

## NOVA SCOTIA

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## Small Business Profiles

## NOVA SCOTIA

## 1985

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## Symbols

- zero or no observations
- too small to be expressed
not applicable
$\times \quad$ 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. bottorn $25 \%$, 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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6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

## Appendix A

Selected Publications Relatling 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 $2^{\circ}$ 。 in the Toy. Hobby. Novelty and Souvenir Stores Industry to $54^{\circ} \%$ in the Industriat 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 $\mathrm{T}_{1}$ (General) form, a sel of financial statements and other supportive schedules. Table 5 is derived from the $T 4$ 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 selecied 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 $=\frac{\text { current assets }}{\text { current liabilities }}$

## 2. Leverage Ratios <br> Debt Ratio $=\frac{\text { total liabilities }}{\text { total assets }}$

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

## d) Table 4

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

## e) Table 5

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

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

## f) Table 6

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

## How to Use the Tables

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

## To use the tables:

1) Select the industry and/or province of interest to you (See Table of Contents).
2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
3) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the 10 wer 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 1104 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 Contractore（SIC 4011）

|  | Total（1） | Bottom | Lower middle 25\％ | Upper middle $25^{\circ}$ ． | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 342 | 85 | 85 | 86 | 86 |
| Businesses in samole Low sales value（ $\$ 000$ s） High sales value（ $\$ 000$ 5） | $\begin{aligned} & 63 \\ & \text { (1) } \\ & \text { (1) } \end{aligned}$ | 11 39 | $\begin{array}{r}39 \\ \hline 80\end{array}$ | $\begin{array}{r} 180 \\ 457 \end{array}$ | $\begin{gathered} 457 \\ \text { (9) } \end{gathered}$ |


| Selected expense tiem | Industry Average（2） |  |  |  |  | \％busi－ nesses reporfing | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ 。 | Upoer middle $25^{\circ}$ 。 | $\begin{aligned} & \text { TOO } \\ & 25^{\circ} \mathrm{O} \end{aligned}$ |  | Total | Bottom 25：。 | Lower middle $25^{\circ}$ | Uoper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 Morigage Interest | 4.6 | 45 | 9.0 | 2.4 | 1.7 | 99.9 0.2 | 4.6 1.3 | 4.5 | 9.0 | 2.4 | 1.7 |
| Deoreciation | 12 | 27 | 05 | 1.2 | 07 | 825 | 18 | 39 | 06 | 14 | 08 |
| Repars \＆Maintenance | 01 | 03 |  | 03 | 01 | 222 | 06 | 09 | － | 17 | 01 |
| Heal．Light \＆Telepnone | 03 | 03 | 02 | 04 | 03 | 51.7 | 05 | 07 | 09 | 04 | 0 ¢ |
| Business \＆Property Tax | 24 | 02 | 78 | 03 | 03 | 502 | 49 | 03 | 119 | 06 | 05 |
| Insurance | 0.4 | 06 | 03 | 03 | 03 | 722 | 05 | 09 | 04 | 02 | 04 |
| Rent | 0.2 |  |  |  | － | 249 | 07 |  |  |  |  |
| Personnel Expenses | 17.4 | 26.3 | 18.9 | 15.3 | 9.4 | 91.2 | 19.1 | 39.2 | 18.9 | 16.7 | 9.9 |
| Finsncial Expenses | 3.5 | 4.3 | 3.9 | 3.1 | 2.6 | 93.2 | 3.7 | 6.5 | 3.9 | 3.1 |  |
| Bank Interest \＆Charges | 21 | 13 | 32 | 22 | 13 | 927 | 22 | 20 | 32 | 23 | 13 |
| Prolessional Fees | 14 | 30 | 0.7 | 09 | 13 | 84.7 | 16 | 47 | 07 | 12 |  |
| Other Expenses | 26.3 | 17.5 | 41.5 | 26.5 | 16.1 | 100.0 | 26.3 | 175 | 41.5 | 265 | 96.1 |
| Protit（loss） | 9.7 | 36.1 | 0.9 | 6.0 | 1.8 | 100.0 | 9.7 | 36.1 | 0.9 | 6.0 | 18 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ．．． | $\cdots$ | $\ldots$ | ． |  |



Since the number of businesses reporfing a spectic expense may difler tor each cell the total（proft（loss）plus expenses）does not necessarily equal an＇
See Notes on Symbols Page
Standard Industrial Classification Definition：
SIC 4011－Single Family Housing Contractors
Businesses primarily engaged in the develooment and construction ol single detached and single attached dwellings such as coitages single duolexes garden homes semi－delached houses，single aliached houses erecting prefabicated homes row houses rexc row duplexes）single residences and summer nomes

## TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Single Family Mousing Contractors (SIC 4011)

| - | Total\{1\} | Boliom 25\% | Lower middle 25\% | Upper middle $25 \%$ | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 342 | 85 | 85 | 86 | 86 |
| Businesses in sample |  |  |  |  |  |
| Low sales value (\$000 s) | (1) | (1) | 39 | 180 | 457 |
| High sales value ( $\$ 000$ s) | (1) | 39 | 180 | 457 | 11) |
|  |  | Average (5000's) |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 12 | 4 | 1 | 12 | 33 |
| Accounts and Notes Recervable | 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 | 19 | 1 | 2 | 9 | 32 |
| Other Assets | 8 | . | . | 5 | 25 |
| Total Assets | 140 | 13 | 3 | 72 | 468 |
| Liabilities and Equity 01 |  |  |  |  |  |
| Current Loans | 27 | 3 | 4 | 9 | 91 |
| Other Curtent Liabrlities | 56 | 3 | 2 | 20 | 197 |
| Total Current Liobilities | 83 | 6 | 6 | 29 | 288 |
| Mortgages Payable | 13 | - | . | 13 | 39 |
| Long Term Debi | 2 | 2 | - | 2 | 1 |
| Other Liabulities | 7 | 1 | 1 | 7 | 20 |
| Total Liabilities | 105 | 9 | 7 | 50 | 351 |
| Total Equity | 35 | 4 | . 4 | 22 | 117 |

(1) These estumates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ militon

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

|  | Toialı | Botiom $25^{\circ}=$ | $\begin{array}{r} \text { Lo.ver } \\ \text { midale } 25 \% \end{array}$ | Upper midde 25: | $\begin{gathered} \text { TOD } \\ 25: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number ol Dusinesses (estimaled) | 342 | 85 | 85 | 86 | 86 |
| Businesses in sample Low sales value 5000 s: High sales value $\$ 000$ s) | $\begin{aligned} & 63 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{gathered} (1) \\ 39 \end{gathered}$ | $\begin{array}{r} 39 \\ 180 \end{array}$ | $\begin{array}{r} 180 \\ 457 \end{array}$ | $\begin{array}{r} 157 \\ 1 ? \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity Ratio Curfent ratio timess | 19 | 13 | 13 | 25 | 22 |
| Leverage Ratios <br> Debt Equily ratio (times) interest Coverage ratio (times) Debt ratio (times) | $\begin{array}{r} 147 \\ 244 \\ 09 \end{array}$ | $\begin{array}{r} 28 \\ -41 \\ 07 \end{array}$ | -16 16 | $\begin{array}{r} 25 \\ 404 \\ 08 \end{array}$ | $\begin{array}{r} 376 \\ 138 \\ 09 \end{array}$ |

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

See Notes on Symbols Paçe

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

|  | $\begin{gathered} \text { Total(1) } \\ 25^{\circ}: \end{gathered}$ | Bottom 25. | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \text { : } \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25^{\circ} \mathrm{C} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
| inctesse in Long Term Debt | 17 | - | 9 | 2 | 53 |
| Advances From Owners and Alfilates | 7 | - | . | 17 | 11 |
| From Government | . | - | - | . | . |
| Increase in Share Capital | - | - |  | - | - |
| Sale of Investments | , | - | 9 | - | 2 |
| Tax Adjustments | . | - | . | - | . |
| Other Sources | - | - | $\cdots$ | - | \% |
| Tota: | 48 | -25 | 40 | 29 | 197 |
| Appllication of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 12 | - | 10 | 12 | 22 |
| Payment of Dividends | - | - | . | . | - |
| Repayment of Long Term Debt | 19 | - | 99 | - | 15 |
| Current Portion of Long Term Debt | - | - | . | - | - |
| Puichase of investments | 2 | - | - | - | 7 |
| Pepayment of Adv From Owners and Affil | 5 | - | 3 | 1 | 45 |
| Decrease in Equity |  | - |  | - | . |
| Tax Adustments | 1 | - | - | - | 3 |
| Other Applications | , | - | - | 4 | - |
| Total | 41 | - | 32 | 17 | 92 |
| Incresse (Decrease) in Net Working Capital | 7 | -25 | 8 | 12 | 25 |

(1) These estimales are based on a sample of businesses teporting sales between $\$ 10$ inousand 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. Residential Building and Development (SIC 401)

| Business size expressed in average labour units: 1 ) | Number of Businesses | $\begin{aligned} & \text { Total } \\ & \text { paytoll } \\ & \text { (\$000 s) } \end{aligned}$ | Average labour unils\{! | Changes in numper of Dus nesses with jaid emplovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No ionger reporting 31 |
| 1982 |  |  |  |  |  |
| Total | 673 | 34.374 | 1.722 | 136 | 127 |
| less than 20 | 656 | 22.863 | 1 17. | , 33 | 124 |
| 20.99 | 10 | 4.742 | 222 | 2 | 1 |
| $100 \cdot 499$ | 5 | X | 233 | ? | 2 |
| 500 and over | X | x | 96 | . | - |
| 1985 |  |  |  |  |  |
| Total | 880 | 60.803 | 2.924 | 166 |  |
| less than 20 | 855 | 49.979 | 2.010 | - 61 |  |
| 20.99 | 17 | 10.835 | 499 | . |  |
| 100-499 | 8 | 8.789 | 415 | 2 |  |
| 500 and over | - | . | . | . |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Supyey of Empioyment Payroll and Hours. Statistics Canada. Catalogue No 72.002 An average labour unit could be interpreted as a full-time emplavee Note that the ousiness size groups used are determined at the Canaca level Thus it a business has al least 500 employees in Canada as a whole bup less than that number in any given province if is shown in the 500 and over grovo
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbois Page

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


All $\$$ values are expressed in thousands

|  |  |  | 1982 |  | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 170 | 42 | 43 | 42 | 43 |
| Total Sales \$ | 38.697 | 1.430 | 3.785 | 7.098 | 26384 |
| Total Expense S | 41.439 | 1.638 | 5.821 | 6.759 | 27.221 |
| Net Prolit (loss) \$ | -2.742 | -208 | -2.036 | 339 | . 837 |
| Businesses reporing a profit (No.) | 103 | 27 | 30 | 22 | 24 |
| Total Sates \$ | 22.775 | 899 | 2.717 | 3.893 | 15266 |
| Total Expense \$ | 21.144 | 813 | 2.429 | 3.336 | 14.566 |
| Net Profil 5 | 1.631 | 86 | 288 | 557 | 700 |
| Businesses reporting loss (No.) | 67 | 15 | 13 | 20 | 19 |
| Totsi Sales \$ | 15.922 | 531 | 1.068 | 3.205 | 11:18 |
| Total Expense \$ | 20.295 | 825 | 3.392 | 3.423 | 12655 |
| Net Loss \$ | -4 373 | -294 | -2.324 | . 218 | . 1537 |
|  |  |  | 1983 |  |  |
| All Businesses ( No ) | 204 | 50 | 51 | 52 | 51 |
| Tolal Saies \$ | 55.666 | 1.643 | 5.121 | 12.160 | 36-12 |
| Total Expense \$ | 55.438 | 1.904 | 4805 | 11.860 | 36.859 |
| Net Proft (loss) S | 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 | 6760 | 19.275 |
| 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 | 4.797 | 16.232 |
| Total Expense 5 | 26.17 | 1.112 | 2612 | 5.100 | 1:593 |
| Nel Loss S | -2 560 | . 536 | -280 | . 383 | .1361 |
|  |  |  | 1984 |  |  |
| All Businesses (No.) | 369 | 91 | 93 | 93 | 92 |
| Total Sales \$ | 123443 | 5.062 | 14248 | 26867 | 77266 |
| Total Expense \$ | 118.628 | 4.625 | 14191 | 25.561 | -425: |
| Net Profir (loss) 5 | 4.815 | 437 | 57 | 1306 | 3015 |
| Businesses reporting a profit (No.) | 261 | 63 | 53 | 66 | 79 |
| Total Sales \$ | 98.186 | 3.546 | 8. 118 | 19296 | 67226 |
| Total Expense \$ | 92.253 | 2985 | 7711 | 17.766 | 63-99 |
| Net Profit \$ | 5.933 | 561 | 407 | 1530 | 3.335 |
| Businesses reporting a loss (No.) | 108 | 28 | 40 | 27 | 13 |
| Total Sales \$ | 25.257 | 1.516 | 6.130 | 7.571 | 10030 |
| Total Experse \$ | 26.375 | 1.640 | 6.480 | 7795 | 10.160 |
| Net Loss \$ | -1.118 | -124 | . 350 | . 224 | . 220 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 342 | 85 | 85 | 82 | 90 |
| Total Saies $\$$ | 110.806 | 2.935 | 11.923 | 25.192 | 70.156 |
| Total Expense \$ | 106.619 | 2.347 | 11.44 | 24.325 | 68506 |
| Ner Profit (loss) 5 | 4.187 | 588 | 482 | 1.167 | 1950 |
| Businesses reporting a protit (No.) | 254 | 79 | 54 | 62 | 59 |
| Total Sales \$ | 75.091 | 2.683 | 6.876 | 19.184 | 16318 |
| Total Expense \$ | 69.819 | 2.052 | 6.091 | 17.769 | 13907 |
| Net Profic \$ | 5.272 | 631 | 785 | 1.115 | 2+19 |
| Businesees reporting a loss (No.) | 88 | 6 | 31 | 20 | 31 |
| Total Sales 5 | 35.715 | 252 | 5.047 | 6308 | 21108 |
| Total Expense 5 | 36.800 | 295 | 5.350 | 6556 | 24599 |
| Net Loss $\$$ | . 1.085 | . 43 | . 303 | . 218 | -491 |

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

|  | Total（1） | Bottom 25\％ | Lowe： middle $25^{\circ}$ ． | Uppe： middele $25^{\circ}$ ． | $\begin{gathered} \text { ToD } \\ 25^{=}= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estımated） | 141 | －－ | －－ | － | －－ |
| Businesses in sample Low sales value（ 5000 s） High sales value（ 5000 s） | $\begin{aligned} & 15 \\ & (1) \\ & 11 \end{aligned}$ | －－ | －＊ | －－ | －－ |


| Selected expense item | Indusiry Average（2） |  |  |  |  | $\therefore$ © busi－ <br> nesses <br> reporting | Reporling businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bollom $25^{\circ}$ 。 | Lower middle $25 \%$ | Uppe： midde $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Total | Boltom $25^{\circ}$ 。 | Lower midale 25 。 | Uppet middle | $\begin{gathered} \text { Top } \\ 25^{\prime}: \end{gathered}$ |
|  | Percent ol saies |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 24.9 | － | － | － | ＊＊ | 80.7 | 30.8 | － | ＊＊ | ＊ | ＊ |
|  | 3.9 | － | $\cdots$ | ＊－ | －－ | 83.8 | 4.6 | $\cdots$ | － | － | $\cdots$ |
| Mortgage Interest | 23 | $\cdots$ | －－ | $\cdots$ | ＊ | 593 | 36 | － | －－ | ＂ | $\cdots$ |
| Depreciation | 22 01 | $\cdots$ | －－ | －－ | $\because$ | 593 258 | 36 04 | － | －． | －－ | －． |
| Heat Light \＆Telephone | 08 | ． | － | － | －－ | 819 | 09 | ． | －． | － | －－ |
| Business \＆Property Tax |  | －． | －． | －－ | － | 228 | 02 | － | －＊ | －－ | －－ |
| Insurance | 07 | －－ | －－ | －． | － | 586 | 1.2 | － | － | ＊＊ | － |
| Rent | 01 | － | ．－ | － | －． | 222 | 05 | ．． | ．－ | －－ | －－ |
| Personnel Expenses | 32.4 | －－ | －－ | － | － | 83.8 | 38.7 | － | －＊ | － | ＊ |
| Financial Expenses | 1.7 | －＊ | － | －． | － | 76.7 | 2.3 | －． | －－ | －－ | － |
| Bank Interest \＆Charges | 09 | ．． | －－ | －－ | ．－ | 767 | 12 | ．－ | －－ | ．． | －． |
| Protessional Fees | 08 | $\cdots$ | － | － | － | 748 | 1.1 | －－ | －－ | －－ | $\cdots$ |
| Other Expenses | 12.9 | － | －＊ | － | － | 100.0 | 12.9 | ＊ | －－ | －． | － |
| Protit（loss） | 24.2 | $\cdots$ | － | －． | － | 100.0 | 24.2 | －＊ | －． | ． | ＊ |
| Total | 100.0 | －－ | － | ＊ | － | 100.0 | ．．． | － | $\cdots$ | －－ | ＊ |

（1）These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ milion
（2）Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ lor each quartile
（3）Value in each cell $=\frac{\text { Total weighied expenditure on a given item }}{\text { Total weighied sales of businesses reporing ihis item of expenditure }} \times 100$ for each quartile
Since the number of businesses reporing a specific expense may difler for each cell．The total（profit（loss）plus expenses）does nor necessarily eoual ：00：
See Notes on Symbols Page
Standard Industrial Classification Definition：

## SIC 4231 ．Masonry Contractors

Businesses primarily engaged in conventional or speciatty masonfy work．（except interior marble wopk）such as instalation of architectural stone blocklaving brick or stone lining（chimney，kin，boiler etc）bricklaving installation of granite（exterior work）ins！aliation of marble（exterior work）masonry work instailation of ornamental stone．pointing masonty instaltation of slate（extertior work）．Stone culting and setting and installation of veneer lacing stone or brick．

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

|  | Total(1) | Boltom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \% \end{aligned}$ | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 141 | -- | -* | - | - |
| Businesses in sample | 15 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -- | -- | $\square$ | - |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | -* | -- | - | .. |
|  | Average (\$000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | - | -. | -- | -* |
| Accounts and Notes Recervable | 13 | $\cdots$ | * | - | - |
| Inventory | 3 | - | - | -- | - |
| Other Current Asseis | 1 | * | $\cdots$ | - | -- |
| Total Current Assets | 20 | $\cdots$ | - | $\cdots$ | * |
| Fixed Assets | 18 | - | -* | - | - |
| Less Accum Dep on Fired Assets | 7 | -* | *- | -* | -- |
| Other Assels | 1 | - | - | -" | . |
| Total Assets | 32 | - | - | * | ** |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 5 | -- | - | -. | - |
| Other Current Liablities | 13 | - | -* | -. | -* |
| Total Current Latorlities | 18 | -- | - | -- | - |
| Mortgages Payable |  | $\cdots$ | - | - | - |
| Long Term Deot | 5 | - | - | - | -- |
| Other Liabilites | 5 | - | - | -- | - |
| Total Liabilities | 24 | -* | -- | - | ** |
| Total Equity | 8 | -- | - | * | $\because$ |

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

TABLE 3. Financial Ratios for 1985 Nova Scolia. Masonny Contractors (\$1C 4231)

|  | Total 11 | Bottom $25^{\circ} \text {, }$ | Lover midde 25: | Upper miode $25^{\circ}$ : | $\begin{gathered} \text { TOD } \\ 25^{\circ} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 141 | - | -. | .. | - |
| Businesses in sample | 15 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | 111 | . | . | .. | $\cdots$ |
| High sales value i $\$ 000$ s) | 11. | . | . | . | - |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 06 | -* | ** | -. | - |
|  |  |  |  |  |  |
| Debr Equily ratio (limes) | 186 | - | -. | - | -- |
| interest Coverage rasio (fimes) | 172 | - | - | -- | - |
| Deb: ratio (times) | 1, | -- | - | -- | - |

(1)These estimates are based on sample of businesses reporing sates beiween $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page

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

|  | Tolall! | Bottom $25 \%$ | Lower middle 25\% | Upper middele $25^{\circ}$. | $\begin{array}{r} \text { Too } \\ 25 ?^{2} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 7 | $\cdots$ | - | $\cdots$ | -- |
| Qusinesses in samole | 4 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | - | - | - | - |
| High sales value ( $\$ 000$ s) | (1) | - | -. | -- | - |
| Average (\$000 s ) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 37 | -* | - | - | - |
| Sale of Fixed Assels | - | -* | $\cdots$ | -- | -* |
| Increase in Long Term Debt | 8 | -- | - | - | - |
| Advances From Owners and Affiliates | 2 | -* | - | -- | -- |
| From Government | . | .- | *- | .- | -- |
| Increase in Share Capual | * | -* | - | -- | -- |
| Sale of Investments | - | -- | -. | - | -- |
| Tax Adjusimenis | - | -- | -- | - | - |
| Other Sources | - | -- | - | -- | -* |
| Tolal | 47 | " | $\cdots$ | - | -- |
| Application of Funds |  |  |  |  |  |
| Puichase of Fixed Assets | 8 | -- | - | .- | - |
| Payment of Dividends | . | .- | -. | .. | .. |
| Repayment of Long Term Debt | 12 | - | -- | -- | - |
| Curient Portion of Long Term Debt | . | -- | -. | .. | - |
| Purchase of investiments | - | -- | - | -. | -* |
| Repayment of Adv From Owners and Affil | 23 | - | -- | -- | -* |
| Decrease in Equity | - | -- | - | -- | -- |
| Tax Adusiments | - | -- | - | .. | .- |
| Other Applications | 1 | - | - | - | * |
| Total | 45 | -* | ** | * | - |
| Increase (Decrease) in Net Working Capital | 1 | -- | - | - | ** |

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

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

| Business size exoressed in average labour units ${ }^{1}$ ) | Number ol Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & (\$ 000 \text { s } \end{aligned}$ | Average labour units(1) | Changes in nymoer of ousinesses ath paid emplevees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly peporting(2) | No longe: reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 76 | 5.084 | 222 | 9 | 18 |
| less than 20 | 72 | 3.229 | 141 | 7 | 17 |
| 20.99 | 4 | 1.855 | 81 | 2 | - |
| 100-499 | . | - | . | . | 1 |
| 500 and over | - | - | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 108 | 8,783 | 389 | 18 | ... |
| less than 20 | 102 | 4.153 | 184 | 17 |  |
| 20-89 | 6 | 4.630 | 205 | 1 |  |
| 100-499 | . | . | - | . |  |
| 500 and over | , | - | - | - |  |

(1) Average labour units are catculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Siatistics Canada. Catalogue No 72.002 An average ladout unit could be interpreted as a full-kime employee Note that the ousiness size groups used ale determined at the Canada level Thus it a business has at least 500 employees in Canada as a ahole but less than that number in any oiven province if is shown in the 500 and over group
(2) Reters to businesses reporting no payroll deductions in the previous vear
(3) Reters to businesses peporing no payroll deductions in the following year

See Notes on Symbols Page.

