total Expense \$	1,920	204		•	1 71
Net Loss \$	-153	-41	•	•	-11
			1985		
All Businesses (No.)	77	18	18	14	2
Total Sales \$	10 052	190	758	1 1 0 8	7 99
Total Expense \$	9.572	229	720	1 025	7 59
Net Profit (loss) \$	480	-39	38	83	39
Businesses reporting a profit (No.)	50		9	14	7.00
Total Sales \$	9 532		428	1,108	7 99
Total Expense \$	9 011		388	1 025	7 59
Net Profit \$	521	-	40	83	39
Businesses reporting a loss (No.)	27	18	9	•	
Total Sales \$	520	190	330	To all makes	
Total Expense \$	561	229	332		
Net Loss \$	-41	-39	-2		

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	32 (1) (1)	(1) 28	28 69	69 349	349

		la la	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°.	Lower middle 25%	Upper middle 25%	Top 25°	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	Top 25°
			Percent of	sales				Pi	ercent of sa	iles	
Cost of Sales	49.5	43.9	38.5	48.1	65.9	89.9	55.0	43.9	61.3	48.1	65.9
Occupancy Expenses	13.4	16.5	12.1	20.5	5.9	100.0	13.4 0.3	16.5	12.1	20.5	5 0
Mortgage Interest Decreciation Repairs & Maintenance Heat. Light & Telephone Business & Property Tax Insurance Rent	3 2 0 4 4 9 0 7 1 6 2 5	4 5 5 5 2 1 4 4	6.5 0.1 4.5 0.9	05 07 85 10 15 83	13 06 16 02 04 18	70 6 46 6 91 2 59 8 97 5 44 8	035 084 084 117 56	4 5 8 9 3 5 4 4	9 8 0 2 4 5	3 1 1 6 8 5 1 1 1 5 10 6	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Personnel Expenses	16.6		27.9	18.8	16.4	60.6	27.5	*	75.3	19.7	16.4
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	6.6 6 0 0 6	20.3	<b>5.3</b> 3 9 1 4	1.1 0.8 0.3	2.1 1.4 0.7	81.8 81.1 51.2	8.1 7 J 1 2	32.9 32.9	<b>5.3</b> 3 9 2 1	2.0 1.4 0.7	2.1 1 . 0 6
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	9.4 2.5 1.4 2.7 2.8	14.7 0.8 0.4 1.4	9.0 0 8 2 3 5 3	10.0 6.1 1.7 2.0	5.0 2.2 1.0 1.8	100.0 91.9 86.9 98.5 35.9	9.4 2.7 1.6 2.7 7.9	14.7 1.2 1.0 1.4	9.0 0.8 2.3 5.3	10 0 6 1 1 7 2 0	5.1 2.2 1.0 1.3
Other Expenses	1.0	-	0.2	1.1	2.5	60.5	1.7		0.7	1.1	2.5
Profit (loss)	3.5	4.5	6.9	0.3	2.2	100.0	3.5	4.5	6.9	0.3	2.3
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores
Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

Total weighted expenditure on a given item x 100 for each quartile (2) Value in each cell =

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Appliance. Television. Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°.				
Number of businesses (estimated)	300	75	75	75	75				
Businesses in sample	32								
Low sales value (\$000's)	(1)	(1)	28	69	349				
High sales value (\$000 s)	(1)	28	69	349	(1)				
	Average (\$000's)								
Assets									
Cash	8		6	2	21				
Accounts and Notes Receivable	11			1	39				
Inventory	40			18	133				
Other Current Assets	4		6		9				
Total Current Assets	63		12	20	202				
Fixed Assets	23	• 1	12	8	65				
Less Accum Dep on Fixed Assets	9		3	3	28				
Other Assets	1			•	5				
Total Assets	78		22	25	244				
Liabilities and Equity									
Current Loans	10				37				
Other Current Liabilities	36		4	1.4	116				
Total Current Liabilities	46		4	14	152				
Mortgages Payable					T				
Long Term Debt	2	-	4		2				
Other Liabilities	12		13	20	14				
Total Liabilities	60		21	34	169				
Total Equity	18		1	-9	74				

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°;	Top 25:		
Number of businesses (estimated)	300	75	75	75	75		
Businesses in sample	32						
Low sales value (\$000 s)	. 7 )	(1)	28	69	349		
righ sales value (\$000's)	(1)	28	69	319	(1)		
	Average						
Liquidity Ratio							
Current ratio (times)	3 3	•	2 5	5 1	2 3		
Leverage Ratios							
Dept Equity ratio (times)	119		-15 0	-2 1	412		
Interest Coverage ratio (times)	3 5	0 3	2.6		8 3		
Dept ratio (times)	1 1		1 0	1 6	0.7		

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

See Notes on Symbols Page

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25°.	Top 25°s
Number of businesses (estimated)	105			-	
Businesses in sample	13				
Low sales value (\$000 s)	(1)	**	**	**	
High sales value (\$000 s)	(1)	**		94	
			Average (\$000's)		
Source of Funds					
From Operations	20	**	**	**	
Sale of Fixed Assets	2			9.0	
increase in Long Term Debt	1	9.4	**	40	
Advances From Owners and Affiliates	12		**	0.0	
From Government		**	**	<sub>th</sub> th	-1
Increase in Share Capital		**	*=	**	
Sale of Investments	6	**	**	8.0	••
Tax Adjustments		**	60	→ Φ	
Other Sources	15	**		* B	-1
Total	58	**	**	49	
Application of Funds					
Purchase of Fixed Assets	22	**		4.0	
Payment of Dividends	7	**	46	m =-	
Repayment of Long Term Debt	2	44	**	9.00	
Current Portion of Long Term Debt		*	m dt	6.0	**
Purchase of Investments	1	44		2.4	
Repayment of Adv. From Owners and Affil	13		**	7-7	
Decrease in Equity		41		6.0	
Tax Adjustments	-	0.4		40	-1
Other Applications	14	**	***	**	-
Total	46	**	**	0-0	
Increase (Decrease) in Net Working Capital	12	**		**	

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

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

average labour units(1)    Businesses   South   South						Changes in number of pusinesses with paid employees	
Total         249         11.930         1.020         47           less than 20         236         7 519         643         46           20 - 99         10         3 195         274         1           100 - 499         X         X         53         -           500 and over         X         X         50         -           1985           Total         270         17,679         1.219         39           less than 20         255         10,673         733         38           20 - 99         14         X         409         1           100 - 499         -         -         -         -         -		of	payroll	labour		No langer reporting: 31	
less than 20 236 7519 643 46 20 - 99 10 3195 274 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1982						
20 - 99 10 3.195 274 1 100 - 499 X X X 53 - 500 and over X X X 50 -  1985  Total 270 17,679 1.219 39  iess than 20 255 10,673 733 38 20 - 99 14 X 409 1 100 - 499	Total	249	11.930	1.020	47	30	
Total     270     17,679     1.219     39       iess than 20     255     10,673     733     38       20 - 99     14     X     409     1       100 - 499     -     -     -     -     -	20 - 99 100 - 499	10 X	3 195 X	274 53	46 1	29	
iess than 20 255 10.673 733 38 20 - 99 14 X 409 1 100 - 499	1985						
20 - 99 100 - 499	Total	270	17,679	1.219	39	-11	
	20 - 99		×	109	38		

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the crevious year (3) Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°:				
		All \$	values are expressed in the	nousands					
			1982						
All Businesses (No.)	213	50	55	52	56				
Total Sales \$	26.499	883	1.961	3,519	20 136				
Total Expense \$	24.991	881	1.510	2,932	19 668				
Net Profit (loss) \$	1.508	2	451	587	468				
Businesses reporting a profit (No.)	162	18	53	50	41				
Total Sales \$	21,962	312	1 880	3.387	16.383				
Total Expense \$	19.791	193	1.414	2.777	15 407				
Net Profit \$	2.171	119	466	610	976				
Businesses reporting loss (No.)	51	32	2	2	15				
Total Sales \$	4.537	571	81	132	3.753				
Total Expense \$	5.200	688	96	155	4.261				
Net Loss \$	-663	-117	-15	-23	-508				
	1983								
All Businesses (No.)	179	36	53	45	45				
Total Sales \$	27.675	468	1.532	5.339	20.336				
Total Expense S	25 888	288	1.187	5.154	19 259				
Net Profit (loss) \$	1 787	180	345	185	1 077				
Businesses reporting a profit (No.)	138	25	41	31	41				
Total Sales \$	23 950	350	1 229	3,729	18 642				
Total Expense \$	21.846	166	870	3.358	17.452				
Net Profit \$	2.104	184	359	371	1,190				
Businesses reporting a loss (No.)	41	11	12	14	4				
Total Sales \$	3 725	118	303	1.610 1.796	1 594				
Total Expense \$ Net Loss S	4.042	-4	-14	-186	-113				
			1984						
AU 0	224	F.4	54		58				
All Businesses (No.) Total Sales S	<b>221</b> 44 012	<b>54</b> 1,107	2.759	<b>55</b> 6 169	33 977				
Total Expense \$	40.003	791	2 064	5 292	31 856				
Net Profit (loss) \$	4 009	316	695	877	2.121				
Businesses reporting a profit (No.)	199	52	47	49	51				
Total Sales \$	36 639	1,072	2.397	5.696	27,474				
Total Expense \$	32,443	746	1.694	4.795	25 208				
Net Profit S	4 196	326	703	901	2 266				
Businesses reporting a loss (No.)	22	2	7	6	7				
Total Sales \$	7 373	35	362	473	6 503				
Total Expense \$	7 560	45	370	497	6 6 4 8				
Net Loss \$	-187	-10	-8	-24	-145				
			1985						
All Businesses (No.)	302	75	65	83	79				
Total Sales \$	65.475	1.677	3.110	9.659	51 029				
Total Expense \$	62 506	1,534	2 728	9 021	49 223				
Net Profit (loss) \$	2.969	143	382	638	1.806				
Businesses reporting a profit (No.)	207	36	55	61	55				
Total Sales \$	49.401	743	2.736	7.314	38 608				
Total Expense \$	45.693	459	2.346	6.552	36 336				
Net Profit \$	3.708	284	390	762	2 27 2				
Businesses reporting a loss (No.)	95	39	10	22	24				
Total Sales \$	16.074	934	374	2 3 4 5	12 421				
Total Expense \$	16.813	1.075	382	2 469	12 887				
Net Loss \$	-739	-141	-8	-124	-166				

<sup>(1)</sup> These estimates are based on a sample of ousinesses reporting sales between \$10 thousand and \$2 million

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°
Number of businesses (estimated)	671	167	168	168	168
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	211 (1) (1)	(1) 359	359 593	593 810	810

			ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°b	Upper middle 25%	Top 25°;	obusi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Uoper middle	Top 253:
	Percent of sales							Pi	ercent of sa	iles	
Cost of Sales	84.7	81.1	84.5	86.4	86.6	100.0	84.7	81.1	84.5	86.4	86.6
Occupancy Expenses Mortgage Interest Depreciation Repairs & Maintenance Heat. Light & Telephone Business & Property Tax Insurance Rent	2.9 06 03 08 02 03	4.1 0.7 0.6 1.3 0.3 0.3	2.7 0.4 0.9 0.2 0.3 0.5	2.5 0.6 0.2 0.6 0.2 0.3 0.6	2.4 0.5 0.2 0.6 0.2 0.2 0.6	100.0 3 4 81 5 76 5 100 0 93 1 91 6 61 2	2.9 06 07 04 08 02 03	4.1 1.4 1.0 1.3 0.3 0.4 2.2	2.7 0.5 0.5 0.9 • 0.3 0.3	2.5 0.6 0.2 0.6 0.2 0.3	2.4 0.5 0.2 0.6 0.2 0.2 0.9
Personnel Expenses	6.7	5.5	6.4	7.4	7.3	95.7	7.0	6.5	6.5	7.4	7.3
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	0.9 0.6 0.3	1.3 0.9 0.4	1.0 0 6 0 4	0.8 0.5 0.1	0.6 0 4 0 2	97.0 90.1 84.3 1.5	0.9 0.7 0.3 2.3	1.4 1.0 0.5	1.0 0 6 0 6	0.8 0.5 0.2	0.6 0.5 0.2
Sales and Admin. Expenses Advertising Supplies Delivery Fual Expense	19 02 05 06 05	1.6 0.5 0.6 0.5	3.1 0.2 0.5 0.5 1.9	1.5 0.2 0.4 0.8 0.1	1.5 0.2 0.5 0.8	98.6 90.0 93.8 75.6 16.5	1.9 0.3 0.5 0.8 3.2	1.7 0.5 0.7 0.8 0.6	3.1 0.2 0.5 0.8 8.5	1.5 0.2 0.4 0.9 0.5	1.5 0 2 0 5 0 9
Other Expenses	0.6	0.6	0.7	0.6	0.6	89.2	0.7	0.8	0.7	0.6	0.6
Profit (loss)	2.3	5.8	1.7	0.9	1.0	98.8	2.4	5.8	1.7	0.9	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0			***		

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

x 100 for each quartile (3) Value in each cell Total weighted expenditure on a given item Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

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

x 100 for each quartile (2) Value in each cell = Total weighted expenditure on a given item

Total weighted sales of all businesses in the sample

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°•
Number of businesses (estimated)	671	167	168	168	168
Businesses in sample	211				
Low sales value (\$000's)	(1)	(1)	359	593	810
High sales value (\$000's)	(1)	359	593	810	(1)
			Average (\$000's)		
Assets					
Cash	9	5	10	6	18
Accounts and Notes Receivable	8	5	6	7	12
Inventory	19	11	16	18	32
Other Current Assets	1	1	1		3
Total Current Assets	38	22	32	31	64
Fixed Assets	38	8	30	43	68
Less Accum Dep on Fixed Assets	14	3	12	14	28
Other Assets	2	5	2	1	2
Total Assets	63	33	52	61	106
Liabilities and Equity					
Current Loans	7	3	6	8	11
Other Current Liabilities	20	12	1.4	19	34
Total Current Liabilities	27	15	20	27	45
Mortgages Payable	3		4	5	3
Long Term Debt	4	2	2	6	7
Other Liabilities	11	1	10	13	19
Total Liabilities	44	19	35	50	73
Total Equity	19	14	17	12	32

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25°,	Lower middle 25°3	Upper middle 25°3	Too 25	
Number of businesses (estimated)	671	167	168	168	168	
Businesses in sample	211					
Low sales value (\$000's)	(1)	(1)	359	593	810	
High sales value (\$000 s)	(1)	359	593	810	3.0	
			Average			
Liquidity Ratio						
Current ratio (times)	2 7	1 7	3 5	2.4	2 8	
Leverage Ratios						
Debt Equity ratio (times)	2 2	1 0	3 3	13.9	-8 9	
Interest Coverage ratio (times)	18 6	12 9	47 8	4 6	9.7	
Debt ratio (times)	0.9	07	0.7	1 3	0.7	

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%
Number of businesses (estimated)	214	53	53	54	54
Businesses in sample	33				
Low sales value (\$000 s)	(1)	(1)	513	732	1,211
High sales value (\$000's)	(1)	513	732	1,211	(1)
			Average (\$000 s)		
Source of Funds					
From Operations	9		6	17	10
Sale of Fixed Assets	4	1.4	2	2	
Increase in Long Term Debt	5	2	3	5	8
Advances From Owners and Affiliates	2	1	5		
From Government					
Increase in Share Capital					
Sale of Investments					
Tax Adjustments			*		
Other Sources				-	
Total	19	17	16	23	19
Application of Funds					
Purchase of Fixed Assets	9		4	13	16
Payment of Dividends					2
Repayment of Long Term Debt	4	8	3	4	
Current Portion of Long Term Debt	1				
Purchase of Investments	4			•	
Repayment of Adv. From Owners and Affil	3	1	3	6	
Decrease in Equity	4				
Tax Adjustments	*	-			
Other Applications	*		1	1	
Total	18	9	11	24	25
Increase (Decrease) in Net Working Capital	1	8	4	٠	-6

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia. Gasoline Service Stations (SIC 6331)

					Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer recorting (3		
1982							
Total	673	27,248	2,636	102	62		
less than 20 20 - 99 100 - 499 500 and over	662 8 X X	24 498 1 877 X	2.369 183 1 83	101	62		
1985							
Total	611	31.514	2,415	49			
less than 20 20 - 99 100 - 499 500 and over	602 8 x	28.061 X - X	2,154 193 68	79			

<sup>(1)</sup> Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to ousinesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°-				
		All \$	values are expressed in t	thousands					
			1982						
All Businesses (No.)	667	166	167	167	167				
Total Sales \$	304,668	22,429	53.738	82.035	146,466				
Total Expense \$	296.575	21.652	51.704	79.750	143.469				
Net Profit (loss) \$	8.093	777	2.034	2,285	2.997				
Businesses reporting a profit (No.)	567	124	153	150	140				
Total Sales S	261.934	18 189	49.624	73,144	120 977				
Total Expense \$	253,142	17.076	47.519	70.742	117,805				
Net Profit \$	8.792	1,113	2,105	2.402	3,172				
Businesses reporting loss (No.)	100	42	14	17	27				
Total Sales \$	42 734	4 2 4 0	4,114	8.891	25 489				
Total Expense \$	43.433	4 576	4.185	9.008	25 664				
Net Loss S	-699	-336	<b>-71</b>	-117	-175				
			1983						
All Businesses (No.)	580	141	148	145	146				
Total Sales S	280.098	13.505	45 386	78.074	143 133				
Total Expense \$	274,707	13.164	44,292	76.236	141 015				
Net Profit doss \$	5.391	341	1 094	1.838	2 1 1 8				
Businesses reporting a profit (No.)	410	66	109	120	115				
Total Sales \$	216.958	8.307	34 013	64,585	110 053				
Total Expense \$	210.338	7 620	32.574	62.586	107 558				
Net Profit \$	6.620	687	1,439	1,999	2,495				
Businesses reporting a loss (No.)	170	75	39	25	31				
Total Sales \$	63.140	5 198	11.373	13,489	33 080				
Total Expense S	64.369	5 5 4 4	11.718	13,650	33.457				
Net Loss S	-1.229	-346	-345	-161	-377				
	1984								
All Businesses (No.)	649	161	163	162	163				
Total Sales S	381,328	29 431	69.724	101,606	180 567				
Total Expense \$	375,012	28 853	68.082	99.880	178 197				
Net Profit (loss) \$	6,316	578	1.642	1,726	2 3 7 0				
Businesses reporting a profit (No.)	546	119	141	143	143				
Total Sales \$	327.834	21 691	59.780	89 118	157 245				
Total Expense \$	320,690	20 8 4 3	57.977	87.192	154 678				
Net Profit \$	7,144	848	1.803	1,926	2.567				
Businesses reporting a loss (No.)	103	42	22	19	20				
Total Sales \$	53,494	7 740	9.944	12.488	23 322				
Total Expense \$	54.322	8.010	10.105	12,688	23 519				
Net Loss \$	-828	-270	-161	-200	-197				
			1985						
All Businesses (No.)	674	167	169	168	170				
Total Sales \$	430.370	32.724	79,177	117 722	200 747				
Total Expense \$	423,682	31.731	77,474	116,139	198 338				
Net Profit (loss) \$	6,688	993	1.703	1.583	2.409				
Businesses reporting a profit (No.)	547	125	138	139	145				
Total Sales \$	360,240	25 956	64.052	98.224	172.008				
Total Expense \$	352.630	24 759	62 175	96.361	169 335				
Net Profit \$	7,610	1 197	1.877	1,863	2 673				
Businesses reporting a loss (No.)	127	42	31	29	25				
Total Sales \$	70,130	6.768	15.125	19.498	28 739				
Total Expense \$	71,052	6.972	15.299	19 778	29 003				
Net Loss \$	-922	-204	-174	-280	-264				

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	90	**	**		***
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	19 (1) (1)		## ## ## ## ## ## ## ## ## ## ## ## ##		

			ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25%	° busi- nesses reporting	Total	Bottom 25°s	Lower middle 25%	Upper middle	To:
	Percent of sales							P	ercent of sa	iles	
Cost of Sales	60.6	**		**		100.0	60.6	**		**	
Occupancy Expenses	5.4				0.0	99.3	5.4		40		
Mortgage Interest	0.2	* =	**	**		8 4	2.5	**			
Depreciation	19	0.00	**	0.0		923	2 1			••	
Repairs & Maintenance	0.5		**	**	**	56 7	09			**	
Heat. Light & Telephone	1 1	**	**		••	87.7	13	***		**	
Business & Property Tax	0 4		**		**	869	0.6	4.0			
Insurance	0.5				**	92 2	1.4	**	••		
Rent	06	**	**			38 9	1.4		**	**	-
Personnel Expenses	14.4			**	**	99.3	14.5	**	40	4.0	
Financial Expenses	2.1	**				99.3	2.1		**		
Bank Interest & Charges	1.6			**		99.3	1.6	**	**		
Professional Fees	0.5					993	0.5			**	
Franchise Fees		**		**	**	-	-			b 0	
Sales and Admin. Expenses	6.2		**			100.0	6.2		4.0		
Advertising	0.8		**			95.3	0.8			**	
Supplies	12	**		***		988	1.2		**		
Delivery	28		**			100 0	28				
Fuel Expense	1.4			10		239	6.0	*	**	**	
Other Expenses	2.1	**	**		***	94.7	2.2	4.0		**	
Profit (loss)	9.3			40	**	100.0	9.3	0.0	**		
Total	100.0			**	••	100.0			**		

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

(3) Value in each cell Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

# SIC 6342 - Tire. Battery. Parts and Accessories Stores

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

x 100 for each quartile Total weighted excenditure on a given item (2) Value in each cell =

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	90	***	<u>-</u>	••	
Businesses in sample	19				
Low sales value (\$000's)	(1)	**	0.0	64	-
igh sales value (\$000 s)	(1)	**		-	
			Average (\$000's)		
Assets					
Cash	12	***		49.49	
Accounts and Notes Receivable	44	**		-	01
Inventory	63	**		•-	-
Other Current Assets	3	**	44	**	
Total Current Assets	122	100		**	6
Fixed Assets	109	**		**	
Less Accum Dep on Fixed Assets	45	**		**	
Other Assets	7		**	**	-
Total Assets	192		6.0		
Liabilities and Equity					
Current Loans	29				
Other Current Liabilities	66		40	**	
Total Current Liabilities	96				
Mortgages Payable	•			**	
Long Term Debt		**	w.A		
Other Liabilities	32			**	
Total Liabilities	128		••	**	
Total Equity	64	6.0		**	

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

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

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25:	Too 25 %
Number of businesses (estimated)	90	••			
Businesses in sample	19				
Low sales value (\$000's)	(1)				
High sales value (\$000 s)	(1)		••	••	
			Average		
Liquidity Ratio					
Current ratio (times)	1.3	**	+ =	***	
Leverage Ratios					
Debt Equity ratio (times)		**	w =		
Interest Coverage ratio (times)	25 5				
Debt ratio (times)	0.8			**	

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

See Notes on Symbols Page

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	36		•		
Businesses in sample	8				
Low sales value (\$000's)	(1)	**	**		
High sales value (\$000's)	(1)		**	**	••
		13.50	Average (\$000's)		
Source of Funds					
From Operations	47	**			
Sale of Fixed Assets	18	**	**		
Increase in Long Term Debt	11	0 to			
Advances From Owners and Affiliates	8	**		= 4.	**
From Government	-	10			**
Increase in Share Capital		**	• •	**	
Sale of Investments		**	40.00	**	**
Tax Adjustments	•		e =	0.00	**
Other Sources	16	**			
Total	100	**	**	0.0	
Application of Funds					
Purchase of Fixed Assets	26	**	w 0	**	
Payment of Dividends	3	**	**		
Repayment of Long Term Debt	20	**		=+	
Current Portion of Long Term Debt	1	**	0.0		
Purchase of Investments	6	**	4.0		0.0
Repayment of Adv. From Owners and Affil	31	**	**	tale day	W-W
Decrease in Equity		4.0	4.0		**
Tax Adjustments	3			**	
Other Applications	6	**	**		
Total	97	**	**	***	**
Increase (Decrease) in Net Working Capital	3			••	

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

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

			Changes in number of businesses with paid employees		
Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting:3	
50	1,920	174	8	8	
48 X -	X X	137 37 -	8	1	
50	2,785	224	2		
49 X	X X	201	2		
	of Businesses  50 48 X 50 49	of payroll (\$000 s)  50 1,920  48 X X	of Businesses         payroll (\$000's)         labour units(1)           50         1,920         174           48         X         137           X         X         37           -         -         -           50         2,785         224           49         X         201	Number   Total   Average   labour   reporting(2)	