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

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Totall1) | Bollom | Lower | Upper | Top |
|  |  | $25 \%$ | middle $25 \%$ | middle $25 \%$ |

All \$ values are expressed in thousands


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 76 | 18 | 20 | 15 | 23 |
| Total Sales S | 7.301 | 446 | 825 | 1.083 | 4,947 |
| Total Expenses | 6.186 | 328 | 629 | 844 | 4.385 |
| Net Profll lloss) \$ | 1.115 | 118 | 196 | 239 | 562 |
| Businesses reporting a profit (No.) | 70 | 17 | 20 | 14 | 19 |
| Total Sales S | 6.489 | 423 | 825 | 1.011 | 4.230 |
| Total Expense S | 5.269 | 301 | 629 | 764 | 3.575 |
| Net Profirs | 1.220 | 122 | 196 | 247 | 655 |
| Businesses reporting a loss (No.) | 6 | 1 | - | 1 | 4 |
| Total Sales \$ | 812 | 23 | - | 72 | 717 |
| Totai Expense s | 917 | 27 | - | 80 | 810 |
| Ne: Loss \$ | . 105 | -4 | - | 8 | -03 |
|  |  |  | 1984 |  |  |
| All Businesses (No.) | 106 | 26 | 24 | 28 | 28 |
| Total Sales \$ | : 3.519 | 821 | 1.263 | 2.413 | 9052 |
| Total Expense 5 | 12.143 | 709 | 1064 | 2.001 | 8.369 |
| Ne: Profir (loss) \$ | 1,406 | 112 | 199 | 412 | 683 |
| Susinesses 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 | 8.081 |
| Net Profit 5 | 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 | 1.008 | 143 | 103 | 473 | 285 |
| Net Loss \$ | -54 | -22 | - 2 | . 25 | . 5 |
|  |  |  | 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 Profis llossi\$ | 1.281 | 356 | 145 | 430 | 350 |
| Businesses reporting a profit (No.) | 133 | 27 | 42 | 26 | 38 |
| Total Sales \$ | 16,712 | \$82 | 1.168 | 2.203 | 12.859 |
| Total Expense \$ | 15,330 | 123 | 1.021 | 1.758 | 12.428 |
| Ne: Profit \$ | 1,382 | 359 | 147 | 445 | 431 |
| Businesses reporting a loss (No.) | 10 | 1 | 1 | 4 | 4 |
| Total Sales \$ | 2.752 | 13 | 40 | 356 | 2.313 |
| Total Expense \$ | 2.853 | 16 | 42 | 371 | 2.42 .4 |
| Net Loss \$ | -109 | -3 | -2 | - 5 | . 81 |

[^2]See Notes on Symbols Page

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\％ | $\begin{array}{r} \text { TOD } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 296 | 74 |  | 74 | 74 | 74 |
| Businesses in sample Low sales value（ $\$ 000$ s） High sales value（ $\$ 000$ s） | $\begin{aligned} & 39 \\ & (1) \\ & (1) \end{aligned}$ | 11 20 |  | 20 90 | 90 113 | 113 $(1)$ |


| Selecied expense item | Industry Average（2） |  |  |  |  | －官 busı nesses reporting | Reporting businesses only（3i） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botrom $25^{\circ}$ 。 | Lower midde 25：。 | Upper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25 \％ | Lower middle 25＊ | Upper middle | $\begin{gathered} \text { Tap } \\ 25^{\circ}: \end{gathered}$ |
|  | Percent of saies |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 Mortoage Interest | 5.9 03 | 5.8 | 6.8 | 3.3 | 6.5 | 100.0 99 | 5.9 35 | 5.8 | 6.8 | 3.3 | 6.5 |
| Depreciation | 21 | 46 | 21 | 1.3 | 09 | 865 | 2.4 | 70 | 26 | 13 | 09 |
| Repairs \＆Maintenance | 01 |  |  |  |  | 198 | 05 | 0 |  | 10 |  |
| Heat Lignt \＆Telephone | 13 | 04 | 25 | 10 | 11 | 909 | 14 | 06 | 25 | 10 | 11 |
| Business \＆Property Tax | 05 | 02 | 03 | 01 | 10 | 565 | 08 | 06 | 06 | 06 | 10 |
| Insurance | 07 | 07 | 05 | 06 | 09 | 731 | 09 | 20 | 08 | 06 | 09 |
| Rent | 10 | ． | 03 | 04 | 2.3 | 410 | 23 | ． | 10 | 0.4 | $\pm 2$ |
| 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 <br> Bank Interest \＆Charges | 1.7 10 | 1.6 1.3 | 2.4 10 | 1.2 | 1.5 0.7 | 99.4 873 | 17 | 1.6 13 | 2.4 2.3 | 1.3 0.8 | 1.5 |
| Protessional Fees | 07 | 02 | 10 | 0.5 | 08 | 830 | 08 | 03 | $1 \%$ | 0.5 | 10 |
| 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 | 1000 | 1000 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | ．．． | $\ldots$ | $\ldots$ |

（1）These estimates are based on a sample of businesses reporing sales between $\$ 10$ inousand and $\$ 2$ million
（2）Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile
（3）Value in each cell $=\frac{\text { Total weighted expenditure on a gren tem }}{\text { Toial meighted sales of businesses reporting this lem of expendifure }}$ ． 100 fork quitle
Since the number of businesses reporting a specific expense may differ for each cell the total（profit（loss）pius expenses）does nol necessarily equal 100 ：
See Notes on Symbols Page
Standard Industrial Classification Definition：
SIC 4241 ．Plumbing Contractors
Businesses primarily engaged in the instaliation and repar of primary hot and cold water piping sysiems ：1e except space heatingi such as installation of waste and vent systems diain．installation of hot water heaters and plumbing tanks installation of water meters．installation of aiping sustems installation of plumbing fixtures．instaliation of primary hot water．ins：allation of root drainage systems（exc eavestroughingi and installation of samitary arare

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

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \mathrm{O} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimated) | 296 | 74 | 74 | 74 | 74 |
| Businesses in sample | 39 |  |  |  |  |
| Low saies value ( $\$ 000$ 's) | (1) | (1) | 20 | 90 | 113 |
| High sales value ( $\$ 000$ 5) | (1) | 20 | 90 | 113 | 111 |
|  |  |  | Average (\$000 |  |  |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cesh | 6 | - | - | 11 | 19 |
| Accounts and Notes Recervable | 17 | - | 1 | 4 | 45 |
| inventory | 10 | - | 2 | 2 | 25 |
| Other Current Assets | 2 | - | - | 3 | 3 |
| Total Current Assets | 34 | - | 3 | 20 | 85 |
| Fixed Assels | 13 | - | 2 | 9 | 33 |
| Less Accum Dep on Fixed Assers | 8 | - | 1 | 7 | 21 |
| Other Assets | 3 | - | . |  | 8 |
| Total Assete | 42 | - | 4 | 24 | 105 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | , | - | - | 1 | 9 |
| Orher Current Lisblisies | 17 |  | 3 | 9 | 43 |
| Total Current Libilties | 21 | - | 3 | 10 | 52 |
| Mortgages Payable | - | - | . | . | 7 |
| Long Term Debi | 7 | - | - | ; | 7 |
| Other Liabilites | 7 | - | . | 1 | 21 |
| Tolal Liabilities | 31 | - | 3 | 11 | 80 |
| Total Equity | 11 | . | 1 | 12 | 25 |

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

## TABLE 3. Financial Ratios for 1985

Nova Scolia Flumbing Contractors (SIC 4241)

|  | Total: 1 , | Sottom $25^{\circ}$ 。 | Lawer middle 25*。 | Upper middle $25^{*}$ : | $\begin{array}{r} \text { rop } \\ 25^{*}= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimated) | 296 | 74 | 73 | 71 | 72 |
| Businesses in samole | 39 |  |  |  |  |
| Low sales ralue ( $\$ 000$ 's | (1) |  | 20 | 90 | -13 |
| High sales value ( 5000 si |  | 20 | 90 | 113 | 1. |
|  | Average |  |  |  |  |
| Liquidity Ratio 0 |  |  |  |  |  |
| Current atio ifimes) | 182 | - | 09 | 652 | 20 |
| Leverage Ratios |  |  |  |  |  |
| Dedi Equily ratio (times) | 80 | - | 383 | 15 | 2. |
| Interest Coverage ratio (times) | 197 | 452 | 56 | 79 | 16-5 |
| Debt ratio limes) | 0.8 | . | 08 | 06 | 09 |

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

See Notes on Symbols Page

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

|  | $\begin{array}{r} \text { Total(1) } \\ 25 \% \end{array}$ | Bottom $25 \%$ | Lower middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25^{\circ} \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 90 | - | - | - | -- |
| Businesses in sample | 10 |  |  |  |  |
| Low sales value (\$000's) | (1) | - | .. | - | .- |
| Hign sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | -* | -- | -* |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 10 | -- | -. | -- | .- |
| Sale of Fixed Assels | - | - | - | - | - |
| Increase in Long Term Debi | 1 | - | - | -- | - |
| Adrances From Owners and Affilates | - | $\cdots$ | -- | -* | - |
| From Government | - | - | - | -- | - |
| Increase in Share Capital | - | -* | -- | - | - |
| Sale of investments | - | -. | - | -- | -- |
| Tax Adusiments | - | - | * | ** | - |
| Other Sources | - | -- | $\cdots$ | -- | -* |
| Total | 12 | $\cdots$ | ** | $\cdots$ | -- |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 2 | -- | -- | - | -- |
| Pavment of Dividends | - | - | -- | ** | -- |
| Repayment of Long Term Debl | 3 | *- | - | -- | - |
| Curpent Portion of Long Term Debt | - | -- | -- | -. | -- |
| Purchase of investments | - | .- | -. | -- | -* |
| Repayment of Adv From Owners and Affil | 3 | *- | -* | -- | -- |
| Decrease in Equity | . | - | ** | - | $\cdots$ |
| Tax Adustments | - | - | -- | -- | - |
| Other Applications | - | -- | - | -* | - |
| Total | 8 | -* | - | - | - |
| Increase (Decrease) in Net Working Capital | 4 | - | -- | - | ** |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroil, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia. Plumbing. Meating and Air Conditioning, Mechanical Work (SIC 424)

| Business size expressed in average labour units(1) |  | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \text { ( } \$ 000 \text { ) } \end{array}$ | Average labour units(1) | Changes in number of Dusinesses with poid emplovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number ol Businesses |  |  | Newly reporting\{2\} | No longer reportingi 31 |
| 1982 |  |  |  |  |  |
| Total | 179 | 20.445 | 895 | 30 | 22 |
| less than 20 | 167 | 9.394 | \$12 | 27 | 20 |
| 20.99 | 10 | $x$ | 349 | 2 | 1 |
| 100.499 | X | $x$ | 134 | 1 | 1 |
| 500 and over | . | - | . | . | - |
| 1985 |  |  |  |  |  |
| Total | 219 | 24.148 | 1.071 | 28 | $\ldots$ |
| less than 20 | 205 | 12.747 | 565 | 26 |  |
| 20.99 | 12 | X | 325 | 2 |  |
| $100 \cdot 499$ | X | X | 181 | - |  |
| 500 and over | - | - | - | - |  |

(1) Average labour units are calcuiated by dividing total paypoll by the average annual wage and salary rate as reported in the Survey of Employment Paypoll and Heurs Siatisics 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) Reters to businesses reporting no payroll deductions in the tollowing year

See Noles on Symbols Page.

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


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 147 | 36 | 33 | 39 | 39 |
| Total Sales 5 | 14.696 | 670 | 1,184 | 2.728 | 10.114 |
| Total Expense \$ | 13.240 | 583 | 986 | 2.338 | 9.333 |
| Ner Profit (lossis | 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 | 8219 |
| Total Expenses | 10.539 | 515 | 898 | 1.740 | 7386 |
| Nei Protit S | 1.582 | 97 | 200 | 452 | 833 |
| Businesses reporting loss (No.) | 18 | 3 | 2 | 6 | 7 |
| Total Sales \$ | 2.575 | 58 | 86 | 536 | - 895 |
| Total Expense 5 | 2.701 | 88 | 88 | 598 | 1947 |
| Net Loss \$ | - 126 | . 10 | $-2$ | -62 | . 52 |

1983

| All Businesses (No.) | 150 | 38 | 37 | 37 | 38 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales 5 | 16.482 | 872 | 1.700 | 2838 | 11072 |
| Toial Expense 5 | 14333 | 749 | 1.430 | 2363 | 9781 |
| Nel Protir lloss) \$ | 2.149 | 123 | 270 | 475 | 1289 |
| Businesses reporting a profit (No.) | 131 | 26 | 34 | 37 | 34 |
| Total Sales \$ | 15.368 | 634 | 1.574 | 2838 | 10322 |
| Total Expense 5 | 13097 | 454 | 1.297 | 2363 | 8983 |
| Net Profits | 2.271 | 180 | 277 | 475 | 1337 |
| Eusinesses reporting a loss (NO.) | 19 | 12 | 3 | - | 4 |
| Total Sales \$ | 1.114 | 238 | 126 | - | 750 |
| Total Expense S | 1236 | 295 | 133 | - | 808 |
| Ne: Loss \$ | . 122 | -57 | . 7 | . | -58 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 221 | 55 | 55 | 56 | 55 |
| Total Sales \$ | 43130 | 1.543 | 3.172 | 69.6 | 3. د69 |
| Toral Expense \$ | 49.317 | 1.068 | 2.735 | $6 \perp 96$ | 31018 |
| Net Profit (loss) \$ | 1813 | 475 | 437 | 450 | 451 |
| Businesses reporting a profit (No.) | 187 | 54 | 54 | 38 | 41 |
| Total Sales \$ | 30525 | 1530 | 3.119 | 4594 | 21282 |
| Total Expense \$ | 27.63d | 1.055 | 2.681 | 3905 | 19993 |
| Nei Profit \$ | 2891 | 475 | 438 | 689 | 1289 |
| Businesses reporting a loss (No.) | 34 | 1 | 1 | 18 | 14 |
| Total Sates \$ | 12605 | 13 | 53 | 2352 | 10187 |
| Total Expense \$ | 13683 | 13 | 54 | 2591 | 11025 |
| Net Loss \$ | -1078 | . | . 1 | . 239 | . 838 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 301 | 74 | 75 | 76 | 76 |
| Total Sales \$ | 44034 | 1.393 | 3.431 | 8.172 | 3.038 |
| Total Expense \$ | 41075 | 936 | 2.663 | 7 70.4 | 29772 |
| Net Profit (ioss) \$ | 2959 | 457 | 768 | 468 | 1266 |
| Businesses reporting a profit (No.) | 250 | 70 | 72 | 48 | 60 |
| Total Sales \$ | 31142 | 1.308 | 3.287 | 4806 | 21741 |
| Total Expense $\$$ | 27894 | 831 | 2.501 | +2.49 | 20313 |
| Net Protils | 3248 | 477 | 788 | 557 | 1 128 |
| Businesses reporting a loss (No.) | 51 | 4 | 3 | 28 | 16 |
| Total Sales \$ | 12892 | 85 | 144 | 3.366 | $\bigcirc 297$ |
| Total Expense \$ | 13181 | 105 | 162 | 3455 | 9459 |
| Net Loss S | . 289 | - 20 | .18 | . 89 | -62 |

[^3]See Notes on Symbols Page

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

|  | Total\｛9\} | Bottom 25\％ | Lowe？ middle 25\％ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 1.346 | 336 | 336 | 337 | 337 |
| Businesses in sample Low sales value（ $\$ 000$＇s） High sales value（ $\$ 000$＇s） | $\begin{aligned} & 113 \\ & 19 \\ & 11 \end{aligned}$ | 11 22 | 22 56 | 56 136 | 136 $(1)$ |


| Selected expense item | Industry Average（2） |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25^{\circ}$ 。 | Lower middle $25^{\circ}=$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Total | Bottom 25。 | Lowep middle 25＊。 | Upper midole | $\begin{aligned} & \text { Too } \\ & 25: \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Venicle Expenses | 34.1 | 42.6 | 36.0 | 32.0 | 26.5 | 98.9 | 34.5 | 42.6 | 36.0 | 33.3 | 265 |
| Depreciation | 8.2 | 108 | 75 | 76 | 72 | 838 | 98 | 16 ！ | 89 | 91 | 78 |
| Repars \＆Mamtenance | 1.1 |  | 23 | 08 | 13 | 220 | 59 | － | 77 | 50 | 32 |
| Insurance | 32 | 44 | 28 | 32 | 2.5 | 91.9 | 35 | 43 | 34 | 34 | 20 |
| Fuel Expense | 20.2 | 264 | 21.9 | 193 | 136 | 869 | 233 | 264 | $2+9$ | 216 | 192 |
| Business Tax | ， 4 | 11 | 14 | 10 | 20 | 569 | 24 | 35 | 20 | 15 | 37 |
| Personnel Expenses | 15.2 | 12.6 | 10.8 | 13.0 | 24.4 | 67.8 | 22.5 | 37.6 | 18.8 | 16.0 | 25.1 |
| Financial Expenses | 3.9 2.8 | 23 22 | 4.8 40 | 3.4 26 | 5.0 | 910 754 | 4.3 37 | 3.1 4.1 | 4.9 50 | 3.6 3.4 | 53 26 |
| Professional Fees | 19 | 01 | 08 | 08 | 26 | 775 | 11 | 03 | －88 | 10 | 29 |
| Franchise Fees | ， |  |  |  | － |  |  |  | － | － |  |
| 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 | 149 | 239 | 9.6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ．．． | ．．． | ．．． | $\ldots$ |  |

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

| （2）Value in each cell | $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted saies of all busingsses in the sample }} \times$ ioo for each quartile |
| ---: | :--- |
| （3）Value in each celf | $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporing this item of expendifure }} \times 100$ |

Since the number of businesses reporling a specific expense may ditfer for each cell．the iotal（profit（lossi plus expenses）aoes not necessarly equal ion： See Notes on Symbols Page

## Standard Industrial Classilication Definition：

SIC 456 ．Truck Transport Industry
Businesses primarily engaged in the provision of all types of trucking transter and related services Truck＂broker－operators＂are inciuded in imis inousiry

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

|  | Total(1) | Bottom $25^{\circ}$ 。 | Lowel middle $25^{\circ}$. | Upper <br> middle $25 \%$ | $\begin{array}{r} 700 \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 ( $\mathbf{S O O O}$ 's) | (1) | 22 | 56 | 136 | (1) |
|  | Average (\$000's) |  |  |  |  |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 5 | - | 1 | 1 | 20 |
| Accounts and Notes Recervable | 12 | - | 3 | 2 | 14 |
| Inventory | 1 |  | - | 1 | 1 |
| Other Current Assets | 3 | - | - | - | 13 |
| Total Current Assets | 22 | - | 4 | 4 | 78 |
| Fixed Assets | 68 | - | 5 | 16 | 246 |
| Less Accum Dep on Fixed Asseis | 30 | - | 3 | 5 | 109 |
| Other Asseis | 3 |  | - | - | 10 |
| Total Assets | 63 | - | 7 | 15 | 226 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 4 | - | 1 | 5 | 11 |
| Other Current Liabilites | 18 | - | 5 | 4 | 64 |
| Total Current Lisbilities | 23 | - | 6 | 8 | 75 |
| Mortgages Payade | 1 | * | . | - | 2 |
| Long Term Debt | 2 | - | - | 3 | 6 |
| Other Liabilites | 16 | - | 2 | 2 | 59 |
| Total Liabilities | 42 | - | 8 | 14 | 143 |
| Total Equity | 21 | - | -2 | 1 | 83 |

(1) These estimates are based on a sample ol businesses ieporting saies between $\$ 10$ thousand and $\$ 2$ million

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

|  | Totali: | $\begin{aligned} & \text { Bottom } \\ & 25: \end{aligned}$ | Lower middle $25^{\circ}$. | Uoper midole $25^{\circ}$. | $\begin{gathered} \text { To0 } \\ 25: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of busimesses (estimated | 1346 | 336 | 336 | 33. | 35 |
| Businesses in sample Low sales value $1 \$ 000$ s) High sales value $\$ 000$ s) | $\begin{aligned} & 113 \\ & 111 \\ & (1) \end{aligned}$ | $\begin{aligned} & (1) \\ & 22 \end{aligned}$ | 22 56 | $\begin{array}{r} 56 \\ 136 \end{array}$ | 136 111 |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio itimes | 11 | - | 04 | 07 | . 5 |
| Leverage Ratios <br> Debi Equity tatio (times) Interest Coverage ratio (times) Dedi raln (times) | $\begin{array}{r} -975 \\ 385 \\ 09 \end{array}$ | - | $\begin{array}{r} -19 \\ 978 \\ 13 \end{array}$ | $\begin{array}{r} 207 \\ 199 \\ 11 \end{array}$ | $\begin{array}{r} -1859 \\ 539 \\ 06 \end{array}$ |

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

See Notes on Symbols Page

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

|  | $\begin{array}{r} \text { Total(1) } \\ 25^{\circ} \% \end{array}$ | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middie 25\% | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text { o } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number ol 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 |
| Aovances From Owners and Affiliates | 2 | - | - | 2 | 7 |
| From Government | . | - | - | . | - |
| Increase in Share Capiral | - | - | - | * | - |
| 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 Fired Asseis | 72 | 8 | 29 | 84 | 152 |
| Payment of Dividends | 3 | - | - | 1 | 11 |
| Fepayment of Long Term Deat | 25 | 2 | 19 | 20 | 67 |
| Current Portion of Long Term Debt | 2 | - | 。 | 6 | 1 |
| Purchase of Investments |  | - | - | 1 | - |
| Repavment of Adv From Owners and Atfil | 7 | 8 | - | 12 | 8 |
| Decrease in Equity | . | - | - | . | - |
| Tax Adjustments | - | - | - | - | 1 |
| Other Applications | 1 | - | - | 2 | - |
| Total | 110 | 18 | 40 | 126 | 250 |
| Increase (Decrease) in Net Working Capilal | 2 | 6 | .11 | -8 | 19 |

(1) These estmates are based on a sample of businesses reporting sales between $\$ 10$ inousano 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)

| Business size expressed in average labour units il |  | Total payroll ( $\$ 000 \mathrm{~s}$ ) | Average labour uniss 1 | Changes in numoer el ousinesses ath oard empores |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of Businesses |  |  | Neinly repoifing.21 | No lorger reporting. 31 |
| 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 | 3 |
| 100.499 | 12 | 19.760 | 1.086 | 1 | - |
| 500 and over | 10 | 53.841 | 3.882 | . | 2 |
| 1985 |  |  |  |  |  |
| Total | 611 | 119.515 | 7.229 | 73 |  |
| less than 20 | 552 | 22.718 | 1208 | 67 |  |
| 20-99 | 32 | 18.386 | 989 | 3 |  |
| 100.499 | 15 | 16.963 | 845 | 3 |  |
| 500 and over | 12 | 61.448 | 4.187 | . |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Supvey of Employment Paynilt and Hours. Statistics Canada Catalogue No 72-902 An average labour unil could be interpreted as a lull-time emplovee Note that the business sze groups used are determined at the Canada leve! Thus if a business has at least 500 employees in Canada as a whole but less than inat numoet an any given province if is shown in the 500 and over group.
(2) Relers to businesses reporting no payroll deductions in the orevious year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

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

| Total(1) | Bottom <br> $25 \%$ | Lower <br> midole $25 \%$ | midole $25 \%$ |
| :---: | :---: | :---: | :---: | :---: |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 1.244 | 306 | 315 | 312 | 311 |
| Total Sales \$ | 113.614 | 5,497 | 10.761 | 20.158 | 77198 |
| Total Expense \$ | 99895 | 3.552 | 7.794 | 15.802 | 72.747 |
| Net Profit (loss) 5 | 13.719 | 1.945 | 2.967 | 4.356 | 4.451 |
| Busineszes reporting a profit (No.) | 1.098 | 291 | 288 | 276 | 243 |
| Total Sales \$ | 85693 | 5.151 | 9786 | 17873 | 52883 |
| Total Expense \$ | 70.338 | 3170 | 6.726 | 13378 | 47064 |
| Net Prolir 5 | 15.355 | 1.981 | 3.060 | 4.495 | 58.9 |
| Businesses reporting loss (No.) | 146 | 15 | 27 | 36 | 68 |
| Total Sales \$ | 27.921 | 346 | 975 | 2.285 | 24315 |
| Total Expense s | 29557 | 382 | 1.068 | 2.424 | 25683 |
| Ne: Loss 5 | -1636 | -36 | . 93 | . 139 | -1 368 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 1.322 | 319 | 340 | 330 | 333 |
| Total Sates \$ | 116.753 | 5670 | 10.733 | 21111 | 79239 |
| Toral Expense \$ | 102882 | 3.68 | 8476 | 17143 | 73-95 |
| Net Prollt \{loss, \$ | 13871 | 2202 | $225 \%$ | 3968 | $5+4.4$ |
| Businesses reporting a profit (NO) | 1.192 | 313 | 304 | 296 | 279 |
| Total Sales \$ | 97953 | 5.578 | 9.616 | 18.700 | 64059 |
| Total Expense \$ | 82553 | 3.311 | 7074 | 14511 | 57657 |
| Net Profit $\$$ | 15.400 | 2.267 | 2.542 | 4.189 | 6.402 |
| Businesses reporting a loss (No.) | 130 | 6 | 36 | 34 | 54 |
| Tota! Sales \$ | 18800 | 92 | 1.117 | 2411 | 15:80 |
| Total Expense \$ | 20329 | 157 | 1.102 | 2632 | 16138 |
| Net Loss S | . 1529 | . 65 | . 285 | .221 | . 558 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 1.415 | 347 | 355 | 357 | 356 |
| Tutal Sales \$ | 182916 | 6797 | 1558 : | 31243 | 128345 |
| Total Expense $\$$ | 161816 | 5.198 | 12.808 | 26.59 | 117:31 |
| Net Profil (toss) 5 | 21100 | 1629 | 3773 | $+484$ | 11.214 |
| Businesses reporting a profit (No) | 1.251 | 292 | 332 | 298 | 333 |
| Toral Sales \$ | 166098 | 5.571 | 15.132 | 26191 | 199204 |
| Total Expense S | 124 229 | 3787 | 11293 | 21272 | 1078.7 |
| Nei Prollt \$ | 21869 | 1.784 | 3839 | 409 | 11327 |
| Businesses reporting a loss (No.) | 164 | 55 | 23 | 63 | 23 |
| Total Sales \$ | 16818 | 1176 | 1.449 | 5052 | 9:4: |
| Total Expense \$ | 17587 | 1331 | 1.515 | 518 ? | 9254 |
| Net Loss S | . 769 | . 155 | . 66 | -135 | .113 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 1.346 | 324 | 342 | 343 | 337 |
| Total Sales \$ | 177133 | 5328 | 11912 | 29332 | : $30 \pm 33$ |
| Total Expense 5 | 158238 | 4517 | 9489 | 23539 | - 20693 |
| Net Profit (loss) S | 19.95 | 809 | 2153 | 5793 | $10 \cdot 10$ |
| Businesees reporting a profit (No.) | 1.134 | 232 | 283 | 330 | 289 |
| Total Sales \$ | 148366 | 4115 | 10073 | 28.066 | 106112 |
| Total Expense $\$$ | 125900 | 2994 | 7.333 | 22056 | $93 \leqslant 17$ |
| Net Frolit S | 22.65 | 1121 | 2740 | 60:0 | $12=95$ |
| Businesses reporting a lose (No.) | 212 | 92 | 59 | 13 | 48 |
| Total Sales 5 | 29067 | + 211 | 1869 | 1266 | 23. $3^{29}$ |
| Total Expense $\$$ | 32338 | 1523 | 2.156 | 1483 | 27-6 |
| Ner Loss 5 | . 3271 | . 312 | -287 | -21. | -2 -55 |