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	1c <sub>1</sub> 25 -
		All \$ va	lues are expressed in th	nousands	
			1982		
All Businesses (No.)	56	8	17	17	14
Total Sales \$	13.146	196	1,112	3,148	8 690
Total Expense \$	12.203	108	1.082	2.819	8.194
Net Profit (loss) \$	943	88	30	329	496
Businesses reporting a profit (No.)	44	8	9	15	12
Total Sales \$	10.874	196	555	2.784	7 339
Total Expense \$	9.834	108	480	2.423	6 823
Net Profit \$	1,040	88	75	361	516
Businesses reporting loss (No.)	12		8	2	2
Total Sales 5	2 272		557	364	1 351
Total Expense \$	2.369		602	396	1 37 1
Net Loss \$	-97		-45	-32	-20
Het Loss 3			1983		
All Businesses (No.)	45	9	13	11	12
Total Sales \$	12.378	468	2,021	2.855	7 03-
Total Expense \$	12,035	431	1,935	2.757	6 912
Net Profit (loss) \$	343	37	86	98	122
Businesses reporting a profit (No.)	32	6	11	7	8
Total Sales \$	8 881	344	1.622	1.845	5 070
Total Expense \$	8.308	258	1.517	1.712	4 821
Net Profit \$	573	86	105	133	249
Businesses reporting a loss (No.)	13	3	2	4	4
Total Sales S	3.497	124	399	1.010	1 964
Total Expense \$	3 727	173	418	1 045	2 091
Net Loss S	-230	-19	-19	-35	-12
			1984		2.00
All Businesses (No.)	45				
Total Sales \$	16 687				
Total Expense \$	16.136				
Net Profit (loss) \$	551				
Businesses reporting a profit (No.)	44			. 4.5	
Total Sales \$	15.624				
Total Expense \$	15.033				
Net Profit S	591				
Businesses reporting a loss (No.)	1				
Total Sales \$	1 063				
Total Expense \$	1.103				
Net Loss \$	-40	•	-	•	
			1985		
All Businesses (No.)	91	13	31	20	27
Total Sales \$	41 775	1,761	7.529	9.146	23 339
Total Expense \$	39.325	1,185	7,232	8 939	21 969
Net Profit (loss) \$	2.450	576	297	207	1 370
Businesses reporting a profit (No.)	76	13	31	10	22
Total Sales \$	33.359	1,761	7.529	1.245	19 82-
Total Expense \$	30 691	1.185	7,232	3.841	18 433
	2.668	576	297	404	1 39
Net Profit S	€ DD5	310	691	404	
Net Profit S  Businesses reporting a loss (No.)				10	
Businesses reporting a loss (No.)	15			10	
			100	10 4 90 1 5 098	3 5 1 5 3 5 3 6

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°.	Too 25°s
Number of businesses (estimated)	115	-		**	
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	18 (1) (1)	:	**	es es	

			ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25%	% busi- nesses reporting	Total			Upper middle	To. 25 :
7	Percent of sales							P	ercent of sa	iles	
Cost of Sales	78.3	**	**	**	0-0	100.0	78.3	**	**		
						100.0					
Occupancy Expenses	5.5	**		0-0		100.0	5.5	40-00			
Mortgage Interest	2.6		**			00.	3.1		**		
Depreciation	0.4					86 1 79 6	0.5		**		
Repairs & Maintenance	1.7		6.0			1000	1.7			**	
Heat, Light & Telephone Business & Property Tax	03		**			979	0.3				
Insurance	0.4					100.0	0.4				
Rent	04					6.4	0.6	••	**		
nent		-		-		0 4	0.0				
Personnel Expenses	6.5	••	**	••	-	100.0	6.5	• 4	**	• •	
Financial Expenses	1.5	**		**		94.4	1.5		44	**	
Bank Interest & Charges	1.1	**	0.0	0.0		90.1	1.2		8.0		
Professional Fees	0.3					94.4	0.4			- 9	
Franchise Fees		**	**	***	**						
Sales and Admin. Expenses	1.9	4-				100.0	1.9	**	**	**	
Advertising	0.2					90 4	0.2				
Supolies	0.4	**		**	- *	949	05				
Delivery	0.6		**	**		78.1	0.8		• •		
Fuel Expense	0.6		4 **	**		316	20			**	
Other Expenses	1.0	**	4+	**	**	84.0	1.1				
Profit (loss)	5.3	**	**			100.0	5.3		**		
Total	100.0				**	100.0			••	**	

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

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

## SIC 6412 - General Stores

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

x 100 for each quartile (2) Value in each cell Total weighted expenditure on a given item

<sup>(3)</sup> Value in each cell Total weighted expenditure on a given item

TABLE 2. Balance Sheet Profile for 1985 Nova Scotia. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	***	••	••	
Businesses in sample	18				
Low sales value (\$000's)	(1)	**	**	44	**
High sales value (\$000 s)	(1)	• • •	••		•
			Average (\$000's)		
Assets					
Cash	14	00			
Accounts and Notes Receivable	6	**		**	**
Inventory	40	**			
Other Current Assets	1	**	**		
Total Current Assets	61	**	••		
Fixed Assets	35		••	••	
Less Accum Dep on Fixed Assets	16		8-0	**	0.0
Other Assets	3			**	
Total Assets	82		ao	**	• •
Liabilities and Equity					
Current Loans	9		••	4.0	
Other Current Liabilities	13	**		**	
Total Current Liabilities	22	**		**	
Mortgages Payable		**	**	• •	
Long Term Debt	1	**	**	**	
Other Liabilities	12		41.0		•
Total Liabilities	34	be	40	**	-
Total Equity	48	**		**	

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

TABLE 3. Financial Ratios for 1985 Nova Scotia. General Stores (SIC 6412)

	Total(1)	Bottom 25:	Lower middle 25°c	Upper middle 25%	Top 25%
Number of businesses (estimated)	115		••		
Businesses in sample	18				
Low sales value \$000 si	(1)		**	••	
figh sales value (\$000's)	(1)		**	**	-
			Average		
Liquidity Ratio					
Current ratio (times)	4.1	**	**	**	
Leverage Ratios					
Dept Equity ratio (times)	2.5			**	
interest Coverage ratio (times)	24.4	**		-+	-
Debt ratio (times)	0.5	**			**

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

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia. General Stores (SiC 6412)

	Total(1) 25%	Bottom 25°°	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	14	-		••	
Businesses in sample	2				
Low sales value (\$000's)	(1)			0.0	**
High sales value (\$000 s)	(1)	**			
			Average (\$000's)		
Source of Funds					
From Operations	X	4.0	8-9	**	
Sale of Fixed Assets	X	0.0	••	**	
Increase in Long Term Debt	X		94	••	
Advances From Owners and Affiliates	X		then.		
From Government	X	**	**	₩ <b>6</b>	
Increase in Share Capital	X		ds 100		
Sale of Investments	X		**	* «	**
Tax Adjustments	X	••	• «		
Other Sources	X			**	
Total	X	**	**	**	
Application of Funds					
Purchase of Fixed Assets	X		**	*4	
Payment of Dividends	X	••		**	
Repayment of Long Term Debt	X	P-0		**	
Current Portion of Long Term Debt	X	**		P (0	***
Purchase of Investments	X	**		**	**
Repayment of Adv. From Owners and Affil	X		**		
Decrease in Equity	X		ф «h	4.0	**
Tax Adjustments	X		0.0	**	
Other Applications	X	**		**	**
Total	×	**	**	***	04
Increase (Decrease) in Net Working Capital	×		**	4.0	• •

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia General Merchandise Stores (SIC 641)

					mber of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting 3
1982					
Total	232	84,861	9.495	26	18
less than 20 20 - 99 100 - 499 500 and over	210 9 X	6.813 2.481 X X	765 279 107 8.344	25 1	18
1985					
Total	247	104,137	10.895	29	
less than 20 20 - 99 100 - 499 500 and over	220 12 X 13	7.769 4.500 X X	817 475 175 9.428	26 1 2	

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

given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25°。	Lower middle 25°.	Upper middle 25°	Top 25°。
		All \$ v	alues are expressed in t	housands	
			1982		
All Businesses (No.)	105	26	24	29	26
Total Sales \$	26.877	1,220	3,123	5.725	16 809
Total Expense \$	25.815	1.065	3.003	5.498	16.249
Net Profit (loss) \$	1.062	155	120	227	560
Businesses reporting a profit (No.)	83	19	18	23	23
Total Sales S	23.410	1,031	2.360	4 4 1 7	15 60
Total Expense \$	22 078	872	2.190	4,175	14 84
Net Profit S	1.332	159	170	242	76
Businesses reporting loss (No.)	22	7	6	6	
Total Sales \$	3.467	189	763	1 308	1.20
Total Expense S	3 737	193	813	1 323	1 408
Net Loss S	-270	-4	·50	-15	-20
			1983		
All Businesses (No.)	154	32	44	37	4
Total Sales \$	39 709	1 199	4.953	9.305	24 25
Total Expense \$	38 530	1 200	4 509	9 005	23 816
Net Profit (loss) \$	1 179	-1	444	300	436
Businesses reporting a profit (No.)	124	18	44	31	3.
Total Sales \$	31,897	863	4 953	8 227	17 85
Total Expense \$	30 114	806	4 509	7 909	17 190
Net Profit \$	1 483	57	444	318	664
Businesses reporting a loss (No.)	30	14		6	10
Total Sales S	7 812	336		1 078	6 398
Total Expense S	8 116	394		1 096	6 526
Net Loss \$	-304	-58	•	-18	-228
			1984		
All Businesses (No.)	169	42	41	43	43
Total Sales S	57 633	3 861	8 660	14 962	30 150
Total Expense \$	55 657	3 532	8 288	14 348	29 489
Net Profit (loss) \$	1 976	329	372	614	
Businesses reporting a profit (No.)	155	42	37	41	35
Total Sales \$	50 674	3 861	7 959	14 J20	24 13.
Total Expense S	18 57 4	3.532	7 555	13 791	23 696
Net Profit \$	2 '00	329	404	629	738
Businesses reporting a loss (No.)	14		4	2	
Total Sales \$	6 959		701	542 557	5 116
Total Expense \$ Net Loss \$	7.083 -124	DOM: The SA	733 -32	-15	5 T9:
Net 2033 \$			1985		31/21
All Businesses (No.)	446	20		27	33
Total Sales \$	116	26	<b>30</b> 5.266	9 835	19 995
Total Expense \$	37.710	2.614			19 627
Net Profit (loss) S	36 302	2.505	4.781	9 389 116	368
Businesses reporting a profit (No.)	1 408	109	27	25	24
Total Sales \$		1 5 4 3	4 725	9 258	14 15
Total Expense \$	29.683 28.131	1.426	4 238	8 805	13 667
Net Profit \$	1 552	117	4 236	453	19
Businesses reporting a loss (No.)	25	11	3	2	
Total Sales S	8 027	1 07 1	541	577	5 83
Total Expense S	8 17 1	1.079	543	584	5 965
Net Loss S	-144	-8	-2	-7	.127

<sup>(1)</sup>These estimates are based on a sample of businesses reporting sales between 510 thousand and \$2 million

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°
Number of businesses (estimated)	109		••	••	
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	19 (1) (1)				

		1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°.	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25%	Upper middle	To: 25*
			Percent of	sales				P	ercent of sa	les	
Cost of Sales	82.5	**	**	**		100.0	82.5	0.0		**	
Occupancy Expenses	5.2	**			-	100.0	5.2		-		
Mortgage Interest		**		**		1.2	3.1	**			
Depreciation	0.5					53.4	0.9	**		**	
Repairs & Maintenance	0.5					90 7	0.5		10.10	**	
Heat, Light & Telephone	1.8					100.0	1.8				
Business & Property Tax	0.4					91.2	0.5	0.0			
Insurance	0.5					100.0	0.5				
Rent	15	**	+ =	**		55 6	2.7	**		***	•
Personnel Expenses	8.0			**	**	78.7	10.2	**	**	**	
Financial Expenses	0.9	44			84	76.9	1.2		0.0		
Bank Interest & Charges	0.6			**		48.4	1.3				
Professional Fees	03	~~		~~		58.4	0.5			n 19	
Franchise Fees		**		**	**	-		**	**		•
Sales and Admin. Expenses	4.0		**	***	**	100.0	4.0			**	
Advertising	1 2					81.7	1.5			w 00	•
Supplies	1 2	**				996	1.2	***	- 4		
Delivery	0.7	**			**	72.9	1.0			**	
Fuel Expense	09					62 0	1.4		**		
Other Expenses	1.2	<b>a</b> •	0.00	**		97.1	1.3	**	fi w		
Profit (loss)	-2.0	**	**	**		100.0	-2.0	**	**	**	
Total	100.0	**		0.0	0.0	100.0		**	**	p. 0	

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

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores
Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel toiletries cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

x 100 for each quartile (2) Value in each cell = Total weighted expenditure on a given item

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	109			**	
Businesses in sample	19				
Low sales value (\$000 s)	(1)			**	
High sales value (\$000 s)	(1)	**	••		
			Average (\$000's)		
Assets					
Cash	8				**
Accounts and Notes Receivable	2	44		de	
Inventory	43	••	**		
Other Current Assets	7	8.0	**	**	
Total Current Assets	61	**	**	4.4	
Fixed Assets	20	**	**	**	
Less Accum Dep on Fixed Assets	9	**			
Other Assets	3	••	**	••	
Total Assets	74	••		**	
Liabilities and Equity					
Current Loans	7				
Other Current Liabilities	20		9.00		
Total Current Liabilities	27	4+	4.0		
Mortgages Payable	1	**	**	**	4
Long Term Debt	5		**	**	
Other Liabilities	2	**	••	**	
Total Liabilities	36	**		e-a	
Total Equity	39	**	**	40	

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25°s	Lower middle 25°.	Upper middle 25%	7cc 25:
Number of businesses (estimated)	109	•-			
Businesses in sample	19				
Low sales value (\$000 s)	(1)	**	••		
fligh sales value (\$000's)	{1}	**	**	-	**
			Average		
Liquidity Ratio					
Current ratio (times)	10 1	••	**		
Leverage Ratios					
Debt Equity ratio (times)	0 9		**		
Interest Coverage ratio (times)	40	**	v-	der als	
Debt ratio (times)	0.5	4.0	**	***	4+

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

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

	Total(1) 25°°	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 253.
Number of businesses (estimated)	25				-
Businesses in sample	2				
Low sales value (\$000's)	(1)			0.0	
High sales value (\$000 s)	(1)	••		0.5	
			Average (\$000's)		
Source of Funds					
From Operations	X				**
Sale of Fixed Assets	X			0.0	
Increase in Long Term Debt	X	**	**	e ~	
Advances From Owners and Affiliates	X	**		**	
From Government	X		**		
Increase in Share Capital	X		••	n. 0	
Sale of Investments	X	40		**	0.0
Tax Adjustments	X	**		**	
Other Sources	X	**		10-10	44
Total	×	**	**	**	**
Application of Funds					
Purchase of Fixed Assets	X	**		4.00	
Payment of Dividends	X				
Repayment of Long Term Debt	X			••	
Current Portion of Long Term Debt	×			• •	
Purchase of Investments	X		**	6.00	
Repayment of Adv. From Owners and Affil.	X	**		# TO	
Decrease in Equity	X		0.9	w 00	41
Tax Adjustments	X	**	**	••	
Other Applications	X	4.4		**	**
Total	×	**	••		**
Increase (Decrease) in Net Working Capital	×	**	**	**	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, General Merchandise Stores (SIC 641)

					nper of businesses ith paid emoloyees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting 3
1982					
Total	232	84.861	9.495	26	18
less than 20 20 - 99 100 - 499 500 and over	210 9 X 11	6 813 2 481 X X	765 279 107 8.344	25	18
1985					
Total	247	104.137	10.895	29	
less than 20 20 - 99 100 - 499 500 and over	220 12 x 13	7 769 4 500 X X	817 475 175 9 428	26 1 2	

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
		All \$ v	alues are expressed in t	housands	
			1982		
All Businesses (No.)	76	14	18	24	. 20
Total Sales \$	20.987	936	2.465	5.262	12.324
Total Expense \$	20,454	935	2.495	4.975	12.049
Net Profit (loss) \$	533	1	-30	287	275
Businesses reporting a profit (No.)	53	10	10	17	16
Total Sales \$	16,006	661	1.587	3.738	10.020
Total Expense \$	15.336	635	1,543	3,439	9 7 1 9
Net Profit S	670	26	44	299	30
Businesses reporting loss (No.)	23	4	8	7	
Total Sales S	4.981	275	878	1.524	2 30-
	5.118	300	952	1.536	2 330
Total Expense \$	+137	-25	-74	•12	-26
Net Loss \$	-13/	-52	-74	•12	.21
			1983		
All Businesses (No.)	64	16	14	17	17
Total Sales \$	19.626	755	1.677	3.851	13 343
Total Expense \$	19.137	737	1 525	3.784	13 091
Net Profit (loss) \$	489	18	152	67	252
Businesses reporting a profit (No.)	47	11	14	7	15
Total Sales \$	16.233	472	1 677	1 697	12 387
Total Expense \$	15 423	434	1.525	1.588	11.876
Net Profit S	810	38	152	109	511
Businesses reporting a loss (No.)	17	5	70 5	10	2
Total Sales \$	3.393	283		2.154	956
Total Expense S	3.714	303		2:96	1 215
Net Loss S	-321	-20	*	-15	-259
			1984		
All Businesses (No.)	39	9	7	13	10
Total Sales S	15 439	905	1 359	4.033	9 142
Total Expense S	14.954	861	1 282	3 920	9 891
	485	44	77	113	251
Net Profit (loss) \$	37	7	7	13	10
Businesses reporting a profit (No.)	14.971	437	1 359	4 033	9 142
Total Sales \$					8 89
Total Expense \$	14.450	357	1.282	3 920	
Net Profit S	521	80	77	113	25
Businesses reporting a loss (No.)	2	2		-	
Total Sales \$	468	468			
Total Expense S Net Loss S	504 -36	<b>504</b> -36			
1401 2003 3			1985		
All Businesses (No.)	400	2.	24	20	0.0
Total Sales \$	109	24	31	26	28
Total Expense \$	23.630	1,109	3.415	4 886	14 220
Net Profit (loss) \$	23.332	1.212	3 293	4.775	14 052
	298	-103	122	111	168
Businesses reporting a profit (No.) Total Sales \$	68	4	18	26	20
	15.642	133	1.631	4.886	8 993
Total Expense \$	14 987	77	1 452	4 775	8 68
Net Profit \$	655	56	179	111	309
Businesses reporting a loss (No.)	41	20	13		
Total Sales \$	7.988	976	1 784		5 228
Total Expense \$	8.345	1.135	1.841		5 3 6 9
Net Loss \$	-357	-159	-57		-1.31

<sup>(1)</sup> These estimates are based on a sample of ourinesses recording sales between \$10 thousand and \$2 million

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	121	30	30	30	31
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	24 (1) (1)	(1) 19	19 106	106 445	445

Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25°.	Lower middle 25°	Upper middle 25%	Top 25%	° busi- nesses reporting	Total	Bottom 25°.	Lower middle 25%	Upper middle	Top 25° •
	Percent of sales					Percent of sales					
Cost of Sales	65.0	71.8	55.9	61.2	69.8	100.0	65.0	71.8	55.9	61.2	69.8
Occupancy Expenses	13.3	16.6	27.0	6.0	6.2	100.0	13.3	16.6	27.0	6.0	6.2
Mortgage Interest Depreciation Repairs & Maintenance Heat, Light & Telephone Business & Property Tax Insurance Rent	5 4 0 9 2 9 1 4 1 1	9.8 0.2 2.7 3.5 0.3	11 0 27 7 1 1 2 3 4 1 7	0 9 0 7 1 1 0 5 0 6 2 3	13 03 13 04 04 25	100 0 58 7 80 8 65 9 81 5 51 5	5 4 1 5 3 6 2 1 1 3 3 2	9 8 1 0 12 1 15 8 1 4	11 0 47 7 1 2 1 3 4 4 4	0 9 0 9 1 1 0 6 0 6 3 7	130
Personnel Expenses	12.2		14.0	19.5	14.3	62.1	19.6		37.2	19.6	14.3
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	5.3 3.7 1.4 0.2	6.5 5.9 0.7	10.3 6.4 3.9	2.7 1 9 0 8	2.8 1.5 0.4	100.0 100.0 91.6 8.7	5.3 3.7 1.5 2.7	<b>6.5</b> 5 9 0 7	10.3 6 4 4 8	2.7 1.9 0.8	2.8 1.5 0.5
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	7.3 2.1 3.0 2.1 0.1	2.3 1.3 0.9	20.9 45 97 63	3.4 1.2 0.9 1.1	4.2 2.7 0.9 0.6	100.0 76.1 100.0 73.9 18.0	7.3 2.7 3.0 2.8 0.8	2.3 1.3 4.2	20.9 45 97 63	3.4 1.2 0.9 1.1	4.2 2.7 0.9 0.9
Other Expenses	7.3	2.8	24.5	3.5	0.9	90.7	8.1	3.6	24.5	3.5	1.0
Profit (loss)	-10.4		-52.5	3.4	1.8	100.0	-10.4		-52.5	3.4	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	***				

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

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores
Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail equipment, retail golf equipment, retail playground equipment, retail sking equipment, retail soccer equipment, retail softball equipment, sporting goods stores retail tennis equipment, and retail track and field equipment.

x 100 for each quartile. Total weighted expenditure on a given item (2) Value in each ceil

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

	*Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°5 ·	Top 25%
Number of businesses (estimated)	121	30	30	30	31
Businesses in sample	24				
Low sales value (\$000 s)	(1)	(1)	19	106	445
High sales value (\$000 s)	(1)	19	106	445	(1)
			Average (\$000 s)		
Assets					
Cash	4			4	13
Accounts and Notes Receivable	8		3	1	26
Inventory	78	2	16	83	186
Other Current Assets	1				4
Total Current Assets	92	3	19	88	229
Fixed Assets	33	14	2	37	70
Less Accum Dep on Fixed Assets	12	3	1	18	24
Other Assets	6	3	. 2	3	1.4
Total Assets	118	17	22	110	289
Liabilities and Equity					
Current Loans	26	4	14	27	53
Other Current Liabilities	37	16	10	21	90
Total Current Liabilities	63	20	24	48	144
Mortgages Payable					
Long Term Debt	1	•			2
Other Liabilities	19	16		9	47
Total Liabilities	82	35	24	57	193
Total Equity	36	-19	-2	53	97

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

TABLE 3. Financial Ratios for 1985 Nova Scotia. Sporting Goods Stores (SIC 6541)

	Total(1,	Bottom 25%	Lover middle 25°	Upper middle 25°:	To: 25 :
Number of businesses (estimated)	121	30	30	30	3
Businesses in sample	24				
Low sales value (\$000 s)	(1)	(1)	19	106	419
High sales value (\$000 s)	(1)	19	106	415	
			Average		
Liquidity Ratio					
Current ratio (times)	1 7	0.1	0.8	3 3	1.7
Leverage Ratios					
Debt Equity ratio (times)	-19	-19	-16	0 9	-4
Interest Coverage ratio (times)	2 3	3 9		42	4
Debt ratio (times)	10	2 1	1.1	0.5	0

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

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

	Total(1) 25.%	Bottom 25%	Lower middle 25%	Upper middle 25°	7op 25%
Number of businesses (estimated)	42		**		
Businesses in sample	8				
Low sales value (\$000's)	* (1)	0.0	4.0	**	
High sales value (\$000 s)	(1)	••		**	4 d
			Average (\$000's)		
Source of Funds					
From Operations	14		**		
Sale of Fixed Assets	2	49	and the	and other	**
Increase in Long Term Debt	8	44			**
Advances From Owners and Affiliates	5	**	riteria.	-	••
From Government		**	***	**	
Increase in Share Capital		••		ф. ег	
Sale of Investments	1	**	**	**	
Tax Adjustments		**	**	•=	***
Other Sources		**		**	**
Total	29	**	••	9.0	***
Application of Funds					
Purchase of Fixed Assets	25		4.47	4 4	
Payment of Dividends			**		***
Repayment of Long Term Debt	5	44	**	**	6.6
Current Portion of Long Term Debt		40	**	**	
Purchase of Investments			**		
Repayment of Adv. From Owners and Affil	3	40	* *		4.0
Decrease in Equity	4	# n	de en	a) a:	***
Tax Adjustments		**	**	44	44
Other Applications	-	**	8.0		**
Total	38	**	**	**	***
Increase (Decrease) in Net Working Capital	-9	**	0.0	9.00	

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia. Sporting Goods Stores (SIC 6541)

					mper of ous nesses ith paid emoloyees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	35	1,617	130	3	4
less than 20 20 - 99 100 - 499 500 and over	3.4 X	X X	101 29 -	3	
1985					
Total	47	2.854	239	8	
less than 20 20 - 99 100 - 499 500 and over	45 X	X X	154 85	1	