[^4]See Notes on Symbots Page

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

|  | Total(1) | Bottom $25 \%$ | Lower middle $25^{\circ}$. | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 144 | - | - | $\cdots$ | -- |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000 \mathrm{~s}$ ) | $\begin{array}{r} 5 \\ (1) \\ (1) \end{array}$ | -- | $\sim$ | -- | -* |


| Selected expense tem | Industry Average(2) |  |  |  |  | \% bust nesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tatal | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25^{\circ} \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upper middie | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle Expenses | 50.0 | $\cdots$ | - | $\cdots$ | $\cdots$ | 94.7 | 52.8 | - | - | - | -- |
| Deprecialion. | 141 | -- | -- | - | -. | 690 | 204 | - | - | - | - |
| Repairs \& Maintenance | 47 | -- | -- | - | -- | 423 | 111 | - | -- | -- | -- |
| Insurance | 22 | -- | -. | - | -. | 524 | 42 | -- | -- | -- | - |
| Fuel Expense | 290 | -- | -. | - | -- | 947 | 30.7 | -- | - | - | - |
| Busimess Tax |  | .- | -- | $\cdots$ | -. | - | - | -- | - | - | - |
| Personnel Expenses | 33.0 | -- | - | - | -* | 94.7 | 34.9 | - | -- | - | - |
| Financial Expenses | 5.6 | - | -* | - | - | 94.7 | 5.9 | -- | - | -- | - |
| Bank Interest \& Charges | 46 | - | -. | - | $\sim$ | 94.7 | 48 | -- | -- | -- | -- |
| Protessional Fees | 10 | -- | -. | -. | -. | 434 | 24 | -- | -- | -- | - |
| Franchise Fees | - | -- | - | -* | -. | - | - | - | - | - | -- |
| Other Expenses | 25.4 | - | -* | - | - | 100.0 | 25.4 | - | -* | ** | " |
| Profit (loss) | -14.0 | - | - | - | - | 100.0 | -14.0 | - | - | ** | $\cdots$ |
| Total | 1000 | -- | - | " | $\cdots$ | 100.0 | $\cdots$ | - | * | ** | * |

[^5]Since the mumber of businesses reporting a specific expense may difter for each cell, the total (profit (loss) plus expenses) does not necessa:ly equal 100 :
See Notes on Symbols Page

## Standard Industrial Classification Definition

SIC 4564 - Dry Bulk Materials Trucking Industry
Businesses primank engaged in iransporing. bsually by dump-irucks. such dry bulk materials as cement. firl. sand and debris including snow as for example dry materials bulk hopoer truck service dry bulk truck transporting service. bulk tank truck service of dry chemicals. dump truck transporfing service sill sand debris: snow hauling tiuck service. and dry buik tank truck transporting service

TABLE 2. Balance Sheet Profile for 1985

|  | Total (1) | Bottom $25 \%$ | Lower middle $25^{\circ}$; | Upper middle $25^{\circ}$. | $\begin{aligned} & T 00 \\ & 25=0 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 144 | - | - | - .. | ** |
| Businesses in sample | 5 |  |  |  |  |
| Low sales vatue ( $\$ 000$ 's) | (1) | ** | -- | -- | $\cdots$ |
| High sales value ( 5000 s ) | (1) | -- | -. | -- | -- |
|  |  |  | Average $1 \$ 00$ |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | - | -- | -- | -- |
| Accounts and Notes Receivable | 12 | - | $\cdots$ | - | - |
| Inventory |  | - | - | -* | -. |
| Other Curren: Assers | 1 | -- | -. | "- | - |
| Total Current Assets | 14 | -* | - | -- | -- |
| Fixed Assels | 14 | -- | -- | -- | - |
| Less Accum Dep on Fixed Assels | 10 | ** | -- | -- | - |
| Other Assets |  | -- | - | - | - |
| Total Assets | 18 | - | - | -- | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | $\stackrel{ }{ }$ | -* | -- | -- |  |
| Other Current Liabolites | 18 | -- | -- | -- | -- |
| Total Current Labilities | 18 | -* | -- | $\cdots$ | - |
| Mortgages Payable | . | -* | -- | - | - |
| Long Term Debt |  | -- | -* | - |  |
| Other Liablities | 5 | -- | -- | - | - |
| Total Liabilities | 23 | -. | -- | -- | - |
| Total Equity | -6 | - - | - - | - -- | - * |

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

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

|  | Torak 11 | Bottom $25^{\circ}$ 。 | $\text { middle } 25^{\circ}=$ | Upper middle 25 : | $\begin{gathered} 700 \\ 25^{\circ}: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 14.4 | -- | -. | .. | -. |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -* | -- | - |  |
| High sales value $\$ 000 \mathrm{~s}$ ) | (1) | .. | -. | -. |  |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio ilimes) | 07 | -- | -. | -- |  |
| Leverage Ratios |  |  |  |  |  |
| Dedr Equity ratio (times) | -21 | -- | -- | - | - |
| Interes: Coverage ratio ifmes) |  | -- | -- | ** | . |
| Debi ratio (times) | 18 | "- | - | -* | -. |

(1)These estimates are based on a sample of businesses reporting saies 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, Dry Bulk Materials Trucking Indusiry (SIC 4564)

|  | Total (1) 25 | Bottom $25^{\circ}$ 。 | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midale 25? } \end{aligned}$ | $\begin{aligned} & T 0 . \\ & 250 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 24 | -- | - | .. | - |
| Businesses in samole | 3 |  |  |  |  |
| Low sales value \{ $\$ 000 \mathrm{~s}$ \} | (1) | * | - | - | - |
| High sales value ( 5000 s ) | (1) | -- | .. | .- | - |
| Average ( 5000 s ) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| Fiom Operations | 91 | .. | - | - | - |
| Sale of Fixed Assets | 19 | .. | -- | -- | .. |
| Increase in Long Term Debt | 15 | .. | -. | - | -- |
| Advances From Owners and Affilates | 3 | . | -- | .. | .- |
| From Government | . | .- | -. | .. | - |
| Increase in Share Capital | . | .. | -- | .. | - |
| Saie of investments | ; | - | -- | .. | .- |
| Tax Adjustments | 1 | .. | -- | .- | -- |
| Other Sources | - | - | - | -- | .- |
| Total | 129 | -- | -- | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of fixed Assets | 28 | - | - | - | - |
| Payment of Dividends |  | -- | - | .. | . |
| Repayment of Long Term Debt | 22 | * | $\cdots$ | .- | - |
| Current Portion of Long Term Debt | . | -- | - | -- | - |
| Purchase of Investments | - | .- | - | .. | - |
| Repayment of Adv From Owners and Aitil | 3 | .- | - | - | - |
| Decrease in Equity | . | - | - | .. | . |
| Tax Adjustments | - | - | - | .- | .- |
| Orher Applications | 52 | -- | $\cdots$ | $\cdots$ | $\cdots$ |
| Total | 52 | - | - | $\cdots$ | - |
| Increase (Decrease) in Net Working Capital | 77 | - | - | -- | $\cdots$ |

(9) These estimates are based on a sample of businesses reoorting sales between $\$ 10$ thousand and $\$ 2$ milion

TABLE 5. Employment Changes by Size of Business Showing Total Annuat Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scolia. Truck Transpon Industry (SIC 856)

| Business size expressed in average lacour units(1) | NumberolBusinesses | $\begin{aligned} & \text { Total } \\ & \text { payrall } \\ & \text { ( } 5000 \text { s) } \end{aligned}$ | Average labour units! 1 | Changes in numoer or Dusinesses with oard emolovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No renger reoorting(3) |
| 1982 |  |  |  |  |  |
| Total | 576 | 106.712 | 6.973 | 94 | 68 |
| less than 20 | 525 | 19199 | 1169 | 89 | 63 |
| 20-99 | 29 | 13912 | 836 | 4 | 3 |
| 100.499 | 12 | 19760 | 1086 | 1 |  |
| 500 and over | 10 | 53841 | 3882 | - | 2 |
| 1985 |  |  |  |  |  |
| Total | 811 | 119.515 | 7.229 | 73 |  |
| less than 20 | 552 | 22718 | 1. 208 | $6 \%$ |  |
| 20.99 | 32 | 18386 | 989 | 3 |  |
| 100.499 | 15 | 96963 | 8.45 | 3 |  |
| 500 and over | 12 | 81448 | 4.187 | - |  |

(1) Average labour units are calculated by oividing total payroll by the average annual a age and salary rate as reoorted in the Survey of Emplovment Pavroll and Hours Statistics Canada. Cataiogue No 72-002 an aieraçe laoout unit could be interpreted as a lull-hme employee Note hat the business size groups used are determined at the Canada ievel Thus if business has 3t least $5 C 0$ emplovees in Canada as a whole but less than that rumper in any given province it is shown in the 500 and over group
(2) Reters to businesses recorting no payroll deductions in the previous year
(3) Refers io businesses recorting no paypoll deductions in the rallowing year

See Notes on Symbols Page

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


All $\$$ vilues are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 80 | 17 | 23 | 18 | 22 |
| Total Sale 5 | 7,427 | 280 | 620 | 796 | 5.739 |
| Total Expense $\$$ | 6.780 | 248 | 503 | 719 | 5.310 |
| Net Profil (loss) \$ | 647 | 32 | 117 | 77 | 129 |
| Businesses reporting a profit (No.) | 66 | 17 | 17 | 12 | 20 |
| Total Sales S | 6.351 | 280 | $46 i$ | ${ }^{4} 58$ | 5. 116 |
| Toial Expense $\$$ | 5670 | 248 | 328 | 372 | 4.22 |
| Net Profit S | 68. | 32 | 139 | 86 | 124 |
| Businesses reporting loss (No.) | 14 | - | 6 | 6 | 2 |
| Total Sales $\$$ | 1.076 | - | 153 | 338 | 585 |
| Total Expense S | 1.110 | - | 175 | 347 | 588 |
| Net Loss 5 | . 34 | - | -22 | -9 | $-3$ |
|  |  |  | 83 |  |  |
| All Businesses (No) | 86 | 21 | 19 | 17 | 29 |
| Toial Sales \$ | 4.671 | 479 | 506 | 556 | 3:30 |
| Total Expense S | 4233 | 292 | 511 | 380 | 3050 |
| Net Prolin loss, $\$$ | 438 | 187 | -5 | 176 | 80 |
| Eusinesses reporting a profit (No.) | 72 | 21 | 10 | 17 | 24 |
| Total Sales \$ | 3.449 | 479 | 271 | 556 | 2135 |
| Total Expense \$ | 2.814 | 292 | 225 | 380 | 1.946 |
| Net Prohit \$ | 597 | 187 | 45 | 176 | 189 |
| Businesses reporting a loss (No.) | 14 | - | 9 | - | 5 |
| Toral Sales \$ | 1. 230 | - | 235 | - | 995 |
| Total Expense 5 | 1 389 | * | 285 | - | - 104 |
| Ne: Loss S | - 959 | - | . 50 | - | $\cdot \cdot 29$ |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 86 | 17 | 10 | 36 | 23 |
| Total Sales 5 | 12102 | 338 | 339 | 1502 | 9923 |
| Total Expense S | 19.080 | 226 | 213 | 1219 | 9392 |
| Net Prolit lossis | 1.022 | 112 | 96 | 283 | 531 |
| Qusinesses reporting a profit (No.) | 83 | 17 | 10 | 36 | 20 |
| Total Sales \$ | 8.107 | 338 | 339 | 1502 | 6228 |
| Total Expense S | 7.325 | 226 | 243 | 1219 | 5 ¢37 |
| Net Profit 5 | 1.082 | 112 | 96 | 283 | 591 |
| Businesses reporting a loss (No.) | 3 | . | - | - | 3 |
| Total Sales 5 | 3.695 | . | - | - | 3695 |
| Total Expense \$ | 3.755 | - | - | - | 3:55 |
| Ne! Loss 5 | -60 | - | - | - | . 50 |
|  |  |  | 1985 |  |  |
| All Eusinesses (No.) | 160 | 39 | 35 | 40 | 16 |
| Total Sales \$ | 13.962 | 429 | 571 | 1056 | -. 906 |
| Total Expense \$ | 12.204 | 486 | 129 | 1.043 | . 0216 |
| Net Profit (loss) \$ | 1.758 | . 57 | 142 | 13 | 1600 |
| Businesses reporting a profit (No.) | 74 | 2 | 17 | 10 | 45 |
| Total Sales \$ | 12.378 | 30 | 250 | 276 | -1822 |
| Toic: Expense \$ | :0.372 | 27 | 32 | 170 | $\therefore 0.13$ |
| Net Pioflt 5 | 2.006 | 3 | 218 | 106 | 1:-9 |
| Businesses reporting a loss (No.) | 86 | 37 | 18 | 30 | 1 |
| Total Sales \$ | 1.584 | 399 | 321 | 780 | 84 |
| Total Expense 5 | 1.832 | 459 | 397 | 873 | 103 |
| Nei Loss S | -248 | -60 | . 76 | -93 | : 9 |

11)These estimates are based on a sample of businesses reoorting sales belieen $\$ 10$ thousand ano $\$ 2$ million

TABLE 8．Selected Operating Ratios，in Percent of Sales， 1985 Nova Scotia，Taxicab Indusiry（SIC 4581）

|  | Total（1） | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper midole 25\％ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 529 | 132 | 132 | 132 | 133 |
| Businesses in sample Low sales value（ $\$ 000$＇s） High sales value i $\$ 000$ s | 20 <br> （1） <br> （1） | 11 12 | 12 | 17 27 | 27 （1） |


| Selecied expense liem | Industry Average（2） |  |  |  |  | \％busi－ <br> nesses reporing | Reporting tusinesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle 25 。 | Uoper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25：。 | Lower middle $25 \%$ | Upper middle | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle Expenses | 36.2 | 36.3 | 36.1 | 43.6 | 29.6 | 100.0 | 36.2 | 36.3 | 36.1 | 43.6 | 29.6 |
| Dedreciation | 65 | 27 | 23 | 166 | 44 | 725 | 90. | 41 | 69 | 166 | 50 |
| Repars \＆Mainfenance |  |  |  |  |  | 61 | 02 |  |  | － |  |
| Insurance | 52 | 64 | 57 | 49 | 4.1 | 974 | 54 | 64 | 57 | 49 |  |
| Fuel Expense | 236 | 259 | 270 | 217 | 204 | 969 | 243 | 259 | 270 | 220 | $\therefore 2$ |
| Business ${ }^{\text {Tax }}$ | 09 | 12 | 10 | 05 | 08 | 978 | 09 | 12 |  | 05 | 08 |
| Personnel Expenses | 5.7 |  | ．．． | ．．． | ．．． | 16.7 | 34.4 | － | － | ．．． | $\ldots$ |
|  |  | 6.1 | 1.5 | 1.6 | 1.3 |  |  | 9.0 | 45 | 2.5 | 1.3 |
| Bank Interest \＆Charges Professional Fees | 23 02 |  |  |  |  | 510 313 | $\begin{aligned} & 46 \\ & 06 \end{aligned}$ |  |  |  |  |
| Fianchise Fees |  | － | － | － | － |  | ． |  |  | － |  |
| Other Expenses | 32.8 | 40.1 | 36.0 | 29.3 | 27.0 | 100.0 | 32.8 | 40.1 | 36.0 | 29.3 | 27.0 |
| Prolit（loss） | 22.7 | 17.5 | 26.4 | 25.5 | 21.3 | 100.0 | 22.7 | 17.5 | 264 | 25.5 | 21.3 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ．．． | ．．． | ．．． | ． |  |



Since the number of businesses reporting a specific expense may differ for each cell．The total（protif（loss）plus expenses）does not necessarily ecual 100
See Notes on Symbols Page
Standard Industrial Classilication Definition：
SIC 4581 －Taxicab Industry
Businesses primarily engaged in providing passenger liansportation by automobites not operated on regular schedules or beiween fixed ferminals Taxicab fleet owners and organizations are included regaraless of whether drivers are hired．rent their cabs or are otherwise compensaied Also included are those who own and operate their own taxicabs，taxi oispaiching road motor dehicle faxi sepvice and taxicab service

TABLE 2. Balance Sheet Protile for 1985
Nova Scatia. Taxicab Industry (SIC 4581)

|  | Total( ${ }^{\text {( }}$ ) | Bottom $25 \%$ | Lowe: middle $25^{\circ}$. | Upper midule $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \mathrm{F} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 529 | 132 | 132 | 132 | 133 |
| Businesses in sample | 20 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | (1) | 12 | 17 | 27 |
| High sales value ( 5000 5) | (1) | 12 | 17 | 27 | 11 |

Average ( $\$ 000 \mathrm{si}$

## Assets

Cast
Accounis and Notes Receivable
Inventory
Other Curient Assels
Total Current Assets
Fixed Assels
Less Accum Dep on Fixed Assets
Orher Assers
Total Assets 7
Liabilities and Equity
Cument Loans
Other Curfent Liabilities
Total Current Liabilities
Morigages Payable
Long Term Debt
Other Liabililies
Total Liabilities
Total Equity
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

TABLE 3. Financial Ratios for 1985
Nova Scctia. Taxicab Indusiry (SIC 4581)

|  | Totall 1 | Bottom 25: | Loner middle 25: | Uope midcle $25^{*}=$ | 700 $25=$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated | 529 | 132 | 132 | + 32 | 133 |
| Businesses in sample | 20 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | (1) | 12 | 17 | 27 |
| High sales value ( $\$ 000$ s) | 19) | 12 | 17 | 27 | 11 |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Cupient ratio (times) | 12 | - | - | * |  |
| Leverage Ratios |  |  |  |  |  |
| Debi Equity rallo itimes | -100 | - | - | - | -900 |
| inferest Coverage ratio (times) | 101 | - 5 | 76 | 113 | 230 |
| Debt ratio (times) | 09 |  |  |  |  |

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

See Notes on Symbols Page

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

|  | Tolal(1) $25^{3}$ ? | Bottom 25\% | Lower middle 25:。 | Uoper middle $25^{\circ}$. | $\begin{gathered} \text { Top } \\ 25^{\circ} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 | -* | -- | $\cdots$ | $\because$ |
| Businesses in sample | 1 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | - | -. | -. |
| High saies value ( $\$ 000 \mathrm{~s}$ ) |  | $\cdots$ | - | -* | -. |
| Average (\$000 s) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | x | -- | .. | -- | - |
| Sale of Fixed Assels | X | -- | - | -. | -- |
| increase in Long Term Debl | X | -- | -- | -- | - |
| Advances From Owners and Allilates | X | " | - | " | - |
| From Government | X | -- | $\cdots$ | -- | -- |
| Increase in Share Capital | $x$ | - | -- | - | $\cdots$ |
| Sale of investments | $x$ | -* | " | -- | - |
| Tax Adjustments | X | - | -* | .. | -- |
| Other Sources | X | -- | - | -- | - |
| Total | x | -. | *- | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assers | X | -* | $\cdots$ | -- | .. |
| Payment of Dividends | X | .- | .- | -- | ** |
| Aepayment of Long Term Debt | $x$ | - | - | - | - |
| Current Portion of Long Term Deds | X | $\ldots$ | -- | -. | .- |
| Purchase of investments | $x$ | - | -. | -* | - |
| Pepayment of Adv From Owners and Alfil | $x$ | -* | -* | -* | - |
| Decrease in Equily | X | ** | -- | - | $\cdots$ |
| Tax Adjustments | X | - | - | -- | -. |
| Other Aoplications | x | $\because$ | -* | $\cdots$ | - |
| Total | X | ** | $\cdots$ | $\cdots$ | - |
| Increase (Decrease) in Net Working Capital | $x$ | * | - | -- | - |

(1) These estimates are based on a sample ol 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)

| Business size expressed in average labour units(1) |  | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & (5000 \mathrm{~s}) \end{aligned}$ | Average labout units (. | Changes in number o: bus nesses with daid emolovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reportingi2 | No langer repoping 3 |
| 1982 |  |  |  |  |  |
| Total | 71 | 2.489 | 353 | 12 | 7 |
| less than 20 | 66 | 1.504 | 213 | 12 | 7 |
| 20.99 | 5 | 985 | 940 | . | - |
| 100-499 | - | . | . | - | - |
| 500 and over | - | - | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 65 | 3.093 | 304 | 7 |  |
| less than 20 | 62 | 2.216 | 218 | 7 |  |
| 20-98 | 3 | 877 | 86 | . |  |
| 100-499 | . | - | . | - |  |
| 500 and over | - | - | - | - |  |

(1) Average labour uniss are calculated by dividing total oayroll 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 lull-time employee Note that she 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 numper in anv given province it is shown in the 500 and over group
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Reters to businesses reporting no payralt deductions in the tollowing year

See Notes on Symbols Page

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

| Nova Scotia. Taxicab Industry (SIC 4581) | Totall) | Bottom | Lower | Upper | miode $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |

All $\$$ values are expressed in thousands

|  |  |  |  |
| :--- | ---: | ---: | ---: | ---: |
|  |  |  | 198 |

[^6]TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Speciality Food Stores (SIC 6012)

|  | Total(1) | Bollom $25 \%$ | Lower middie 25\% | Upper middele 25\% | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 323 | 80 | 81 | 81 | 81 |
| Businesses in samole Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\begin{aligned} & 43 \\ & (1) \\ & (1) \end{aligned}$ | 11 32 | 32 69 | 69 224 | 224 (1) |


| Seiected expense item | Indusiry Averagel2 |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Boltom 25 = | Lower middle $25^{2}$, | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {, } \end{aligned}$ |  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ : | Uoper midde | $\begin{gathered} \text { TOP } \\ 25^{*} \text { ? } \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 M10rtgage Interest | 9.7 0.7 | 7.4 | 13.3 | 12.3 | 6.7 | 89.2 | 109 28 | 13.2 | 13.3 | 12.3 | f. 7 |
| Depreciation | 24 | 06 | 33 | 38 | 21 | 67 \% | 36 | 50 | 39 | 54 | $\bigcirc$ |
| Repars 8 Maintenance | 09 | 07 | 16 | 09 | 05 | 796 | 11 | 13 | 19 | 10 | 06 |
| Heat Light \& Telephone | 25 | 22 | 36 | 27 | 19 | 868 | 29 | 39 | 36 | 27 | 20 |
| Business \& Properiy Tax | 06 | 01 | 12 | 10 | 04 | 570 | 11 | 12 | 23 | 14 | C 1 |
| Insurance | 05 | 03 | 01 | 09 | 04 | 711 | 07 | 09 | 06 | 09 | 01 |
| Rent | 27 | 35 | 32 | 29 | 15 | 542 | 50 | 89 | 66 | 34 | 40 |
| Personnel Expenses | 12.2 | 3.5 | 14.6 | 12.7 | 17.6 | 72.7 | 168 | 8.5 | 20.1 | 16.8 | 180 |
| Financial Expenses | 2.2 |  | 43 | 1.9 | 3.1 | 78.2 | 2.9 | 0.2 | 4.3 | 1.9 | 32 |
| Bank interest \& Charges | 12 |  | 24 | 08 | 16 | 582 | 20 | 02 | 41 | 12 | 17 |
| Protessional Fees Franchise Fees | 05 | - | 01 | 11 | 03 | 653 80 | 08 74 | 02 | 06 | 14 | 01 |
| Sales and Admin. Expenses | 3.7 | 22 | 6.3 | 3.5 | 3.7 | 99.3 | 38 | 2.2 | 6.3 | 3.5 | 3.8 |
| Advertising | 07 | 03 | 07 | 10 | 06 | 540 | 12 | 10 | 42 | 14 | 0 \% |
| Supplies | 12 | 09 | 20 | 09 | 10 | 897 | 13 | 11 | 20 | 11 | 11 |
| Delivery | 10 | 03 | 12 | ) 3 | +6 | 812 | 12 | 08 | 14 | 09 | 16 |
| Fuel Exsense | 09 | $0 \cdot$ | 23 | $0 \%$ | 02 | 315 | 28 | 22 | 42 | 27 | , |
| Other Expenses | 0.7 | 0.5 | 0.9 | 0.7 | 0.7 | 66.9 | 1.0 | 1.7 | 1.5 | 0.7 | 09 |
| Profit (loss) | -0.6 | 2.2 | 1.4 | 6.3 | 13 | 100.0 | -0.6 | 22 | 1.4 | -6. 3 | 13 |
| Total | 1000 | 100.0 | 1000 | 100.0 | 1000 | 100.0 | $\ldots$ | ... |  |  | . |