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

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

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

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

	Total(1)	Bottom 25%	Dower middle 25%	Upper middle 25°.	Top 25°
		All \$	values are expressed in t	housands	
AND DESIGNATION NO			1982		
All Businesses (No.)	59	14	15	15	1
Total Sales \$	9.362	354	828	1,905	6.27
Total Expense \$	8.986	314	746	1,722	6.20
Net Profit (loss) \$	376	40	82	183	7
Businesses reporting a profit (No.)	42	10	12	11	
Total Sales \$	6.452	265	653	1,339	1 19
Total Expense \$	5.938	192	571	1,111	4 06
Net Profit \$	514	73	82	228	13
Businesses reporting loss (No.)	17	4	3	4	
Total Sales \$	2.910	89	175	566	2.08
Total Expense \$	3.048	122	175	611	2 14
Net Loss \$	-138	-33	-	-15	-6
			1983	18 10	
All Businesses (No.)	55	13	14	14	14
Total Sales S	10 804	331	1.044	1,961	7.468
Total Expense \$	10 503	317	1,045	1,855	7 286
Net Profit (loss) \$	301	1.4	-1	106	18
Businesses reporting a profit (No.)	39	12	6	12	
Total Sales S	8 821	303	503 437	1,732 1,598	6 28
Total Expense S	8 239	270			5.90
Net Profit \$	582	33	66	134	349
Businesses reporting a loss (No.)	orting a loss (No.)	8	2		
Total Sales \$	1.983	28	541	229	1 18
Total Expense S	2 264	47	608	257	1 352
Net Loss S	-281	-19	-19 -67		.167
			1984		
All Businesses (No.)	72	7	17	27	21
Total Sales \$	10 149	73	410	1,765	7 90
Total Expense \$	9 681	92	370	1 688	7 53
Net Profit (loss) \$	468	-19	40	77	370
Businesses reporting a profit (No.)	51		17	13	2
Total Sales S	9.705		410	1.394	7 90
Total Expense \$	9.205		370	1 304	7 53
Net Profit \$	500		40	90	370
Businesses reporting a loss (No.)	21	7	•	14	
Total Sales S	144	73		371	
Total Expense \$	476	92		384	
Net Loss \$	-32	-19	1985	-13	
All Businesses (No.)	123	30	32	27	3.
Total Sales \$	33 845	484	2.056	7 498	23 80
Total Expense \$	33.517	481	2.377	7 533	23 126
Net Profit (loss) \$	328	3	-321	-35	68
Businesses reporting a profit (No.)	75	23	13	12	2
Total Sales \$	24 735	361	1,306	3.313	19 75
	23 5 18	316	1 223	3.004	18 97
Total Expense \$			0.2	200	78
Net Profit \$	1 217	45	83	309	
Net Profit \$ Businesses reporting a loss (No.)	48	7	19	15	
					4 052 4 15

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

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (\$10 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%
Number of businesses (estimated	252	63	63	63	63
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	27 (1) (1)	(1) 15	• 15 30	30 73	73

		L	ndustry Ave	erage(2)				Reportin	g businesse	es only 13:	
Selected expense item	Total	Bottom 25°°	Lower middle 25°;	Upper middle 25°s	Top 25%	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25°s	Upper middle	Top 25:
			Percent of	sales				P	ercent of sa	iles	
Cost of Sales	56.5	53.4	60.4	57.7	54.1	100.0	56.5	53.4	60.4	57.7	54.1
Occupancy Expenses	14.2	26.9	9.8	11.5	10.5	95.7	14.8	26.9	9.8	14.0	10.5
Mortgage Interest Depreciation Repairs & Maintenance Heat Light & Teleohone Business & Property Tax Insurance Rent	1 4 1 2 3 8 1 6 1 5 4 6	1 1 10 9 3 5 3 1 8 4	1 4 2 6 2 0 2 4 1 2 0 2	1 4 0 4 2 0 0 2 1 1 6 4	26 07 13 05 08 45	46 8 55 2 85 9 76 3 85 9 39 4	3 0 2 2 4 4 2 1 1 7 11 8	3 2 10 9 3 5 3 1 2 4 2	3 6 4 9 2 8 3 0 1 7 2 4	2 4 0 8 2 4 0 4 1 3 5	3 0 9 1 1 8 0 9 6 5
Personnel Expenses	12.8	6.6	9.1	14.8	20.0	73.4	17.4	19.0	13.7	16.9	20 (
Financial Expenses  Bank Interest & Charges  Professional Fees  Franchise Fees	3.5 2.6 0.8 0.1	4.1 2.9 1.2	2 9 2 1 0 5	2.4 2 1 0 4	4.6 3 1 1 1	100.0 94.0 62.8 2.7	3.5 2.8 1.2 4.9	4 1 2 9 1 7	2.9 2.4 1.5	2.4 2.4 0.6	4.6 3 = 1 2
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	8.8 1.8 3.0 2.2 1.9	14.2 12 3.6 4.7	9 6 1 3 4 <del>1</del> 1 6	6.7 23 15 24	5.5 2.4 2.4 0.4	93.2 82.4 93.2 70.3 33.3	9.5 2.2 3.1 5.7	14.2 1.2 3.6 4.7	9.6 1.7 4.4 1.8	8.2 3.4 1.8 4.3	6.0
Other Expenses	2.5		2.5	2.5	4.4	66.1	3.7	0.1	5.5	3.0	4 4
Profit (loss)	1.7	-5.1	5.6	4.4	1.0	100.0	1.7	-5.1	5.6	4.4	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit iloss) plus expenses) does not necessarily equal 100°s See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores. Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

<sup>(2)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell =

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	• Top 25%					
Number of businesses (estimated)	252	63	63	63	63					
Businesses in sample	27									
Low sales value (\$000's)	(1)	{1}	15	30	73					
High sales value (\$000's)	(1)	15	30	73	(1)					
		Average (\$000 s)								
Assets										
Cash	5		1	1	16					
Accounts and Notes Receivable	2				8					
Inventory	17		1	6	58					
Other Current Assets					2					
Total Current Assets	25		2	7	8.4					
Fixed Assets	23		4	7	77					
Less Accum Dep on Fixed Assets	7				28					
Other Assets	3			3	9					
Total Assets	44		6	17	143					
Liabilities and Equity										
Current Loans	7		1	4	23					
Other Current Liabilities	10			10	28					
Total Current Liabilities	17		1	14	51					
Mortgages Payable	1			1	3					
Long Term Debt	3				13					
Other Liabilities	8			2	27					
Total Liabilities	29		1	18	94					
Total Equity	14		5		49					

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

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

	Total(1)	Bottom 25°-	Lower middle 25°:	Upper middle 25°=	Top 25°s			
Number of businesses (estimated)	252	63	63	63	63			
Businesses in sample	27							
Low sales value (\$000's)	(1)	(1)	15	30	73			
High sales value (\$000's)	(1)	15	30	73	,1;			
	Average							
Liquidity Ratio								
Current ratio (times)	9 9		9 2	16.5	5 9			
Leverage Ratios								
Debt Equity ratio (times)	-5 0		-20	-:62	0.5			
Interest Coverage ratio (times)	49 9	1975	0.8	3 7	7.8			
Debt ratio (times)	0 7		02	1 1	0.6			

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

See Notes on Symbols Page

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

	Total(1) 253%	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°;
Number of businesses (estimated)	35			••	
Businesses in sample	5				
Low sales value (\$000's)	(1)	m/m	**	Ør en	
High sales value (\$000's)	(1)	44	**	*4	
			Average (\$000's)		
Source of Funds					
From Operations	14	**		ab-cb	
Sale of Fixed Assets	3	**		**	
Increase in Long Term Debt	9	**	**		***
Advances From Owners and Affiliates	8	**	a #		
From Government		**	4.0	**	
Increase in Share Capital		**	4.6		
Sale of Investments		44	**	48 44	-
Tax Adjustments	-			. 0.4	
Other Sources		no for	0.4	0.00	
Total	35		44	0.0	
Application of Funds					
Purchase of Fixed Assets	20	**			
Payment of Dividends		48	***		
Repayment of Long Term Debt	14	**	10-0	48 10	
Current Portion of Long Term Debt		v a	00	0.0	
Purchase of investments		**	0-0	4.0	
Repayment of Adv. From Owners and Affil	10	8.0	⊕ to	0-	***
Decrease in Equity	4	48	60.00	el #	49-1
Tax Adjustments	3		•«	46	
Other Apolications			40	e =	•
Total	47	40	e <sub>0</sub>		p-1
Increase (Decrease) in Net Working Capital	-12	**	**		0.0

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

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

					nber of businesses th oaid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	325	11,486	942	62	23
less than 20 20 - 99 100 - 499 500 and over	310 8 6 X	7.098 1.204 X	577 107 252 6	62	22
1985					
Total	258	13.562	1.133	26	
less than 20 20 - 99 100 - 499 500 and over	241 7 8 X	7.205 1.488 X X	602 126 359 46	25	

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°					
		All \$	values are expressed in	thousands						
			1982							
All Businesses (No.)	131	32	33	33	33					
Total Sales \$	11.057	461	1,040	2.090	7 466					
Total Expense \$	10.585	535	910	2.054	7 086					
Net Profit (loss) \$	472	-74	130	36	380					
Businesses reporting a profit (No.)	77	3	20	28	26					
Total Sales \$	8.242	43	642	1.733	5.824					
Total Expense \$	7.535	41	481	1.633	5.380					
Net Profit \$	707	2	161	100	44-					
Businesses reporting loss (No.)	54	29	13	5	7					
Total Sales \$	2.815	418	398	357	1 642					
Total Expense \$	3.050	494	429	421	1 706					
Net Loss \$	-235	-76	-31	-64	-64					
	1983									
All Businesses (No.)	165	23	53	47	42					
Total Sales \$	16 957	266	1,377	2.754	12 560					
Total Expense \$	16.792	227	1.324	2.662	12 579					
Net Profit (loss) \$	165	39	53	92	-19					
Businesses reporting a profit (No.)	105	23	24	31	27					
Total Sales \$	12.032	266	754	1.811	9.201					
Total Expense S	11.400	227	641	1,660	8 872					
Net Profit \$	632	39	113	151	329					
Businesses reporting a loss (No.)	60		29	16	15					
Total Sales S	4.925		623	943	3 359					
Total Expense \$	5.392		683	1.002	3 707					
Net Loss S	-467		-60	-59	-318					
			1984							
All Businesses (No.)	162	37	29	46	50					
Total Sales S	18 842	568	860	3 0 9 4	14 320					
Total Expense \$	18,792	593	821	3 139	14 239					
Net Profit (loss) \$	50	-25	39	-45	81					
Businesses reporting a profit (No.)	135	26	21	39	49					
Total Sales S	16.450	439	562	2 448	13 001					
Total Expense S	15,487	412	470	2 222	12 383					
Net Profit \$	963	27	92	226	618					
Businesses reporting a loss (No.)	27	11	8	7	1					
Total Sales \$	2 392	129	298	646	1 319					
Total Expense S	3,305	181	351	917	1 856					
Net Loss \$	-913	-52	-53	-271	-537					
			1985							
All Businesses (No.)	253	57	68	62	66					
Total Sales \$	25.780	747	1.305	3.268	20 460					
Total Expense \$	25.155	731	1,389	3 0 4 6	19 989					
Net Profit (loss) \$	625	16	-84	222	471					
Businesses reporting a profit (No.)	113	38	4	29	42					
Total Sales \$	17.081	547	130	1,716	14 688					
Total Expense \$	15.603	394	117	1,439	13 653					
Net Profit S	1.478	153	13	277	1 035					
Businesses reporting a loss (No.)	140	19	64	33	24					
Total Sales \$	8 699	200	1.175	1 552	5 772					
Total Expense \$	9 552	337	1.272	1 607	6 3 3 6					
. Net Loss \$	-853	-137	-97	-55	-564					

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

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

	Total(1)	Bottom 25%	Lower middle 25°	. Upper middle 25%	Top 25°.
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	24 (1) (1)	(1) 15	15 30	30 58	58

		li li	ndustry Ave	erage(2)			10	Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25 ° o	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25°°	Lower middle 25%	Upper middle	To:
			Percent of	sales				P	ercent of sa	iles	
Cost of Sales	58.3	58.1	60.4	57.3	56.7	100.0	58.3	58.1	60.4	57.3	56.7
Occupancy Expenses	9.6	4.2	9.8	10.0	12.5	95.0	10.2	4.2	9.8	12.7	12.5
Mortgage Interest Depreciation Repairs & Maintenance Heat, Light & Telephone Business & Property Tax Insurance Rent	1.6 1.4 1.9 1.0 1.0	1 6 1 6 0 5 0 5	1 4 2 6 2 0 2 1 1 2	15 03 22 02 12	300915	51 6 59 7 86 5 75 2 86 5 32 2	3.1 2.4 2.1 1.4 1.1 8.5	3.2 1.6 0.5 0.5	3.6 4.9 2.8 3.0 1.7	3 1 0 8 2 8 0 4 1 5	3 (1 ) (1 ) (1 ) (1 ) (1 ) (1 ) (1 ) (1
Personnel Expenses	11.4		9.1	15.3	17.6	69.0	16.5		13.7	17.9	17.6
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	3.1 2.2 0.7 0.2	1.4 0.9 0.5	2.9 2.1 0.5	2.7 2.3 0.4	4.6 29 11	100.0 93.1 59.5 3.1	3.1 2.4 1.1 4.9	1.4 0.9 1.0	2.9 2.4 1.5	2.7 2.7 0.6	4.6 3.2 1.3
Sales and Admin. Expenses Advertising Supplies Delivery Fuel Expense	7.8 1.9 2.7 2.1	7 8 1 6 1 3 4 8	9.6 1 3 4 4 1 0	7.8 2.6 1.7 2.7	5.7 2.3 2.6 0.4	95.0 82.4 95.0 73.0 29.8	8.2 2.3 2.9 2.9 3.4	7.8 1.6 1.3 4.8	9.6 1.7 4.4 1.8	9.8 4 1 2 2 4 3	5.1 2.3 2.6 1.0
Other Expenses	2.3	0.1	2.5	2.7	3.1	69.5	3.3	0.1	5.5	3.4	3.1
Profit (loss)	7.6	28.5	5.6	4.2	-0.2	100.0	7.6	28.5	5.6	4.2	-0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0				***	

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

Total weighted sales of businesses reporting this item of expenditure

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

### Standard Industrial Classification Definition:

(3) Value in each cell

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and arteraft retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage retail eskimo carvings, retail gift wrap supplies, gift shops, retail handicraft decoupage retail eskimo carvings, retail gift wrap supplies, gift shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

x 100 for each quartile (2) Value in each cell Total weighted expenditure on a given item

Total weighted sales of all businesses in the sample Total weighted expenditure on a given item x 100 for each quartile

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25'。
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	30	58
High sales value (\$000's)	(1)	15	30	58	(1)
			Average (\$000's)		
Assets					
Cash	3		1	1	12
Accounts and Notes Receivable	3				9
Inventory	14		1	4	46
Other Current Assets					1
Total Current Assets	20		2	5	68
Fixed Assets	25		4	8	82
Less: Accum Dep on Fixed Assets	9	-			31
Other Assets	4	-		3	10
Total Assets	41		6	16	128
Liabilities and Equity					
Current Loans	8		1	3	27
Other Current Liabilities	10			10	28
Total Current Liabilities	18		1	12	55
Mortgages Payable	1			1	1
Long Term Dept	2				5
Other Liabilities	7		•	3	22
Total Liabilities	28	L. CXI.	1	16	87
Total Equity	13		5	•	41

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

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

	Total(1)	Bottom 25°	Lower middle 25°:	Upper middle 25°s	Top 25:
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	30	58
High sales value (\$000 s)	(1)	15	30	58	:1)
			Average		
Liquidity Ratio					
Current ratio (times)	105		9.2	20 7	5 1
Leverage Ratios					
Debt Equity ratio (times)	-6 0		-2 0	-148	-30
Interest Coverage ratio (times)	57.5		0.8	2.8	2.0
Debt ratio (times)	0.7		0.2	1 1	0.7

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

TABLE 4. Statement of Changes In Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia. Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	28				•
Businesses in sample	5				
Low sales value (\$000's)	(1)		**		0.0
High sales value (\$000's)	(1)	**	**	**	•
			Average (\$000's)		
Source of Funds					
From Operations	15		0:0	**	
Sale of Fixed Assets	3				
Increase in Long Term Debt	9	# o		**	
Advances From Owners and Affiliates	10			•*	**
From Government		**			
Increase in Share Capital		**			
Sale of investments		**		**	40.0
Tax Adjustments		**			
Other Sources	P	**	**		
Total	38	0.0	**	**	
Application of Funds					
Purchase of Fixed Assets	22			site sip	
Payment of Dividends					
Recayment of Long Term Debt	14	848		**	
Current Portion of Long Term Debt		64			
Purchase of Investments		00	**	**	
Repayment of Adv. From Owners and Affil	10				
Decrease in Equity			**	**	
Tax Adjustments	3	F-0	**	• •	
Other Applications		**			
Total	49	al-da	••	**	a
Increase (Decrease) in Net Working Capital	-11	**	**		44

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia. Gift. Novelty and Souvenir Stores (SIC 6582)

					nper of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longe reporting(3
1982					
Total	312	11,250	922	58	19
less than 20 20 - 99 100 - 499 500 and over	297 8 6 X	6.862 1.204 X	557 107 252 6	58	18
1985					Lett
Total	238	12.963	1,083	23	
less than 20 20 - 99 100 - 499 500 and over	221 7 8 X	6 606 1,488 X	552 126 359 46	22	

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		All \$	values are expressed in t	thousands	
			1982		
All Businesses (No.)	97	22	22	29	24
Total Sales \$	7,107	258	566	1,290	4.990
Total Expense \$	6.973	284	608	1,144	4.937
Net Profit (loss) \$	134	-26	-42	146	56
Businesses reporting a profit (No.)	48	3	6	21	18
Total Sales \$	4.751	43	154	924	3 630
Total Expense \$	4,446	41	125	740	3.540
Net Profit \$	305	2	29	184	90
Businesses reporting loss (No.)	49	19	16	8	
Total Sales \$	2,356	215	412	366	1,360
Total Expense \$	2,527	243	483	404	1.391
Net Loss \$	-171	-28	-71	-38	-34
1161 6053 3			1983		
All Businesses (No.)	149	23	51	31	44
Total Sales \$	13.802	266	1.397	1.811	10 328
Total Expense \$	13.639	227	1.322	1.795	10.29
Net Profit (loss) \$	163	39	75	16	33
Businesses reporting a profit (No.)	93	23	23	15	33
Total Sales \$	9.763	266	803	868	7 826
Total Expense \$	9.225	227	671	793	7 534
Net Profit \$	538	39	132	75	292
Businesses reporting a loss (No.)	56		28	16	12
Total Sales \$	4 039		594	943	2 502
Total Expense \$	4 414		651	1 002	2.76
Net Loss S	-375		-57	.59	-259
			1984		
All Businesses (No.)	140	20	37	39	44
Total Sales \$	16.018	250	897	2 688	12:83
Total Expense \$	16.160	297	853	2.777	12.233
Net Profit (loss) \$	-142	-47	44	-89	-50
Businesses reporting a profit (No.)	113	9	29	32	43
Total Sales \$	13.626	121	599	2 042	10 864
Total Expense \$	12.855	116	502	1 860	10 377
Net Profit \$	771	5	97	182	181
Businesses reporting a loss (No.)	27	11	8	7	
Total Sales \$	2.392	129	298	646	1 319
Total Expense \$	3.305	181	351	917	1 856
Net Loss \$	-913	-52	-53	-271	-53
			1985		
All Businesses (No.)	218	38	68	55	57
Total Sales \$	20.866	547	1.305	2 738	16 276
Total Expense \$	20,422	394	1.389	2 5 4 6	16 093
Net Profit (loss) \$	444	153	-84	192	180
Businesses reporting a profit (No.)	97	38	4	22	3:
Total Sales \$	12,367	547	130	1 186	10.50
Tctal Expense \$	11,207	394	117	939	9 75
Net Profit \$	1 160	153	13	247	74
Businesses reporting a loss (No.)	121		64	33	2
Total Sales \$	8.499		1,175	1.552	5 772
Total Expense \$	9.215		1.272	1 607	6.336
Net Loss \$	-716		-97	-55	-56-

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

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Operators of Buildings and Dweilings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	868	217	217	217	217
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	59 (1) (1)	(1) 23	23 53	53 117	117

			ndustry Ave	erage(2)				Reportin	g businesse	es only (3)		
Selected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25°.	Top 25%	% busi- nesses reporting	Total	Total Bottom Lower 25° middle 25°	Upper Top middle 25%			
			Percent of	sales				P	ercent of sa	iles	25	
Occupancy Expenses Mortgage Interest Depreciation Repairs & Maintenance Heat Light & Telephone Business & Property Tax Insurance Rent	53.4 12.1 13.2 6.5 9.0 6.7 1.5	50.8 17 2 4 3 8 3 8 8 1 3	58.0 14.9 15.0 8.2 7.7 4.7 1.1	62.4 24.2 10.1 7.3 10.5 8.2 2.1	42.4 8.4 10.9 6.1 9.6 5.4 1.6	100.0 36.3 73.4 68.6 63.3 73.0 71.0 7.0	53.4 33.2 18.1 9.5 14.2 9.1 2.1 62.6	50.8 20 1 15 0 14 6 15 4 2 3	58.0 34.7 22.1 10.2 12.0 5.9 1.9	62 4 32 2 13 8 7 9 17 9 10 6 2 4	42.4 33.4 16.0 8.8 13.2 7.2	
Personnel Expenses	11.8	29.1	4.6	7.1	8.7	52.9	22.4	68.0	17.2	10.8	11.3	
Financial Expenses  Bank Interest & Charges  Professional Fees	15.1 12.3 2.8	13.6 8.2 5.3	16.7 14.4 2.3	12.9 10.8 2.1	16.9 15.0 1.9	93.6 78.5 80.1	16.2 15.6 3.6	15.9 14.4 7.5	17.5 17.0 3.2	12.9 10.8 2.3	18.2 21 2.3	
Other Expenses	11.0	8.2	13.5	3.9	17.4	93.3	11.8	9.6	13.5	4.6	17.4	
Profit (loss)	8.7	-1.8	7.3	13.6	14.6	85.2	10.2	-2.1	11.2	13.6	15.9	
Total	100.0	100.0	100.0	100.0	100.0	100.0	***	***		**.		