[^7]Since the number of businesses reporting a specific expense may differ :or each cell. the total (proft loss) plus exoenses; does not necessarily equal $100^{\circ}$,
See Notes on Symbols Page

## Standard Industrist Classification Definition:

SIC 6012 - Specialty Food Stores
Businesses primarily engaged in retail dealing usuaily in one i, ine of tood included in this industry are those retail bakeries which sell mainlv putchased goocs and snoos ahich bake their products on the premises and sell them over the counter to final consumers Businesses primarly engageo in selling fried chicken doughnuts oizzas sott ice cream and the like tor olf-premises consumption are classitied in 9213 -- Take-Out Food Services This grouo incluces the following types of stores bread and pastry shops butcher shops canoy and nut stores contectionery stores. dary products stores delicatessens fisin and tollowing tyoes of stores bread and pastry shops butcher shops canoy and nut stores contectionery stores. darly products stores delicatessen
seatood stores. frut and vegetaibies stores. health lood stores ce cream stores milk slores. specially tood stores rexc Take.Out Food Ser ites.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Specialty Food Siores (SiC 6012)

|  | Total(1) | Bottom 25\% | Lower middle $25^{\circ}$. | Upper middle $25^{\circ}$. | $\begin{gathered} \text { TOP } \\ 25^{\circ} \mathrm{s} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 323 | 80 | 81 | 81 | 81 |
|  |  |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | (1) | 32 | 69 | 229 |
| High sales value ( $\$ 000$ 5) | (1) | 32 | 69 | 224 | 11) |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 4 | - | - | 1 | 12 |
| Accounts and Notes Recervable | 2 | - | - | - | 6 |
| Inventory | 9 | - | 2 | 3 | 26 |
| Other Current Assels | - |  |  | - | 1 |
| Total Current Assets | 14 | - | 3 | 5 | 12 |
| Fined Assets | 29 | - | 23 | 5 | 83 |
| Less Accum Dep on Fired Assels | 10 |  | 5 | 1 | 30 |
| Other Assets | 3 |  | 5 | 1 | 7 |
| Total Assets | 37 | - | 25 | 10 | 108 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 5 | - | 1 | 2 | 14 |
| Other Current Liabilities | 9 | - | 5 | 8 | 22 |
| Total Current Lisbilities | 14 | - | 6 | 10 | 36 |
| Mortgages Payable |  | - | - | . | 9 |
| Long Term Debi | 7 | - | 10 | 11 | 17 |
| Other Liabilites | 12 | - | 5 | 11 | 28 |
| Total Liabilities | 33 | - | 20 | 21 | 83 |
| Total Equity | 4 | - | 5 | -11 | 21 |

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

TABLE 3. Financlal Ratios for 1985
Nova Scolia Specialty Food Stores (SIC 6012)

|  | Total 9 | Bottom 25: | Lomer midele $25^{\circ}$. | Upoer midale $25^{2}=$ | $\begin{gathered} \text { TOD } \\ 25= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimatedi | 323 | 80 | 81 | 81 | 31 |
| Businesses in samole | 13 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | 11) | 32 | 69 | 22.4 |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | 32 | 69 | 224 | 19 |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 23 | - | 18 | 28 | 22 |
| Leverage Ratios |  |  |  |  |  |
| Debi Equity ratio (limes) | 17 | - | 98 | -06 | 63 |
| Interest Coverage ratio (times) | 359 | - |  | 1052 | 137 |
| Deot ratio llimes) | 23 | - | 08 | 4. | 17 |

(1)These estimates are based on a sample of businesses reporing saies 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. Specialty Food Stores (SIC 6012)

|  | $\begin{gathered} \text { Totak }\langle 1\} \\ 25^{\circ} \% \end{gathered}$ | Bottom 25\% | Lower middle $25^{\circ}$. | Upper middle 25 . | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text { ? } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 38 | - | -- | - | - |
| Businesses in sample |  |  |  |  |  |
| Low sales value (\$000 s) | (1) | -- | -- | - | - |
| High sales value ( $\$ 000$ s) | (1) | - | - | -- | .. |
| Average (\$000's) |  |  |  |  |  |
| Source of funds |  |  |  |  |  |
| From Operations |  | - | - | ** | - |
| Sale of Fixed Assets | 32 | .- | -- | -- | - |
| Incresse in Long Term Debt | 1 | -- | -- | $\cdots$ | - |
| Advances From Owners and Alfillates | 13 | - | -. | -- | .. |
| From Governmeni | . | - | -* | -- | - |
| increase in Share Capial | - | -* | - | -- | - |
| Sale of Investments | - | ** | - | * | -* |
| Tax Adjustments | - | -* | -- | -. | ** |
| Other Sources | - | - | .. | .. | -* |
| Total | 50 | -. | - | -* | -* |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 29 | $\cdots$ | $\cdots$ | -- | -- |
| Payment of Dividends | - | $\cdots$ | - | - | - |
| Repayment of Long Term Debt | 14 | -. | .. | -. | $\cdots$ |
| Current Portion ol Long Term Debt | - | $\cdots$ | -. | -- | - |
| Purchase of investments | - | - | - | -* | - |
| Repayment of Adi From Owners and Allil | 1 | * | * | -- | -* |
| Decrease in Equily | . | - | -- | -- | .. |
| Tax Adjustments | - | .. | $\cdots$ | .. | -- |
| Other Applications | - | - | * | -- | -- |
| Total | 44 | -- | -- | -. | - |
| Increase (Decrease) in Nel Working Capital | 6 | - | - | - | -- |

(1) These estimates are based on a sample of businesses reporting sales beiween $\$ 10$ thousano 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 Food Stores (SIC 601)

| Business size exoressed in average labour units ${ }^{1}$ ) | Number ${ }_{0}{ }^{4}$ Businesses | $\begin{array}{r} \text { Tolal } \\ \text { payroll } \\ (\$ 00051 \end{array}$ | Average labout units\{1\} | Changes in number o: Dus.nesses with paid emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly peportingi2) | No longer reporting:3) |
| 1982 |  |  |  |  |  |
| Total | 843 | 92.214 | 9.122 | 165 | 83 |
| less than 20 | 793 | 20,616 | 2060 | 161 | 79 |
| 20.99 | 29 | 8.351 | 861 | 1 | 3 |
| $100 \cdot 499$ | 13 | 22.686 | 2.063 | . | 1 |
| 500 and over | 8 | 40.561 | 4138 | - | - |
| 1985 |  |  |  |  |  |
| Tocal | 906 | 115.822 | 10.669 | 145 |  |
| less than 20 | 845 | 24.351 | 2.235 | 137 |  |
| 20.99 | $\triangle 0$ | 13.362 | 1.290 | 4 |  |
| $100 \cdot 499$ | 12 | 18.461 | 1.433 | 2 |  |
| 500 and over | 9 | 59.648 | 5.711 | 2 |  |

(1) Aver age labour units are caiculated by dividing fotal payroll by the average annual mage and salary rate as reported in the Survey of Emptoyment Paviell and Hours. Statistics Canada Catalogue No 72.002 An average abour unit could be interpreted as a tull-time employee Note that the business size groups used are delermined at the Canada level Thus if a business has at least 500 empleyees in Canada as a whole but less than ithat numper in any given province it is shown in the 500 and over group
(2) Relers 10 businesses reporting no oayroll deductions in the prevous year
(3) Refers to businesses repoting no payroll deductions in the lollowing year

See Notes on Symbols Page.

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

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Butinesses (No.) | 299 | 74 | 74 | 73 | 78 |
| Total Sales \$ | 50.019 | 1.984 | 4.967 | 9.697 | 33379 |
| Total Expense \$ | 48278 | 1.910 | 4.600 | 9.418 | 32350 |
| Net Profit (loss) \$ | 1.741 | 74 | 367 | 279 | 1021 |
| Businesses reporting a proflt (No.) | 222 | 55 | 49 | 49 | 69 |
| Total Saies \$ | 40.615 | 1.323 | 3.241 | 7057 | 28984 |
| Total Expense S | 38100 | 1.152 | 2.772 | 6608 | 27868 |
| Net Frofit 5 | 2.215 | 171 | 469 | 459 | 1116 |
| Businesses reporting loss (No.) | 77 | 19 | 25 | 24 | 9 |
| Total Sales S | 9.404 | 661 | 1.726 | 2630 | 4387 |
| Total Expense \$ | 9.878 | 758 | 1.828 | 2810 | 4482 |
| Nei Loss \$ | .474 | .97 | -102 | -180 | . 95 |

1983


| All Businesses (No.) | 468 | 114 | 115 | 119 | 120 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales \$ | 74576 | 2.483 | 5.827 | 12.958 | 53.308 |
| Total Expense \$ | 73102 | 2.474 | 5.617 | 12324 | 52667 |
| Net Profit \loss) 5 | 1.474 | 9 | 210 | 614 | 6.1 |
| Businesses reporting a protit (NO.) | 337 | 73 | 87 | 84 | 93 |
| Total Sales $\$$ | 52.370 | 1.604 | \$. 380 | 9.110 | 37276 |
| Total Expense \$ | 49494 | 1.456 | 3.991 | 8.107 | 35940 |
| Net Prolits | 2.876 | 148 | 389 | 1.003 | 1336 |
| Businesses reporting a loss (No.) | 131 | 41 | 28 | 35 | 27 |
| Toral Sales S | 22206 | 879 | 1.447 | 3848 | 16032 |
| Total Expense \$ | 23608 | 1.018 | 1.626 | $\downarrow 237$ | $16^{-27}$ |
| Net Loss 5 | - 1 102 | . 139 | -179 | -389 | . 695 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 325 | 75 | 78 | 90 | 82 |
| Toral Sales \$ | 63.085 | 1.696 | \$. 105 | 12.792 | 14. 192 |
| Toial Expense 5 | 61615 | $1.45 \%$ | + 056 | $12.65 \%$ | 43425 |
| Nel Prolit (loss) \$ | 1470 | 239 | 49 | 135 | 1047 |
| Businesses reponing a profit (No.) | 204 | 35 | 34 | 66 | 69 |
| Total Sales 5 | 46.606 | 569 | 2.125 | 10055 | 3355 |
| Total Excense \$ | 43865 | 284 | 1.854 | 9282 | 32 415 |
| Nel Protit 5 | 2741 | 285 | 271 | 773 | 1 +12 |
| Businesser reporing a loss (No) | 121 | 40 | 44 | 24 | 13 |
| Totai Sales \$ | 16.479 | 1.127 | 1.980 | 2737 | ${ }^{1} 0635$ |
| Toral Expense S | 17750 | 1.173 | 2.202 | 3375 | 11.000 |
| Ne: Loss S | -1271 | . 46 | -222 | -638 | . 355 |

[^8]See Notes on Symbois Page

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

|  | Total（ 1 ） | Boltom $25 \%$ | Lower middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \% \end{aligned}$ | $\begin{array}{r} \text { TC0 } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 130 | 32 | 32 | 33 | 33 |
| Businesses in samole Low sales value \｛ $\$ 000$＇s High sales value（ 5000 5） | $\begin{gathered} 37 \\ \text { (1) } \\ \text { (1) } \end{gathered}$ | $\begin{array}{r} \text { (1) } \\ 443 \end{array}$ | $\begin{array}{r} 443 \\ 678 \end{array}$ | 678 910 | 910 11 |


| Selected expense item | Industiy Average（2） |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Boltom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ 。 | Upper middie $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |  | Total | Bollom $25^{\circ}$ 。 | Lowe midale $25^{\circ}$ 。 | Upper <br> moddle | $\begin{gathered} \text { Toc } \\ 25^{\circ}: \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of saies |  |  |  |  |
| 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 Mortgage interest | 5.1 | 6.4 | 4.9 | 5.7 | 3.8 | $\begin{array}{r} 100.0 \\ 1.2 \end{array}$ | 5.1 0.1 | 6.4 | 4.9 | 5.7 | 3.8 |
| Depreciation | 09 | 08 | 09 | 08 | 11 | 1000 | 09 | 08 | 09 | 08 | 11 |
| Repars \＆Mamieriance | 05 | 11 | 05 | 03 | 03 | 977 | 05 | 1.1 | 05 | 03 | 04 |
| Heal Ligh \＆Telephorz | 12 | 24 | 07 | 11 | 09 | 1000 | 12 | 24 | 07 | 11 | 09 |
| Business \＆Proderty Tax | 05 | 09 | 04 | 03 | 03 | 859 | 05 | 12 | 04 | 02 | 03 |
| insurance | 05 | 09 | 04 | 04 | 03 | 953 | 05 | 09 | 04 | 01 | 03 |
| Pent | 16 | 01 | 19 | 28 | 09 | 53.9 | 29 | 16 | 31 | 4. | 15 |
| 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 Interes！\＆Charges | 0.8 0.4 | 0.4 | 0.8 0.5 | 0.9 0.5 | 1.0 06 | 100.0 915 | 0.8 0.5 | 0.4 0.2 | 0.8 0.5 | 0.9 0.5 | 1.0 |
| Bank Interest \＆Charges Prolessional Fees | 013 | 02 | $\bigcirc 03$ | O 04 | 06 | 915 831 | 0.8 0.4 | 06 | 08 03 | 01 | 0. |
| Franchise Fees |  |  |  |  |  |  |  |  |  |  | ． |
| Sales and Admin．Expenses | 3.3 0.6 | 9.4 0.3 | 9.6 | 2.2 08 | 2.3 08 | 100.0 959 | 3.3 0.7 | 44 03 | 4.6 08 | 2.2 08 | 2.3 08 |
| Advertising Supolies | 196 14 | 23 |  | 108 | 18 | 959 1000 | 14 | 25 | 1. | 18 10 | 18 |
| Dell，ery Fue＇Expense | 09 05 | 16 | 11 | 04 | 05 | 936 82 | $\begin{aligned} & 09 \\ & 55 \end{aligned}$ | 16 | 13 | $0:$ | 05 |
| Other Expenses | 0.9 | 12 | 0.8 | 08 | 0.8 | 100.0 | 0.9 | 1.2 | 0.8 | 08 | 0.8 |
| Profit（loss） | 8.3 | 5.8 | 12.3 | 88 | 5.7 | 100.0 | 8.3 | 5.8 | 12.3 | 88 | 5.7 |
| Total | 100.0 | 100.0 | 100.0 | 1000 | 100.0 | 100.0 | $\ldots$ | ．．． | ．．． | $\ldots$ | ．．． |



Since the number of businesses reporting a specilic expense may difter for each cell the toral（protit（loss）plus expensesi does not necessartly equal 100 ：
See Notes on Symbols Page

## Standard Industrial Classification Definition：

## SIC 6031 －Pharmacies

Businesses primatily engaged in retail dealing in drugs．phamaceuficals and peteni medicines and drug sundies Prescribed medicines musi be sold sul are not necessarily the source of greatest revenue they may be secondarily engaged in seling other tines such as cosmerics tolletries．lobacco orooucis contectionery．stationery．gifiware and novelty merchanoise

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

|  | Tolal\{1) | Boltom |
| :--- | :---: | :---: | :---: | :---: |

(1) These estimates are based on a sample of ousinesses reporting sales beiween $\$ 10$ thousand and $\overline{5}$ million

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

|  | Toral ${ }^{\text {a }}$ | $\begin{aligned} & \text { Bottom } \\ & 25^{*} \text {. } \end{aligned}$ | $\begin{aligned} & \text { Loner } \\ & \text { midele } 25^{\circ} \text { c } \end{aligned}$ | Upper midतle 25: | $\begin{array}{r} T_{C O} \\ 25^{\circ}= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estmated) | 130 | 32 | 32 | 33 | 33 |
| Businesses in sample | 37 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | (1) | 443 |  |  |
| Hign sales value ( 5000 s) | (1) | 443 | 678 | $910$ | $\text { . } 11$ |
|  | Average |  |  |  |  |
| Liquidity Ratio 3 |  |  |  |  |  |
| Current ratio itimes) | 364 | 1573 | 31 | 28 | 31 |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity palio (times) | -04 | -60 | 11 | 05 | 20 |
| Mierest Coverage ratio (times) | 955 | 388 | 1473 | 1350 | 321 |
| Debt ratio (times) | 05 | 09 | 04 | 05 | 05 |

[^9]See Notes on Symbols Page

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

|  | $\begin{array}{r} \text { Tolal( } 1 \text { ) } \\ 25 \% \end{array}$ | Bottom $25 \%$ | Lower <br> middle $25^{\circ}$. | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 132 | 33 | 33 | 33 | 33 |
| Businesses in sample | 34 |  |  |  |  |
| Low sales value ( 5000 's) | (1) | (1) | 412 | 676 | 898 |
| High sales value ( 5000 's) |  | 442 | 676 | 898 | (1) |
| - | Average ( $\$ 000$ s) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 55 | 14 | 68 | 55 | 77 |
| Sale of Fixed Assers | 4 | 1 | 1 | 2 | 11 |
| increase in Long Term Debt | 2 | - | . | - | 5 |
| Advances From Owners and Affliates | 19 | 52 | - | 28 | 2 |
| From Government | . | . | - | . | . |
| increase in Share Cadital | - | - | - | - | - |
| Sale of investments | 7 | 1 | - | 10 | 17 |
| Tax Adjustments | . | . | - | . | . |
| Other Sources | - | - | - | - | - |
| Total | 87 | 68 | 69 | 96 | 113 |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 97 | 6 | 6 | 7 | 25 |
| Payment of Dividends | 21 | 18 | 12 | 17 | 7 |
| Reoayment of Long Term Debt | 4 | 4 | 6 | 1 | 4 |
| Current Portion of Long Term Debt | - | . | . | - | - |
| Purchase of investments | 8 | $\cdot$ | - | 10 | 19 |
| Repayment of Ad. From Owners and Alfil | 9 | 4 | 10 | 12 | 11 |
| Decrease in Equity | - | . | . | - | - |
| Tax Adjustments | 1 | 1 | - | 2 | - |
| Othe: Applications | . | - | - | $\bigcirc$ | - |
| Total | 59 | 34 | 35 | 80 | 86 |
| Increase (Decrease) in Net Working Capital | 28 | 34 | 35 | 15 | 27 |

i) These estimates are based on a sample of businesses reporting sales betmeen $\$ 10$ thousand and $\$ 2$ miltion

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. Pharmacies (SIC 6031)

|  |  |  |  | Changes in | businesses d employees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units: ${ }^{1)}$ |  | Tatal payroll ( $\$ 000$ 's) | Average labour unis(t) | Newly seportingi2) | No longer reporingi3) |
| 1982 |  |  |  |  |  |
| Total | 165 | 22.509 | 1.894 | 18 | 12 |
| less than 20 | 132 | 11578 | 974 | 13 | 12 |
| 20.99 | 29 | 9.311 | 784 | 3 |  |
| 100-499 | 4 | 1617 | 136 | 2 |  |
| 500 and over | - |  | - | . |  |
| 1985 |  |  |  |  |  |
| Total | 170 | 29.300 | 2.021 | 23 |  |
| less than 20 | 127 | 14595 | 1.007 | 8 |  |
| 20.99 | 40 | 13.629 | 949 | 14 |  |
| $100 \cdot 499$ | x | - | 72 | - |  |
| 500 and over | X | $x$ | 1 | 1 |  |

[^10]See Notes on Symbols Page

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

| Total（1） | Bottom <br> $25 \%$ | Lower <br> midele $25 \%$ | Upper <br> middie $25 \%$ | Top <br> $25 \%$ |
| :---: | ---: | ---: | ---: | ---: |

All \＄values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses（No．） | 74 | 18 | 19 | 18 | 19 |
| Total Sales \＄ | 42．105 | 1，888 | 6.393 | 11，025 | 22.799 |
| Total Expense s | 39.183 | 1.533 | 5.832 | 10.164 | 21.654 |
| Net Profrt（loss）\＄ | 2.922 | 355 | 561 | 861 | 1.145 |
| Businesses reporting a profit（No．） | 67 | 14 | 17 | 18 | 18 |
| Total Sales \＄ | 40319 | 1.605 | 5.692 | 11.025 | 21997 |
| Total Expense S | 37.270 | 1.197 | 5.114 | 10.164 | 20795 |
| Net Profit 5 | 3.049 | 408 | 578 | 861 | 1202 |
| Businesses reporting loss（No．） | 7 | 4 | 2 | － | 1 |
| Total Saies \＄ | 1.786 | 283 | 701 | － | 802 |
| Total Expense \＄ | 1.913 | 336 | 718 | － | 859 |
| Net Loss \＄ | － 27 | ． 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 | 5826 | 9.539 | 20.3 E2 |
| Net Protit loss．\＄ | 5.219 | 1.869 | 693 | 585 | 1858 |
| Businesses reporting a profit（NO．） | 68 | 14 | 18 | 18 | 18 |
| Total Sales \＄ | 37.032 | 1.611 | 6.106 | 9.574 | 19711 |
| Total Expense \＄ | 31717 | 572 | 5.412 | 8989 | － 888 |
| Nei Profit $\$$ | 5315 | 1.039 | 694 | 585 | 1853 |
| Businesses reporting a loss（No．） | 9 | 5 | 1 | 1 | 2 |
| Total Sales \＄ | 3.797 | 375 | 413 | 550 | 2159 |
| Total Expense 5 | 3.893 | 455 | 414 | 550 | $24-1$ |
| Net Lass S | ． 96 | －80 | －1 |  | 5 |
|  |  |  | 1984 |  |  |
| All Businesses（No．） | 137 | 30 | 34 | 36 | 37 |
| Total Sales \＄ | 100.920 | 4.788 | 16666 | 26110 | 53050 |
| Total Expense S | 91.291 | 4.739 | 15527 | 24．193 | 49852 |
| Net Profir loss）\＄ | 6629 | 49 | 1.139 | 2.217 | 322. |
| Businesses reporting a profit（No．） | 117 | 13 | 34 | 36 | 34 |
| Total Sales \＄ | 95.972 | 3．194 | 16666 | 26.110 | 19.02 |
| Tolal Expense S | 88753 | 2.650 | 15527 | 2． 193 | 46383 |
| Net Prolits | 7.219 | 54d | 1139 | 2217 | $33: 9$ |
| Businesses reporting a loss（No．） | 20 | 17 | － |  | 3 |
| Total Sales \＄ | 4.948 | 1594 | － | － | う 3 こ」 |
| Toial Expense 5 | 5.538 | 2089 | － | － | 3249 |
| Net Loss \＄ | －590 | －495 | － | － | ． 95 |

1985

| All Businesses（NO．） | 134 | 32 | 32 | 35 | 34 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales \＄ | 103.854 | 8.621 | 19． 182 | 27870 | $\therefore 881$ |
| Total Expense 5 | 95.972 | 8.149 | 16.852 | 25.17 | 15354 |
| Ner Prolll（loss）\＄ | 7.882 | 472 | 2.630 | 2253 | 2527 |
| susinesses reporting a profit（No．） | 124 | 29 | 32 | 31 | 32 |
| Toial Sales \＄ | 97.082 | 7.919 | 19482 | 24510 | $45: 1$ |
| Total Expense \＄ | 89.059 | ／．437 | 15.852 | 22185 | 12585 |
| Nei Profir \＄ | 8023 | 482 | 2630 | 2.325 | 2586 |
| Businessea reporting a loss（No．） | 10 | 3 | － | 5 | 2 |
| Total Sales \＄ | 6.772 | 702 | － | 3360 | 2：10 |
| Total Expense \＄ | 6.913 | 712 | － | $3+32$ | 2－69 |
| Ner Loss \＄ | ． 141 | ． 10 | － | ． 72 | ． 59 |