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

Total weighted sales of businesses reporting this item of excenditure

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

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings
Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

x 100 for each quartile. (2) Value in each cell Total weighted expenditure on a given item

<sup>(3)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25 %
Number of businesses (estimated)	868	- 217	217	217	217
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	23	53	117
High sales value (\$000's)	(1)	23	53	117	(1)
	7 7 1 1 1 1		Average (\$000's)		
Assets					
Cash	44	3	4	58	107
Accounts and Notes Receivable	9		1		32
Inventory	6				21
Other Current Assets	28	3	16	15	76
Total Current Assets	86	7	20	74	236
Fixed Assets	511	99	111	390	1 398
Less Accum Dep on Fixed Assets	101	43	22	69	264
Other Assets	142	45	52	65	394
Total Assets	639	108	162	460	1,764
Liabilities and Equity					
Current Loans	27		2	28	75
Other Current Liabilities	60	7	16	96	118
Total Current Liabilities	87	7	18	124	193
Mortgages Payable	182		44	116	546
Long Term Debt	56	11		11	196
Other Liabilities	151	31	79	105	375
Total Liabilities	477	50	141	356	1,311
Total Equity	162	58	21	104	453

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

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

Total(1)	Bottom 25%	Lower midale 25%	Upper middle 25°:	Top 25:
868	217	217	217	217
59				
(1)	(1)	23	53	117
(1)	23	53	117	( 2 )
		Average		
5 4	1.3	16.3	1 5	2 5
45 8	-2 9	156 9	0.8	15.5
49	19.3	1 3	1 6	4.2
1 1	2.0	09	0.8	0.7
	868 59 (1) (1) (1) 54 458 49	25%  868 217  59 (1) (1) (23  54 1.3  45.8 49 19.3	25° middle 25°   868 217 217  59 (1) (1) 23 53  Average  5 4 1.3 16.3  45 8 -2 9 156 9 19.3 1.3	25° middle 25° middle 25° middle 25°   868 217 217 217  59 (1) (1) 23 53 (1)  (1) 23 53 117  Average  5 4 1.3 16.3 15  45 8 -2.9 156.9 0.8   4.9 19.3 1.3 16

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

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

	Total(1) 25°°	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	843	210	211	211	211
Businesses in sample	43				100
Low sales value (\$000's)	(1)	(1)	23	47	110
High sales value (\$000's)	(1)	23	47	110	(1)
			Average (\$000's)		
Source of Funds					
From Operations	36	-1	6	5	127
Sale of Fixed Assets	21	2			78
Increase in Long Term Debt	132		36	180	281
Advances From Owners and Affiliates	40	12	3	113	28
From Government	. 77				
Increase in Share Capital		*			
Sale of Investments	3	3		3	6
Tax Adjustments	4		•		16
Other Sources	1			1	3
Total	238	16	45	302	539
Application of Funds					
Purchase of Fixed Assets	118	12	1.1	280	147
Payment of Dividends	17		7	6	51
Repayment of Long Term Debt	69		22	19	187
Current Portion of Long Term Debt					
Purchase of Investments	3		-	1	1 1
Repayment of Adv. From Owners and Affil	15	2		2	53
Decrease in Equity	7		22	*	3
Tax Adjustments	1			1	
Other Applications			•		1
Total	230	14	63	338	457
Increase (Decrease) in Net Working Capital	7	1	-18	-36	81

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

					nper of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly recorting(2)	No longer reporting(3)
1982					
Total	407	24.220	1.823	67	37
less than 20 20 · 99 100 - 499 500 and over	378 17 7 5	10 484 6 082 6.296 1.358	798 454 470 101	63	35 1 1
1985		•			
Total	370	27.867	1,644	46	
less than 20 20 - 99 100 - 499 500 and over	343 14 9 4	12 954 8 331 5.013 1.569	773 487 293 91		

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year (3) Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25°°	Lower middle 25%	Upper middle 25%	To: 25°
		All \$	values are expressed in t	housands	
			1982		
All Businesses (No.)	531	132	133	133	13:
Total Sales \$	74,369	2.366	4.748	11,324	55.93
Total Expense \$	75.430	2.222	4.817	10,644	57 74
Net Profit (loss) \$	-1,061	144	-69	680	-1.81
Businesses reporting a profit (No.)	205	54	39	58	5
Total Sales S	31.629	903	1.525	5.201	24.00
Total Expense \$	24.045	270	764	3 559	19.45
Net Profit \$	7.584	633	761	1.642	4,54
Businesses reporting loss (No.)	326	78	94	75	7
Total Sales \$	42 740	1 463	3 223	6.123	31.93
Total Expense S	51.385	1 952	4.053	7.085	38.29
Net Loss \$	-8.645	-489	-830	-962	-6 36
			1983		
All Businesses (No.)	525	131	131	131	132
Total Sales S	78,766	2 507	4 984	11.723	59 55
Total Expense \$	73.756	2 5 1 2	3 281	10.937	57.02
Net Profit (loss) \$	5 010	-5	1,703	786	2 52
Businesses reporting a profit (No.)	274	53	81	79	6
Total Sales \$	37.778	1 003	3,147	7 158	26.47
Total Expense S	23.557	194	986	5.320	17 05
Net Profit S	14.221	809	2,161	1.838	9 41
Businesses reporting a loss (No.)	251	78	50	52	7
Total Sales S	40.988	1 504	1 837	4.565	33 08.
Total Expense S	50 199	2 3 1 8	2 295	5.617	39 96
Net Loss \$	-9 211	-814	-458	.1 052	-6 88
			1984		
All Businesses (No.)	774	182	201	193	19
Total Sales \$	95 838	3 093	7 621	17 807	67.31
Total Expense S	71,525	2 402	2.477	16 492	50.15
Net Profit (loss) \$	24.313	691	5 144	1 315	17 16.
Businesses reporting a profit (No.)	536	131	108	149	14
Total Sales 5	74 915	2 201	4.266	13.644	54 80-
Total Expense S	47 741	1 269	1.244	11.516	36 20
Net Profit \$	27 174	932	3 022	2 128	18 60
Businesses reporting a loss (No.)	238	51	93	44	5
Total Sales \$	20 923	892	3.355 3.721	4 163 4 976	12.51
Total Expense S Net Loss S	23 784 -2.861	1 133 -241	-366	-813	13.90
KERNAMINE HEND			1985		
All Businesses (No.)	868	203	223	208	23-
Total Sales S	122.400	3 5 7 8	7 569	17 185	94 068
Total Expense \$	90 826	1931	7 270	15 426	66.199
Net Profit (loss) \$	31.574	1 647	299	1.759	27,869
Businesses reporting a profit (No.)	625	113	164	146	20
Total Sales \$	97.929	1 935	5.531	11,426	79 03
Total Expense \$	62.302	142	4 782	8 722	18.94
Net Profit S	35.627	1 793	749	2 704	30 09
Businesses reporting a loss (No.)	243	90	59	62	3
Total Sales \$	24,471	1 643	2.038	5.759	15 03
Total Expense S	28.524	2 073	2.488	6.704	17 259
Net Loss \$	-4.053	-430	-450	-915	-2.228

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

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	. 311	77	78	78	78
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	21 (1) (1)	(1) 19	19 24	24 85	85 (1)

		Industry Average(2)					Reporting businesses only (3)				
Selected expense item	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25%	o busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	To:	
			Percent of	sales				Pi	ercent of sa	iles	
Occupancy Expenses	47.8	49.6	74.6	52.9	26.9	100.0	47.8	49.6	74.6	52.9	26.9
Mortgage Interest Depreciation Repairs & Maintenance	5 1 21 0 3 3	119	44 0	24 3	12.7	10 3 83 2 33 9	48.9 25.2 9.6	17.8	440	24 3	18 2
Heat. Light & Telephone Business & Property Tax Insurance	3 1 8 1 1 4	9 7	6.5	115	3 9	33 2 61 1 46 9	9 4 13 2 2 9	29 4	135	140	5 7
Personnel Expenses	6 0 10.7	,				38.0	68 3 28.2	***			
Financial Expenses Bank Interest & Charges Professional Fees	18.4 15.0 3.4	5.7 0 1 5 6	21.2 15.2 6.0	33.0 32.2 0.8	11.4 8.3 3.1	100.0 68 7 77 9	18.4 21.9 4.4	5.7 0.2 8.5	21 2 15 2 6 0	33.0 32.2 1.5	11.4 17.8 3
Other Expenses	12.1	3.5	6.3	5.2	29.5	92.1	13.2	5.3	6.3	5.2	29.5
Profit (loss)	10.9	16.2	-2.1	-0.2	25.3	85.7	12.7	16.2	-2.1	-0.3	25.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	•••	**5	•••	***	

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

(3) Value in each cell Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

See Notes on Symbols Page

# Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings
Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as arena operating, conference convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating, and theatre outlding operating.

x 100 for each quartile (2) Value in each cell Total weighted expenditure on a given item

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	19	24	85
digh sales value (\$000's)	(1)	19	24	85	[1)
			Average (\$000 s)		
Assets					
Cash	79	3	1	39	223
Accounts and Notes Receivable	4	7- 111.			13
Inventory	4				12
Other Current Assets	24	6	1	5	72
Total Current Assets	110	8	2	44	320
Fixed Assets	528	88	228	368	1 208
Less Accum Dep on Fixed Assets	142	60	83	78	308
Other Assets	223	104		104	562
Total Assets	718	140	148	438	1.782
Liabilities and Equity					
Current Loans	33			1 1	100
Other Current Liabilities	38	7	36	12	93
Total Current Liabilities	7 1	7	36	22	193
Mortgages Payable	109	*		122	240
Long Term Debt	61			12	194
Other Liabilities	200		119	129	178
Total Liabilities	441	7	156	285	1.105
Total Equity	278	133	-8	153	677

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

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

	Total(1)	Bottom 25%	middle 25°s	Upper middle 25%	7op 251:
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	21				
Low sales value \$000 si	(1)	(1)	19	24	85
High sales value (\$000's)	(1)	19	24	85	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2 4	1 4	0.7	2 8	10
Leverage Ratios					
Debt Equity ratio (times)		-0 4	6 7		-28 6
Interest Coverage ratio (times)	12.2	108 3		1 0	9.0
Debt ratio (times)	1.4	3 6	10	0.8	0.6

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25°	Upper middle 25%	To: 25°
Number of businesses (estimated)	310	n*		**	
Businesses in sample	17				
Low sales value (\$000's)	(1)		m a	**	
High sales value (\$000's)	(1)	**		**	
			Average (\$000's)		
Source of Funds					
From Operations	46	***	No.	**	
Sale of Fixed Assets	40	**	**	W +	
Increase in Long Term Debt	130	6.6	**	**	
Advances From Owners and Affiliates	26	**	***	==	4
From Government		**	**		
Increase in Share Capital		**	**		
Sale of Investments	4	**	~~	••	
Tax Adjustments	8	A.T	# TD	477	
Other Sources	2	**	***	••	
Total	255	**	**	0.0	•
Application of Funds					
Purchase of Fixed Assets	89		**	**	
Payment of Dividends	31		**		
Repayment of Long Term Debt	64		**		
Current Portion of Long Term Debt		**	4.6	••	
Purchase of Investments	2	**		9.9	
Repayment of Adv. From Owners and Attil	20		**	**	
Decrease in Equity	2		**	ay to	
Tax Adjustments	2			0.0	
Other Applications			40	**	
Total	211	**	**	н Ф	•
Increase (Decrease) in Net Working Capital	44			**	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Nova Scotia, Operators of Buildings and Dwellings (\$IC 751)

Business size expressed in average labour units(1)				Crunges in number of outlinesse with paid employee.		
	Number of Businesses	Total payroll (\$000 s)	Average labour unitsi1)	Newly reporting(2)	No longer reporting(3)	
1982						
Total	407	24.220	1.823	67	37	
less than 20 20 - 99 100 - 499 500 and over	378 17 7 5	10 484 6 082 6 296 1 358	798 454 470 101	63	35 1 1	
1985		V V				
Total	370	27.867	1,644	46		
less than 20 20 - 99 100 - 499 500 and over	343 14 9 4	12.954 8.331 5.013 1.569	773 487 293 91	2 -		

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%					
		All \$	values are expressed in t	housands						
			1982							
All Businesses (No.)	120	29	30	30	31					
Total Sales \$	17.937	607	1,130	2.817	13 383					
Total Expense \$	17 936	626	1.348	2,140	13 822					
Net Profit (loss) \$	1	-19	-218	677	-439					
Businesses reporting a profit (No.)	40	5	5	14	16					
Total Sales \$	9.430	92	190	1,510	7 638					
Total Expense \$	7 046	73	134	651	6 3 3 4					
Net Profit S	2 384	19	56	859	1 304					
Businesses reporting loss (No.)	80	24	25	16	15					
Total Sales S	8.507	515	940	1,307	5 745					
Total Expense \$	10.890	699	1,214	1,489	7 488					
Net Loss \$	-2 383	-184	-274	-182	-1 743					
	1983									
All Businesses (No.)	121	30 .	30	30	. 31					
Total Sales S	23 016	529	1,207	2.867	18 413					
Total Expense \$	20 779	669	1.180	2.406	16 524					
Net Profit (loss) \$	2 237	-140	27	461	1 889					
Businesses reporting a profit (No.)	60	14	16	21	9					
Total Sales \$	8.599	264	678	2.063	5 5 9 4					
Total Expense \$	4.497	177	532	1.383	2 405					
Net Profit \$	4.102	87	146	680	3 189					
Businesses reporting a loss (No.)	61	16	14	9	22					
Total Sales S	14 117	265	529	804	12 819					
Total Expense S	16 282	492	648	1 023	14 119					
Net Loss \$	-1 865	-227	-119	-219	-1 300					
			1984							
All Businesses (No.)	242	59	58	58	67					
Total Sales S	40 408	1 549	3.629	7 089	28 141					
Total Expense \$	31 984	1 313	2.584	7.172	20 9 15					
Net Profit (loss) \$	8.424	236	1.045	-83	7 226					
Businesses reporting a profit (No.)	170	28	58	44	40					
Total Sales \$	31 052	697	3.629	5 331	21 395					
Total Expense S	20 500	239	2.584	4.815	12 862					
Net Profit \$	10 552	458	1,045	516	8 5 3 3					
Businesses reporting a loss (No.)	72	31	•	14	27					
Total Sales \$	9 356	852		1 758	6.746					
Total Expense \$	11 484	1.074	•	2.357	8 053					
Net Loss \$	-2 128	-222	٠	-599	-1 307					
			1985							
All Businesses (No.)	332	77	88	72	95					
Total Sales S	51.310	1 390	2.708	6.004	41 208					
Total Expense \$	32.590	1.143	2.539	5.714	23 194					
Net Profit (loss) \$	18.720	247	169	290	18 014					
Businesses reporting a profit (No.)	265	54	67	54	90					
Total Sales \$	46 608	983	2.216	4,447	38 962					
Total Expense \$	27 504	556	1.962	4 084	20 902					
Net Profit \$	19 104	427	254	363	18 060					
Businesses reporting a loss (No.)	67	23	21	18	5					
Total Sales \$	4 702	407	492	1 557	2 246					
Total Expense \$	5 086	587	577	1 630	2 292					
Net Loss \$	-384	-180	-85	-73	-46					

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

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°.
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample Low sales value (\$000's) High sales value (\$000 s)	30 (1) (11	(1) 21	21 67	67 168	168

	Industry Average(2)					Reporting businesses only (3)				
	Bottom 25°	Lower middle 25°;	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25%	Upper middle	To:
		Percent of	sales				Pi	ercent of sa	iles	
10.2 0 1 3 5 0 3 2 5 0 8 0 5 2 6	2.5 0.4 0.9 1.1 0.2	14.0 6 1 0.5 3.4 0.2 0.4 3.4	12.5 3.9 0.1 2.9 0.9 0.6 3.9	11.7 37 05 27 09 08 29	100.0 5.6 87.9 24.9 80.8 59.9 63.5 58.2	10.2 1 4 4 0 1 0 3.1 1 3 0 8 4 5	2.5 0.7 1.7 2.1 0.4	14.0 61 15 3.4 0.4 0.8 4.9	12.5 3.9 0.4 3.4 1.0 9.5 5.5	11.3 1 (3.1 1 (3.1
40.0		53.9	43.7	61.3	76.1	52.6		53.9	43.7	61.
4.0 2.7 1.3	5.6 5.4 0.2	4.0 1.3 2.7	3.3 2.1 1.2	3.2 20 12	100.0 84 6 83 4	4.0 3.2 1.5	5.6 5.4 0.4	4.0 1 3 3 4	3.3 3.4 1.2	3.2 2.
28.1	46.1	23.7	26.7	16.9	100.0	28.1	46.1	23.7	26.7	16.9
17.6	45.8	4.4	13.9	6.9	100.0	17.6	45.8	4.4	13.9	6.5
100.0	100.0	100.0	100.0	100.0	100.0	***				
	10.2 0.1 3.5 0.3 2.5 0.8 0.5 2.6 40.0 4.0 2.7 1.3 28.1	Total Bottom 25° 6  10.2 2.5 0.1 3.5 0.4 0.3 2.5 0.9 0.8 1.1 0.5 0.2 2.6 - 40.0 - 4.0 5.6 2.7 5.4 1.3 0.2 28.1 46.1 17.6 45.8	Total Bottom 25°s middle 25°s,  Percent of 25°s Percent of 25°s,  10.2 2.5 14.0  0.1 3.5 0.4 6.1  0.3 - 0.5  2.5 0.9 3.4  0.8 1.1 0.2  0.5 0.2 0.4  2.6 - 3.4  40.0 - 53.9  4.0 5.6 4.0  2.7 5.4 1.3  1.3 0.2 2.7  28.1 46.1 23.7  17.6 45.8 4.4	Total Bottom 25° building 25° b	Total Bottom 25°s middle 25°s 25°s 25°s 25°s 25°s 25°s 25°s 25°s	Total Bottom 25° businesses reporting  Percent of sales  10.2 2.5 14.0 12.5 11.7 100.0 5.6 3.5 0.4 6.1 3.9 3.7 87.9 0.3 - 0.5 0.1 0.5 24.9 2.5 0.9 3.4 2.9 2.7 80.8 11 0.2 0.9 0.9 5.9 0.5 0.2 0.4 0.6 0.8 63.5 2.6 - 3.4 3.9 2.9 2.7 80.8 63.5 2.6 - 3.4 3.9 2.9 5.8 2  40.0 - 53.9 43.7 61.3 76.1 4.0 5.6 4.0 3.3 3.2 100.0 2.7 5.4 1.3 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 0.2 2.7 1.2 1.2 83.4 2.1 2.1 2.0 84.6 1.3 1.0 0.0 0	Total Bottom 25° businesses reporting  Percent of sales  10.2 2.5 14.0 12.5 11.7 100.0 10.2 5.6 14 35 0.4 61 3.9 3.7 87.9 4.0 0.3 - 0.5 0.1 0.5 24.9 1.0 25 0.9 3.4 2.9 2.7 80.8 3.1 0.5 0.2 0.4 0.6 0.8 63.5 0.8 2.6 - 3.4 3.9 2.9 58.2 4.5 4.0 0.5 6.4 1.3 3.9 2.9 58.2 4.5 4.0 0.5 6.6 4.0 3.3 3.2 100.0 4.0 2.7 5.4 1.3 2.1 2.0 84.6 3.2 1.3 0.2 2.7 1.2 1.2 83.4 1.5 28.1 46.1 23.7 26.7 16.9 100.0 28.1 17.6 45.8 4.4 13.9 6.9 100.0 17.6	Total Bottom 25° middle 25° 25° 25° 25° 25° 25° 25° 25° 25° 25°	Total Bottom 25°s middle 25°s 25°s Percent of sales  Percent of sales  Total Bottom 25°s businesses reporting  10.2 2.5 14.0 12.5 11.7 100.0 10.2 2.5 14.0 25°s middle 25°s percent of sales  Total Bottom 25°s middle 25°s mi	Total Bottom 25° businesses reporting  Percent of sales  10.2 2.5 14.0 12.5 11.7 100.0 10.2 2.5 14.0 12.5 25° businesses reporting  10.2 2.5 14.0 12.5 11.7 100.0 10.2 2.5 14.0 12.5 14.0

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

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

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

Total weighted expenditure on a given item x 100 for each quartile (2) Value in each cell

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25°	Top 253:			
Number of businesses (estimated)	461	115	115	115	116			
Businesses in sample	30							
Low sales value (\$000's)	(1)	(1)	21	67	168			
high sales value (\$000's)	(1)	21	67	168	117			
	Average (\$000's)							
Assets								
Cash	17		12	19	33			
Accounts and Notes Receivable	42		3	24	131			
Inventory	1				4			
Other Current Assets	11		4	19	17			
Total Current Assets	70		18	62	185			
Fixed Assets	30	10	10	15	83			
Less Accum Dep on Fixed Assets	12		4	4	36			
Other Assets	24		3	21	66			
Total Assets	113	10	27	94	298			
Liabilities and Equity								
Current Loans	11	3	2		36			
Other Current Liabilities	68		16	53	187			
Total Current Liabilities	78	3	19	53	223			
Mortgages Payable	3				12			
Long Term Debt	1		2		4			
Other Liabilities	16	2	6	21	33			
Total Liabilities	99	5	26	74	273			
Total Equity	13	5	1	20	25			

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

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

Total(1)	Bottom 25%	Lower middle 25°:	Upper middle 25%	Top 25%				
461	115	115	115	1.6				
30								
:1)	(1)	21	67	168				
(1)	21	67	168	_ 1				
Average								
10		1 2	1 2	, 0				
47	11	16 1	-2 5	3.7				
319	118	33 4	69 3	23 3				
10	0.5	11	1 2	0.5				
	161 30 (1) (1) (1)	25°:  461 115  30 (1) (1) (1) 21  10  47 319 118	25 <sup>2</sup> : middle 25 <sup>2</sup> :  461 115 115  30 (1) 21 (1) 21 (1) 27 Average  10 - 12  47 11 161 319 118 334	25°: middle 25°: middle 25°:  461 115 115 115  30				

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

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

	Total(1) 25%	· Bottom 25°.	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	415	103	t04	104	104
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	21	51	204
High sales value (\$000's)	(1)	21	51	204	(1)
			Average (\$000's)		
Source of Funds					
From Operations	21	-14	5	28	56
Sale of Fixed Assets	25	105	1	2	5
Increase in Long Term Debt	7				26
Advances From Owners and Affiliates	2			4	2
From Government					
Increase in Share Capital	-				
Sale of Investments	5	19		-	2
Tax Adjustments				•	
Other Sources	1			_	4
Total	60	110	6	34	95
Application of Funds					
Purchase of Fixed Assets	14		2	15	3.4
Payment of Dividends	1.1		1		15
Repayment of Long Term Debt	22	81	t		15
Current Portion of Long Term Debt	4.				
Purchase of Investments	10				39
Repayment of Adv. From Owners and Affil	1	2		1	2
Decrease in Equity	1				3
Tax Adjustments	2	5	-	· ·	.1
Other Applications					1
Total	61	89	3	16	139
Increase (Decrease) in Net Working Capital		22	3	18	-44

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

Changes in number of businesses with paid employees Number Total Newly No longer Business size expressed in Average average labour units(1) of payroll labour reporting(2) reporting(3) Businesses (\$000 s) units(1) 1982 Total 355 27,723 1.917 69 58 14.474 1.008 57 less than 20 321 67 20 - 99 4.768 331 100 - 499 12 4 830 325 500 and over 9 3.651 253 1985 2.218 45 413 54.210 Total less than 20 371 24.804 1.016 43 517 20 - 99 12 671 2 22 8.850 361 100 - 499 Q 7.885 500 and over 11 324

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°				
		All \$ va	lues are expressed in ti	housands					
			1982						
Alt Businesses (No.)	327	81	82	82	82				
Total Sales \$	59.382	1,524	4.848	11.026	41,98				
Total Expense \$	54.598	1,425	4.732	9.406	39.035				
Net Profit (loss) \$	4.784	99	116	1.620	2.949				
Businesses reporting a profit (No.)	238	49	57	63	6				
Total Sales \$	47.353	938	3.389	8 357	34.66				
Total Expense \$	40.631	595	2.797	6.362	30 87				
Net Profit \$	6.722	343	592	1.995	3.79				
Businesses reporting loss (No.)	89	32	25	19	1:				
Total Sales S	12.029	586	1,459	2 669	7.315				
Total Expense S	13.967	830	1,935	3 0 4 4	8 158				
Net Loss \$	-1.938	-244	-476	-375	-843				
	1983								
All Businesses (No.)	319	73	86	80	80				
Total Sales 5	57 534	2,119	5.991	12.369	37 055				
Total Expense S	50.074	1,554	4.574	10 752	33 194				
Net Profit (loss) \$	7 460	565	1,417	1 617	3 86				
Businesses reporting a profit (No.)	227	47	56	60	64				
Total Sales \$	42,410	1,407	3.923	9 253	27 827				
Total Expense \$	33.733	633	2,239	7.242	23 619				
Net Profit \$	8.677	774	1,684	2011	4 208				
Businesses reporting a loss (No.)	92	26	30	20	16				
Total Sales S	15.124	712	2.068	3.116	9 228				
Total Expense S Net Loss S	16 341	. 921	2 335	3.510	9 575				
	-1 217	-209	-267	-391	-343				
			1984						
All Businesses (No.)	347	83	85	86	9:				
Total Sales S	63.478	2.428	6.088	12 361	42 60				
Total Expense S	57 715	1,215	5.088	10 913	10 199				
Net Profit (loss) \$	5 763	1,213	1.000	1.448	2 102				
Businesses reporting a profit (No.)	267	73	69	64	6.				
Total Sales \$	44 913	2.045	4.716	8 8 1 3	29 339				
Total Expense \$	37.615	805	3,700	6 532	26 578				
Net Profit \$	7.298	1.240	1.016	2.281	2.76				
Businesses reporting a loss (No.)	80	10	16	22	33				
Total Sales \$	18.565	383	1,372	3 548	13.262				
Total Expense \$ Net Loss \$	20 100 -1.535	410	t.388 -16	J 381 -833	13 92				
146, LUSS 3	31,333		1985	-000	-03:				
All Duringana (Alla )									
All Businesses (No.) Total Sales \$	469	110	112	129	111				
Total Expense \$	74.004	1.549	5.006	15 399	52 050				
Net Profit (loss) \$	66.410	1,939	4.249	13.768	46 45				
Businesses reporting a profit (No.)	7.594	-390	757	1 631	5 596				
Total Sales \$	337	1 205	55	94	10 46 765				
Total Expense \$	60.148	1,295	2.474	9.614 7.477	40 391				
Net Profit \$	50.025		1,434		6 368				
Businesses reporting a loss (No.)	10.123 132	578 23	57	2.137 <b>35</b>	17				
Total Sales \$	13.856	254	2.532	5 785	5 285				
Total Expense \$	16.385	1.222	2,815	6 291	6.057				
Net Loss \$	-2.529	-968	-283	-506	-772				

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	••			
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	3 (1) (1)			:	••

Selected expense item  Occupancy Expenses	Total	Bottom 25°	Lower middle 25%	Upper middle 25°°	Top 25:2	% busi- nesses reporting	Total	Bottom 25%	Lower	Upper	To:
	17.0		Percent of	sales					25%		
	17.0			Percent of sales				pe	ercent of sa	les	
	47 0										
	17.0				**	100.0	17.0	**	**	ed	
Mortgage Interest				**	4.4		-				
Depreciation	11.7	**		**		100 0	11.7				
Repairs & Maintenance	0 1				2.0	60	1.2	**		4.0	
Heat, Light & Telephone	3 1	**	***		0.6	100 0	3 1				
Business & Property Tax	0 1		**	(F-4)	***	24 3	0 3				
Insurance	0.3		**		+**	94 0	0 3				
Rent	1.8			**	**	30 3	6.0	••	**		
Personnel Expenses	56.4	**	**	**	**	100.0	56.4	**	**	4.0	
Financial Expenses	2.4	**	44			100.0	2.4		**	5.0	
Bank Interest & Charges	0.4				* -	100 0	0.4	**	**	**	
Professional Fees	2.0	**	***	**	**	100.0	20		**	- *	
Franchise Fees		**		**	rin di	-			**	0.0	
Sales and Admin. Expenses	4.0	**				100.0	4.0	**	**		
Advertising	0.5				*-	243	22				
Supplies	2.5	4.0			***	1000	2 5		~ *		
Delivery	1 0	**	••		**	75.7	1.3	**	**	**	
Other Expenses	6.8		4.0	de de	**	100.0	6.8		de do		
Profit (loss)	13.4	••		***	4.	100.0	13.4	Ø de	**	**	
Total	100.0	-+				100.0		**	**	4.0	

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

Total weighted sales of businesses reporting this item of expenditure

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

### Standard Industrial Classification Definition:

#### SIC 7721 - Computer Services

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

<sup>× 100</sup> for each quartile Total weighted expenditure on a given item (2) Value in each cell

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°.	Top 25%				
Number of businesses (estimated)	26				-				
Businesses in sample	3								
Low sales value (\$000's)	(1)	**		44					
High sales value (\$000's)	(1)	**		••					
	Average (\$000's)								
Assets									
Cash	6	••							
Accounts and Notes Receivable	37			••					
Inventory		h+	**		04				
Other Current Assets	39	**							
Total Current Assets	82		**		• •				
Fixed Assets	45	**	**	**					
Less Accum Dep on Fixed Assets	10			**	4				
Other Assets	70	**		**	TELL .				
Total Assets	187		44	**	4-1				
Liabilities and Equity									
Current Loans		***	••	6+					
Other Current Liabilities	107	**	**						
Total Current Liabilities	107	**		**					
Mortgages Payable		**	· ·						
Long Term Debt	21	**							
Other Liabilities	46	4.0	<b>6</b> a	3-					
Total Liabilities	174		**						
Total Equity	13	0.0		<b>4</b> 0 m					

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

TABLE 3. Financial Ratios for 1985
Nova Scotia Computer Services (SIC 7721)

	Total(1)	Bottom 25°=	Lower middle 25°.	Upper middle 25%	To: 25:
Number of businesses (estimated)	26				
Businesses in sample	3				
Low sales value (\$000's)	(1)			•=	
High sales value (\$000°s)	(1)	••	••	**	
			Average		
Liquidity Ratio					
Current ratio (times)	0.8			••	
Leverage Ratios					
Dept Equity ratio (times)	0 9	**			
Interest Coverage ratio (times)	26 9	**			
Debt ratio (times)	0.8	**			

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

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia. Computer Services (SIÇ 7721)

	Total(1) 25°°	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	26	00	•		
Businesses in sample	3				
Low sales value (\$000's)	(1)		**		
High sales value (\$000 s)	(1)	4-9	**	**	
			Average (\$000's)		
Source of Funds					
From Operations	40	**	# a	φ.17	
Sale of Fixed Assets	2	0.00	8.0	• •	
Increase in Long Term Debt	36	**		4.0	
Advances From Owners and Affiliates		### ### ### ### ### ### ### ### ### ##	4.0	# P	
From Government	e	40 W	40.07	er dr	
Increase in Share Capital	•	**		4.0	
Sale of Investments		**		**	
Tax Adjustments		44	4.	**	
Other Sources		0.0		**	
Total	77	00		**	
Application of Funds					
Purchase of Fixed Assets	21		**	**	
Payment of Dividends	3	**		**	
Recayment of Long Term Debt	•	**	4-10	**	
Current Portion of Long Term Debt	37	**			
Purchase of Investments		**		**	
Repayment of Adv. From Owners and Affil.			+4	er#	
Decrease in Equity			**		
Tax Adjustments	-	9.9		w-in	
Other Applications		a th		••	
Total	62	***	**	**	
Increase (Decrease) in Net Working Capital	15	46	**	66	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Computer Services (SIC 7721)

					nber of businesses th paid employees
Business size expressed in average labour units(1)	Number of Businesses	of payroll		Newly reporting(2)	No longer reporting(3)
1982					
Total	43	3.903	165	13	13
less than 20 20 - 99	28	1.862	75	7	10
100 - 499 500 and over	7 4	513 1.434	30 57	2	1
1985					
Total	68	10.264	304	14	
less than 20	50	3.782	112	13	
20 - 99	8	418	12	١	
100 - 499 500 and over	3	4,503 1,561	134 46		

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25°						
		All \$	values are expressed in t	housands							
			1982								
All Businesses (No.)	40	1	18	11	1						
Total Sales \$	2.918	10	228	421	2.25						
Total Expense \$	2,272	10	59	188	2.01						
Net Profit (loss) \$	646		169	233	24						
Businesses reporting a profit (No.)	36	1	18	10							
Total Sales \$	2.486	10	228	364	1 88						
Total Expense \$	1.829	10	59	130	1.63						
Net Profit \$	657		169	234	2						
Businesses reporting loss (No.)	4			1							
Total Sales \$	432			57	37						
Total Expense \$	443			58	38						
Net Loss S	-11			-1	•						
2002		1983									
All Businesses (No.)	25	6	6	6							
Total Sales \$	4,741	139	399	615	3.58						
Total Expense \$	4 061	134	372	517	3.03						
Net Profit (loss) \$	680	5	27	98	56						
Businesses reporting a profit (No.)	20	6	5	3							
Total Sales \$	4 188	139	341	325	3,38						
Total Expense \$	3 456	134	312	182	2.82						
Net Profit \$	732	5	29	143	55						
Businesses reporting a loss (No.)	5		1	3							
Total Sales \$	553		58	290	20						
Total Expense \$	605		60	335	21						
Net Loss 3	-52		-2	-45							
			1984								
All Businesses (No.)	22										
Total Sales \$	6.316										
Total Expense \$	6.118		•								
Net Profit (loss) \$	198			-							
Businesses reporting a profit (No.)	20	4	The state of								
Total Sales \$	3.724										
Total Expense \$	3,477			•							
Net Profit S	247			•							
Businesses reporting a loss (No.)	2	•									
Total Sales \$	2,592			-							
Total Expense S	2 641	•		-							
Net Loss \$	-49	•									
			1985								
All Businesses (No.)	27										
Total Sales \$	6.187										
Total Expense \$	5.897										
Net Profit (loss) \$	290	-									
Businesses reporting a profit (No.)	27		•								
Total Sales \$	6.187										
Total Expense \$	5.897										
Net Profit \$	290										
Businesses reporting a loss (No.)			•	4							
Total Sales \$											
Total Expense \$											
Net Loss \$											

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

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	187	-		••	**
Businesses in sample	14				
Low sales value (\$000 s)	(1)		**	**	0.0
High sales value (\$000's)	(1)		**	**	

		1	ndustry Ave	erage(2)				Reportini	g businesse	es only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°	* busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	To 25 :
			Percent of	sales				Pe	ercent of sa	iles	
Occupancy Expenses	20.4	**	**		**	85.4	23.8	••			
Mortgage Interest	0.7	**	**			8.2	8 7		**		
Depreciation	22		и о			617	3 6		10 Mz	***	
Repairs & Maintenance	0 1	**	***	**	-	34	3 8		~ ~	**	
Heat. Light & Telephone	3 5			**	-	728	48			es 9	
Business & Property Tax	0.5	**				405	1.1		• •	0.9	
Insurance	09	**	**	**		53 4	1.7	0.0	* 10		
Rent	12 4	0	**	**	n •	50.0	24.8		**	47	
Personnel Expenses	32.0	••		••	**	56.4	56.7			-	
Financial Expenses	2.1		**	**	9-0	76.8	2.8	**	44		
Bank Interest & Charges	1 0	**		**	++	53.3	1.9	***			
Professional Fees	1.1	***		9.70	4.0	68 7	1.6		- 0		
Franchise Fees			**	**	***	- [			**	e 0	
Aston and Admin Function	6.4					80.5	7.9				
Sales and Admin. Expenses	0.4		••	**		68.6	0.6				
Advertising		0.0	~ ~				50		***		
Supplies	3 6			**		70 7	59				
Delivery	2.4	**	**			410	59		44	4.0	
Other Expenses	4.3	**		**	**	62.2	6.9		••	**	
Profit (loss)	34.9		**	• •		100.0	34.9			••	
Total	100.0					100.0	141		**	w es	

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

Total weighted sales of businesses reporting this item of expenditure

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

# Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

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

x 100 for each quartile = Total weighted expenditure on a given item (2) Value in each cell

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°				
Number of businesses (estimated)	187								
Businesses in sample	14								
Low sales value (\$000 s)	(1)	**		**					
High sales value (\$000 s)	(1)	**	00	**					
	Average (\$000's)								
Assets									
Cash	12		***	**					
Accounts and Notes Receivable	4	an an		q-m					
Inventory	1		de de	**					
Other Current Assets	2	0.0	**	0 w					
Total Current Assets	20	40	**	**					
Fixed Assets	15	0-11	**	70					
Less Accum Dep on Fixed Assets	9	**	9-9	**					
Other Assets	1	9.6	0.0	***					
Total Assets	26	**	9-91	60					
Liabilities and Equity									
Current Loans	6	**		**					
Other Current Liabilities	12	0,0	**						
Total Current Liabilities	18	**	••	**					
Mortgages Payable	•	**	**	**					
Long Term Debt	1	••	**	••					
Other Liabilities	1	**	**	**					
Total Liabilities	20	••							
Total Equity	7	•	**	***					

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25°:	Too 25°:			
Number of businesses (estimated)	187	**			••			
Businesses in sample	1.4							
Low sales value (\$000's)	(1)			**				
High sales value (\$000 s)	(1)	80	••	••				
	Average							
Liquidity Ratio								
Current ratio (times)	0.8	**	**	**	•			
Leverage Ratios								
Debt Equity ratio (times)	-4 2	**		**	**			
Interest Coverage ratio (times)	108			9.0	•			
Debt ratio (times)	0 7		**	**				

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 253.
Number of businesses (estimated)	108	••		**	٠
Businesses in sample	5				
Low sales value (\$000's)	(1)			-	
High sales value (\$000's)	(1)		••		
Source of Funds					
From Operations	11			***	
Sale of Fixed Assets			A 0	-	
Increase in Long Term Debt	1	••	9.0	4.0	
Advances From Owners and Affiliates				44	
From Government		**		w 0	
Increase in Share Capital		**	6.0	44	
Sale of investments	1	**	**	**	4.0
Tax Adjustments		**		ep da	
Other Sources		**		**	64
Total	13	99	**	**	• •
Application of Funds					
Purchase of Fixed Assets	12			0.7	
Payment of Dividends	3	40		••	**
Repayment of Long Term Debt	1	00			
Current Portion of Long Term Debt		g-th	**	8.0	
Purchase of Investments		0-0	**	**	
Repayment of Adv. From Owners and Affil		**	0.0	0-0	
Decrease in Equity	*			₩.	
Tax Adjustments		**	4.0	0 *	
Other Applications	3	••		***	de ti
Total	20	90	**	wh	
Increase (Decrease) in Net Working Capital	-7		94	40	

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5.

Nova Scotia, Management Consulting Services (SIC 7771)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000°s)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1982						
Total	126	10.507	719	19	15	
less than 20 20 - 99 100 - 499 500 and over	108 12 4 X	3.661 2.556 X X	250 172 149 148	17 2	15	
1985						
Total	140	20.334	1,110	27		
less than 20 20 - 99 100 - 499 500 and over	122 8 7 3	5 422 2.949 5.762 6.201	292 162 316 340	26 1 -		

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

<sup>(2)</sup> Refers to businesses reporting no payroli deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Boitom 25%	Lower middle 25%	Upper middle 25%	7op 25°:					
		All S	values are expressed in	thousands						
			1982							
Ail Businesses (No.)	137	33	35	34	35					
Total Sales \$	13.593	359	633	1,815	10.786					
Total Expense \$	11,561	87	406	1,228	9.84					
Net Profit (loss) \$	2,032	272	227	587	94					
Businesses reporting a profit (No.)	116	32	31	28	2					
Total Sales \$	9.977	349	556	1,522	7 55					
Total Expense \$	7,644	70	255	875	6.44					
Net Profit S	2.333	279	301	647	1.10					
Businesses reporting loss (No.)	21 -	1	4	6	1					
Total Sales S	3,616	10	77	293	3.23					
Total Expense \$	3,917	17	151	353	3.39					
Net Loss \$	-301	-7	-74	-60	-16					
		1983								
All Businesses (No.)	109	27	22	32	2					
	14,947	314	768	2.519	11.34					
Total Sales \$ Total Expense \$	13.663	217	565	2.308	10 57					
	1,284	97	203	211	77					
Net Profit (loss) \$	87	24	20	20	2					
Businesses reporting a profit (No.)	10.554	265	692	1,775	7.82					
Total Sales \$		154	481	1,337	6 96					
Total Expense \$	8.939	111	211	438	85					
Net Profit \$	1.615 <b>22</b>	3	2	12	85					
Businesses reporting a loss (No.)	4.393	49	76	744	3 52					
Total Sales \$	4.393	63	84	971						
Total Expense \$	-331	-14	-8	-227	3 606					
Net Loss \$	-331	- 14		-6.6						
*			1984							
All Businesses (No.)	226	52	52	65	5					
Total Sales \$	27.832	642	1.783	6.789	18 61					
Total Expense \$	21 634	75	866	4 682	16 01					
Net Profit (loss) \$	6.198	567	917	2.107	2 60					
Businesses reporting a profit (No.)	214	52	52	65	4					
Total Sales \$	23.622	642	1.783	6.789	14 40					
Total Expense \$	16.353	75	866	4.682	10.73					
Net Profit \$	7.269	567	917	2 107	3 67					
Businesses reporting a loss (No.)	12		•	•	1					
Total Sales \$	4 210			4	121					
Total Expense \$	5.281				5 28					
Net Loss \$	-1 071		•		-1 07					
			1985							
All Businesses (No.)	222	41	66	52	6					
Total Sales \$	18.285	439	1.626	2.238	13 98					
Total Expense \$	16.632	206	845	1.909	13 67					
Net Profit (loss) \$	1.653	233	781	329	31					
Businesses reporting a profit (No.)	166	41	66	14	4					
Total Sales \$	14,902	439	1,626	759	12 07					
Total Expense \$	13,116	206	845	315	11.75					
Net Profit \$	1,786	233	781	441	32					
Businesses reporting a loss (No.)	56			38	1					
Total Sales \$	3.383		-	1.479	1 90					
Total Expense \$	3,516		All and the second	1.594	1 92					
Net Loss \$	-133			-115	-1.					

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	97	24	24	24	25
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	24 (1) (1)	(1) 69	69 218	218 296	296 (1)

		B1	ndustry Ave	rage(2)				Reportin	g businesse	as only (3)	
Selected expense item	Total	Bottom 25%	Lower middle 25°,	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	701 25°
			Percent of	sales				P	ercent of sa	iles	
Occupancy Expenses Mortgage Interest	37.4 5.7	52.5	45.8	30.9	21.3	100.0 57.6	37.4 9.8	52.5	45.8	30.9	21.
Depreciation Repairs & Maintenance Heat, Light & Telephone Business & Property Tax	62 116 86 28	5 4 20 0 12 8 4 0	59 196 95	7 5 3 0 5 9 0 9	5.8 4.0 6.6 2.9 0.7	78 9 100 0 100 0 96 3 96 3	7 8 11 6 8 6 2 9 1 8	9 0 20 0 12.8 4.7 3.3	10 9 19 6 9 5 3 4 2 3	7 5 3 0 5 9 0 9	5 ( 6 ( 2 (
Insurance Rent	1.8 0.9 23.7	2 8	2.3	19.2	31.2	23.0	3.7	29.4	15.8	19.2	31.4
Personnel Expenses  Financial Expenses  Bank Interest & Charges  Professional Fees  Franchise Fees	8.7 6 1 2 5 0 1	10.1 93 08	11.4 9 1 2 2	7.6 2.0 5.6	5.7 4.0 1.3	100.0 89 1 87 0 4 5	8.7 6.8 2.9 1.9	10.1 13.0 1.9	11.4 10.2 2.2	7.6 2.0 5.6	5.1
Sales and Admin. Expenses Advertising Supplies Delivery Laundry & Cleaning Expenses	6.1 19 29 08 04	10.4 3 1 5 7 0 8	4.1 1.2 2.1 0.6	5.7 2.3 1.7 1.5	4.6 1.4 2.2 0.5	100.0 81.5 100.0 79.6 42.4	6.1 2.4 2.9 1.1 1.0	10.4 4 3 5 7 1 6	4.1 2.1 2.1 0.8	5.7 2 3 1 7 1 5	4.6 1 4 2 3 0 9
Other Expenses	24.9	8.7	26.1	34.9	28.6	100.0	24.9	8.7	26.1	34.9	28.6
Profit (loss)	-0.8	-11.1	-3.1	1.6	8.6	100.0	-0.8	-11.1	-3.1	1.6	8.6
Total	100.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of businesses reporting this item of expenditure

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

### Standard Industrial Classification Definition:

# SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

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

x 100 for each quartile Total weighted expenditure on a given item (2) Value in each cell

x 100 for each quartile Total weighted expenditure on a given item (3) Value in each cell

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

	Total(1)	Bottom 25%	Lower middle 25°s	Upper middle 25%	Top 25°
Number of businesses (estimated)	97	24	24	24	25
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	69	218	296
High sales value (\$000's)	(1)	69	218	296	(1)
			Average (\$000's)		
Assets					
Cash	19	3	1	4	66
Accounts and Notes Receivable	8			5	26
Inventory	10	· .	2	10	26
Other Current Assets	4		4	4	8
Total Current Assets	40	3	7	24	126
Fixed Assets	419	41	115	639	861
Less Accum Dep. on Fixed Assets	91		18	74	268
Other Assets	26		0	28	74
Total Assets	393	44	104	617	793
Liabilities and Equity					
* Current Loans	19	2		36	37
Other Current Liabilities	48	4	5	63	119
Total Current Liabilities	67	5	5	100	156
Mortgages Payable	172	17	63	478	120
Long Term Debt	7			•	27
Other Liabilities	97		1	80	302
Total Liabilities	343	23	69	658	605
Total Equity	51	21	34	-41	188

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

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

	Total(1)	Bottom 25°s	Lower middle 25%	Upper middle 25%	To: 25*:				
Number of businesses (estimated)	97	24	24	24	25				
Businesses in sample	24								
Low sales value (\$000 s)	(1)	(1)	69	218	296				
High sales value (\$000 s)	(1)	69	218	296	.11				
	Average								
Liquidity Ratio									
Current ratio (times)	0.8	02	1 7	0.3	1 (				
Leverage Ratios									
Debt Equity ratio (times)	-6 1	0.3	3 0	-25 7	6 -				
Interest Coverage ratio (times)	1 6		0.6	2 1	5 -				
Debt ratio (times)	1 1	2 3	0.7	1 1	0.7				

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	45		••	••	
Businesses in sample	7				
Low sales value (\$000's)	(1)	**		40.00	
High sales value (\$000's)	(1)			**	
A			Average (\$000's)		
Source of Funds					
From Operations	81			**	
Sale of Fixed Assets	3	p 0	**		
Increase in Long Term Debt	416	р Ф		**	•
Advances From Owners and Affiliates	12	**	**	**	-
From Government		4.9		0.0	4
Increase in Share Capital			**	W 40	-
Sale of Investments	2	e *	••	**	
Tax Adjustments	4	-4	**	**	
Other Sources					
Total	517	••	**	6.0	-
Application of Funds					
Purchase of Fixed Assets	438	**	0.0	***	10.1
Payment of Dividends	2	4.0			
Repayment of Long Term Debt	84	**		44	
Current Portion of Long Term Debt			**	**	
Purchase of investments	3	**	e #		
Repayment of Adv. From Owners and Affil	13	**			
Decrease in Equity	*	**	**	**	
Tax Adjustments	2	**	**		
Other Applications	15	**	**	**	
Total	557	D 6	9.0	er9	•
Increase (Decrease) in Net Working Capital	-40	**	* B	**	**

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

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

					ncer of ousinesses ith paid employees
Business size expressed in average labour units(1)	Number Total of payroll Businesses (\$000 s)		Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	274	33,998	4.589	39	12
less than 20 20 - 99 100 - 499 500 and over	217 40 9 8	6.409 11.027 9.057 7,505	864 1,491 1,219 1,015	30 7	17
1985					
Total	267	45,234	4.551	31	
less than 20 20 - 99 100 - 499 500 and over	216 35 8 8	8,239 15,277 8,580 13,138	829 1,537 863 1,322	25 4 1	

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25°
		All \$	values are expressed in	thousands	
			1982		
All Businesses (No.)	158	39	37	. 42	4
Total Sales \$	47.091	1,290	3,499	10,171	32,13
Total Expense \$	46.488	1,449	3,283	10,048	31,70
Net Profit (loss) \$	603	-159	216	123	42
Businesses reporting a profit (No.)	95	25	23	24	2
Total Sales \$	27,391	903	2,265	6,212	18.01
Total Expense \$	24.754	772	1,962	5,867	16,15
Net Profit \$	2.637	131	303	345	1,85
Businesses reporting loss (No.)	63	14	14	18	1
Total Sales \$	19.700	387	1.234	3,959	14,12
Total Expense \$	21,734	677	321	4,181	15.55
Net Loss \$	-2.034	-290	-87	-222	-1,43
			1983		
All Businesses (No.)	190	47	48	47	4
Total Sales \$	41,454	712	2.848	7.793	30,10
Total Expense \$	38.157	614	2.906	7.635	27,00
Net Profit (loss) \$	3,297	98	-58	158	3,09
Businesses reporting a profit (No.)	125	37	25	30	3
Total Sales \$	26,330	581	1,388	4.627	19.73
Total Expense \$	22,085	427	1,210	4.193	16.25
Net Profit \$	4,245	154	178	434	3,47
Businesses reporting a loss (No.)	65	10	23	17	1
Total Sales \$	15,124	131	1,460	3.166	10,36
Total Expense \$	16,072	187	1.696	3,442	10,74
Net Loss \$	-948	-56	-236	-276	-38
			1984		
All Businesses (No.)	135	23	43	30	3
Total Sales \$	34.065	543	2.746	7.145	23.63
Total Expense \$	34,602	681	2.810	8.299	22,81
Net Profit (loss) \$	-537	-138	-64	-1.154	81
Businesses reporting a profit (No.)	62		26	12	2
Total Sales \$	21,509	-	1,963	2,707	16,83
Total Expense \$	19,955		1.683	2.612	15.66
Net Profit \$	1,554		280	95	1,17
Businesses reporting a loss (No.)	73	23	17	18	1
Total Sales \$	12,556	543	783	4,438	6,79
Total Expense \$	14,647	681	1,127	5,687	7,15
Net Loss \$	-2,091	-138	-344	-1.249	-36
			1985		
All Businesses (No.)	100	24	26	24	2
Total Sales \$	31,658	1,347	2.831	6.098	21,38
Total Expense \$	29,492	1.458	2.848	5.980	19,20
Net Profit (loss) \$	2,166	-111	-17	118	2,17
Businesses reporting a profit (No.)	73	9	14	24	2
Total Sales \$	29.824	424	1.920	6.098	21,38
Total Expense \$	27,367	372	1.809	5.980	19.20
Net Profit \$	2,457	52	111	118	2,17
Businesses reporting a loss (No.)	27	15	12		
Total Sales \$	1.834	923	911	•	
Total Expense \$	2,125	1,086	1,039		
Net Loss \$	-291	-163	-128		

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

See Notes on Symbols Page.