[^11]See Nates on Symools Paçe

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

|  | Total(1) | Bortom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middele } 25^{\circ} \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses (estimated) | 34 | - | -- | .. | -- |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (11) ${ }^{9}$ | $\because$ | -- | -.. | -- |


| Selected expense item | Indusiry Average(2) |  |  |  |  | $\therefore$ businesses seporting | Reporting businesses anlv (1) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Boirom $25 \%$ | Lower middie $25 \%$ | Upper middle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}=$ | Upoet middle | $\begin{gathered} T O D \\ 25=1 \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent af sales |  |  |  |  |
| Cos: of Sales | 59.3 | ** | - | $\cdots$ | -- | 100.0 | 59.3 | - | $\cdots$ | -- | * |
| Occupancy Expenses | 15.2 | .- | -® | $\cdots$ | $\sim$ | 100.0 | 15.2 | - | - | -- | * |
| Mortgage Interest | 29 | .- | .. | .- | - | 267 | 107 | -- | .. | -- | . |
| Depreciation | 26 | -. | -- | - | $\cdots$ | 853 | 31 | -- | -- | $\cdots$ | -- |
| Aepars \& Mainienance | 025 | .. | -- | - | - | 915 | 04 | - | " | - | - |
| Heat Light \& Telephone | 35 | -. | .- | ..- | $\cdots$ | 1000 | 35 | -* | - | - | - |
| Business \& Property Tax | 06 | .. | -* | - | $\cdots$ | 959 | 07 | - | $\cdots$ | - | - |
| insurance | 08 | -- | ** | -- | -- | 1000 | 08 | -- | $\cdots$ | - | - |
| Rent | 44 | -- | -- | -- | .. | 608 | 73 | - | - | -* | - |
| Personnel Expenses | 14.5 | -- | - | $\cdots$ | - | 100.0 | 14.5 | -* | *- | -* | - |
| Financial Expenses | 5.0 | -* | -* | ** | ** | 94.1 | 53 | - | - | - | -* |
| Bank interes: \& Charges | 45 | -- | .. | ** | -. | 857 | 52 | ** | - | -- | - |
| Prolessicnal Fees | 05 | -- | -. | -- | $\stackrel{-}{\square}$ | 941 | 05 | -- | -- | -. | $\cdots$ |
| Franchise Fees |  | - | -. | $\cdots$ | -- |  | . | -* | "- | ** | - |
| Sales and Admin. Expenses | 10.5 | - | -- | $\cdots$ | $\because$ | 100.0 | 10.5 | -- | - | -- | -- |
| Advertising | 57 | $\cdots$ | $\cdots$ | $\because$ | - | 1000 | 57 25 | -- | -* | -- | -- |
| Supplies | 22 | - | $\because$ | $\cdots$ | $\cdots$ | 856 | 25 | -- | -- | -. | -- |
| Delivery ${ }^{\text {Fuel Expense }}$ | $1 \begin{aligned} & 12 \\ & 1 \\ & 4\end{aligned}$ | -- | -- | -- | -- | 1000 308 | 12 17 | -- | -- | $\cdots$ | -- |
| Other Expenses | 2.1 | - | ** | -- | *- | 94.1 | 2.3 | -- | $\cdots$ | -- | - |
| Protit (loss) | -6.6 | - | -* | - | - | 100.0 | -6.6 | - | - | - | -- |
| Total | 100.0 | *- | - | * | -- | 100.0 | ... | ** | -* | ** | - |

(1) These estimates are oased on a sample of businesses reporting sales betseen $\$ 10$ thousand and $\$ 2$ milion
(2) Value in each cell $=$ Total weighted expenditure on a given item $\quad \times 100$ lor each quartile
(3) Vaiue in each cell $=\frac{\text { Total weighted expenditue on a given ifem }}{\text { Total weighted sales of businesses reporing inis item of expenditure }}$ $\times 100$ for each quartle

Since the number of businesses reporting a soecific expense may differ tor each cell, the total (profit (loss) plus expenses) does not necessarity equal 100 :
See Noles on Symbols Page
Standard Industrial Classification Definition:
SIC 6141. Misceltaneous Clothing Stores
Businesses primarily engaged in retail dealing in a combination of men s. women's and children s ciothing and accessories inctuded in this inoustry are businesses primarily engaged in retailing tur goods Businesses may be described by product line such as retail children s and intants cioihing chidrer s cloining stores. retall children's coats. combination clothing stores (men s. wamen s and childen s) retall chiloren $s$ dresses. blouses and shurls family clothing stores. retsil tur goods. retal chidren $s$ mosiery, retail intant s and todder's clothing. retail children s oants and slacks. retail children s skirts retail childen s sleepwear, retail children s suits retal childrens sweaters and retail children s undermear

TABLE 2. Balance Sheet Protlle for 1985
Nova Scotia, Miscellaneous Clothing Stores (S1C 6141)

|  | Total(1) | Bottom $25 \%$ | Lower middie 25\% | Upper <br> maddie $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estmated) | 34 | - | - | - | $\because$ |
| Businesses in sample | 9 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | $\cdots$ | - | -- | .- |
| High sales value ( $\mathbf{5 0 0 0} \mathrm{s}$ ) | (1) | - | -* | -. | $\because$ |
|  | Average ( 5000 s ) |  |  |  |  |
| Ascets |  |  |  |  |  |
| Cash | 43 | - | -. | .- | -- |
| Accounts and Notes Receivable | 1 | - | .. | .. | .. |
| Inventory | 72 | - | -- | $\cdots$ | -- |
| Other Current Assets | 34 | - | -- | -- | -- |
| fotel Current Assets | 150 | .. | .- | .. | -- |
| Fixed Assets | 71 | - | -- | -- | -* |
| Less Accum Deo on Fixed Assels | 50 | -- | -- | -- | -- |
| Other Assets | 14 | - | -- | -- | - |
| Total Assets | 185 | - | * | ** | -* |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 39 | -- | $\cdots$ | .* | -. |
| Other Curtent Labilites | 123 | -- | -- | -- | -- |
| Total Current Liabilitues | 163 | -- | -- | - | - |
| Morigages Payable | 1 | -. | -. | .- | - |
| Long Term Debt | - | - | -- | -- | -- |
| Other Liabilities | 6 | - | -- | $\cdots$ | - |
| Total Liabilities | 170 | - | - | -- | - |
| Total Equity | 15 | - | -. | - | . |

(1) These estmates are oased on a sample of businesses peporting sales beiween $\$ 10$ thousand and $\$ 2$ mullion

## TABLE 3. Financial Ratios for 1985

Nova Scotia. Miscellaneous Clothing Stores (SIC 6141)

|  | Totaill | Bottom 25:。 | Lower <br> middle 25* | $\begin{aligned} & \text { Loper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Too } \\ 25= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of dusinesses cesimated) | 34 | -* | -- | .. | - |
| Businesses in samoie | 9 |  |  |  |  |
| Low sales value ( 5000 si | (1) | .. | -* | -- | -- |
| High sales value ( 5000 s) | (1) | -- | -* | .. | - |
|  |  |  | Average |  |  |
| Liquidity Ratio Curent rato (times) | 111 | - | - | -- |  |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily ratio (times) | 14 | .- | - | -- |  |
| Interest Coverage ratio (times) |  | -* | -* | -* |  |
| Deot ratio (times) | 06 | - | * | -* |  |

(1)These estimates are based on a sample of Dusinesses 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, Miscelianeous Clothing Stores (SIC 6141)

|  | $\begin{aligned} & \text { Total(1) } \\ & 25^{\circ} \end{aligned}$ | Boltom 25\% | Lower middle $25 \%$ | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { To, } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 | -* | - | -- | .. |
| Businesses in sample | 3 |  |  |  |  |
| Low sales volue ( $\$ 000$ s) | (1) | -- | - | $\cdots$ | -. |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | ** | -- | .. |
|  |  |  | age ( 5000 s ) |  |  |
| Source of Funds |  |  |  |  |  |
| From Ocerations | -30 | -- | *- | - | - |
| Sale of Fixed Assets | 1 | -- | - | - | -* |
| Increase in Long Term Debt | - | -- | -- | ** | -- |
| Advances From Owners and Affiliates | - | -* | -* | - | -* |
| From Government | - | -- | -- | - | -* |
| increase in Share Capital | - | $\cdots$ | .- | -- | - |
| Sale of Investments | - | -- | - | .- | - |
| Tax Adjustments | . | - | $\cdots$ | -* | -. |
| Other Sources | - | $\cdots$ | -- | - | - |
| Total | -29 | - | $\cdots$ | - | * |
| Application of Funds |  |  |  |  |  |
| Purchase of Fired Assets | 20 | -- | -* | -- | -. |
| Payment of Dividends |  | -- | -- | -. | -- |
| Repayment of Long Term Debt | - | * | -- | -- | -. |
| Cutrent Portion of Long Term Debt | ${ }^{\circ}$ | $\cdots$ | - | -- | -* |
| Purchase of Investments | 26 | -- | -- | -- | -. |
| Repayment of Adv From Owners and Allil | . | - | -- | -- | - |
| Decrease in Equily |  | -* | - | -. | - |
| Tax Adjustments | - | $\cdots$ | $\cdots$ | - | - |
| Other Applications | $\stackrel{\circ}{\circ}$ | - | -- | - | ** |
| Total | 46 | - | ** | .. | - |
| Increase (Decrease) in Net Working Capital | . 75 | - | -- | * | ** |

(1) These estimates are based on a sample of businesses reporting saies oetneen $\$ 10$ 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. Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in
average labour units(1)
(1) 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 emoloyee Note that ine business size groups usec are determinec at the Canada level Thus : a business has at least 500 emoloyees in Canada as a whote but less than that number in any given province it is shown in the 500 and over groud
(2) Relers to businesses reporting no payroll deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the following vear

See Notes on Symbols Page

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

| Total(1) Sollom | Lower | Upper | Top |
| ---: | ---: | ---: | ---: | ---: |
| $25 \%$ | middle $25 \%$ | middle $25 \%$ | $25 \%$ |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 71 | 17 | 18 | 18 | 18 |
| Total Sales $\$$ | 14.333 | 210 | 1.303 | 3.303 | 9.517 |
| Total Expense \$ | 13.975 | 183 | 1.436 | 3.282 | 9.074 |
| Net Protil (loss) \$ | 358 | 27 | . 133 | 21 | 443 |
| Businesses reporting a profit (NO.) | 50 | 16 | 8 | 11 | 15 |
| Total Sales \$ | 11.248 | 187 | 499 | 2.040 | 8522 |
| Total Expense s | 10556 | 156 | 460 | 1.969 | 7971 |
| Nei Prolits | 692 | 31 | 39 | 71 | 551 |
| Susinesses reporting loss (No.) | 21 | 1 | 10 | 7 | 3 |
| Toral Sales 5 | 3.085 | 23 | 804 | 1.263 | 995 |
| Total Expense S | 3.419 | 27 | 976 | 1.313 | 1103 |
| Net Loss $\$$ | $-334$ | -4 | -172 | -50 | . 108 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 79 | 19 | 19 | 20 | 21 |
| Total Saies 5 | 19.05 | 717 | 1.702 | 4136 | 12850 |
| Total Expense s | 18.877 | 566 | 1.755 | 3928 | 12628 |
| Net Proft (loss) 5 | 528 | 151 | . 53 | 208 | 222 |
| Businesses reporting a prolit (No.) | 59 | 19 | 8 | 15 | 17 |
| Total Sales 5 | 15093 | 717 | 727 | 3.046 | 10603 |
| Total Expense \$ | 13923 | 566 | 676 | 2.780 | 9.901 |
| Net Profit \$ | 1.170 | 151 | 51 | 266 | 702 |
| Businesses reporting a loss (No.) | 20 | . | 11 | 5 | 4 |
| Total Sales 5 | +312 | - | 975 | 1.090 | 2217 |
| Total Enpense \$ | 4951 | . | 1.079 | 1.148 | $272 \%$ |
| Nel Loss S | -64 | - | -104 | -58 | . 280 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 83 | 20 | 8 | 33 | 22 |
| Total Sales 5 | 11162 | 558 | 431 | 3915 | 9228 |
| Tolal Expense S | 13898 | 874 | 367 | 3.805 | 8852 |
| Net Profit licss; S | 26.4 | . 316 | 64 | 140 | 375 |
| Businesses reporting a profit (No.) | 41 | - | 8 | 19 | 14 |
| Toial Sales $\$$ | 9000 | - | 431 | 2100 | $6+69$ |
| Total Expense S | 8117 | - | 367 | 1.848 | 5902 |
| Net Profits | 883 | - | 64 | 252 | 567 |
| Businesses reporting a lass (No.) | 42 | 20 | - | 14 | 8 |
| Total Sates 5 | 5162 | 558 | - | $18+5$ | 2769 |
| Total Expense 5 | 5781 | 87.4 | - | 1957 | 2950 |
| Net Loss \$ | .619 | -316 | - | .112 | -191 |


|  | 1985 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 35 | - | - | - |
| Total Sales 5 | 15587 | - | . |  |
| Total Expense \$ | 17139 | - | - | - |
| Net Prafir lossis | . 1552 | - | - | - |
| Businesses reporting a profit (No.) | 11 | - | - | - |
| Total Sales \$ | 1570 | - | . | . |
| To:8l Expense 5 | 4341 | - | - | - |
| Net Profit \$ | 229 | - | - | . |
| Businesses reporting a loss (No) | 24 | - | - | - |
| Tolal Sales 5 | 11017 | - | - | - |
| Tolal Expense 5 | 12798 | - | - | - |
| Net Loss \$ | -1781 | . | - |  |

[^12]See Notes on Symbols Page

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

|  | Totall ${ }^{\text {a }}$ | Bottom $25 \%$ | Lower middle 25\% | Upper middle $25^{\circ}$. | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 77 | - | - | .- | -- |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | -- | $\cdots$ | -- |
| High sales value ( $\$ 000$ s) | (1) | -- | -- | .. | -. |


| Selected expense item | Industry Averagel2) |  |  |  |  | \%. busio nesses reporting | Reporting businesses only 13: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom 25\% | Lower middle $25^{\circ}$ 。 | Upoer midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middie 25\% | Upper <br> midole | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of Sales | 62.6 | - | - | - | - | 100.0 | 62.6 | * | -- | $\cdots$ | - |
| Occupancy Expenses | 13.8 | -* | - | - | - | 100.0 | 13.8 | $\cdots$ | - | - | $\cdots$ |
| - Mortgage interest |  | -- | - | $\because$ | -- |  |  | -- | - | -- | . |
| Depreciation | 25 | $\cdots$ | - | $\cdots$ | -- | 765 | 33 | - | .- | -- | . |
| Repars 8 Maintenance | 06 | -- | - | .. | -- | 680 | 09 | -- | - | -- | - |
| Heat Light \& Telephone | 42 | -- | -- | -- | -* | 1000 | 42 | $\cdots$ | -* | $\cdots$ | -- |
| Business 8 Properiy Tax | 06 | -- | -- | .. | -- | 915 | 06 | -. | - | - | -- |
| Insurance Rent | 07 | -. | -- | -- | - | 645 | 10 9 9 | $\cdots$ | - | - | -- |
| Renl | 52 | .. | .. | -* | -* | 560 | 93 | .- | .. | .- | -- |
| Personnel Expenses | 12.8 | -- | -. | -* | - | 91.5 | 140 | -- | *. | -* | -- |
| Financial Expenses | 3.9 | -- | - | - | - | 100.0 | 39 | -- | -- | -- | - |
| Bank Interest \& Charges | 35 | -* | "* | - | - | 1000 | 35 | -- | -- | - | - |
| Protessional Fees | 01 | .. | ** | -* | -- | 765 | 05 | -- | - | -. | .- |
| Fianchise Foes |  | -- | -- | $\cdots$ | - |  |  | - | - | .* | -- |
| Sales and Admin. Expenses | 61 | - | - | -* | $\cdots$ | 100.0 | 6.1 | - | $\cdots$ | - | -- |
| Adverising | 25 | -- | -- | -. | -* | 915 | 28 | -. | - | - | - |
| Supplies | 18 | -- | -. | -- | -. | 1000 | 18 | - | - | - | -- |
| Delivery | 09 | -- | -. | - | - | 546 | 17 | - | - | - | - |
| Fuel Expense | 09 | -- | .. | $\cdots$ | - | 85 | 109 | * | - | -- | -. |
| Other Expenses | 2.4 | -- | .* | - | -- | 100.0 | 2.4 | -- | -" | -* | - |
| Profit (loss) | -1.6 | -* | -* | - | - | 100.0 | -1.6 | ** | - | - | - |
| Total | 100.0 | ** | ** | - | -- | 100.0 | ... | -- | * | "* | - |

(1) These estimates are based on a sample ol ousinesses reporling sales between $\$ 10$ thousand ano $\$ 2$ million
(2) Value in each cell $=$ Total weighteo expenditupe on a given item $\times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Totat weighted sales of businesses repoiting this item of expenditure }}$ $\times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell. the total (profit (lass) plus expenses) does not necessarity equal $100^{\circ}=$
See Notes on Symbols Page

## Standard Industrial Classification Defimition:

## SIC 6151 - Fabric and Yarn Stores

Businesses primariv engaged in retal dealing in yard goods yarns and related merchandise such as dry goods and notions stores tabric stores retall kniting yarn and accessories. mill-end stores (textle tabric), retall piece goods itexile faonic). retall sewing thread retall rextlle fabrics retail yarn goods (texple
labric. and retall yarn

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

|  | Tolal( ${ }^{\text {a }}$ | Bottom $25^{\circ}$. | Lomer <br> middle 25\%. | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOP } \\ & 255^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 77 | .. | - | -- | * |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -- | -- | -- | - |
| High sales value ( $\$ 000$ s) | (1) | - | -- | -* | .- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 19 | -- | - | -. | -- |
| Accounts and Notes Recervable |  | - | - | .- | ** |
| Inventory | 35 | - | -- | -- | - |
| Other Current Assets | 18 | .. | -- | -- | *- |
| Totel Current Assets | 65 | - | -- | - | -. |
| Fixed Assets | 19 | $\cdots$ | -. | -- | -- |
| Less Accum Dep on Fixed Assets | 8 | -* | - | $\cdots$ | - |
| Other Assets | 1 | -- | -. | - | - |
| Total Assets | 77 | -- | - | - | - |
| Liabilitles and Equity |  |  |  |  |  |
| Current Loans | 4 | - | $\cdots$ | -* | -- |
| Other Current Labilises | 16 | - | - | - | * |
| Toral Current Labilities | 20 | - | -- | -- | -. |
| Morigages Payable | . | - | $\cdots$ | + -. | -. |
| Long Term Debi | 3 | -* | .. | -- | -- |
| Ormer Labbilites | 9 | * | - | - | -- |
| Total Liabilities | 32 | - | * | -- | * |
| Total Equity | 46 | - | $\cdots$ | -- | . |

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

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

|  | Total4 ${ }^{\text {a }}$ | Boltom 25\% | Lower $\text { middele } 25^{\circ} \text {. }$ | Upper middle 25 : | $\begin{gathered} \text { Top } \\ 25^{\circ}: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses restimated) | 77 | .. | -- | -. | -- |
| Businesses in sample | 8 |  |  |  |  |
| Low saies value ( $\$ 000$ s) | (1) | -* | ** | -- | $\cdots$ |
| High sales value (\$000 s) | (1) | -- | .. | .. | -* |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 31 | -* | ** | -* | . |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | 80 | -* | -* | -* | - |
| Interest Coverage ratio (times) | 41 | * | .. | -- | . |
| Debt ratio (times) | 07 | - | -* | "• | " |

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

See Noles on Symbols Page

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

|  | $\begin{gathered} \text { Total(1) } \\ 25 \% \end{gathered}$ | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 26 | -* | -- | - | - |
| Businesses in sample | 2 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (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 | $x$ | -- | - | - | -. |
| Increase in Share Caplal | $x$ | -* | -- | -. | - |
| Sale of investments | $x$ | .- | -. | -. | -* |
| Tax Adjustments | $x$ | -- | $\cdots$ | -- | -. |
| Orner Sources | $x$ | -- | $\cdots$ | .- | -* |
| Total | $x$ | .. | .. | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assels | $x$ | -* | -- | -- | - |
| Payment of Dividends | $x$ | .. | - | -- | $\cdots$ |
| Repsyment of Long Term Debl | $x$ | -- | - | -- | -. |
| Current Portion of Long Term Debt | $x$ | -- | -- | $\cdots$ | - |
| Purchase of Investments | x | .. | -- | * | - |
| Repayment of Adv From Owners and Alfil | $x$ | - | - | -- | -* |
| Decrease in Equily | $x$ | -* | -* | ** | -* |
| Tax Adjustments | $x$ | -- | - | . | $\cdots$ |
| Other Applicatons | $x$ | -* | -- | * | - |
| Total | $x$ | - | -- | - | - |
| Increase (Decrease) in Net Working Capital | $x$ | *- | ** | - | - |

(1) These estimates are based on a sample of businesses eporing 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. Fabric and Yarn Stores (SIC 6151)

| Business size expressed in average labour unitsi 1) |  |  |  | Changes in number ot ousinesses <br> ath paio emolovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{array}{r} \text { Tolat } \\ \text { paypoll } \\ \{5000 \mathrm{~s}\} \end{array}$ | Average labou: unitsily | Newly reportingiz) | No onger , eport:ng.3) |
| 1982 |  |  |  |  |  |
| Total | 31 | 1.149 | 122 | 6 | 3 |
| less than 20 | 29 | $x$ | 95 | 6 | 3 |
| 20.99 | $\times$ | $x$ | 21 | . | . |
| $100 \cdot 499$ | $\times$ | X | 6 | . | - |
| 500 and over | - | . | . | - | - |
| 1985 |  |  |  |  |  |
| Total | 40 | 1.416 | 160 | 5 | $\ldots$ |
| less than 20 | 38 | $\times$ | 140 | 5 |  |
| 20.99 | X | $x$ | 20 | . |  |
| 100-499 | - | - | - | - |  |
| 500 and over | $\cdot$ | - | $\cdot$ | - |  |

(1) Average labour units are calculated by dividing lotai paviol: by the average annual sage and salary ate as reported in the Surver, of Employrrent Savpoll and Mours. Statistics Canacia Catalogue No 72.002 An average taoour unit could be interpreteo as a fulltime emplovee Note that the business size groups used are determined at the Canada level Thus if a business has at least 500 employees in Canada as a whole but tess inan that numbet in any given province if is shown in the 500 and ove: group
12) Relers to businesses reporting no payroll deductions in the ore:ious year
(3) Refers to businesses reporting no ozyroll deductions in the following year

See Notes on Symbols Page

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


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 56 | - | - |  |  |
| Total Sales \$ | 6.742 | - |  |  |  |
| Total Expense \$ | 6.606 |  | - |  |  |
| Net Protit (loss) \$ | 136 |  |  |  |  |
| Businesses reporting a profit (No.) | 40 |  | - |  |  |
| Total Sales \$ | 4.033 |  |  |  |  |
| Toral Exoense \$ | 3.724 | - | - |  |  |
| Net Protirs | 309 |  |  |  |  |
| Busineszes reporing loss (No.) | 16 | - |  |  |  |
| Total Sales S | 2709 | - | - | - |  |
| Total Expense \$ | 2.882 | - | - |  |  |
| Nei Loss \$ | -173 | - | . |  |  |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 52 | 11 | 14 | 13 | 14 |
| Total Sales S | 9094 | 271 | 817 | 1747 | 6259 |
| Total Expense \$ | 8797 | 247 | 762 | 1689 | 6099 |
| Ne: Pront (loss) \$ | 297 | 24 | 55 | 58 | 160 |
| Businesses reporting a protit (No.) | 34 | 9 | 5 | 10 | 10 |
| Total Sales \$ | 6.990 | 218 | 386 | 1330 | 5056 |
| Total Expense \$ | 6.533 | 179 | 305 | 1228 | 482: |
| Net Protit \$ | 457 | 39 | 81 | 102 | 235 |
| Businesses reporting a loss (NO.) | 18 | 2 | 9 | 3 | a |
| Total Sales s | 210.4 | 53 | 431 | 417 | - 203 |
| . Total Exoense \$ | 226 d | 68 | 457 | 169 | 278 |
| Net Loss 5 | . 160 | $\cdot 15$ | -26 | - +1 | - 5 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Eusinesses (No.) | 66 | 11 | 11 | 16 | 28 |
| Total Sales 3 | 6454 | 557 | 761 | - 289 | 3817 |
| Totar Exoense S | 6.960 | 571 | 688 | 12.12 | 3959 |
| Nei Protll loss) \$ | . 6 | .14 | 73 | 47 | -112 |
| Businesses reporting a profit (No.) | 47 | 6 | 11 | 16 | 14 |
| Toial Sales 3 | A 687 | 392 | 761 | + 289 | 2243 |
| Total Expense S | 4540 | 367 | 688 | 1242 | 2243 |
| Net Protit S | 147 | 27 | 73 | 47 |  |
| Businesses reporting a loss (No.) | 19 | 5 | - | - | 14 |
| Total Sales \$ | 1767 | 163 | - | - | 1604 |
| Tolal Expense 5 | 1.920 | 204 | - | - | 1716 |
| Ne: Loss \$ | -153 | -4 1 | - | - | -112 |
|  |  |  | 85 |  |  |
| All Businesses (No.) | 77 | 18 | 18 | 14 | 27 |
| Total Sales \$ | 10052 | 190 | 758 | 1108 | 7996 |
| Toial Expense \$ | 9.572 | 229 | 720 | 1025 | 7598 |
| Net Profit (loss) \$ | 480 | -39 | 38 | 83 | 398 |
| Businesses reporting a profit (No.) | 50 | . | 9 | 14 | 27 |
| Toial Sales 5 | 9532 | - | 428 | 1108 | 7996 |
| Tolal Expense | 9011 | - | 388 | 1025 | -598 |
| Net Profits | 521 | - | 40 | 83 | 398 |
| Businesses reporting a loss (No.) | 27 | 18 | 9 | . |  |
| Total Sales \$ | 520 | 190 | 330 | - |  |
| Total Expense \$ | 561 | 229 | 332 | - |  |
| Net Loss \$ | . 41 | . 39 | -2 | - |  |