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

Phase III	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	420	105	105	105	105
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	53 (1) (1)	(1) 61	61 159	159 321	321 (1)

		le le	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25%	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25°.	Lower middle 25°	Upper	Top 25°,
			Percent of	sales				P	ercent of sa	iles	
Cost of Sales	40.8	33.7	51.8	39.8	38.0	99.0	41.3	33.7	51.8	39.8	39.5
Occupancy Expenses  Mortgage Interest	14.3	18.9	10.7	14.1	13.4	100.0 28 6	14.3	18.9	10.7	14.1	13.4
Depreciation Repairs & Maintenance Heat, Light & Telephone Business & Property Tax Insurance Rent	2 0 2 3 4 6 1 3 1 2 2 1	0 2 5 3 5 1 3 0 3 3	2 1 1 1 5 4 0 4 0 3 0 7	28 15 50 08 07 33	2 9 1 4 3 1 0 9 0 6 4 4	66 3 93 9 94 7 90 8 91 9 40 2	3 0 2 5 4 9 1 4 1 3 5 2	5 3 6 3 3 0 3 3	4 2 1 4 5 4 0 4 0 4 2 8	2 8 1 5 5 0 0 9 0 7 7 0	3 1 3 2 1 1 0 7 5 0
Personnel Expenses	30.3	29.9	25.6	32.8	33.0	100.0	30.3	29.9	25.6	32.8	33.0
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	3.6 2.5 0.8 0.3	6.9 5.7 1.1	1.2 0.6 0.6	3.6 2 1 0 8	2.7 1.8 0.6	98.3 96.9 94.2 7.9	3.6 2.6 0.8 3.4	<b>6.9 5.7 1.1</b>	1.3 0.6 0.6	3.7 2 1 0 8	2.7
Sales and Admin. Expenses Advertising Suoplies Delivery Fuel Expense	6.9 2.1 3.9 0.8	10.4 2.3 7.8 0.3	4.4 1.0 2.0 1.0	6.6 3.1 2.4 1.1	6.1 1 8 3 3 0 8	99.3 99.3 89.7 80.7	6.9 2.1 4.3 1.0 1.3	10.4 2.3 7.8 0.4	4.4 1.0 2.8 1.1	6.7 3 1 2 5 1 5	6.2 1 9 3 7 1 0
Other Expenses	2.6	3.4	2.1	0.9	3.8	91.8	2.8	4.2	2.1	1.0	4.0
Profit (loss)	1.5	-3.2	4.0	2.2	3.1	100.0	1.5	-3.2	4.0	2.2	3 1
Total	100.0	100.0	100.0	100.0	100.0	100.0	***				

<sup>(1)</sup> These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million (2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants
Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

Total weighted expenditure on a given item x 100 for each quartile

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°	
Number of businesses (estimated)	420	105	105	105	105	
Businesses in sample	53					
Low sales value (\$000's)	(1)	(1)	61	159	321	
High sales value (\$000 s)	(1)	61	159	321	(1)	
	Average (\$000's)					
Assets						
Cash	9	5	5	5	23	
Accounts and Notes Receivable	1				5	
Inventory	6	•	1	4	19	
Other Current Assets	6			8	18	
Total Current Assets	23	5	6	16	65	
Fixed Assets	108	67	30	103	232	
Less: Accum Dep on Fixed Assets	38	16	8	50	79	
Other Assets	9	*	4	4	29	
Total Assets	102	56	31	73	247	
Liabilities and Equity						
Current Loans	6		. 3	6	16	
Other Current Liabilities	26	4	5	19	75	
Total Current Liabilities	32	4	8	25	92	
Mortgages Payable	6	9	7	1	8	
Long Term Debt	9		5	10	19	
Other Liabilities	33	26	6	26	7.4	
Total Liabilities	80	39	25	62	193	
Total Equity	22	18	6	11	5.4	

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

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

	Total(1)	Bottom 25°s	Lower middle 25°:	Upper middle 25%	7op 25:
Number of businesses (estimated)	420	105	105	105	105
Businesses in sample	53				
Low sales value (\$000 s)	(1)	(1)	61	159	321
High sales value (\$000's)	(1)	61	159	321	1.1
			Average		
Liquidity Ratio					
Current ratio (times)	1 1	1 3	1 6	1 0	0.8
Leverage Ratios					
Debt Equity ratio (times)	3 3	2 2	-1 4	3 8	6 8
Interest Coverage ratio (times)	5 2	0 3	4 1	4.4	12.
Debt ratio (times)	0.9	0 7	0.8	0 9	1 (

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

See Notes on Symbols Page

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%					
		All \$	values are expressed in	thousands						
			1982							
All Businesses (No.)	256	64	64	64	64					
Total Sales \$	67,065	3,129	7.070	14.664	42,202					
Total Expense \$	64,439	2.927	6.851	14,183	40,478					
Net Profit (loss) \$	2,626	202	219	481	1,724					
Businesses reporting a profit (No.)	153	43	39	34	37					
Total Sales \$	39,336	2,238	4.516	7.752	24.830					
Total Expense \$	35,802	1,888	4.029	7 035	22,850					
Net Profit \$	3.534	350	487	717	1 980					
Businesses reporting loss (No.)	103	21	25	30	27					
Total Sales \$	27.729	891	2.554	6.912	17,372					
Total Expense \$	28,637	1,039	2.822	7.148	17,628					
Net Loss \$	-908	-148	-268	-236	-256					
			1983							
All Businesses (No.)	233	57	59	58	59					
Total Sales \$	64,377	3,116	6.627	14,136	40,498					
Total Expense \$	62,261	2,684	6.156	13,496	39,925					
Net Profit (loss) \$	2,116	432	471	640	573					
Businesses reporting a profit (No.)	153	37	36	41	39					
Total Sales \$	42,769	1.877	4.095	10.030	26,767					
Total Expense \$	38,813	1,327	3,404	9,134	24.948					
Net Profit \$	3.956	550	691	896	1,819					
Businesses reporting a loss (No.)	80	20	23	17	20					
Total Sales \$	21,608	1,239	2.532	4_106	13,731					
Total Expense \$	23,448	1.357	2.752	4.362	14,977 -1.246					
Net Loss \$	-1.840 -118 -220 -256									
	1984									
All Businesses (No.)	386	93	99	96	98					
Total Sales \$	126,868	7,163	15,286	27.529	76.890					
Total Expense \$	120,708	6.531	14.527	26.791	72.859					
Net Profit (loss) \$	6,160	632	759	738	4,031					
Businesses reporting a profit (No.)	309	75	80	73	81					
Total Sales \$	105.791	6.250	12.337	21.124	66.080					
Total Expense \$	98,756	5.562	11.375	20,036	61.783					
Net Profit \$	7.035	688	962	1.088	4.297					
Businesses reporting a loss (No.)	77	18	19	23	17					
Total Sales \$	21.077	913	2.949	6.405	10,810					
Total Expense \$ Net Loss \$	21.952 -875	969 -56	3.152	6.7 <b>55</b> -3 <b>5</b> 0	11.076					
			1985							
All Businesses (No.)	454	405	01	110	100					
Total Sales \$	421	105	91 9.312	119 27,474	105 69,540					
Total Expense \$	112,853	6.527								
Net Profit (loss) \$	108,346 4.507	6.314	8.385 927	26.640 834	67,007 2,533					
Businesses reporting a profit (No.)	291	52	74	84	2,533					
Total Sales \$	86,839	3,129	7.374	19.884	56,452					
Total Expense \$	81.224	2.725	6.396	18.881	53.22					
Net Profit \$	5.615	404	978	1.003	3.230					
Businesses reporting a loss (No.)	130	53	17	35	25					
Total Sales \$	26.014	3,398	1.938	7.590	13,088					
Total Expense \$	27.122	3,589	1.989	7.759	13.785					
Net Loss \$	-1,108	-191	-51	-169	-697					

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

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

温 5.	Total(1) 25%	Bottom 25°.	Lower middle 25%	Upper middle 25%	7cp 25:
Number of businesses (estimated)	242	60	60	61	61
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	100	212	443
High sales value (\$000's)	(1)	100	212	443	(1)
		100			
Source of Funds					
From Operations	20		6	16	49
Sale of Fixed Assets	1	*			5
Increase in Long Term Debt	15			39	17
Advances From Owners and Affiliates	2			1	5
From Government					
Increase in Share Capital	•				
Sale of Investments	2		•		6
Tax Adjustments			•	*	1
Other Sources			-	-	
Total	40	4	6	57	83
Application of Funds					
Purchase of Fixed Assets	18	1	1	23	39
Payment of Dividends	1				3
Repayment of Long Term Debt	9		2	20	1.1
Current Portion of Long Term Debt	-			q	
Purchase of Investments	2		*		6
Repayment of Adv. From Owners and Affil	12	1	1	21	22
Decrease in Equity	4				-
Tax Adjustments					
Other Applications					1
Total	42	1	4	64	83
Increase (Decrease) in Net Working Capital	-2	-1	2	-8	

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

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

		21011			mber of businesses ith paid employees
Business size expressed in average labour units(1)	Number Total of payroll Businesses (\$000's)		Average labour units(1)	Newly reporting(2)	No langer reporting(3)
1982					
Total	948	69.929	9.599	179	90
less than 20 20 - 99 100 - 499 500 and over	8:9 108 11 10	25 934 23 851 10 900 9 244	3 553 3 278 1 498 1 270	156 21 1	8 T 6
1985					
Total	1,019	93,577	10.638	142	
less than 20 20 - 99 100 - 499 500 and over	885 115 12 7	33 885 37 390 13 994 8 308	3 852 4 251 1 591 944	134	

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

given province it is shown in the 500 and over group

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

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

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

tiood services (Sic.	32 (3)			
Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
210				
18 (1) (1)	&6 &6	<b>4</b>		••
	Total(1) 210	Total(1)  Bottom 25%  210	25° middle 25%  210  18 (1)	Total(1)  Bottom Lower Upper 25% middle 25% middle 25%  210

		1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°s	Upper	To 25 °
	Percent of sales						Percent of sales				
						<b>!</b>					
Cost of Sales	50.6	**	4.0	**	**	100.0	50.6	**		**	
Occupancy Expenses	21.1	**		**	**	100.0	21.1	**		**	
Mortgage Interest	-	**		* 44		-	-			4.4	
Depreciation	5.7	**	-	**		93.8	6.1				
Repairs & Maintenance	1.2			44	**	100.0	1.2		**		
Heat, Light & Telephone	5 3		**			1000	5 3			4.0	
Business & Property Tax	0.3	**	**			493	0 7	**	4.5		
Insurance	0.5			**		63.4	0.7		***	**	
Rent	8.0	**	**	**	2.00	76.3	10 5		**	**	
Personnel Expenses	30.4				**	100.0	30.4	**		**	
Financial Expenses	6.1					97.7	6.3	**	**		
Bank Interest & Charges	3.6			**		977	3 7		**		
Professional Fees	1.1		**	**		97.7	1.2	-		+	
Franchise Fees	1.4		• •	• •	-	33 9	4.1				
Sales and Admin. Expenses	4.0	**				100.0	4.0	**	**		
Advertising	1 8		44	**	**	769	2 4				
Supplies	0.6			**		570	1.0		**	**	
Delivery	13			**	40	50 4	26			4.4	
Fuel Expense	03		**	**	**	243	12	**	**	**	•
Other Expenses	3.9	**		**	**	100.0	3.9			0.0	
Profit (loss)	-16.1	**	**	**	••	100.0	-16.1			**	•
Total	100.0	**		**		100.0			**	**	

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

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

#### SIC 9213 - Take-Out Food Services

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

<sup>(2)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper - middle 25%	Top 25%
Number of businesses (estimated)	210		••	-	44
Businesses in sample	18				
Low sales value (\$000's)	(1)	**		**	
High sales value (\$000's)	(1)		••	**	
			Average (\$000's)		
Assets					
Cash	11				**
Accounts and Notes Receivable	2	49		••	
Inventory	4		**	•	
Other Current Assets	3	**	Det.	g 6s	
Total Current Assets	19	**			
Fixed Assets	100	**		w a	
Less: Accum Dep on Fixed Assets	18	**		a 40	0.4
Other Assets	35	**	44	4.0	•
Total Assets	136		**	44	64
Liabilities and Equity					
Current Loans	19	**	**	40.00	**
Other Current Liabilities	54	**	**	en di	
Total Current Liabilities	72	**	**	***	
Mortgages Payable	2	44	**	p di	dia.
Long Term Debt	27	4.0	**	**	**
Other Liabilities	34	**	4 6	w de	
Total Liabilities	136		4-8	0-0	•
Total Equity		40	••		**

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

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

	Total(1)	Bollom	Lower	Upper	Top
	10(3)(1)	25 - 5	middle 25 5	miadle 25 :	25:
Number of businesses (estimated)	210			••	
Businesses in sample	18				
Low sales value (\$000 s)	(1)				
High sales value (\$000 s)	(1)	**	**	••	**
			Average		
Liquidity Ratio					
Current ratio (times)	0 7	**			
Leverage Ratios					
Debt Equity ratio (times)	223 5	**	**	y 0	**
Interest Coverage ratio (times)	3 5			8.0	
Debt ratio (times)	1 0			**	

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

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

	Total(1) 25°•	Bottom 25%	Lower middle 25°	Upper middle 25%	25
Number of businesses (estimated)	54		A-0		
Businesses in sample	10				
Low sales value (\$000's)	(1)			4.0	
High sales value (\$000 s)	(1)				
			Average (\$000's)		
Source of Funds					
From Operations	36	**	40	**	
Sale of Fixed Assets	2		40	**	
Increase in Long Term Debt	28	04	**		
Advances From Owners and Affiliates	5		**	**	
From Government		**		**	
Increase in Share Capital	16		**	**	
Sale of Investments	1	**	0.40	**	
Tax Adjustments			**	***	
Other Sources		with	**	**	
Total	89	**		**	
Application of Funds					
Purchase of Fixed Assets	33	44	**	**	
Payment of Dividends	3		**	**	
Repayment of Long Term Debt	13	**		**	
Current Portion of Long Term Debt		**			
Purchase of Investments	9	**	••	**	
Repayment of Adv. From Owners and Affil	9	**	**	**	
Decrease in Equity			**	**	
Tax Adjustments	1		**		
Other Applications		**	**	**	
Total	68	**	**	**	
Increase (Decrease) in Net Working Capital	21	7-0	400	**	

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

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

Business size expressed in average labour units(1)					moer of businesses ith paid employees
	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	948	69.929	9,599	179	90
less than 20 20 · 99 100 · 499 500 and over	819 108 11 10	25 934 23 851 10 900 9 244	3.553 3.278 1.498 1.270	156	81 8 1
1985					
Total	1.019	93.577	10,638	142	
less than 20 20 - 99 100 - 499 500 and over	885 115 12 7	33.885 37.390 13.994 8.308	3.852 4 251 1.591 944	134	

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

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom • 25%	Lower middle 25%	Upper middle 25%	Top 25%
		Ali S vi	alues are expressed in t	thousands	
			1982		
All Businesses (No.)	152	37	37	40	38
Total Sales \$	26.349	882	2,322	6,076	17.069
Total Expense \$	24.977	816	2.059	5,614	16,488
Net Profit (loss) \$	1,372	66	263	462	581
Businesses reporting a profit (No.)	104	15	35	35	19
Total Sales S	16,600	421	2.256	5,324	8.599
Total Expense S	14.888	327	1.982	4,832	7,747
Net Profit S	1,712	94	274	492	852
Businesses reporting loss (No.)	48	22	2	5	15
Total Sales \$	9.749	461	66	752	8.470
Total Expense \$	10.089	489	77	782	8.74
Net Loss \$	-340	-28	-11	-30	-27
1461 (2033 3			1983		
All Businesses (No.)	257	63	58	71	65
Total Sales \$	30.793	1,187	3.137	6.470	19 999
Total Expense \$	29.550	1,437	2.854	6.215	19 04.
Net Profit (loss) \$	1.243	-250	283	255	959
Businesses reporting a profit (No.)	161	13	50	46	57
Total Sales \$	23.698	276	2,608	4,128	16,68
Total Expense \$	21.684	219	2.318	3.725	15,42
Net Profit \$	2,014	57	290	403	1.26-
Businesses reporting a loss (No.)	96	50	8	25	1:
Total Sales \$	7,095	911	529	2.342	3.31
Total Expense \$	7.866	1,218	536	2 490	3 622
Net Loss \$	-771	-307	-7	-148	-309
			1984		
All Businesses (No.)	326	78	82	74	92
Total Sales \$	45,960	1.395	4 845	8.608	3: 1:2
Total Expense \$	43.952	1,417	4.297	8 188	30 050
Net Profit (loss) \$	2.008	-22	548	420	1 062
Businesses reporting a profit (No.)	263	50	65	56	9:
Total Sales \$	42,108	816	3.918	6.262	31 11
Total Expense S	39,965	738	3.357	5.820	30.050
Net Profit \$	2 143	78	561	442	1 062
Businesses reporting a loss (No.)	63	28	17	18	
Total Sales \$	3,852	579	927	2.346	
Total Expense S	3.987	679	940	2.368	
Net Loss S	-135	-100	-13	-22	
	A 1794 M		1985		
All Businesses (No.)	310	72	79	77	88
Total Sales \$	55.825	2.076	4.901	11.058	37,790
Total Expense \$	53,998	2.245	5.323	12.680	33 758
Net Profit (loss) \$	1,827	-169	-422	-1 622	101
Businesses reporting a profit (No.)	173	30	22	49	7
Total Sales \$	45.042	708	1,812	6.930	35.59
Total Expense \$	40.157	657	1,626	6.393	31 48
Net Profit S	4.885	51	186	537	111
Businesses reporting a loss (No.)	137	42	57	28	1
Total Sales \$	10,783	1.368	3.089	4.128	2 19
Total Expense §	13.841	1.588	3.697	6.287	2 26
Net Loss \$	-3.058	-220	-608	-2.159	.71

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	30 (1) (1)	(1) 12	12 23	23 32	32

Selected expense item -	otal	Bottom 25°°	Lower middle 25°	Upper middle 25°.	Top 25%	°, busi- nesses	Total	Bottom 25%	Lower	Upper middle	To:
Mortgage Interest	1.4		Percent of			reporting			25°.	11110010	<b>∠</b> 3″s
Mortgage Interest	1.4			sales				Percent of sales			
	0.2	11.8	22.9	22.3	26.1	100.0	<b>21.4</b> 3.9	11.8	22.9	22.3	26.1
Repairs & Maintenance Heat, Light & Telephone Business & Property Tax Insurance Rent	24 23 67 09 06 83	1 4 2 3 6 5 1 3 0 4	3 0 4 2 5 9 1 1 0 8 7 1	10 18 108 09 04 73	33 08 49 05 08	70 7 79 8 92 4 92 9 72 2 56 3	3 4 2 8 7 3 1 0 0 9	28 46 87 13 06	4 3 4 7 5 9 1 1 1 0	2 1 2 0 12 2 1 2 1 1	3 3 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
Personnel Expenses	4.7		5.8	21.2	28.9	53.7	27.3		12.6	42.1	28.9
Financial Expenses Bank Interest & Charges Protessional Fees Franchise Fees	2.6 1.8 0.8	4.1 3.5 0.7	1.6 0.6 0.9	3.2 2.5 0.7	2.1 1 3 0 9	92.2 79.5 75.8	2.8 2.3 1.1	4.1 4.7 0.9	1.9 1 0 1 4	3.2 2.5 1.0	2.3 1.5 1.0
Advertising	2.7 1.3 0.0 1.J	17.0 0.7 15.9 0.4	8.4 1 1 5 1 2 2	15.5 1.5 1.2.1 1.8	11.9 1.7 9.2 1.1	100.0 87.3 100.0 45.7	12.7 1.5 10.0 3.1	17.0 1.0 15.9 0.9	8.4 1.3 5.1 6.5	15.5 1.5 12.1 4.3	11.5 1.6 9.7 1.8
Other Expenses	3.3	17.9	17.6	5.7	11.0	97.0	13.7	17.9	17.6	6.7	11.0
Profit (loss)	5.3	49.1	43.7	32.2	19.9	100.0	35.3	49.1	43.7	32.2	19.9
Total 10	0.0	100.0	100.0	100.0	100.0	100.0					

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

Total weighted sales of all businesses in the sample

x 100 for each quartile

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

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops
Businesses primarily engaged in providing beauty or hairdressing services

<sup>(2)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

<sup>(3)</sup> Value in each cell = Total weighted expenditure on a given item

Total weighted sales of businesses reporting this item of expenditure

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper * middle 25°.	Top 25%
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	12	23	32
igh sales value (\$000's)	(1)	12	23	32	(1)
			Average (\$000 s)		
Assets					
Cash	3		1	1	9
Accounts and Notes Receivable					1
Inventory	1			2	1
Other Current Assets	1				5
Total Current Assets	5		1	3	15
Fixed Assets	9	1	1	9	24
Less: Accum Dep on Fixed Assets	3			1	10
Other Assets	4			1904 11	12
Total Assets	15	1	1	12	40
Liabilities and Equity					
Current Loans	1				2
Other Current Liabilities	3			6	7
Total Current Liabilities	4			6	9
Mortgages Payable				•	
Long Term Debt	1				1
Other Liabilities	1	1	•	5	1
Total Liabilities	6	1		10	14
Total Equity	9		1	2	26

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

TABLE 3. Financial Ratios for 1985 Nova Scotia. Barber and Beauty Shops (SIC 971)

	Total(1)	Battom 25°	Lower middle 25°:	Upper middle 25%	To: 25 :
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample	30				
Low sales value (\$000 s)	(1)	(1)	12	23	32
High sales value (\$000 s)	(1)	12	23	32	(*)
			Average		
Liquidity Ratio					
Current ratio (times)	4 0			15	4.5
Leverage Ratios					
Debt Equity ratio (times)	-10 1	-38 2		-30 8	-0 7
Interest Coverage ratio (times)	66 6	109 1	523	103 9	21 8
Debt ratio (times)	0 4	10		0 6	- 03

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

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

	Total(¶) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	27		••		
Businesses in sample	4				
Low sales value (\$000's)	(1)	**			-
ligh sales value (\$000's)	(1)	**	N-	**	
			Average (\$000's)		
Source of Funds					
From Operations	42				40
Sale of Fixed Assets	1	••	4.0		
Increase in Long Term Debt	28	**		9.4	
Advances From Owners and Affiliates	13	4.0			-
From Government		**	8.0		-
Increase in Share Capital		**	**	40.40	-
Sale of Investments		**	9.00	**	-
Tax Adjustments	•	**	40	**	
Other Sources		**	0.0	* 4	-
Total	84	***	0.0	99	•
Application of Funds					
Purchase of Fixed Assets	45	**	**	**	
Payment of Dividends	2	**	***	4.00	
Repayment of Long Term Debt	6	**			-
Current Portion of Long Term Debt	6	**			
Purchase of investments	4	**	4.4		-
Repayment of Adv. From Owners and Affil	48	**	**		-
Decrease in Equity		44			-
Tax Adjustments			9.07	**	-
Other Applications	•	**	**		
Total	110	***	**	***	•
Increase (Decrease) in Net Working Capital	-25	**	**	••	

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

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

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1982						
Total	306	8.267	941	43	36	
less than 20	297	6.822	781	41	36	
20 - 99	6	1,165	129	1		
100 - 499	×	X	17	1		
500 and over	X	X	1.4			
1985						
Total	322	12,130	1,190	50		
less than 20	311	8.317	817	47		
20 - 99	8	3.054	300			
100 - 499	×	X	42	2		
500 and over	×	×	- 31	1		

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°
		All \$ v	alues are expressed in t	housands	
			1982		
All Businesses (No.)	613	138	154	160	16
Total Sales \$	15,201	1,858	2.252	3.195	8.09
Total Expense \$	10 164	888	1,139	1,690	6.44
Net Profit (loss) \$	5.037	770	1,113	1,505	1 649
Businesses reporting a profit (No.)	585	123	154	158	15
Total Sales \$	13.919	1.473	2.252	3.144	7.05
Total Expense S	8.792	676	1,139	1.631	5.34
Net Profit \$	5.127	797	1,113	1 513	1 70
Businesses reporting loss (No.)	28	15		2	1
Total Sales S	1 282	185		51	1 04
Total Expense S	1,372	212		59	1 10
Net Loss S	-90	-27	•	-8	-5
			1983		
All Businesses (No.)	609	140	150	167	153
Total Sales S	18 514	1,535	1,895	3.262	11 82
Total Expense S	13,211	700	1.037	1 887	9.58
Net Profit (loss) \$	5.303	835	858	1 375	2 23
Businesses reporting a profit (No.)	600	139	150	163	14
Total Sales S	18.038	1,524	1.895	3 171	11.44
Total Expense S	12.689	675	1,037	1.780	9 19
Net Profit \$	5.349	849	858	1.391	2 25
Businesses reporting a loss (No.)	9	1	•	4	
Total Sales S	476	11	•	91	37-
Total Excense S	522 -46	25		107	-16
Net Loss \$	*40	-14		-10	- 11
			1984		
All Businesses (No.)	700	166	171	186	17
Total Sales S	26 381	1 805	2,452	4 146	17 97
Total Expense S	18 306	764	1.265	2.325	13 95
Net Profit (loss) \$	8 075	1.041	1.187	1 82 1	4 02
Businesses reporting a profit (No.)	670	166	171	169	16
Total Sales \$	23 790	1.805	2,452	3 729	15 80
Total Expense \$	15.571	764	1.265	1.873	11 66
Net Profit \$	8.219	1.041	1.187	1 856	4 13
Businesses reporting a loss (No.)	30	•		17	1:
Total Sales \$	2.591	•		417	2,17.
Total Expense \$ Net Loss \$	2.735 -144			452 -35	2.28
			1985		
All Businesses (No.)	639	159	152	163	16
Total Sales \$	33.036	2.030	2,978	4 5 8 5	23 44
Total Expense \$	25 993	965	1,980	3 042	20 00
Net Profit (loss) \$	7.043	1.065	998	1543	3 43
Businesses reporting a profit (No.)	604	159	142	138	16
Total Sales \$	32.173	2.030	2.746	3 954	23 44
Total Expense \$	25.116	965	1,746	2 399	20 00
Net Profit S	7 057	1.065	1,000	1 555	3 43
Businesses reporting a loss (No.)	35		10	25	
Total Sales S	863		232	631	
Total Expense \$	877		. 234	643	
Net Loss \$	-14		-2	-12	

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

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

	Total(1)	Bottom 25%	Lower* middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	162	-	-		
Businesses in sample	16				
Low sales value (\$000 s)	(1)	••	**	4.0	5.0
High sales value (\$000's)	{1}	••	**	**	**

		1	ndustry Ave	erage(2)				Reportin	g businesse	es only (3)	
Selected expense item	Total	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 25°	% busi- nesses reporting	Total	Bottom 25°	Lower middle 25°s	Upper	To: 25°
			Percent of	sales			Percent of sales				
Occupancy Expenses	25.0					100.0	25.0	••	**	**	
Mortgage Interest	0.5					6.8	6.8				
Depreciation	6.7					738	9 1				
Repairs & Maintenance	1.2					50 4	23		4.00		
Heat Light & Telephone	94				**	85.7	110				
Business & Property Tax	1.9		***	-		73.7	2.5			**	
Insurance	1.7					913	19	4.0	4+	**	-
Rent	3 6			4.0	**	58 2	6 2			**	-
Personnel Expenses	26.9	**	**			65.1	41.4	=0	**		
Financial Expenses	2.9	**	Ad	**	**	96.9	3.0	4.0	• •	**	
Bank Interest & Charges	1.9		**	= +		913	2.1		* *	~~	
Professional Fees	1.0			+ 4	**	82.3	1 2				
Franchise Fees	-	***	**	**	**		•		6.4	**	
Sales and Admin. Expenses	18.1	**	**	0.0	4.0	100.0	18.1	4.4	**	**	
Advertising	1.5			6.6	~~	73 9	20		40		
Supplies	103				**	88 7	116		**		
Delivery	6 3					89 2	7 1	**	**	• **	
Other Expenses	12.2	en	**	**	40	91.4	13.4	**		**	
Profit (loss)	14.9		**	**	• •	100.0	14.9	m di	**	46	
Total	100.0	**	**	••		100.0		**		.,	

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

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

#### SIC 972 - Laundries and Cleaners

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

<sup>(2)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°:
Number of businesses (estimated)	162		-	-	44
Businesses in sample	16				
Low sales value (\$000's)	(1)	**	=+	616	
High sales value (\$000's)	(1)	**	••	••	
			Average (\$000's)		
Assets					
Cash	4	40	**	6-9	
Accounts and Notes Receivable	3	84	••	***	0.4
Inventory	1	**	0.0	0.0	• •
Other Current Assets	4	**			
Total Current Assets	11	80	4.6	w ds	**
Fixed Assets	50		•*	84	
Less Accum Dep on Fixed Assets	23	**	**	4.0	
Other Assets	4	**		**	
Total Assets	43		**	**	0.0
Liabilities and Equity					
Current Loans	4	4-	***		
Other Current Liabilities	13	**		**	
Total Current Liabilities	17	**	***	**	
Mortgages Payable		**		4.0	
Long Term Debt	1	**		w #	**
Other Liabilities	20		••	40	•
Total Liabilities	38	***	**	**	
Total Equity	5	44	••	**	

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

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25°s	To: 25:
Number of businesses (estimated)	162			••	
Businesses in sample	16				
Low sales value (\$000's)	(1)		**	**	
High sales value (\$000's)	(1)		**	**	
			Average		
Liquidity Ratio					
Current ratio (times)	1.6		**	**	
Leverage Ratios					
Debt Equity ratio (times)	-10 2	**	**	**	
Interest Coverage ratio (times)	20 2			47.49	
Debt ratio (times)	0.9	-4		**	

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

TABLE 4. Statement of Changes In Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	10		**	
Businesses in sample	6				
Low sales value (\$000's)	(1)	44	**	equide.	**
ligh sales value (\$000 s)	(1)			80	***
			Average (\$000's)		
Source of Funds					
From Operations	9		**	**	
Sale of Fixed Assets	2			**	
Increase in Long Term Debt	3	**	4.4	de visa	
Advances From Owners and Affiliates		**	**	**	•
From Government		**	<b>∞</b> ∞		
Increase in Share Capital		**	e e	6.9	
Sale of Investments		**	**		
Tax Adjustments			0 0		
Other Sources	-	**	4*	**	
Total	13	••	**	**	••
Application of Funds					
Purchase of Fixed Assets	6	4.9		**	
Payment of Dividends		**		4.90	44
Repayment of Long Term Debt	6	**		er da	
Current Portion of Long Term Debt			**	69	
Purchase of Investments				w A	
Repayment of Adv. From Owners and Affil	2	**			
Decrease in Equity			***		
Tax Adjustments	44	4.0	**	40	**
Other Applications				9.00	
Total	15	**	**	80	•
Increase (Decrease) in Net Working Capital	-1	**		6.5	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia. Laundries and Cleaners (SIC 972)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting[3]	
1982						
Total	108	6.503	782	12	12	
less than 20 20 - 99 100 - 499 500 and over	98 9 X	3.643 X X	445 335 2	10 2	12	
1985						
Total	115	8.987	852	11		
less than 20 20 - 99 100 - 499 500 and over	106 8 X	5.235 X X	504 277 71	11		

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

given province it is shown in the 500 and over group.

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	middle 25°	Upper middle 25%	Top 25%
		All \$	values are expressed in	thousands	
			1982		
Ali Businesses (No.)	81	17	19	24	21
Total Sales \$	10.329	300	390	1,537	8.102
Total Expense \$	9.969	298	494	1,424	7.753
Net Profit (loss) \$	360	2	-104	113	349
Businesses reporting a profit (No.)	35	1	2	18	14
Total Sales \$	6.289	18	57	1.073	5,141
Total Expense \$	5.737	9	47	941	4,740
Net Profit \$	552	9	10	132	401
Businesses reporting loss (No.)	46	16	17	6	7
Total Sales S	4 040	282	333	464	2 96 1
Total Expense \$	4.232	289	447	483	3.013
Net Loss \$	-192	-7	-114	-19	-52
			1983		
All Businesses (No.)	56	10	18	13	15
Total Sales S	6.844	259	897	1,283	4 105
Total Expense \$	6.201	264	831	1 166	3 940
Net Profit (loss) \$	643	-5	66	117	465
Businesses reporting a profit (No.)	41	6	13	12	10
Total Sales \$	5.306	174	620	1 186	3.326
Total Expense \$	4 494	154	510	1 065	2 765
Net Profit \$	812	20	110	121	561
Businesses reporting a loss (No.)	15	4	5	1	5
Total Sales \$	1.538	85	277	97	1 079
Total Expense \$	1,707	110	321	101	1 175
Net Loss 3	-169	-25	-44	-4	-96
			1984		
All Businesses (No.)	116	17	35	32	32
Total Sales \$	16.230	210	648	2 3 1 0	13 062
Total Expense \$	14 802	69	563	1 820	12 350
Net Profit (loss) \$	1.428	141	85	490	712
Businesses reporting a profit (No.)	99	17	32	18	32
Total Sales \$	15.665	210	607	1 786	13 062
Total Expense \$	14 215	69	514	1 282	12 350
Net Profit \$	1,450	141	93	504	712
Businesses reporting a loss (No.)	17	•	3	14	
Total Sales \$	565		41	524	
Total Expense \$	587		49	538	
Net Loss \$	-22	•	-8	-14	-
			1985		
All Businesses (No.)	169	32	48	43	46
Total Sales \$	18.045	620	1 093	2 96 1	13 368
Total Expense \$	16.864	417	965	2 538	12 944
Net Profit (loss) \$	1,181	203	128	426	121
Businesses reporting a profit (No.)	111	27	24	24	36
Total Sales \$	13,479	538	572	1 296	11 073
Total Expense \$	12,061	316	325	833	10 587
Net Profit \$	1 418	222	247	163	486
Businesses reporting a loss (No.)	58	5	24	19	10
Total Sales \$	4 566	82	521	1 668	2 295
Total Expense \$	4 803	101	640	1 705	2.357
Net Loss S	-237	-19	-119	-37	-62

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

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985

Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
16	-			
4				
(1)		**	**	**
	16	25% 16	25% middle 25%  16 4 (1)	25% middle 25% middle 25%  16

		Industry Average(2)					Reporting businesses only (3)				
Selected expense item	Bottom 25°.	Lower middle 25%	Upper middle 25°	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	To:	
			Percent of	sales				Pe	ercent of sa	les	
Mortgage Interest	. 7 5		**		- 01	. 200	17.5			* *	
Depreciation	175		**	**	**	1000	17.5	••	**		
Repairs & Maintenance	0.5				40	18 9	2 9		**	**	
Heat, Light & Telephone Business & Property Tax	0 1		**			22 2	0.6				
	0.5				**	33.6	1.4				
insurance Rent	06			**	**	18.9	3.1			**	
nem	0.0					10.5	0				
Personnel Expenses	5.9	• **	**	0.0	99	33.6	17.5	**	**		
Financial Expenses	1.7	**	••	**	**	36.9	4.6	**	**	**	
Bank Interest & Charges	1 0			~~	0.0	36 9	2.8		* ~		
Professional Fees	0.7	**				36 9	1.8		**		-
Franchise Fees		**	**	**		- 1	-	-	**	40	
Sales and Admin. Expenses	3.2					96.7	3.3	**		**	
Advertising	0.8	**	**		**	18.9	4.1				
Supplies	0.7			**		33 6	20		**	**	
Delivery	1.7		**	**	**	82 0	2 1	**	₹ 10.	**	
Other Expenses	16.0	**	**	**		96.7	16.5		**		
Profit (loss)	54.0	**	**	**		100.0	54.0	**	**	• •	
Total	100.0					100.0			**	**	

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

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

Standard industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment

<sup>(2)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile.

Total weighted sales of all businesses in the sample

<sup>(3)</sup> Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°				
Number of businesses (estimated)	16			-					
Businesses in sample	4								
Low sales value (\$000 s)	(1)	**	**	99					
High sales value (\$000 s)	(1)	**	**	**					
	Average (\$000's)								
Assets									
Cash	2	**	6-40	0.0	-				
Accounts and Notes Receivable	64			69	41				
Inventory		**	**	0.0					
Other Current Assets	20	**	**						
Total Current Assets	85	44	**	**	40				
Fixed Assets	172	**	**	9.0					
Less Accum Dep on Fixed Assets	59	**	4.9	0.0					
Other Assets	14	**	••	6 th					
Total Assets	212		**	60					
Liabilities and Equity									
Current Loans	32			9'41					
Other Current Liabilities	99	***	**	**	-				
Total Current Liabilities	131			**					
Mortgages Payable		**		**					
Long Term Debt		**	**	**					
Other Liabilities	47		**	**					
Total Liabilities	178	••		**					
Total Equity	34	**	**	•=					

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

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

Total(1)	Bottom 25°=	Lower middle 25°	Upper middle 25:	Top 25
16	-		••	
4				
(1)	**	**		**
(1)	4.4			
		Average		
0.8	**	4 6		**
4 0	**	**	**	**
3 9	**	**	**	
0.8		0.0	**	
	16 4 (1) (1) 0 8 4 0 3 9	25°s  16  4 (1) (1)  08  40 39	25°s middle 25°s  16  4 (1)  (1)  Average  0 8  4 0 3 9	25°: middle 25°: middle 25°:  16

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25%
Number of businesses (estimated)	3			••	
Businesses in sample	1				
Low sales value (\$000 s)	(1)		8-9		
High sales value (\$000's)	(1)	**	**		P4
			Average (\$000's)		
Source of Funds					
From Operations	X	**		**	
Sale of Fixed Assets	X		**	Ф-g	44
Increase in Long Term Debt	X	8-9	66		
Advances From Owners and Affiliates	X			**	**
From Government	X	**	**	**	
Increase in Share Capital	X		**		de d
Sale of investments	X	**		0.4	
Tax Adjustments	X			**	
Other Sources	X	40	**	70	0.0
Total	×	4-0			
Application of Funds					
Purchase of Fixed Assets	X			**	
Payment of Dividends	X		66	44	
Repayment of Long Term Debt	X		u 4		
Current Portion of Long Term Debt	X	44		***	**
Purchase of Investments	X	**	**	••	**
Repayment of Adv. From Owners and Affill	X	**	**	*=	***
Decrease in Equity	X		**		
Tax Adjustments	X			**	
Other Applications	X		**	••	
Total	×	**	**	An.	
Increase (Decrease) in Net Working Capital	×	**	9.0	•	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

					mper of businesses ith paid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting:3:
1982					
Total	9	2.477	134	4	3
less than 20 20 - 99 100 - 499 500 and over	8 X	x x	57 77		3
1985					
Total	17	3.660	183	6	
less than 20 20 - 99 100 - 499	14	1.488 2.172	74 109	5	
500 and over				. 41	

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	To: 25°					
		All \$	values are expressed in t	housands						
			1982							
All Businesses (No.)	9	2	2	2						
Total Sales \$	1 939	108	236	274	1.32					
Total Expense \$	1,973	103	233	297	1,34					
Net Profit (loss) \$	-34	5	3	-23	-1					
Businesses reporting a profit (No.)	5	1	2	1						
Total Sales \$	722	91	236	140	25					
Total Expense \$	599	78	233	131	15					
Net Profit \$	123	13	3	9	9					
Businesses reporting loss (No.)	4	1		1						
Total Sales \$	1 217	17	*	134	1.06					
Total Expense \$	1 374	25	•	. 166	1,18					
Net Loss S	-157	-8	•	-32	-11					
	1983									
All Businesses (No.)	14	2	5	3						
Total Sales S	4,232	42	190	352	3.6-					
Total Expense 5	3.664	57	159	229	3.21					
Net Profit floss: \$	568	-15	31	123	42					
Businesses reporting a profit (No.)	11	1	4	2						
Total Sales \$	4 000	15	129	208	3 6-					
Total Expense S	3 409	12	94	84	3 2					
Net Profit S	591	3	35	124	42					
Businesses reporting a loss (No.)	3	1	1	1						
Total Sales \$	232	27	61	1.14						
Total Expense S	255	45	65	1.45						
Ne: Loss S	-23	-18	-4	-1						
	WAR.		1984							
All Businesses (No.)	25									
Total Sales \$	3 609									
Total Expense S	2 947									
Net Profit closs: \$	662									
Businesses reporting a prolit (No.)	8									
Total Sales \$	3 368			77						
Total Expense 3	2 574									
Net Profit S	794			**						
Businesses reporting a loss (No.)	17									
Total Sales \$	241									
Total Expense \$	373		F	100 13 100						
Net Loss \$	-132			•						
			1985							
All Businesses (No.)	4.6									
Total Sales S	16									
Total Expense \$	3 115									
Net Profit (loss) \$	3.237 178		1166							
Businesses reporting a profit (No.)	16									
Total Sales \$	3 4 1 5									
Total Expense S	3 237									
Net Profit \$	178									
Businesses reporting a loss (No.)	1/8									
Total Sales \$	•									
Total Expense 5										
Net Loss \$										

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

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

-14	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°•
Number of businesses (estimated)	115		•	44	
Businesses in sample	11				
Low sales value (\$000's)	(1)	**		**	
High sales value (\$000's)	(1)		**	**	

	7. 5	Industry Average(2)					Reporting businesses only (3)				
Selected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25%	Top 25°°	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25°	Upper middle	To:
			Percent of	sales				P	ercent of sa	les	
Occupancy Expenses	46.8	**	**	0.00	**	100.0	46.8	**	4.0	**	
Mortgage Interest				**	0.0	70.7	45.0	4.0	- 4		
Depreciation	35 4			**	***	78 7	45 0		• •	**	
Repairs & Maintenance	1 3					100.0	23	40			^
Heat Light & Telephone	23	**		40		86.8	27	••	44		•
Business & Property Tax	23			**	**	780	09		9.5	**	-
Insurance Rent	48	**		**	**	73.8	6.6				
nent	40					130	0.0	-			_
Personnel Expenses	48.3	**	**	**	•-	96.4	50.1	40	**	**	
Financial Expenses	3.7	**				96.4	3.8	**			
Bank Interest & Charges	28					95.8	29		**	44	
Professional Fees	09	**		40		647	1 4		***		
Franchise Fees	•	**	••	**	**		-			••	
Sales and Admin. Expenses	10.7	**	••		**	100.0	10.7		**	**	
Advertising	5.5					100 0	5.5				
Supplies	3 7	4.4	4.4	**		100 0	3.7		**	4.0	
Delivery	1 5	**	**		0.0	948	1.5		**		
Other Expenses	23.2			••	-	100.0	23.2	***		**	
Profit (loss)	-32.7		40	• •		100.0	-32.7	**	A.a.	**	
Total	100.0			**	0.0	100.0			**	**	

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

Total weighted sales of businesses reporting this item of expenditure

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

#### Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental
Businesses primarily engaged in renting and leasing audio-visual equipment such as audio-visual equipment rental and leasing, tape recorder rental television rental video cassette recorder rental and video movie rental

x 100 for each quartile (2) Value in each cell = Total weighted expenditure on a given item Total weighted sales of all businesses in the sample

<sup>(3)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

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

	Total(1)	Bottom 25%	Lower middle 25°	Upper middle 25%	Top 25°₀				
Number of businesses (estimated)	115			-					
Businesses in sample	11								
Low sales value (\$000's)	(1)	94		24					
High sales value (\$000 s)	(1)	**		**	••				
	Average (\$000's)								
Assets									
Cash	3	**	••		**				
Accounts and Notes Receivable	1	**		**	**				
Inventory	5		4.0	••	**				
Other Current Assets	6		**						
Total Current Assets	15	8.0		**	**				
Fixed Assets	228	**	**	~~	**				
Less Accum Dep on Fixed Assets	100	A to	49.00						
Other Assets	4	0.0	***	**					
Total Assets	147		0.0	• 4	**				
Liabilities and Equity									
Current Loans	7	**		**	**				
Other Current Liabilities	53	**		**					
Total Current Liabilities	60			**					
Mortgages Payable	14			**					
Long Term Debt	28	**		**					
Other Liabilities	47	4.0	0-61	4.4					
Total Liabilities	149				**				
Total Equity	-1	**		**	**				

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°:	Top 25%
Number of businesses (estimated)	115				• •
Businesses in sample	11				
Low sales value (\$000 s)	(1)	**		**	
High sales value (\$000 s)	(1)	**		**	•
			Average		
Liquidity Ratio					
Current ratio (times)	03	••	••	**	-
Leverage Ratios					
Debt Equity ratio (times)		**		4.6	
Interest Coverage ratio (times)		**		4.0	
Dept ratio (times)	1.1	*-	**	**	-

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25°:	Upper middle 25°.	Top 25°°
Number of businesses (estimated)	6		**		
Businesses in sample	2				
Low sales value (\$000's)	(1)	**	**	**	
High sales value (\$000's)	(1)		**	**	***
	16		Average (\$000's)		
Source of Funds					
From Operations	X				
Sale of Fixed Assets	X	**	**		
Increase in Long Term Debt	X		**	~ =	***
Advances From Owners and Affiliates	X		**		
From Government	X		**	**	
Increase in Share Capital	X	4.0		**	
Sale of Investments	X			**	
Tax Adjustments	X		40	ar th	**
Other Sources	X	**	**	0.0	
Total	×	**	1 000	**	•
Application of Funds					
Purchase of Fixed Assets	X		**	**	4
Payment of Dividends	X		**		
Repayment of Long Term Debt	X	n-o	=-	**	
Current Portion of Long Term Debt	X	**			41
Purchase of Investments	X	47	• •	• =	
Repayment of Adv. From Owners and Affil.	X	**	**	**	
Decrease in Equity	X	**		9 11	
Tax Adjustments	×	**		d #	
Other Applications	X	**	**	9.0	
Total	×	**	**	8.0	
Increase (Decrease) in Net Working Capital	X	80	**	**	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

				Changes in number of businesses with paid emoloyees		
Business size expressed in average (about units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3	
1982						
Total	35	8.084	388	10	11	
less than 20 20 - 99 100 - 499	29 X X	1 222 X X	67 9 27	10	11	
500 and over	3	6.194	285	•		
1985						
Total	82	10.912	454	21		
less than 20	74	3.207	161	20		
20 - 99 100 - 499	X 3	X	6 34	1		
500 and over	3	6 896	253			

<sup>(1)</sup> Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the ousiness size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°.	7op 25°
MARKET MANAGEMENT		All \$	values are expressed in	thousands	
			1982		
All Businesses (No.)	3				
Total Sales \$	448				
Total Expense \$	445			•	
Net Profit (loss) \$	3	· .	•	•	
Businesses reporting a profit (No.)	1	•	•	5 30	
Total Sales \$	171		*		
Total Expense \$	157		•	4	
Net Profit \$	14			A	
Businesses reporting loss (No.)	2		*	•	
Total Sales \$	277	•		•	
Total Expense \$	288	**	•		
Net Loss \$	-11			·	
			1983		4.5
All Businesses (No.)	10	2	2	3	
Total Sales S	1 257	101	202	331	623
Total Expense \$	1.078	67	200	332	479
Net Profit (loss) S	179	34	2	-1	14
Businesses reporting a prolit (No.)	9	2	2	2	
Total Sales \$	1 133	101	202	207	62:
Total Expense \$	950	67	200	204	479
Net Profit \$	183	34	2	3	14-
Businesses reporting a loss (No.)	1	*		1	
Total Sales S	124			124	
Total Expense \$	128			128	
Net Loss S	-4	-		-4	
			1984		
All Businesses (No.)	80	13	21	19	27
Total Sales S	13.883	243	1,064	2.391	10 185
Total Expense S	11918	312	541	2 167	8 898
Net Profit (loss) \$	1 965	-69	523	224	1 28
Businesses reporting a profit (No.)	70	4	21	19	26
Total Sales S	12 429	52	1,064	2 391	8 923
Total Expense \$	10 362	28	541	2 167	7 626
Net Profit \$	2 067	24	523	224	1 296
Businesses reporting a loss (No.)	10	9			
Total Sales \$	1 454	191			1 26:
Total Expense S	1 556	284		*	1.27
Net Loss \$	-102	-93		-	-5
			1985		
All Businesses (No.)	168	25	55	39	49
Total Sales \$	22.014	398	3,165	5.093	13 358
Total Expense \$	20 672	341	2.787	6 307	11 23
Net Profit (loss) \$	1 342	57	378	-1,214	2 12
Businesses reporting a profit (No.)	118	22	28	22	41
Total Sales \$	16.777	339	2.140	2.662	11.630
Total Expense \$	14 022	267	1,692	2.567	9 19
Net Profit \$	2.755	72	448	95	2 14
Businesses reporting a loss (No.)	50	3	27	17	
Total Sales \$	5.237	59	1,025	2,431	1 72:
Total Expense \$	6 650	74	1,095	3.740	• 74
Net Loss \$	-1 413	-15	-70	-1 309	-19

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

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Welding (SIC 9942)

THE TO GOOTING, THE TOTAL TIES	(0.0 00.12)				
	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°:
Number of businesses (estimated)	100	44			
Businesses in sample	12				
Low sales value (\$000's)	(1)	4.4	-		4.0
High sales value (\$000's)	(1)	9.6		**	

		Industry Average(2)						Reportin	Reporting businesses only (3)			
Selected expense item	Total	Bottom 25%	Lower middle 25°=	Upper middle 25%	Top 25%	° busi- nesses reporting	Total	Bottom 25°	Lower middle 25°s	Upper middle	To: 25°	
			Percent of	sales				P	ercent of sa	les		
Occupancy Expenses	10.5	**	**	**		100.0	10.5	**	**			
Mortgage Interest	-	44.4	**		***			**	**			
Depreciation	45	4.0	**			1000	45		**			
Repairs & Maintenance	0.6	4.5	***	**		57.5	10		**	4-0		
Heat Light & Telephone	3 6		**	***	**	1000	3 6		**		•	
Business & Property Tax	0 7		**		**	818	0.8	**	**	4=		
Insurance	1 1		44		**	81 1	1.4				4	
Rent	0.2		**	• •		17.8	0.9	**	**	**	•	
Personnel Expenses	28.9	**	•	**	**	74.5	38.8	**	1-0	**		
Financial Expenses	1.4	**		••	44	100.0	1.4		an	••		
Bank Interest & Charges	0.9					65.4	1.4		**			
Professional Fees	0.5		4.0	**		1000	0.5		**			
Franchise Fees		4.0			**	- 1						
1 1011011130 1 003												
Sales and Admin. Expenses	8.8		0.41		**	100.0	8.8			**		
Advertising	0.8					62 9	1.2	4.0	4.0			
Supplies	3.3					1000	3 3	4-	4.0			
Delivery	4 7	**		**		100 0	47	**	**			
Other Expenses	36.5		**	**		100.0	36.5	4*	**	**	4	
Profit (loss)	13.9	**		10		100.0	13.9		**	**		
Total	100.0	••		**		100.0	+44	**				
Total	100.0		**	**	**	100.0	.44	**				

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

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

## Standard Industrial Classification Definition:

#### SIC 9942 - Welding

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

<sup>× 100</sup> for each quartile Total weighted expenditure on a given item (2) Value in each cell

TABLE 2. Balance Sheet Profile for 1985 Nova Scotia. Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	100	-		_	
Businesses in sample	12				
	(1)			_	
ow sales value (\$000's)  High sales value (\$000's)	(1)	**		90	
			Average (\$000's)		
Assets					
Cash	8	**	7-	**	
Accounts and Notes Receivable	18	**		**	
Inventory	6	**	90		
Other Current Assets	1	**	**	**	
Total Current Assets	33	Pa	**	**	
Fixed Assets	35	**		**	
Less Accum Dep on Fixed Assets	18	**		**	**
Other Assets	3		44		••
Total Assets	53	**	**	26	~
Liabilities and Equity					
Current Loans	6	**	de de	**	
Other Current Liabilities	1.4	**	• •	**	0.1
Total Current Liabilities	20	**	0.00	**	
Mortgages Payable	2	de de	a **	**	
Long Term Debt			40.40	6.0	-
Other Liabilities	6			**	
Total Liabilities	28	**	44		
Total Equity	25	**	••		-