[^13]See Notes on Sumbols Page

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

|  | Total(\%) | Bottom $25 \%$ | $\begin{aligned} & \text { LONEP } \\ & \text { middle } 25^{2} \text {. } \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 300 | 75 | 75 | 75 | 75 |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\begin{aligned} & 32 \\ & \text { (1) } \\ & \text { (1) } \end{aligned}$ | 11 28 | 28 69 | 69 349 | 349 $\{1\}$ |


| Selected expense item | Industry Average(2) |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only :31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25^{\circ}$ 。 | Lower micdle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |  | Total | Boltom $25^{\circ}$ 。 | Lower middle 25 ? | Upper midcle | $\begin{aligned} & \text { Top } \\ & 25^{\circ}, \end{aligned}$ |
|  | Pertent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 Mortgage Interes: | 13.4 | 16.5 | 12.1 | 20.5 | 5.9 | 100.0 06 | 13.4 0.3 | 16.5 | 12.1 | 20.5 | \% 0 |
| Deorectation | 32 | 45 | 6.5 | 05 | 13 | 706 | 45 | 45 | 98 | 31 | i3 |
| Repars \& Maintenance | 04 |  | 01 | 07 | 06 | 466 | 08 |  | 02 | 16 | 09 |
| Heat Light \& Telephone | 19 | 55 | 45 | 85 | 16 | 912 | 51 | 89 | 45 | 85 | 16 |
| Business \& Properiy Tax | 07 | 21 |  | 10 | 02 | 598 | 12 | 35 | - | 11 | 03 |
| Insurance | 16 | 44 | 0.9 | 15 | 04 | 975 | 17 | 41 | 09 | 15 | 04 |
| Rent | 25 |  |  | 83 | 18 | 448 | 56 | . |  | 106 | 20 |
| Personnel Expenses | 16.6 | - | 27.9 | 18.8 | 16.4 | 60.6 | 27.5 | - | 75.3 | 19.7 | 164 |
| Financial Expenses <br> Bank Interes: \& Charges | 6.6 60 | 20.3 203 | 5.3 39 | 1.1 08 | 2.14 | 81.8 81.1 | 8.1 7 | 32.9 329 | 5.3 39 | 2.0 1 | 2.9 1.1 |
| Bank Interes: \& Charges Piolessional Fees | 60 | 203 | 59 14 14 | 1.1 08 | 14 | 512 | 12 | 329 | 21 | 07 | 08 |
| Fianchise Fees |  |  |  |  |  |  |  |  |  |  |  |
| Sales and Admin. Expenses |  |  |  |  |  |  |  |  |  |  |  |
| Advertising | 2.5 14 | 03 01 | 08 23 | 6.17 | 22 10 | 919 869 | 27 16 | 12 10 | 08 23 | 51 17 | 22 10 |
| Delivery | 27 | 14 | 53 | 20 | 18 | 985 | 27 | 14 | 53 | 20 | 13 |
| Fuel Experse | 28 |  |  |  |  | 259 | 79 |  |  |  |  |
| Other Expenses | 1.0 | - | 0.2 | 1.1 | 2.5 | 60.5 | 1.7 | - | 0.7 | 1.1 | 2.5 |
| Protit (loss) | 3.5 | 45 | 6.9 | 0.3 | 2.2 | 100.0 | 3.5 | 4.5 | 6.9 | 03 | 22 |
| Total | 100.0 | 1000 | 100.0 | 100.0 | 100.0 | 100.0 |  |  |  |  |  |

(1) These estimates are based on a sample of businesses reporing saies between $\$ 10$ thousand and $\$ 2$ millon
(2) Value in each cell $=$ Total meighied expenditure on a given item. 100 for each quartile
(3) Value in each cell $=\frac{\text { Total weignted expendiure on a given ttem }}{\text { Total weighted sales of businesses ieporting this item of expendifure }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Toial weignted expendiure on a given trem }}{\text { Total weighted sales of businesses teporting this item of expendilure }}$. 100 for each quartile

Since the number of businesses reporting a specitic expense may differ for each cell the total (profit (loss) plus expenses) does not necessarsly equal 160 :
See Notes on Symbols Page
Standard Industrial Classification Definition:
SIC 622 . Appltance. Television. Madio and Stereo Stores
Businesses primanly engaged in retail dealing in major household apolances small electrical appliances teleyision rac:o and sound ecusment Repan shops
for such appliances are included in this industry group

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Appliance. Television. Aadio and Stereo Stores (SIC 622)

|  | Tolally | Bottom $25^{\circ}$. | Lower middle $25 \%$ | Upper middle $25^{\circ}$ 。 | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 300 | 75 | 75 | 75 | 75 |
| Businesses in sample | 32 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | (1) | 28 | 69 | 349 |
| High sates value ( $\$ 000$ \$) | (1) | 28 | 69 | 349 | 11) |
|  |  |  | Average 1500 |  |  |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 8 | - | 6 | 2 | 21 |
| Accounts and Notes Receivable | 11 | - | - | 1 | 39 |
| Inventory | 40 | - | - | 18 | 133 |
| Other Current Assels | 4 | - | 6 | - | 9 |
| Total Current Assets | 63 | - | 12 | 20 | 202 |
| Fixed Assets | 23 | - | 12 | 8 | 65 |
| Less Accum Dep on Fixeo Assels | 9 | - | 3 | 3 | 28 |
| Other Assets | 1 | - | . | . | 5 |
| Total Assets | 78 | - | 22 | 25 | 244 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans |  | - | - | - | 37 |
| Other Curient Liabilties | 36 | . | 4 | 14 | 196 |
|  | 16 | - | 4 | 14 | 152 |
| Mortgages Payable |  | - | - | . | $\dagger$ |
| Long Term Debt | 2 | - | 4 | $\stackrel{ }{*}$ | 2 |
| Orner Liabidties | 12 | - | 13 | 20 | 14 |
| Total Liabilities | 60 | - | 21 | 34 | 169 |
| Total Equity | 18 | - | 1 | -9 | 74 |

111 These estimates are based on a sample of businesses repoiling sales beiween $5: 0$ thousand and $\$ 2$ milion

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

|  | Total: | Bollom 25: | Lower middie $25=$ | Upoer <br> midole 25*: | $\begin{gathered} \text { TOD } \\ 25^{\circ}: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses lestimared | 300 | 75 | 75 | 75 | -5 |
| Businesses in samole Lon sales value ( SOOO s ) High sales value ( $\$ 000$ s) | $\begin{array}{r} 32 \\ 11 \\ 11 \end{array}$ | 11 28 | 28 69 | 69 349 | 319 19 |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio (times) | 33 | - | 25 | 51 | 23 |
| Leverage Ratios <br> Dedi Eoulty ratio ifimes) Interest Coverage ratio (times) Dedt :atio ltimes) | 119 35 11 | 03 | $\begin{array}{r} -150 \\ 26 \\ 10 \end{array}$ | -21 16 | $\begin{array}{r} 112 \\ 83 \\ 07 \end{array}$ |

1) These estimates are based on a sample of businesses reporing 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. Appliance. Television, Radio and Stereo Stores (SIC 622)

|  | $\begin{array}{r} \text { Tolal(1) } \\ 25^{\circ} \% \end{array}$ | Bottom 25。 | Lower middle 25: | Upper middle $25^{\circ}$. | $\begin{gathered} \text { Top } \\ 25 ?^{2} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 105 | -• | -- | -- | -* |
| Businesses in sample | 13 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -* | -* | -. | .- |
| High sales value ( $\$ 000$ s) | $(1)$ | -. | - | -- | -- |

Average ( $\$ 000$ s)

| Source of Funds |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From Operations | 20 | -. | - | -- | $\cdots$ |
| Sale of Fixed Asseis | 2 | -- | -. | - | -. |
| increase in Long Term Debr | 1 | - | - | -- | -- |
| Advances From Owners and Affiliates | 12 | - | - | $\stackrel{ }{ }$ | -. |
| From Government | . | - | * | -- | - |
| Increase in Share Capital | - | - | - | $\cdots$ | -. |
| Sale of Investments | 6 | -- | -0 | - | - |
| Tax Adjustments | - | - | - | -- | - |
| Other Sources | 15 | -- | - | -- | - |
| Tolas | 58 | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Asseis | 22 | - | - | -* | -* |
| Payment of Dividends | 7 | -- | - | .. | .. |
| Repayment of Long Term Debt | 2 | -- | .. | -- | -. |
| Current Portion of Long Term Debt | - | * | - | - | - |
| Purchase of investments | 1 | -- | - | -- | - |
| Repayment of Ady From Owners ano Alfil | 13 | .- | - | - | - |
| Decrease in Equity |  | - | - | - | -. |
| Tax Adustments | - | - | -- | -- | -. |
| Other Apolications | - | -- | -- | $\cdots$ | - |
| Total | 46 | -. | - | " | *- |
| Increase (Decrease) in Net Working Capital | 12 | * | - | -- | ** |

(1) These estimares are based on a sample of businesses reporting sales between $\$ 10$ inousand 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. Appliance. Television, Aadio and stereo Stores (SIC 622)

|  |  |  |  | Changes in number or jusinesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susiness size expressed in average labour unitsil) | Number ot Businesses | $\begin{array}{r} \text { Totai } \\ \text { payroll } \\ \text { (\$000 si } \end{array}$ | Average labour unis(1) | Newly reporting(2) | No longer 'eporting: 3 ; |
| 1982 |  |  |  |  |  |
| Total | 249 | 11.930 | 1.020 | 97 | 30 |
| less than 20 | 236 | 7519 | 643 | 16 | 29 |
| 20.99 | 10 | 3195 | 27. | 1 | 1 |
| 100.499 | x | $\times$ | 53 | . | . |
| 500 and over | $\times$ | $x$ | 50 | . | - |
| 1985 |  |  |  |  |  |
| Total | 270 | 17.679 | 1.218 | 39 |  |
| iess than 20 | 255 | 10.673 | 733 | 38 |  |
| $20 \cdot 99$ | 14 | $\times$ | 109 | ${ }^{1}$ |  |
| 100-499 | - | - |  | - |  |
| 500 and over | x | $\times$ | 77 | - |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Enployment "aroll and Hours. Statislics Canada Cataiogue No 72-002 An average labour unil could be interdreied as a fuli-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 inan inat number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporing no payroll deductions in the crevious year
(3) Relers to businesses reporing no paypil deductions in the lallowng year

See Notes on Symbols Page

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 | Lower | Upper <br> mid | mop |
| :---: | :---: | :---: | :---: | :---: |
|  | $25 \%$ | middle $25 \%$ | $25 \%$ |  |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 213 | 50 | 55 | 52 | 56 |
| Total Sales \$ | 26.499 | 883 | 1.961 | 3.519 | 20136 |
| Total Expense \$ | 24.991 | 881 | 1.510 | 2.932 | 19668 |
| Net Profit (loss) \$ | 1.508 | 2 | 451 | 587 | 168 |
| Businesses reporting a profit (No.) | 162 | 18 | 53 | 50 | 41 |
| Total Sales \$ | 21.962 | 312 | 1880 | 3.387 | 16.383 |
| Total Expense 5 | 19.791 | 193 | 1.414 | 2.777 | 15407 |
| Ne: Profit $\$$ | 2171 | 919 | 466 | 610 | 976 |
| Businesses reporting loss (No.) | 51 | 32 | 2 | 2 | 15 |
| Total Sales \$ | 4.537 | 571 | 81 | 132 | 3753 |
| 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 |
| Toial Sales \$ | 27.675 | 468 | 1532 | 5.339 | 20.336 |
| Total Expense S | 25888 | 288 | 1.187 | 5.154 | 19259 |
| Ne! Prolit tloss) \$ | 1787 | 180 | 345 | 185 | 1077 |
| Businesses reporting a prolit (No.) | 138 | 25 | 41 | 31 | 41 |
| Total Sales $\$$ | 23950 | 350 | 1229 | 3729 | 18.612 |
| Total Expense \$ | 21.846 | 166 | 870 | 3.358 | 17.252 |
| Nel Protils | 2.104 | 184 | 359 | 37 \% | 1.190 |
| Susinesses reporting a loss (No.) | 41 | 11 | 12 | 19 | 4 |
| Total Sales \$ | 3725 | 918 | 303 | 1610 | ? 594 |
| Total Expense \$ | 1042 | 122 | 317 | 1.796 | 1807 |
| Ne: Loss S | -317 | . 1 | -14 | . 186 | - ${ }^{1} 3$ |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 221 | 54 | 54 | 55 | 58 |
| Total Sales S | 44012 | 1.107 | 2759 | 6169 | 33 gT |
| Total Expense \$ | 40.003 | 791 | 2064 | 5292 | 31856 |
| Net Profit (loss) 5 | 1009 | 316 | 695 | 877 | 2:21 |
| Businesses reporting a profit (No) | 199 | 52 | 47 | 49 | 51 |
| Total Sales \$ | 36639 | 1.072 | 2397 | 5696 | 27.171 |
| Total Expense \$ | 32.443 | 746 | 1.69 .1 | 1795 | 25208 |
| Net Prolits | 4196 | 326 | 703 | 901 | 2266 |
| Businesses reporting a loss (No.) | 22 | 2 | ? | 6 | 7 |
| Toral Sales \$ | 7373 | 35 | 362 | 173 | 6503 |
| Total Expense \$ | 7560 | 25 | 370 | 497 | 6648 |
| Net Loss \$ | -187 | -10 | -8 | -24 | . 145 |
|  |  |  | 1985 |  |  |
| All Businesses ( NO ) | 302 | 75 | 65 | 83 | 79 |
| Total Sales \$ | 65.475 | 1.677 | 3.110 | 9659 | 51029 |
| Total Expense \$ | 62506 | 1.53. | 2728 | 9021 | -9223 |
| Net Prolit loss) \$ | 2969 | 143 | 382 | 638 | 1.806 |
| Businesses reporting a profit (No.) | 207 | 36 | 55 | 61 | 55 |
| Total Sales \$ | 49.401 | 743 | 2.736 | 7314 | 38608 |
| Total Expense \$ | 45.693 | 459 | 2.346 | 6.552 | 36336 |
| Net Protil \$ | 3.08 | 28」 | 390 | $i 62$ | 2272 |
| Businesses reporting a loss (No.) | 95 | 39 | 10 | 22 | 29 |
| Toial Sales \$ | 16.074 | 934 | 374 | 2325 | - 2421 |
| Total Expense \$ | 16.813 | 1.075 | 382 | 2169 | ${ }^{2} 2887$ |
| Net Loss S | --79 | .139 | - 8 | -124 | . 166 |

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

See Notes on Symbols Page

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

|  | Total\｛1\} | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ ． | Upper middie 25\％ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 671 | 167 | 168 | 168 | 168 |
| Businesses in sampie Low sales value（ $\$ 000$ s） High sales value（ $\$ 000 \mathrm{~s}$ ） | $\begin{aligned} & 211 \\ & (1) \\ & (1) \end{aligned}$ | 19 359 | 359 593 | 593 810 | 810 19 |


| Selected expense 1 rem | Industiy Average 21 |  |  |  |  |  | Reporting businesses only 13） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ} \text { 。 }$ | Lower middle $25^{\circ}$ 。 | Upper muddle 25： | $\begin{gathered} \text { Top } \\ 25^{\circ} 3 \end{gathered}$ | $\begin{array}{r} \text { 2. busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Uoper <br> middie | $\begin{gathered} \text { Top } \\ 25^{2} \approx \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 | 2.9 | 4.1 | 2.7 | 2.5 | 2.4 | 100.0 34 | 2.9 06 | 4.1 | 2.7 | 2.5 | 2.4 |
| Depreciation | 06 | 07 | 0.4 | 06 | 05 | 815 | 07 | 14 | 05 | 06 | 05 |
| Revairs \＆Maintenance | 03 | 06 | 04 | 02 | 02 | 765 | 01 | 10 | 05 | 02 | 02 |
| Heal Light 8 Teiephone | 08 | 13 | 09 | 06 | 06 | 1000 | 08 | 13 | 09 | 06 | 06 |
| Business \＆Prooerly Tax | 02 | 03 | 02 | 02 | 02 | 931 | 02 | 03 | － 03 | 02 | 02 |
| Insurance | 03 | 03 | 03 | 03 | 02 | 916 | 03 | 04 | 03 | 03 | 02 |
| Rent | 07 | 09 | 05 | 06 | 06 | 612 | 11 | 22 | 07 | 09 | 09 |
| Personnel Expenses | 6.7 | 5.5 | 6.4 | 78 | 7.3 | 95.7 | 7.0 | 6.5 | 6.5 | 7.4 | 7.3 |
| Financial Expenses Bank interest \＆Charges | 0.9 0.6 | 1.3 09 | 1.0 0.6 | 0.8 0.5 | 0.6 0.4 | 97.0 | 0.9 0.7 | 1.4 1.0 | 1.0 0.6 | 0.8 0.5 | 0.6 0.5 |
| Protessional Fees | 03 | 0.1 | 04 | 01 | 02 | 8． 3 | 0.3 | 05 | 06 | 02 | 02 |
| Franchise Fees |  |  |  |  |  | 15 | 23 | ． | － |  |  |
| Sales and Admin．Expenses | 19 02 | 16 05 | 3.1 0.2 | 1.5 0 0 | 1.5 0.2 | 98.6 90 | 1.9 0.3 | 1.7 0.5 | 3.1 0.2 | 1.5 0.2 | 1.5 02 |
| Advertising Sucplies | 05 | 06 | 05 | 04 | 05 | 938 | 05 | 07 | 05 | 021 | 05 |
| Delicery | 06 | 05 | 05 | 08 | 08 | 756 | 08 | 08 | 08 | 09 | 09 |
| Fidel Exjense | 05 | 0 ？ | 19 | 0 ， |  | 165 | 32 | 06 | 85 | C5 | 03 |
| Other Expenses | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 89.2 | 0.7 | 0.8 | 0.7 | 0.6 | 06 |
| Profit（loss） | 2.3 | 5.8 | 1.7 | 09 | 1.0 | 98.8 | 2.4 | 5.8 | 17 | 0.9 | 1.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ |  |  | －＊ |



Since the number of businesses reporting a specific exoense may diflet tor each cell the tatal（protil（loss）plus expenses）coes not necessarty eaual 100 ： See Noies on Symbols Page

## Standard Industrial Classification Definition

## SIC 6331．Gasoline Service Stations

Businesses primarly engaged in retail dealing in gasoline lubricating ouls and greases included in this industry are businesses primarilv engaged in lubrica：ing motor vehicles This group industry includes businesses described as retan diesel fuel filing stations gas bars，gasoline service stations．retail gasoline motor vehicles lubrication services．and self－serve gasobine stations

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

|  | Total(1) | Bottom 25\% | Lomer middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle 25\% } \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25^{\circ} \text {. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numbet of businesses lestimated) | 671 | 167 | 168 | 168 | 168 |
| Businesses in sample | 211 |  |  |  |  |
| Low sales value ( $\$ 000$ ' ) | (1) | (1) | 359 | 593 | 810 |
| Migh sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | 359 | 593 | 810 | (1) |

Average ( $\$ 000$ s)

| Assels |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 9 | 5 | 10 | 6 | 18 |
| Accounts and Notes Receivaole | 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 | 13 | 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 |
| Liabillities and Equity |  |  |  |  |  |
| Current Loans | 7 | 3 | 6 | 8 | 11 |
| Other Curtent Liabilities | 20 | 12 | 14 | 19 | 34 |
| Total Current Liabrities | 27 | 15 | 20 | 27 | 45 |
| Morroages Payable | 3 | - | 4 | 5 | 3 |
| Long Term Debt | 1 | 2 | 2 | 6 | 7 |
| Other Liabilites | 11 | 1 | 10 | 13 | :9 |
| Total Liabilities | 44 | 19 | 35 | 50 | 73 |
| Total Equity | 19 | 14 | 17 | 12 | 32 |

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

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

|  | Total 11 | Bottom 25's | Lower middle $25^{\prime}$. | Upper middle $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 671 | 167 | 168 | $1 € 8$ | 168 |
| Businesses in sample | 219 |  |  |  |  |
| Lon sales value ( $\$ 000$ s) | (1) | 111 359 | $359$ | 593 | $8: 0$ |
| High sales value (\$000 s) | (1) | 359 | 593 | 810 | 13 |
|  | Average |  |  |  |  |
| Liquidity Patio |  |  |  |  |  |
| Current satio (fimes) | 27 | 17 | 35 | 21 | 28 |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | 22 | 10 | 33 | 139 | 89 |
| Interest Coverage ratio times) | 186 | 129 | 478 | 46 | $9{ }^{-}$ |
| Debt ratio (times) | 09 | 07 | 07 | 13 | $0 \cdot$ |

(1)These estimates are based on a sample of businesses reporing sales oetween $\$ 10$ thousand and $\$ 2$ milion

See Notes on Symbols Page

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

|  | $\begin{aligned} & \text { Total(1) } \\ & 25^{\circ} \% \end{aligned}$ | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lower middle $25 \%$ | Upper middle $25^{\circ}$. | $\begin{aligned} & T_{0 D} \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 214 | 53 | 53 | 54 | 54 |
| Businesses in sample | 33 |  |  |  |  |
| Low sales value (\$000 5) | (1) | (1) | 513 | 732 | 1.211 |
| High sales value ( 5000 s) | (1) | 513 | 732 | 1.219 | (1) |

Average (s000 s)

| Source of Funds |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From Operations | 9 | $\cdot$ | 6 | 17 | 10 |
| Sale of Fixed Assets | 4 | 14 | 2 | 2 |  |
| increase in Long Term Debr | 5 | 2 | 3 | 5 | 8 |
| Advances From Owners and Aftlates | 2 | 1 | 5 |  |  |
| From Government |  | - | . |  |  |
| Increase in Share Capital |  | - | - |  |  |
| Sale of investments |  | - | - |  |  |
| Tax Adjustments |  | - | - |  |  |
| Other Sources |  |  |  |  |  |
| Tolal | 19 | 17 | 96 | 23 | 19 |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 9 | . | 4 | 13 | 5 |
| Payment of Dividenos | . | . | - |  | 2 |
| Aesayment of Long Term Debt | 4 | 8 | 3 | $s$ | 2 |
| Curren: Portion of Long Term Debt | , | . | . |  | 1 |
| Purchase of investments |  |  | - |  |  |
| Repaument of Adv From Owners and Athl | 3 | 1 | 3 | 6 |  |
| Decrease in Eourty | . | . | . |  |  |
| Tax Adjusiments |  | - | - |  |  |
| Other Appications |  |  | 9 | 9 |  |
| Total | 18 | 9 | 19 | 24 | 25 |
| Increase (Decrease) in Net Working Capital | 1 | 8 | 9 | . | - 6 |

(1) These estimates are based on a sample of businesses reporing 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 Gasoline Service Stations (SIC 6331)

| Business size expressed in average labour unils! ${ }^{\text {l }}$ | Number of Businesses | $\begin{array}{r} \text { Tolal } \\ \text { psyroll } \\ (\$ 000 \text { 's) } \end{array}$ | Average labour units!l\| | Changes in number or cunesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nesly reoortingis) | No langer reoorting 3 : |
| 1982 |  |  |  |  |  |
| Total | 673 | 27.248 | 2.636 | 102 | 62 |
| less than 20 | 662 | 24498 | 2.369 | 101 | 62 |
| 20.99 | 8 | 1877 | 183 | 1 | . |
| 100.499 | $x$ | x | 1 | - | - |
| 500 and ove? | $x$ | X | 83 | - | - |
| 1985 |  |  |  |  |  |
| Total | 611 | 31.514 | 2.415 | 49 | $\ldots$ |
| less than 20 | 602 | 28.061 | 2.154 | 19 |  |
| 20.99 | 8 | $\times$ | 193 | . |  |
| 100-499 | - | - | - | . |  |
| 500 and over | $x$ | $x$ | 68 | - |  |

(1) Average labour units are caiculated oy dividing sotal payroll by the average annual wage and salary rate as reported in the Sutvey of Emplovment Payroli and Hours Statistics Canada Catalogue No 72-002 An averaçe labour unit could oe interoreted as a fultime employee Note :hat the tusimess size groups used are delermined at the Canada level Thus it a business has at least 500 employees in Canada as a whole but less inan inat number in any given province it is shown in the 500 and over group
(2) Reters to businesses reporting no paytoll deductions in the previous year
(3) Reters to ousinesses reporting no paytill deductions in the following year

See Notes on Symbols Page

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

| Total(1) | Bottom 25\% | Lowes middle $25^{\circ}$ | Upper middle $25 \%$ | $\begin{gathered} \text { Top } \\ 25^{\prime}: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |

All $S$ velues are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 667 | 166 | 167 | 167 | 167 |
| Total Sales \$ | 304.668 | 22.429 | 53.738 | 82.035 | 146,466 |
| Total Expense S | 296.575 | 21.652 | 51.704 | 79.750 | 143.469 |
| Net Protir (loss) \$ | 8.093 | 777 | 2.034 | 2.285 | 2.997 |
| Businesses reporting a prolit (No.) | 567 | 124 | 153 | 150 | 140 |
| Toial Sales \$ | 261.934 | 18189 | 49.624 | 73.144 | 120.977 |
| Total Expense \$ | 253.142 | 17.076 | 47519 | 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 \$ | 22734 | 4240 | 4.114 | 8.891 | 25189 |
| Toral Expense 5 | 43.433 | 4576 | 4.185 | 9.008 | 25664 |
| Net Loss 5 | . 699 | . 336 | . 71 | -117 | . 175 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 580 | 141 | 148 | 145 | 146 |
| Total Sales S | 280.098 | 13.505 | 45.386 | 78.074 | 143153 |
| Total Expense \$ | 274.707 | 13164 | 44.292 | 76.236 | 149015 |
| Net Profid loss \$ | 5.391 | 341 | 1094 | 1.838 | 2.118 |
| Businesses reporting a prolit (No.) | 410 | 66 | 109 | 120 | 115 |
| Toual Sales S | 216.958 | 8.307 | 34013 | 64.585 | 19053 |
| Total Expense S | 210.338 | 7620 | 32.574 | 62.586 | 107558 |
| Ne: Protits | 6.620 | 687 | 1.439 | 1.999 | 2.495 |
| Businesser reporting a loss (NO.) | 170 | 75 | 39 | 25 | 31 |
| Total Sales \$ | 63.140 | 5198 | 11.373 | 13.489 | 33080 |
| Total Experse 5 | 64.369 | 5541 | 11.718 | 13.650 | 33.157 |
| Ne: Loss 5 | -1. 229 | . 346 | -345 | . 159 | -35, |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 649 | 161 | 163 | 162 | 163 |
| Total Sales 5 | 381.328 | 29439 | 69.724 | 101.606 | $18056{ }^{\circ}$ |
| Total Expense S | 375.012 | 2 B 853 | 68.082 | 99.880 | 1.8197 |
| Net Prafit lossis | 6.316 | 578 | 1.642 | 1.726 | 23:0 |
| Businesses reporting a profit (No.) | 546 | 119 | 141 | 143 | 143 |
| Toial Sales \$ | 327.834 | 21697 | 59.780 | 89118 | 15:245 |
| Total Expense S | 320.690 | 20843 | 57.977 | B7. 192 | $15+6.8$ |
| Net Profits | 7.121 | 848 | 1.803 | 1.926 | 2.56. |
| Businesses reporting a loss (No.) | 103 | 42 | 22 | 19 | 20 |
| Total Sales \$ | 53.494 | 7740 | 9.948 | 12.488 | 23322 |
| Total Expense S | 54.322 | 8.010 | 10.105 | 12.688 | 23519 |
| Ne: Loss \$ | . 828 | . 270 | . 161 | -200 | -197 |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 674 | 167 | 169 | 168 | 170 |
| Total Sales \$ | 430.370 | 32724 | 79.177 | 11:722 | $2 \mathrm{CO}-17$ |
| Tolal Expense 5 | 423.682 | 31.731 | 77.474 | 116.139 | 198338 |
| Net Prolit (loss) 5 | 6.688 | 993 | 1.703 | 1.583 | 2109 |
| Businesees reporting a prollt (No.) | 547 | 125 | 138 | 139 | 145 |
| Total Seles $\$$ | 360,250 | 25956 | 64.052 | 98.229 | 172.008 |
| Total Expense $\$$ | 352.630 | 24759 | 62175 | 96.361 | 169335 |
| Ne: Prolit 5 | 7.610 | 1197 | 1877 | 1.863 | 20゙う |
| Businesses reporting a loss (No.) | 127 | 42 | 31 | 29 | 25 |
| Total Sales $\$$ | 70.130 | 6768 | 15.125 | 19.498 | 28:39 |
| Total Expense S | 71.052 | 6.972 | 15.299 | 19778 | 29003 |
| Ner Loss \$ | -922 | . 20.4 | . 174 | -280 | -254 |

(1)These estimates ate pased on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ millon

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

|  | Total(1) | Bottom 25\% | Lower midde $25 \%$ | Upper middie $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25{ }^{\circ} \mathrm{O} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 90 | - | - | - | - |
| Businesses in sample Low sales value i $\$ 000$ 's High sales value ( $\$ 000$ ) 5 ) | $\begin{aligned} & 19 \\ & (19) \\ & (1) \end{aligned}$ | -- | -- | - | -- |


| Selected expense item | Industry Average: 2 ) |  |  |  |  | $\begin{array}{r} \text { " busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom 25\% | Lower middle 25* | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25^{\circ}=$ | Lower middle 25*: | Uoper <br> middie | $\begin{gathered} \text { TOD } \\ 25^{\circ}= \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Saies | 60.6 | $\cdots$ | -* | - | - | 100.0 | 60.6 | $\cdots$ | - | - | -* |
| Occupancy Expenses | 5.4 | -- | * | -* | - | 99.3 | 5.4 | - | -. | - | - |
| Mortgage interest | 02 | -. | -. | -. | - | 84 | 25 | - | .. | .. | -- |
| Depreciation | 19 | - | - | - | - | 923 | 21 | .- | .. | -. | -- |
| Repars \& Maintenance | 05 | -- | -* | .. | - | 567 | 09 | -- | -- | .- | -- |
| Heat Light \& Telephone | 11 | $\cdots$ | -. | -. | - | 877 | 13 | - | - | - | - |
| Business \& Properiy Tax | 01 | $\cdots$ | - | -- | $\cdots$ | 869 | 05 | - | - | -- | -- |
| Insurance | 05 | .. | $\cdots$ | -. | - | 922 | 06 | -- | - | -- | -. |
| Rent | 06 | .. | $\cdots$ | -- | - | 389 | 14 | - | -. | .. | * |
| Personnel Expenses | 14.8 | - | .. | - | -* | 99.3 | 14.5 | - | -- | -* | -* |
| Financial Expenses | 2.1 | - | - | $\cdots$ | - | 99.3 | 2.1 | - | - | - | -- |
| Bank Interest \& Charges | 16 | -- | -. | - | -- | 993 | 16 | - | -. | -- | -- |
| Prolessional Fees | 05 | - | - | -* | -* | 993 | 05 | - | -- | ** | - |
| Franchise Fees |  | -- | -- | -* | - |  |  | .. | -* | -. | - |
| Sales and Admin. Expenses | 6.2 | -* | $\because$ | - | $\cdots$ | 100.0 | 62 | -- | $\cdots$ | - | $\cdots$ |
| Advertising | 08 | - | -. | .. | - | 953 | 08 | -- | . | $\cdots$ | -- |
| Supplies | 12 | - | - | -- | -- | 988 | 12 | -- | .. | .- | - |
| Celwery | 28 | .- | - | -. | $\cdots$ | 1000 | 28 | - -- | $\cdots$ | -- | -- |
| Fue: Expense | 1.1 | .- | .. | -. | -- | 239 | 60 | - -- | .. | .. | -- |
| Other Expenses | 2.1 | - | - | - | $\cdots$ | 94.7 | 2.2 | ** | - | - | * |
| Profit (loss) | 9.3 | -- | - | -* | - | 100.0 | 9.3 | ** | -. | -- | *- |
| Total | 100.0 | - | -* | - | -• | 100.0 | ... | ** | * | - | - |

(1) These estimares are based on a samole of businesses reporing sales between 510 ihousand and $\$ 2$ milion
(2) Value in each cell $=\frac{\text { Total weighted exoenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Torat }} \times 100$ for each quartile

Since the number of businesses reporting a specilic expense may differ for each cell. the total (profit (loss) plus expenses) does not necessarily equal $100{ }^{\circ}$.
See Noles on Symbois Page
Standard Industrial Classification Definition:

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

Businesses phimarily engaged in reiall dealing in new or used tires lubes battenes and of her automobile parts and accessonies separately ar in combina: an These businesses may be secondarily engaged in ire instaliation and epair as weil as in automobite repair This industry includes ine tollow, ing tvoes of retail operations retail automotive datheries. relail automotive parts and accessories retall automotive cassettes and 8 -track tape recorders. retall motor ehicle radios (inc. C 8 or GRS) retail motor vehicle stereos rela motor vehicle tape decks and retail tires and tubes

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

|  | Total(1) | Botiom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses (estimated) | 90 | -- | -- | - | -- |
| Businesses in sample | 19 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | - | -. | - | -- |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | $\cdots$ | - | - |
| - | Average (\$000's) |  |  |  |  |
| Assels |  |  |  |  |  |
| Cash | 12 | $\cdots$ | $\cdots$ | - | -- |
| Accounts and Notes Receivable | 44 | - | -- | - | -* |
| Inventory | 63 | - | - | - | -- |
| Other Current Assets | 3 | -- | - | $\cdots$ | -- |
| Total Current Assets | 122 | - | -* | $\cdots$ | - |
| Fixed Assets | 109 | -- | -- | -- | - |
| Less Accum Deo on Fixed Assets | 45 | -- | - | $\cdots$ | - |
| Orner Assets | 7 | -- | -- | * | -- |
| Total Assets | 192 | - | $\cdots$ | -- | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 29 | - | -- | -- | * |
| Other Current Liabilities | 66 | -- | - | - | -- |
| Yotal Current Liabirities | 96 | - | $\cdots$ | -- | - |
| Morigages Payable | . | - | - | "- | $\cdots$ |
| Long Term Debr | 32 | -- | -- | $\cdots$ | ** |
| Other Liabilites | 32 | -- | -* | -. | -- |
| Total Liabillties | 128 | -- | $\cdots$ | ** | - |
| Total Equity | 64 | - | -* | - | -. |

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

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

|  | Tolal( | Bottom 25. | Lowe: middle 25 : | Uope middle 25: | $\begin{array}{r} 100 \\ 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimated) | 90 | -- | -- | -- | . |
| Businesses in sample | 19 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | -- | -- | -- | -- |
| High sales value ( $\$ 000$ s) | (1) | .. | - | . |  |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 13 | -- | - | -- | - |
| Leverage Ratios |  |  |  |  |  |
| Dedt Equity 3810 (limes) |  | - | -- | -- | -- |
| Interest Coverage ratio itimes) | 255 | -* | $\cdots$ | .- | - |
| Debt ratio (tmes) | 08 | -- | - | -- | - |

[^14]See Noles on Symbols Page

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

|  | Total(1) 25\% | Bottom $25 \%$ | Lowe: middle 25. | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} 100 \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses lestimated) | 36 | -- | - | -- | - |
| Businesses in sample | 8 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | - | -- | -- |
| High saies value (\$000 5 ) | (1) | - | $\cdots$ | - | - |
| Average $\langle \$ 000 \mathrm{~s}$ ) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 47 | - | - | -. | - |
| Sale of Fined Asseis | 18 | .. | .- | .- | .- |
| Increase in Long Term Debt | 11 | -- | -- | - | -- |
| Advances From Owners and Affilates | 8 | - | -- | -- | -- |
| From Government | - | - | -* | - | .. |
| Increase in Share Capital | - | -- | -. | - | -- |
| Sale of investments | - | - | -- | - | - |
| Tax Adjustments | ${ }^{\circ}$ | -- | .- | -- | - |
| Other Sources | 16 | - | - | -- | - |
| Total | 100 | -- | * | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 26 | $\cdots$ | - | - | - |
| Payment of Dividenos | 3 | -- | -- | -- | - |
| Repayment of Long Term Debt | 20 | -- | .. | -* | - |
| Current Portion of Long Term Debt | 1 | - | - | -- | -* |
| Puichase of Investments | 6 | - | -- | -- | - |
| Repayment of Adv From Owners and Alfil | 31 | -* | $\cdots$ | -- | - |
| Decrease in Equily | - | ** | $\cdots$ | -- | - |
| Tax Adustments | 3 | - | -- | -. | - |
| Other Applications | 6 | -- | -- | -- | -- |
| Total | 97 | ** | -* | -- | - |
| Increase (Decrease) in Net Working Capital | 3 | - | - | -. | - |

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

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. Tire. Battery. Parts and Accessories Stores (SIC 6342)

|  |  |  |  | Changes in number or bus nesses $\therefore$ th oat emolc.ees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average lajour units (1) | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \text { ( } \$ 000 \mathrm{~s} \text { ) } \end{array}$ | Average abour units 19 | Newly reporingi2) | No longe: reporimgis |
| 1982 |  |  |  |  |  |
| Total | 50 | 1,920 | 174 | 8 | 8 |
| less than 20 | 48 | $x$ | 137 | 8 | 7 |
| 20.99 | $x$ | x | 37 | . | 1 |
| 100-199 | . | - | - | . | . |
| 500 and over | - | - | - | . | - |
| 1985 |  |  |  |  |  |
| Total | 50 | 2.785 | 224 | 2 | .. |
| tess than 20 | 49 | $x$ | 201 | 2 |  |
| 20.99 | X | x | 23 | . |  |
| 100.499 | - | - | - | - |  |
| 500 and over | - | - | - | . |  |

(1) Average labour units are calculated by dividing total oayroil by the average annual wage and salary rate as reported in the Sut ev of Employment Pavroll and Hours. Siatisics Canada Calalogue No 72.002 An average latour unit could be interpreted as a fullotime employee Note that ine 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 io businesses reporting no pavroll deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

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


All \$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 56 | 8 | 17 | 17 | 14 |
| Total Sales \$ | 13.146 | 196 | 1.112 | 3.148 | 8690 |
| 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 | 5 | 15 | 12 |
| Total Sales \$ | 10.874 | 196 | 555 | 2.784 | 7339 |
| Total Expense \$ | 9.834 | 108 | 480 | 2.423 | 6823 |
| Net Prolit \$ | 1.040 | 88 | 75 | 361 | 516 |
| Businesses reporting loss (No.) | 12 | - | 8 | 2 | 2 |
| Total Sales 5 | 2272 | - | 557 | 364 | 9 359 |
| Total Expense \$ | 2.369 | - | 602 | 396 | 1371 |
| Net Loss $\$$ | . 97 | - | . 45 | . 32 | . 20 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Eusinesses (No.) | 45 | 9 | 13 | 11 | 12 |
| Total Sales \$ | 12.378 | 468 | $2.02 \dagger$ | 2.855 | T03- |
| Total Expense $\$$ | 12.035 | 431 | 1,935 | 2.757 | 6912 |
| Net Protil \{loss) § | 343 | 37 | 86 | 98 | 122 |
| Businesses reporting a profit (No.) | 32 | 6 | 11 | 7 | 8 |
| Total Sales \$ | 8881 | 344 | 1.622 | 1.845 | 5070 |
| Total Expense \$ | 8308 | 258 | 1.517 | 1712 | 482 : |
| Nei Protit \$ | 573 | 86 | 105 | 133 | 249 |
| Businesses reporting a loss (No.) | 13 | 3 | 2 | 4 | - |
| Total Saies 5 | 3197 | 124 | 399 | 1010 | 1964 |
| Tolal Exoense S | 3.27 | 173 | 418 | 10.5 | 209. |
| Ne: Loss 5 | -230 | -19 | -19 | - 35 | . $2^{-}$ |

1984

| All Businesses (NO.) | 45 |
| :---: | :---: |
| Total Sales S | 16687 |
| Total Expense $\$$ | 16136 |
| Net Profit (loss) \$ | 551 |
| Businesses reporting a profit (No.) | 44 |
| Total Sales \$ | 15.624 |
| Total Exoense S | 15.033 |
| Net Profir 5 | 591 |
| Businesses reporting a loss (No.) | 1 |
| Total Sales \$ | 1063 |
| Total Expense \$ | 1.103 |
| Net | -40 |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 91 | 13 | 31 | 20 | 27 |
| Total Sales \$ | 41775 | 1.761 | 7.529 | 9.116 | 23339 |
| Total Expense \$ | 39.325 | 1.185 | 7.232 | 8939 | 21969 |
| Net Prafit (loss) \$ | 2.450 | 576 | 297 | 207 | 1370 |
| Businesses reporting a profit (No.) | 76 | 13 | 31 | 10 | 22 |
| Total Sales S | 33.359 | 1.761 | 7.529 | 1245 | 19823 |
| Total Expense \$ | 30691 | 3.185 | 7.232 | 38.41 | 18.133 |
| Net Protit $\$$ | 2668 | 576 | 297 | 108 | : 39. |
| Businesses reporting a loss (No.) | 15 | - | - | 10 | 5 |
| Total Sales $\leqslant$ | 8.416 | - | - | 1901 | 3515 |
| Total Expense \$ | 8634 | - | - | 5098 | 3536 |
| Ne: Loss S | .218 | - | - | . 197 | 2 |

(1)These estimates are baseo on a sample or businesses reporting sales bet ween $\$ 10$ inousano and 52 million

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

| Nova Scotia, Genepal Stores (SIC 6412) |  |
| :--- | :--- | :--- | :--- | :--- |

(1) These estimates are based on a sample of businesses reporing saies between $\$ 10$ thousand and $\$ 2$ million
(2) Value in each cell $=\frac{\text { Total neignted expenditure on a given item }}{\text { Total weignted sales of all businesses in the sample }}$
13) Value in each cell $=\frac{\text { Total weighted expenditure on a given isem }}{\text { Total weignted sales of businesses ieporting ihis item of expenditure }}$ $\times 100$ for each quartile

Since the number of businesses reporting a specitic expense may ditfer for each cell. The total (profir (loss) pius expenses) does not necessarly equal $100^{2}$.
See Notes on Symbois Page
Standard industrial Classification Definition:

## SIC 6412-General Stores

Businesses pumarily engaged in retall dealing in a general line of merchandise on a non-departmental basis, the most important of which is fooc Othei merchandise sold usually includes eady-to-wear apparel. tolletfes. cosmetics. hardware farm supplies and housewares Businesses may be described as country general stores and general stores

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

|  | Total 11 | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 115 | - | -- | - | - |
| Businesses in sample | 18 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | $\cdots$ | -* | -- | - |
| High sales value ( 5000 s) | (1) | . | -. | -- | -- |
|  |  |  | Average (\$00 |  |  |
| Assets |  |  |  |  |  |
| Cas $\dagger$ | 14. | $\cdots$ | - | -- | - |
| Accounts and Notes Recelvable | 6 | - | .- | .. | -. |
| inventory | 40 | - | - | - | -- |
| Other Current Assets | 1 | - | - | - | - |
| Total Current Assets | 61 | $\cdots$ | $\cdots$ | -- | -- |
| Fixed Assets | 35 | - | -- | - | -- |
| Less Accum Dep on Fixed Assers | 16 | -- | - | -* | - |
| Other Assets | 3 | -- | -* | - | $\cdots$ |
| Total Assets | 82 | "- | -* | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 9 | - | $\because$ | -- | - |
| Other Current biabilities | 13 | - | -- | - | $\cdots$ |
| Total Current Liabilitles | 22 | -* | - | - | - |
| Morigages Payable | - | -- | -- | $\cdots$ | -- |
| Long Term Deb: | 1 | - | -* | -- | - |
| Other Liabities | 12 | -- | -- | - | - |
| Total Liabilities | 34 | $\cdots$ | - | -- | $\because$ |
| Total Equity | 48 | - | -* | . | $=$ |

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

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

|  | iotali! | $\begin{gathered} \text { Bottom } \\ 25^{\circ} \text { : } \end{gathered}$ | Lower middle $25^{\circ}$ c | Uoper <br> middle $25^{\circ}=$ | $\begin{array}{r} 500 \\ 55 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses restimatedi | : 15 | .. | . | -- | $\because$ |
| Businesses in sample | 18 |  |  |  |  |
| Low sales :alue $\$ 000$ si | (1) | .* | .. | - | -- |
| High saies value is000 s: | (1) | -. | * | -* | -- |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Curpent ratio times) | 41 | -. | -* | -- | $\cdots$ |
| Leverage Ratios |  |  |  |  |  |
| Deat Eaulty rallo : 1 mes) | 25 | -- | -- | -* | -- |
| interest Coverage ratio (imes) | 244 | - | - | -- | -- |
| Debi ratio (times) | 05 | -. | * | -- | $\cdots$ |

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

See Notes on Symbols Page

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

(1) These estimates are based on a sample of businesses reporing sales beiween $\$ 10$ 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 (\$IC 641)

| Business size expressed in average labour unitsi') | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ (5000 \text { s }) \end{array}$ | Average labour units(i) | Changes in numcer o! ousinesses with pard empoyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting 3) |
| 1982 |  |  |  |  |  |
| Total | 232 | 84.861 | 9.495 | 26 | 18 |
| less iman 20 | 210 | 6.813 | 765 | 25 | 98 |
| 20.99 | 9 | 2.481 | 279 | 1 |  |
| $100 \cdot 499$ | x | X | 107 | . |  |
| 500 and over | 19 | x | 8342 | - |  |
| 1985 |  |  |  |  |  |
| Total | 247 | 104.137 | 10.895 | 29 | ... |
| less than 20 | 220 | 7.769 | 817 | 26 |  |
| 20.99 | 12 | 4.500 | 475 | - |  |
| 100.499 | $\times$ | $x$ | 175 | 1 |  |
| 500 and over | 13 | $\times$ | 9. 428 | 2 |  |

(1) Average labour units are calculated by dividing total payrot by the average annual wage and salary ate as repopted in the Survey of Employment Fan: and Hours. Stalistics Canada. Catalogue No 72-002 An average labour unit could be interpreted as a full-ime employee Note that the business s:ze groups used are determined at the Canada level Thus it a business has at least 500 employees in Canada as a whule but less than that numoer in any given province it is shown in the 500 and over group
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Relers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 105 | 26 | 24 | 29 | 26 |
| Total Sales \$ | 26.877 | 1.220 | 3.123 | 5.725 | 16809 |
| Tolal Expense \$ | 25.815 | 1.065 | 3.003 | 5.498 | 16.249 |
| Net Profit (loss) \$ | $106 ?$ | 155 | 120 | 227 | 560 |
| Businesses reporting a profit (No.) | 83 | 19 | 18 | 23 | 23 |
| Total Sales \$ | 23.10 | 1.031 | 2.360 | 4 217 | 15602 |
| Total Expense 5 | 22078 | 872 | 2.190 | 4.975 | 14841 |
| Net Protit 5 | 1332 | 159 | 170 | 242 | 761 |
| Businesses reporting loss (No.) | 22 | 7 | 6 | 6 | 3 |
| Total Sales \$ | 3.467 | 189 | 763 | 1308 | 1.207 |
| Total Expense \$ | 3737 | 193 | 813 | 1323 | $1+08$ |
| Net Loss \$ | .270 | -4 | . 50 | . 15 | . 201 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 154 | 32 | 84 | 37 | 41 |
| Total Sales \$ | 39.09 | 1 199 | 4.953 | 9305 | 24.252 |
| Total Expense S | 38530 | 1200 | 4509 | 9005 | 23816 |
| Net Profit (loss) 5 | 1179 | . 1 | 4a4 | 300 | +36 |
| Businesses reporting a protit (No.) | 124 | 18 | 44 | 31 | 31 |
| Total Sales \$ | 31.897 | 863 | 1953 | 8227 | 17854 |
| Total Expense \$ | 30 」td | 806 | 4 509 | 7909 | 17:90 |
| Nei Prolit \$ | 1283 | 57 | 14.2 | 318 | 664 |
| Businesses reporting a loss (No.) | 30 | 14 | - | 6 | 10 |
| Total Sales S | 7812 | 336 | - | 1078 | 6398 |
| Tota: Expense 5 | 8:16 | 394 | - | 1096 | $6 \pm 26$ |
| Net Loss \$ | -307 | -58 | - | . 18 | - 228 |


(1) These estimates are oased on a sample of ousinesses reporting sales between $5: 0$ thousano ano $\$ 2$ million

See Notes on Symbals Page.