<sup>(1)</sup> These estimates are based on a sample of businesses reporting sales between \$10 thousand and 32 million

TABLE 3. Financial Ratios for 1985 Nova Scotia. Welding (SIC 9942)

tota costo trouning (cross-cro					
	Totaliti	Bottom 25°:	Lower middle 25%	Upper middle 25%	Top 25::
Number of businesses (estimated:	100				
Businesses in sample	12				
Low sales value (\$000's)	(1)		**	**	
High sales value (\$000's)	(1)	**		**	
			Average		
Liquidity Ratio					
Current ratio (times)	44 8	÷=	**		
Leverage Ratios					
Debt Equity ratio (times)	0 1	**	**		
Interest Coverage ratio (times)	117.1	**		P m	
Debt ratio (times)	0.5				

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

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

	Total(1) 25%	Bottom 25%	Lower middle 25°.	Upper middle 25%	Top 25°				
Number of businesses (estimated)	27	**	A						
Businesses in sample	4								
Low sales value (\$000's)	{1}	**	9.0	978	**				
High sales value (\$000's)	(1)	**		40	-				
	Average (\$000's)								
Source of Funds									
From Operations	12	**	**	40					
Sale of Fixed Assets			**	e.b					
Increase in Long Term Debt	8	••	**						
Advances From Owners and Affiliates	1		**						
From Government		0.0		**	**				
Increase in Share Capital		**							
Sale of investments		44			**				
Tax Adjustments		an de	.,	n 40					
Other Sources									
Total	21	e de	**	**	**				
Application of Funds									
Purchase of Fixed Assets	20	**	**	**					
Payment of Dividends	-	6 to							
Repayment of Long Term Debt	6	**		y-60					
Current Portion of Long Term Debt			**						
Purchase of Investments	3	**	**	**					
Repayment of Adv. From Owners and Affil	3	**		0.0					
Decrease in Equity	-	**		as w	**				
Tax Adjustments			9-9	ng sa	0.0				
Other Applications			0.0	***					
Total	32	o#	8-0	**					
Increase (Decrease) in Net Working Capital	-11	**	**	••	••				

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

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

					mber of businesses ith baid employees
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Newly reporting(2)	No longe reporting(3
1982					
Total	57	2,408	139	10	4
less than 20 20 - 99 100 - 499 500 and over	56 X -	X X :	114 25	10	
1985					
Total	63	4,103	248	8	
less than 20 20 - 99 100 - 499 500 and over	61 X	X X	186 62	7 1	

<sup>(1)</sup> Average labour units are calculated by dividing total pavroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the ousness size groups used are determined at the Canada level. Thus it a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

	25 °	middle 25°	middle 25%	25=
	All \$ v	alues are expressed in t	housands	
		1982		
88	16	17	32	23
7.576	212	252	1.080	6 032
7.026	139	203	815	5 869
550	73	49	265	163
76	16	16		19
				2 80
				2.20
	73			603
				1
				3.225
				3 66-
-159		-5	-15	-139
		1983		
42	5	15	11	11
7.950	95	571	925	6 359
7.778	104	393	657	6 62.
172	-9	178	268	-265
33	3	13	11	•
4.315	54	484	925	2 852
3 7 1 8	49	298	657	2.712
597	5	186	268	138
9	2	2		
3.635	41	87		3 507
4_060	55	95		3 9 1 0
-425	-14	-8	· .	-103
		1984		
126	17	35	38	36
7.562	175	678	1.253	5 456
6 332	429	490	921	4 492
1,230	-254	188	332	96-
108		35	38	35
7.312		678	1 253	5 381
5.825		490	921	4.412
1 487		188	332	967
18	17	•		1
250	175		•	7.5
		-		78
-25/	-234	1985		
-				
100	18	30	24	28
				8.66
				8,370
				28
				1
				4 12
				4 00
	7 1	240	336	111
	•		•	11
				4 24 (
4.240 4.370				4 37(
	7.576 7.026 550 76 4.227 3.218 1.009 12 3.349 3.808 -459  42 7.950 7.778 172 33 4.315 3.718 597 9 3.635 4.060 -425  126 7.562 6.332 1.230 1.08 7.312 5.825 1.487 18 250 507 -257	88 16 7.576 212 7.026 139 550 73 76 16 4.227 212 3.218 139 1.009 73 12 - 3.349 - 3.808 - 459 -  42 5 7.950 95 7.778 104 172 -9 33 3 3 4.315 54 3.718 49 597 5 9 2 3.635 41 4.060 55 -425 -14  126 17 7.562 175 6.332 429 1.230 -254 1.08 - 7.312 - 5.825 - 1.487 - 18 17 250 175 507 429 -257 -254	1982   188	Section   Sect

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

Selected Operating Ratios, in Percent of Sales, 1985 TABLE 1. Nova Scotia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample Low sales value (\$000 s) High sales value (\$000 s)	35 (1) (1)	(1) 17	17 28	28 51	51 (1)

Selected expense item	Total	Bottom	Lower	Upper			_				
		25°°	middle 25°	middle 25°	Top 25°.	°6 busi- nesses reporting	Total		Upper middle	70g 25°	
			Percent of	sales				Pe	ercent of sa	les	
Occupancy Expenses Mortgage Interest Depreciation	7.2	5.8	11.6	6.1	5.6	100.0 1 4 70 4	. <b>7.2</b> 0 3 5 5	5.8	11.6	6.1	<b>5</b> .0
Repairs & Maintenance Heat. Light & Telephone Business & Property Tax Insurance Rent	11 10 01 07	0.1	09	13	1 8 0 2 0 7	32 6 54 8 38 6 72 6 20 5	3 3 1 9 0 2 1 0 2 0	04	2 1 0 3 1 4	2 2 0 1 0 7	200
Personnel Expenses	22.8	0.9	15.0	24.9	47.9	79.0	28.8	2.8	16.4	28.0	47.9
Financial Expenses Bank Interest & Charges Professional Fees Franchise Fees	1.3 0 9 0 3 0 1	0.2	1.2 0.5 0.3	1.4 1 1 0 3	2.2 1 6 0 6	91.0 51.9 66.3 1.5	1.4 1.7 0.5 6.1	0.3	1.2 1.2 0.4	1.4	2.4
Sales and Admin. Expenses Advertising Supplies Delivery	18.6 0.6 6.5 11.6	32.9 1 8 3 1 1	10.9 0 1 2 2 8 6	15.8 15 10.1 4.2	16.1 06 108 47	100.0 47.0 90.0 91.1	18.6 13 72 127	32.9 2.1 31.1	10.9 0.5 3.1 8.6	15 8 1 7 10 1 6 2	16.
Other Expenses	14.8	6.0	17.0	18.3	17.1	87.5	17.0	8.7	17.0	20.5	18.1
Profit (loss)	35.2	54.2	44.2	33.5	11.1	100.0	35.2	54.2	44.2	33 5	11.
otal	100.0	100.0	100.0	100.0	100.0	100.0	•••				

<sup>(1)</sup> These estimates are based on a sample of businesses recording sales between \$10 thousand and \$2 million

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

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

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings
Businesses primarily engaged in disinfecting and exterminating, window cleaning, landorial and other services to buildings and dwellings

<sup>(2)</sup> Value in each cell Total weighted expenditure on a given item x 100 for each quartile

TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25°	Lower middle 25%	Upper middle 25%	Top 253
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	17	28	51
High sales value (\$000's)	(1)	17	28	51	(1)
	•		Average (\$000's)		441
Assets			Hall Hall		
Cash	1			1	2
Accounts and Notes Receivable	5				20
Inventory	1				2
Other Current Assets	1				5
Total Current Assets	8			1	29
Fixed Assets	8		•	3	27
Less. Accum Dep. on Fixed Assets	3			1	10
Other Assets	1				3
Total Assets	13			3	49
Liabilities and Equity					
Current Loans	2			1	7
Other Current Liabilities	4			1	15
Total Current Liabilities	6		-	2	22
Mortgages Payable					
Long Term Debt					2
Other Liabilities	1			1	1
Total Liabilities	7			3	26
Total Equity	6				23

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	Total-1)	Bottom 25%	Lower middle 25°°	Upper middle 25°=	Top 25:
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	35				
Low sales value (\$000 s)	-(1)	(1)	17	28	51
High sales value (\$000's)	(1)	17	28	51	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1 2		-	1 0	1 4
Leverage Ratios					
Dept Equity ratio (times)	-2.4		-	-8 9	2.2
Interest Coverage ratio (times)	433		49 7	59 3	27.9
Debt ratio (times)	0.8			10	0.6

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

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia. Services to Buildings and Owellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°.
Number of businesses (estimated)	6	**	••	40	
Businesses in sample	2				
Low sales value (\$000's)	(1)	••	**	0.00	
High sales value (\$000 s)	(1)		••		••
			Average (\$000's)		
Source of Funds					
From Operations	X	***		***	
Sale of Fixed Assets	X	**	**	**	
Increase in Long Term Debt	X			**	
Advances From Owners and Affiliates	X	+=	**	**	**
From Government	X	**	**	***	
Increase in Share Capital	X	4*		***	**
Sale of Investments	X	8.0	810	er eh	
Tax Adjustments	X	4.5	-	**	**
Other Sources	X	8.0	e n	**	**
Total	X	840	**	**	
Application of Funds					
Purchase of Fixed Assets	X	**	w e	A-9	**
Payment of Dividends	X	**	an	4.0	**
Repayment of Long Term Debt	X	***	10 th	**	**
Current Portion of Long Term Debt	X		es #0		
Purchase of Investments	X	**		A.A.	
Repayment of Adv. From Owners and Affil	X	**		p.6	
Decrease in Equity	X	4.0	**	- 1	**
Tax Adjustments	X	**	**		
Other Applications	X		0-4	0.0	
Total	X	e÷	<b>*</b> **	4.0	44
Increase (Decrease) in Net Working Capital	X	**	••	des	

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985

Nova Scotia, Services to Buildings and Dwellings (SIC 995)

					mber of businesses th paid employees
Business size expressed in average labour units(*)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	184	16,205	1,834	42	24
less than 20 20 · 99 100 · 499 500 and over	170 8 × 4	4 718 2 937 X X	484 341 52 957	42	22
1985					
Total	200	18,934	2.331	35	
less than 20 20 - 99 100 - 499 500 and over	184 8 3 5	5.987 1.862 2.324 8.761	628 239 307 1.157	35	

<sup>(1)</sup> Average labour units are calculated by dividing total pavroll by the average annual wage and salary rate as reported in the Survey of Emoloyment. Pavroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the ousness size groups used are determined at the Canada level. Thus if a ousness has at least 500 employees in Canada as a whole but less than that number in any groups used and the FOO and over group.

given province it is shown in the 500 and over group.

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

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25**		
		All \$ values are expressed in thousands					
			1982				
All Businesses (No.)	221	49	47	69	56		
Total Sales \$	11.858	684	873	• 2,390	7.91		
Total Expense \$	9.774	350	340	1,733	7.35		
Net Profit (loss) \$	2,084	334	533	657	56		
Businesses reporting a profit (No.)	199	49	47	66	3		
Total Sales \$	9,425	684	873	2.269	5.59		
Total Expense S	7.264	350	340	1,607	4.96		
Net Profit \$	2,161	334	533	662	63		
Businesses reporting loss (No.)	22			3	1		
Total Sales \$	2.433			121	2.31		
Total Expense \$	2,510		•	126	2.38		
Net Loss S	-77	•	-	-5	-7		
			1983				
All Businesses (No.)	298	68	64	90	7		
Tota! Sales \$	16,676	765	997	2,542	12.37		
Total Expense S	13.156	209	548	1.452	10.94		
Net Profit loss: \$	3.520	556	449	1.090	1.42		
Businesses reporting a profit (No.)	284	67	64	89	6		
Total Sales \$	14.896	751	997	2.498	10.65		
Total Expense \$	11,307	192	548	1.407	9,16		
Net Profit S	3.589	559	449	1.091	1,49		
Businesses reporting a loss (No.)	14	1		1	1		
Total Sales \$	1.780	14		44	1.72		
Total Expense S	1.849	17		45	1_78		
Net Loss S	-69	-3		-1	-6		
			1984				
All Businesses (No.)	361	86	92	89	9.		
Total Sales S	22,445	1,070	1,996	3.566	15.81		
Total Expense \$	18.569	817	1.394	2.184	14,17		
Net Profit (loss) \$	3.876	253	602	1.382	1.63		
Businesses reporting a profit (No.)	326	86	92	89	5		
Total Sales \$	16 649	1.070	1.996	3.566	10 01		
Total Expense \$	12.484	817	1.394	2.184	8 0 8		
Net Profit \$	4 165	253	602	1,382	1 92		
Businesses reporting a loss (No.)	35			•	3		
Total Sales \$	5.796			-	5.79		
Total Expense S	6.085			•	6.08		
Net Loss S	-289	•			-28		
			1985				
All Businesses (No.)	329	82	72	92	8		
Total Sales \$	25.876	1.159	1.796	3,677	19 24		
Total Expense \$	22.207	530	1.065	2.550	18 06		
Net Profit (loss) \$	3.669	629	731	1,127	1.18		
Businesses reporting a profit (No.)	287	82	72	73	6		
Total Sales \$	20,417	1,159	1,796	2.697	14.76		
Total Expense \$	16,591	530	1.065	1.531	13 46		
Net Profit \$	3.826	629	731	1.166	1 30		
Businesses reporting a loss (No.)	42		•	19	2		
Total Sales \$	5,459			980	4 47		
Total Expense \$	5 616			1,019	4.59		
Net Loss \$	-157			-39	-11		

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

Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia, Janitorial Services (SIC 9953)

THOUGH GOODING, OBTITION	d. oc. 1100s (a.e. 0500)				
	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°s	Top 25%
Number of businesses (estimated)	228	57	57	57	57
Businesses in sample Low sales value (\$000's) High sales value (\$000's)	24 (1) (1)	(1) 15	15 26	26 51	51 (1)

		Industry Average(2)				Reporting businesses only (3)					
elected expense item	Total	Bottom 25°	Lower middle 25°	Upper middle 25°°	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 253	Upper middle	Top 25°
		111	Percent of	sales				Pe	ercent of sa	les	
ccupancy Expenses	5.3	8.5	3.5	6.3	3.8	100.0	5.3	8.5	3.5	6.3	3.8
Mortgage Interest Depreciation	20	1.2	2 1	3.5	0.8	620	3.2	2.4	3 1	5 2	1.3
Repairs & Maintenance	1.5					343	45				
Heat. Light & Telephone	0.8	0.2	0 1	1,1	1.4	48 1	16	0 4	1 6	22	1 7
Business & Property Tax Insurance	01		0.9	0.5	0.4	39 7 59 9	02		1.5	0.6	0.5
Rent	0.5		0 9	0.5	0 4	25 2	2 1		, ,	0 0	0.
ersonnel Expenses	26.2	1.5	3.6	38.7	55.2	73.5	35.6	2.8	9.7	38.7	55.2
inancial Expenses Bank Interest & Charges Professional Fees Franchise Fees	1.1 0.7 0.3 0.1	0.1	1.2 0.3 0.4	1.0 0.7 0.3	2.1 1.6 0.5	86.7 47.9 60.5 2.2	1.3 1.4 0.5 6.1	0.2	1.2 3.8 0.4	1.0 0.8 0.6	1 1
ales and Admin. Expenses	20.0	46.5	10.2	15.0	14.3	100.0	20.0	46.5	10.2	15.0	14.3
Advertising	0.1			0.00	14	406	0.3				
Supplies Delivery	7 0 12 9	1.9	18	111	11.8	85 1 91 6	8 2	19	4 2 8 4	11 1 5 4	11.
ther Expenses	9.4			9.3	14.0	86.2	10.9			9.3	16.
Profit (loss)	38.0	43.4		29.7	10.6	100.0	38.0	43.4		29.7	10.1
otal	100.0	100.0	100.0	100.0	100.0	100.0					

<sup>(1)</sup> These estimates are based on a sample of oursinesses reporting sales between \$10 thousand and \$2 million

Total weighted expenditure on a given item x 100 for each quartile (3) Value in each cell

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100 : See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

x 100 for each quartile (2) Value in each cell Total weighted expenditure on a given item Total weighted sales of all businesses in the sample

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25°	Top 25°°
Number of businesses (estimated)	228	57	57	57	57
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	26	51
High sales value (\$000's)	(1)	15	26	51	(1)
			Average (\$000's)		
Assets					
Cash	1			1	2
Accounts and Notes Receivable	5			*	21
inventory					1
Other Current Assets				*	1
Total Current Assets	7			1	25
Fixed Assets	5			1	19
Less Accum Dep on Fixed Assets	2			•	8
Other Assets	1				3
Total Assets	11		•	2	38
Liabilities and Equity					
Current Loans	2			•	7
Other Current Liabilities	4		-	•	15
Total Current Liabilities	6				22
Mortgages Payable				•	
Long Term Debt			•	•	
Other Liabilities	1			2	2
Total Liabilities	7			3	24
Total Equity	4			-1	1.4

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

TABLE 3. Financial Ratios for 1985
Nova Scotia, Janitorial Services (SIC 9953)

Total(1)	Bottom 25%	Lower middle 25°:	Upper middle 25	Top 25%
228	57	57	57	57
24				
(1)	(1)	15	26	5
(1)	15	26	51	0.1
		Average		
1 5			1.8	1 3
-0 1			-5.1	3 (
. 49 2		105	71 4	318
0 9			1 2	0
	228 24 (1) (1) (1)	25°s  228 57  24 (1) (1) (1) 15  15  -01 49 2	25°: middle 25°:  228 57 57  24 (1) (1) 15 (1) 15 Average  15	25°s middle 25°s middle 25°s  228 57 57 57  24 (1) (1) 15 26 (1) 15 26 51  Average  15 - 18  -0151 49 2 - 10 5 71 4

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

See Notes on Symbols Page

Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Nova Scotia, Janitorial Services (SIC 9953)

	Total(1) 25%	Battom 25%	Lower middle 25%	Upper middle 25%	Top 25°
Number of businesses (estimated)	6	**	99	quite	•
Businesses in sample	2				
Low sales value (\$000's)	(1)	0-0	**	4=	
High sales value (\$000's)	(1)	44	4-0	4+	
		•	Average (\$000's)		
Source of Funds					
From Operations	X	**	**		
Sale of Fixed Assets	X	44	**	0.0	
Increase in Long Term Debt	X			**	
Advances From Owners and Affiliates	X	**			-
From Government	X	94	40	0.7	
Increase in Share Capital	X	••	60	den	
Sale of Investments	X			**	
Tax Adjustments	X		**	**	
Other Sources	X			4.0	
Total	X	0-0	**	**	
Application of Funds					
Purchase of Fixed Assets	X		40	**	
Payment of Dividends	X	••	0.0	**	
Repayment of Long Term Debt	X				***
Current Portion of Long Term Debt	X	40			
Purchase of Investments	X			**	
Recoverent of Adv. From Owners and Affil	X	0.0	**		
Decrease in Equity	X			**	
Tax Adjustments	X		**		
Other Applications	X	**	**		
Total	X	6.9	0-0	**	٠
Increase (Decrease) in Net Working Capital	x		0.0	ga	

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

Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 TABLE 5. Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	nder of businesses ith paid employees No longer
	No longer
	reporting(3
42	24
42	22
35	
35	
	35

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

<sup>(2)</sup> Refers to businesses reporting no payroll deductions in the previous year (3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°₃			
	All \$ values are expressed in thousands							
			1982					
Ali Businesses (No.)	135	32	31	34	38			
Total Sales \$	3.899	424	498	664	2,313			
Total Expense \$	2.551	166	234	320	1.831			
Net Profit (loss) \$	1.348	258	264	344	482			
Businesses reporting a profit (No.)	127	32	31	34	30			
Total Sales \$	3.149	424	498	664	1 560			
Total Expense \$	1 784	166	234	320	1.06-			
Net Profit \$	1.365	258	264	344	499			
Businesses reporting loss (No.)	8				8			
Total Sales \$	750				750			
Total Expense \$	767			-	767			
Net Loss \$	-17				-17			
	HE TUETTE		1983					
All Businesses (No.)	215	43	45	65	62			
Total Sales \$	7.192	468	592	1,115	5 0 1 7			
Total Expense S	5,120	1.4	301	567	4 238			
Net Profit (loss) S	2.072	454	291	5.48	779			
Businesses reporting a profit (No.)	209	43	44	65	57			
Total Sales \$	6.436	468	578	1.115	4 275			
Total Expense \$	4,328	14	284	567	3 463			
Net Profit \$	2,108	454	294	548	812			
Businesses reporting a loss (No.)	6		1		5			
Total Sales S	756		14		742			
Total Expense \$	792		17		775			
Net Loss \$	-36	-	.3		·33			
			1984					
All Businesses (No.)	149	35	34	35	45			
Total Sales S	8 226	387	532	952	6 355			
Total Expense \$	7 102	226	388	806	5 682			
Net Profit (loss) \$	1,124	161	144	146	673			
Businesses reporting a profit (No.)	143	35	34	35	39			
Total Sales \$	6.180	387	532	952	1 309			
Total Expense \$	4 997	226	388	806	3 577			
Net Profit \$	1 183	161	144	146	732			
Businesses reporting a loss (No.)	6			*	6			
Total Sales S	2 0 4 6				2 046			
Total Expense \$	2.105				2 105			
Net Loss \$	-59	•	-	•	-59			
			1985					
Ali Businesses (No.)	228	57	49	62	60			
Total Sales \$	19_387	731	968	2,638	15 050			
Total Expense \$	16.802	394	321	1,905	14 182			
Net Profit (loss) \$	2.585	337	647	733	868			
Businesses reporting a profit (No.)	192	57	49	43	43			
Total Sales \$	16.299	731	968	1,658	12 942			
Total Expense \$	13 641	394	321	886	12 045			
Net Profit \$	2.658	337	647	772	90.			
Businesses reporting a loss (No.)	36			19	17			
Total Sales \$	3 088			980	2 108			
Total Expense \$	3,161			1 019	2 142			
Net Loss \$	-73			-39	-34			

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

## Appendix A

## Selected Publications Relating to Small Business

## Catalogue

- 61-231 Small Business in Canada: A Statistical Profile 1982-1984, Bil.
- 61-521 Small Business in Canada: A Statistical Profile 1981-1983, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 Sales per Seiling Area of Independent Retailers - 1986, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

### Small Business Profiles (Annual)

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61-601E Canada
61-602E Newfoundland
61-603E Prince Edward Island
61-604E Nova Scotia
61-605E New Brunswick
61-606E Quebec
61-607E Ontario
61-608E Manitoba
61-609E Saskatchewan
61-610E Alberta
61-611E British Columbia
61-612E Yukon
61-613E Northwest Territories
61-614E (SIC 622)
                              Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)
                              Barber and Beauty Shops
61-614E (SIC 7721)
61-614E (SIC 4564)
                               Computer Services
                              Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)
                              Fabric and Yarn Stores
                              Gasoline Service Stations
61-614E (SIC 6331)
61-614E (SIC 6413)
                              General Merchandise Stores
61-614E (SIC 6412)
                              General Stores
61-614E (SIC 6582)
                               Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)
                              Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)
                              Insurance and Real Estate Agencies
61-614E (SIC 9953)
                              Janitorial Services
61-614E (SIC 972)
                              Laundries and Cleaners
61-614E (SIC 9211 & 9212) Licensed and Unlicensed Restaurants
61-614E (SIC 7771) Management Consulting Services
61-614E (SIC 4231)
                               Masonry Contractors
61-614E (SIC 6141)
                              Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112) Motels, Hotels and Motor Hotels
61-614E (SIC 751) Operators of Buildings and Dwell
61-614E (SIC 7512) Operators of Non-Residential Bu
                              Operators of Buildings and Dwellings
                              Operators of Non-Residential Buildings
61-614E (SIC 6031)
                              Pharmacies
61-614E (SIC 4241)
                              Plumbing Contractors
61-614E (SIC 995)
                               Services to Buildings and Dwellings
61-614E (SIC 4011)
                               Single Family Housing Contractors
                              Specialty Food Stores
61-614E (SIC 6012)
                              Sporting Goods Stores
61-614E (SIC 6541)
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# Appendix A - concluded

## Selected Publications Relating to Small Business

6	1-614E	(SIC 9213)	Take-Out Food Services
6	1-614E	(SIC 4581)	Taxicab Industry
6	1-614E	(SIC 9961)	Ticket and Travel Agencies
6	1-614E	(SIC 6342)	Tire, Battery, Parts and Accessories Stores
6	1-614E	(SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
6	1-614E	(SIC 456)	Truck Transport Industry
6	1-614E	(SIC 9912)	Video Movies and Audio-Visual Equipment Rental
6	1-614E	(SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

· Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.