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

| ， | Total（1） | Boltom 25\％ | Lower middle $25^{\circ}$ ． | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{gathered} T 00 \\ 25^{\circ} \circ \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 109 | －－ | － | － | － |
| Businesses in sample Low sales value（ $\mathbf{~} \mathbf{5 0 0 0}$ s） High sales value（ $\$ 000 \mathrm{~s}$ ） | $\begin{aligned} & 19 \\ & (19 \\ & (1) \end{aligned}$ | －－ | －． | －． | $\cdots$ |


| Selected expense item | Indusiry Average（2） |  |  |  |  | $\begin{aligned} & \text { \% bust- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 13） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botrom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{gathered} \text { Top } \\ 25: 。 \end{gathered}$ |  | Toral | Botiom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lower } \\ & \text { middele } \\ & 25^{\circ} \mathrm{c} \end{aligned}$ | Upper middle | $\begin{gathered} \text { Top } \\ 25^{\prime}= \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 82.5 | － | ．－ | － | － | 100.0 | 82.5 | － | － | ．－ | － |
| Occupancy Expenses | 5.2 | －－ | － | －－ | － | 100.0 | 5.2 | － | －－ | － | ．． |
| Mortgage Interest |  | － | －－ | － | ．． | 12 | 31 | － | ．－ | ．． |  |
| Deoreciation | 05 | － | － | $\because$ | ．． | 534 | 09 | $\cdots$ | － | － | $\cdots$ |
| Reozirs \＆Maintenance | 05 18 | ．－ | － | $\cdots$ | －－ | ＋907 | 05 | －． | $\cdots$ | $\cdots$ | $\cdots$ |
| Measiness \＆Property Tax | 18 | ．． | ．． | －－ | －－ | ＋912 | 05 | －＂ | ． | ．． | $\stackrel{\square}{\square}$ |
| Insurance | 05 | ．－ | ．． | ．． | ．－ | 1000 | 05 | ．． |  | －－ |  |
| Rent | 15 | ．． | ．－ | ．－ | ．－ | 556 | 2.7 | $\cdots$ | －－ | ．． | ． |
| Personnel Expenses | 8.0 | － | ．． | － | － | 78.7 | 10.2 | － | － | － | ＊ |
| Financial Expenses | 0.9 | $\cdots$ | ＊－ | ＊ | － | 76.9 | 1.2 | － | －＊ | － | $\cdots$ |
| Bank interest 8 Charges | 06 | －－ | －－ | $\cdots$ | － | 48.4 | ${ }^{1} 5$ | $\cdots$ | $\because$ | －． | $\because$ |
| Protessional Fees Franchise Fees | 03 | －－ | －－ | －－ | －－ | 584 | 05 | $\cdots$ | －－ | ．． | $\cdots$ |
| Sales and Admin．Expenses | 4.0 | ．＊ | － | －－ | $\cdots$ | 100.0 | 4.0 | － | $\cdots$ | ．． | ．． |
| Advertising | 12 | －． | －－ | －． | ．． | 817 | 15 | －－ | － | ． | －． |
| Supplies | 12 | ．． | －． | －－ | －－ | 996 | 12 | ．－ | －． | －－ | － |
| Deinery Fuel Exoense | 07 09 | －－ | －－ | －． | $\cdots$ | 729 620 | 10 18 | ．－ | $\cdots$ | ．． | ． |
| Fue Exoense |  |  |  |  |  |  |  |  |  |  |  |
| Other Expenses | 12 | － | － | ．－ | ．． | 97.1 | 1.3 | － | $\cdots$ | － | ＊ |
| Profit（loss） | －20 | ．－ | ．． | ．． | ．－ | 100.0 | －2．0 | － | － | － | － |
| Total | 100.0 | － | － | － | $\cdots$ | 100.0 |  | $\cdots$ | － | － | － |

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

| （2）Value in each cell | $=\frac{\text { Total weighted expendilure on a given item }}{\text { Toial weighted sales of all Dusinesses in the sample }} \times 100 \times \frac{\text { tor each quartile }}{}$ |
| ---: | :--- |
| （3）Value in each cell | $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporing inis irem of expendifure }} \times 100 \quad$ for each quartile |

Since the number of businesses reporfing a specific expense may difter for each cell the total（proth（loss）plus expenses）does not necessarily equal 100 ： See Notes on Symbols Page
Standard Industrial Classification Definition：

## SIC 5413．General Merchandise Stores

Businesses primarly engaged in retall dealing in a general line of merchandise on a non－deparimental basis including ready－io－wear aoparel tolletries cosmetics．hardware and housewares．where lood and household turnture are not normally commodity lines and where no one commodity line accounts＇or more than $50^{\circ}$ of total revenue

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

|  | Total ${ }^{\text {a }}$ ) | Bottom $25 \%$ | Lower middie $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estumated) | 109 | - | -- | -. | -- |
| Businesses in sample | 19 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (9) | - | -- | -- | -- |
| Migh sales value ( 5000 s) | (1) | -* | -- | -- | .* |
|  |  |  | Average 1500 |  |  |
| Assets |  |  |  |  |  |
| Cash | 8 | - | -- | -- | - |
| Accounts and Notes Recervable | 2 | .. | .. | .. | $\cdots$ |
| Inventory | 43 | -- | -- | -- | -- |
| Other Current Assets | 7 | -- | - | -* | - |
| Total Current Assets | 61 | *- | - | -* | - |
| Fixed Assels | 20 | $\cdots$ | - | -* | -. |
| Less Accum Dep on Fixed Assets | 9 | - | - | - | - |
| Other Asseis | 3 | -. | - | -• | - |
| Total Assets | 74 | ** | = | ** | -* |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 7 | -- | -- | -. | -- |
| Other Current Liabilities | 20 | - | -- | -. | - |
| Total Current Labliries | 27 | - | - | -- | - |
| Mortgages Payable | 1 | -- | - | - | - |
| Long Term Debi | 5 | - | -. | -. | -- |
| Other Labulities | 2 | - | -- | -* | - |
| Total Liabilities | 36 | - | - | -- | -- |
| Total Equity | 39 | *- | ** | -* | - |

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

TABLE 3. Financial Ratios for 1985
Nova Scolia General Merchandise Siores (SIC 6413)

|  | Toral/9 | Boltom $25^{\circ}=$ | Lower miacle 25. | Uppe: <br> middle 25 | $\begin{gathered} 700 \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses \{esimated) | 109 | - | -- | -- | - |
| Businesses in sample | 19 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | -- | .. | - |
| High sales value 15000 si | (1) | -- | .* | -- | .. |
|  | Average |  |  |  |  |
| Liquidity Patio |  |  |  |  |  |
| Cuprent ratio limes | 101 | $\cdots$ | -. | * | * |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily ratio (times) | 09 | .- | -. | .. | - |
| Interest Coverage ratio ifimesi | 40 | -. | -- | -- | . |
| Debt ratuo (times) | 05 | $\cdots$ | -- | -- | $\cdots$ |

(1)These estimates are based on a sample of businesses reporing sales beiween $\$ 10$ thousand and $\$ 2$ milion

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Nova Scotia. Genera! Merchandise Stores (SIC 5413)

|  | $\begin{aligned} & \text { Total(1) } \\ & 25^{\circ} 0^{\circ} \end{aligned}$ | Bottom $25^{\circ}$. | Lower middle $25^{\circ}$. | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 25 | - | -- | -- | - |
| Businesses in sample | 2 |  |  |  |  |
| Low sales value (\$000 s) | (1) | - | -* | $\cdots$ | $\cdots$ |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | -. | -- | -- | $\cdots$ |
| Average (\$000 s) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | $x$ | - | -- | - | $\cdots$ |
| Sale of Fixed Assers | $x$ | .- | -- | -* | .. |
| Increase in Long Term Debl | $x$ | - | - | - | -- |
| Advances From Owners and Alfliates | $x$ | -- | -. | .- | .- |
| From Government | x | - | - | - | - |
| Increase in Share Capiral | x | -- | -- | - | * |
| Sale of Investments | $x$ | .- | -- | - | -* |
| Tax Adjusiments | x | - | - | $\cdots$ | - |
| Other Sources | $x$ | - | - | - | - |
| Total | $x$ | - | * | -- | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | * | - | -* | .. |
| Payment of Dividends | $x$ | - | $\cdots$ | -- | -- |
| Repayment al Long Term Debt | $x$ | -- | -- | -- | -. |
| Curpent Portion of Long Term Debt | $\times$ | - | -- | -. | -* |
| Purchase of Investments | $x$ | -. | - | - | -- |
| Repayment of Adv From Owners and Alfll | $x$ | - | -- | -- | -- |
| Decrease in Equily | $x$ | -. | - | - | - |
| Tax Adjusimenis | $x$ | .. | .. | .. | $\cdots$ |
| Other Applications | $x$ | - | -* | -* | - |
| Total | $x$ | -- | - | $\cdots$ | - |
| Increase (Decrease) in Net Working Capital | X | - | - | - | -- |

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

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

| Business size expressed in average labour units(1) |  | $\begin{array}{r} \text { Total } \\ \text { paypoll } \\ \text { (\$000s) } \end{array}$ | Average labour units(?) | Changes in numper at cusnesses with cad emc.oyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nesily reportingi2) | No tonger reporing ${ }^{\text {3/ }}$ |
| 1982 |  |  |  |  |  |
| Total | 232 | 84.861 | 9.495 | 26 | 18 |
| less than 20 | 210 | 6813 | 765 | 25 | 18 |
| 20.99 | 9 | $2+81$ | 279 | 1 |  |
| 100-499 | k | X | 107 | - |  |
| 500 and over | 11 | X | 8.344 | - |  |
| 1985 |  |  |  |  |  |
| Total | 247 | 104.137 | 10.895 | 29 | . |
| less than 20 | 220 | 7769 | 817 | 26 |  |
| 20.99 | 12 | 4500 | 175 | - |  |
| $100 \cdot 499$ | K | $\times$ | 175 | 1 |  |
| 500 and over | 13 | $\times$ | 9.128 | 2 |  |

(1) Average labour units are carculated by dividing sotal payroll oy :he average annual wage and salary rate as reported in the Survey of Emplcument Paypoll and Hours Statistics Canada. Catalogue No 72.002 An average labour unit could de interpreted as a lull-lime emolovee Note that :he bus ness size groups used are determined at the Canada level Thus ta ousiness has at least 500 emplovees in Canada as a whole but less than that mumbe in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payioll deductions in the previous year
(3) Refers to businesses reporting no paypoll deductions in the following year

See Notes on Symbols Page

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

| - | Totalil | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \text { 。 } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |

All \$ values are expressed in inousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 76 | 14 | 18 | 24 | 20 |
| Total Sales \$ | 20.987 | 936 | 2.465 | 5.262 | 12324 |
| Total Expense S | 20.454 | 935 | 2.495 | 4.975 | 12.049 |
| Net Profit (loss) \$ | 533 | 1 | -30 | 287 | 275 |
| Businesses reporting a prolit (No.) | 53 | 10 | 10 | 17 | 18 |
| Total Sales \$ | 16.006 | 661 | 1.587 | 3.738 | 10.020 |
| Total Expense s | 15.336 | 635 | 1.543 | 3.439 | 9719 |
| Nei Protirs | 670 | 26 | 44 | 299 | 301 |
| Businesses reporting loss (No.) | 23 | 4 | 8 | 7 | 4 |
| Total Sales S | 4.981 | 275 | 878 | 1.524 | 2304 |
| Total Expense S | 5.118 | 300 | 952 | 1.536 | 2330 |
| Nel Loss \$ | .137 | - 25 | . 74 | . 12 | . 26 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 64 | 16 | 14 | 17 | 17 |
| Toral Sales \$ | 19.626 | 755 | 1677 | $3.85 \%$ | 133.3 |
| Total Expense 5 | 19.137 | 737 | 1525 | 3784 | 13 cg 1 |
| Net Profll loss) \$ | 489 | 18 | 152 | 67 | 252 |
| Businesses reporting a prolit (No.) | 47 | 11 | 14 | 7 | 15 |
| Total Sales $\$$ | 16.233 | 472 | 1677 | - 697 | 12387 |
| Total Expense \$ | +5423 | 434 | 1525 | 1.588 | 11876 |
| Nel Profit 5 | 810 | 38 | 152 | 109 | 5:1 |
| Businesses reporting a loss (No.) | 17 | 5 | - | 10 | 2 |
| Total Sales 5 | 3.393 | 283 | - | 2.154 | 95.6 |
| Total Experse \$ | 37.1 | 303 | - | 2:96 | - 215 |
| Ner Loss 5 | -321 | - 20 | - | . 12 | -257 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 39 | 9 | 7 | 13 | 10 |
| Total Sales 5 | : 5199 | 905 | 1359 | 1033 | $9^{1+12}$ |
| Toral Expense 5 | 11.95 s | 86 | 1282 | 3920 | 38 ¢ |
| Net Protit loss \$ | 485 | 14 | 77 | 113 | 25. |
| Businesses reporting a protit (No.) | 37 | 7 | 7 | 13 | 10 |
| Total Sales \$ | 14.979 | 437 | 1359 | \$033 | 9:12 |
| Total Expense \$ | 18450 | 357 | 1.282 | 3920 | 880. |
| Nel Protit 5 | 521 | 80 | 77 | 113 | 25. |
| Businesses reporting a loss (No.) | 2 | 2 | . | - |  |
| Total Sales \$ | 268 | 468 | - | - |  |
| Total Expense S | 504 | 504 | - | - |  |
| Net Loss 5 | . 36 | . 36 | . | . |  |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 109 | 24 | 31 | 26 | 28 |
| Total Sales \$ | 23.630 | 1.109 | 3 $\ddagger 15$ | 1886 | 14220 |
| Total Expense \$ | 23.332 | 1.212 | 3293 | 2.775 | 114052 |
| Net Profit (loss: \$ | 298 | . 103 | 122 | 111 | 108 |
| Businesses reporting a prolit (No.) | 68 | 4 | 18 | 26 | 20 |
| Tofal Saies \$ | 15.642 | 133 | 1639 | 4.886 | 8992 |
| Total Expense \$ | 14987 | 77 | - 152 | 9775 | 8683 |
| Net Profit S | 655 | 56 | 179 | 911 | 309 |
| Businesses reporting a loss (No.) | 41 | 20 | 13 | . | 8 |
| Total Sales \$ | 7988 | 976 | 1784 | - | 5228 |
| Total Expense \$ | 8.345 | 1.135 | 1.849 | . | 5369 |
| Nei Loss \$ | . 357 | . 159 | . 57 | - | .141 |

11) These astimates are based on a sample of ousinesses reoorting saies belseen $\$ 10$ thousand and 52 million

See Notes on Symbols Page

TABLE 1．Selected Operating Ratios，In Percent of Sales， 1985 Nova Scotia，Sporting Goods Stores（SIC 6541）

| － | Total 1 ） | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\％ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 121 | 30 | 30 | 30 | 31 |
| Businesses in sample Lo sales value（ $\$ 000$ s） Migh sales value（ $\$ 000$ s） | 24 <br> （1） <br> （1） | （1） 19 | 19 106 | 106 445 | 345 （1） |


| Selected expense item | Industry Average（2） |  |  |  |  | －busi－ nesses reporting | Reporting businesses oniv（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Toral | Boltom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ 。 | Upper middie $25^{\circ}$ ． | $\begin{aligned} & \text { TOp } \\ & 25^{\circ} \% \end{aligned}$ |  | Toral | Boltom $25^{\circ}$ 。 | Lower middle 25； | Upper <br> midde | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | 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 |
| Mortage Interest | 5. | 98 | 110 | 09 | 13 | 1000 | 54 | 98 | 110 | 09 | 13 |
| Repairs \＆Maintenance | 09 | 02 | 27 | 0.7 | 03 | 587 | 15 | 10 | 47 | 09 | 04 |
| Heat Lignt \＆Telephone | 29 | 27 | 71 | 11 | 13 | 808 | 36 | 121 | 71 | 11 | 13 |
| Business \＆Property Tax | 14 | 35 | 12 | 05 | 04 | 659 | 21 | 158 | 21 | 06 | 05 |
| Insurance | 11 | 03 | 34 | 06 | 04 | 815 | 13 | 14 | 34 | 06 | 01 |
| Rent | 17 | ． | 17 | 23 | 25 | 515 | 32 | ． | 44 | 37 | 26 |
| Personnel Expenses | 12.2 | － | 14.0 | 19.6 | 14.3 | 62.1 | 196 | － | 37.2 | 19.6 | 14.3 |
| Financial Expenses Bank Interest 8 Charges | 53.3 | 6.5 5.9 | 10.3 68 | 2.7 19 | 2.8 1.5 | 100.0 1000 | 5.3 3 | 6.5 59 | 10.3 5.4 | 2.7 19 | 2.8 1.5 |
| Protessional Fees | 13 | 07 | 39 | 08 | 04 | 916 | 15 | 07 | 48 | 08 | 05 |
| Franchise Fees | 02 |  |  |  |  | 87 | 2.7 | ． | ． | ． |  |
| Sales and Admin．Expenses | 7.3 | 2.3 | 20.9 | 3.4 | 4.2 | 100.0 | 7.3 | 2.3 | 20.9 | 3.4 |  |
| Advertising | 21 | 3 | 45 | 12 | 27 | 761 | 27 | \％ | 45 | 12 | 27 |
| Supplies | 30 | 13 | 97 | 0.9 | 09 | 1000 | 30 | 13 | 97 | 09 | 09 |
| Delivery | 21 | 09 | 63 | 11 | 06 | 739 | 28 | 42 | 53 | 1. | 09 |
| Fuel Expense | 01 |  |  |  |  | 180 | 08 | － |  |  |  |
| Other Expenses | 7.3 | 28 | 24.5 | 3.5 | 0.9 | 90.7 | 8.1 | 3.6 | 24.5 | 3.5 | 1.0 |
| Profit（toss） | －10．4 | － | －52．5 | 3.4 | 1.8 | 100.0 | －10．4 | － | －525 | 34 | 1.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ．．． | $\ldots$ |  | ．．． | $\ldots$ |

（1）These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
（2）Value in each cell $=\frac{\text { Total weighted expenditute on a given item }}{\text { Total weighted sales of all businesses in the sample }}$
（3）Value in each cell
$=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting }}$ $\qquad$ $\times 100$ for each quartile

Since the number of businesses eporting a specitic expense may ditter for each ceil the total（Dpolit（loss）plus expenses，does not necessarily eaual ， 00 ：
See Notes on Symbols Page

## Standard Industrial Classification Definition：

SIC 6541 －Sporting Goods Stores
Businesses primarly engaged in retail dealing in sporling goods．playground and gymmasium equipment Businesses may be desceibec by oroduct line such as retail archery equipment．retal athlelic clothing finc untforms）．relail athietic footwear relaif baseball equipment retail bowling equioment elail camping equipment（ext tent fralers）．fetall spoits and fishing tackle，retail football equipment，retall golf equipment petail hockey equipment retal hunting equipment．retail playground equipment．retail sking equipment．retail soccer equipment，retall softball equipment．sporting goads stores retai tennis equipment．and retail track and tield equipment．

## TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Sporting Goods Stores (SIC 6541)

|  | -Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper <br> middle 25:。 | $\begin{gathered} \text { Top } \\ 25^{\circ}= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numbet of businesses (estimated) | 121 | 30 | 30 | 30 | 31 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | (1) | 19 | 106 | 445 |
| High seles value ( $\$ 000 \mathrm{~s}$ ) | (1) | 19 | 106 | 445 | ( 1 ) |

Average (500c s)

| Assete |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 4 | - | - | 4 | 13 |
| Accounts and Notes Receivable | 8 | - | 3 | 1 | 26 |
| Inventory | 78 | 2 | 16 | 83 | 186 |
| Other Cuprent Asseis | 1 | - | - | - | 1 |
| Totel Current Assets | 92 | 3 | 19 | 88 | 229 |
| Fixed Assels | 33 | 14 | 2 | 37 | 70 |
| Less Accum Dep on Fixed Assets | 12 | 3 | 1 | 18 | 2. |
| Other Assels | 6 | 3 | 2 | 3 | 14 |
| Total Asseis | 118 | 17 | 22 | 110 | 289 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 26 | 4 | 14 | 27 | 53 |
| Oiner Cuprent Liabulities | 37 | 16 | 10 | 21 | 90 |
| Total Current Llabilities | 63 | 20 | 24 | 48 | 143 |
| Mortgages Payable | - | . | - | - |  |
| Long Term Debl | i | - | - |  | 2 |
| Other Liabuities | 19 | 16 | - | 9 | 47 |
| Total Liabilities | 82 | 35 | 24 | 57 | 193 |
| Total Equity | 36 | .19 | - 2 | 53 | 97 |

(1) These esimaies are oased on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million

## TABLE 3. Financial Ratios for 1985

Nova Scotia. Sporting Goods Stores (SIC 6541)

|  | Total 1 | Botlom 25's | $\begin{aligned} & \text { Loper } \\ & \text { middie } 25=\text { 。 } \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middie } 25= \end{array}$ | $\begin{aligned} & T 00 \\ & 25= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimated) | 121 | 30 | 30 | 30 | 31 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales walue ( 5000 s ) | 11. | (1) | 19 | 106 | 445 |
| thigh sales value ( $\$ 000$ s) | 11. | 19 | 106 | 415 | , |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Curreni ratio (times) | 17 | 01 | 08 | 33 | 17 |
| Leverage Ratios |  |  |  |  |  |
| Dedi Equily tato (times) | . 19 | . 19 | -16 | 09 | -4 3 |
| Interest Coverage ratio (rimes) | 23 | 39 |  | 12 | 4 |
| Debt ratio (times) | 10 | 21 | 11 | 05 | 0 \% |

(1)These estimates are based on a sample of businesses eporing sales between 510 ihousand and $\$ 2$ million

## See Notes on Symbols Page

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

|  | $\begin{gathered} \text { Total(1) } \\ 25 . \end{gathered}$ | Bottom $25 \%$ | Lower middle $25^{\circ}$ ． | Upper middie $25^{\circ}$ ． | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 42 | －－ | －－ | －－ | $\cdots$ |
| Businesses in sample | 8 |  |  |  |  |
| Low sales value（ $\$ 000$ s） | （1） | ＊－ | － | －－ | － |
| High sales value（ $\$ 000$ s） | （1） | － | － | －＊ | ＊＊ |
| Average（ $\$ 000$＇s） |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operatiens | 14 | － | －－ | －． | －－ |
| Sale of Fixed Assers | 2 | －－ | －－ | －＊ | － |
| Increase in Long Term Debt | 8 | －－ | －＊ | － | － |
| Advances From Orners and Affllates | 5 | －－ | － | －－ | －－ |
| From Governmen | ． | － | －－ | － | － |
| Increase in Share Capital | － | － | －－ | －－ | － |
| Sale of investments | 1 | － | ． | －． | －－ |
| Tax Adustments | ． | － | ．＊ | ．． | － |
| Other Sources | － | － | －－ | －－ | $\cdots$ |
| Total | 29 | － | － | － | － |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixee Asseis | 25 | － | － | －－ | － |
| Paymeni of Dividends | － | － | －＊ | －＊ | $\cdots$ |
| Repayment of Lono Term Debi | 5 | － | $\cdots$ | － | － |
| Current Pcrtion of Long Term Debi | － | －－ | －． | ．． | － |
| Purchase of Invesiments | － | －－ | － | －－ | － |
| Repayment of Ady From Ovinets and Allil | 3 | －－ | － | － | － |
| Decrease in Equily | 4 | ．． | －－ | ． | － |
| Tax Adjustments | － | － | －－ | － | － |
| Other Applications | ${ }^{-}$ | － | －－ | －－ | $\cdots$ |
| Total | 38 | － | $\cdots$ | － | －－ |
| Increase（Decrease）in Net Working Capital | －9 | ＂ | － | － | ＊ |

（9）These estimates are oaseo on a sample of businesses reporing sales beiween $\$ 10$ inousand 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．Sporting Goods Stores（SIC 6541）

|  |  |  |  | Changes in number of busmesses whth parc emolo，ees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour uniss： 1 |  | Total payrall （ 5000 5） | Average labour units（1） | Newly reporting（2） | No longer reporlingu゙ぶ |
| 1982 |  |  |  |  |  |
| Total | 35 | 1.617 | 130 | 3 | 4 |
| less than 20 | 32 | $x$ | 101 | 3 | $s$ |
| 20.99 | X | X | 29 | ． | ． |
| 100－499 | ． | － | ． | － | － |
| 500 and over | $\cdot$ | － | － | － | － |
| 1985 |  |  |  |  |  |
| Total | 47 | 2.854 | 239 | 8 |  |
| less than 20 | 45 | $x$ | 154 | 7 |  |
| 20.99 | x | X | 85 | 9 |  |
| 100－499 | － | ． | ． | ． |  |
| 500 and ove？ | － | － | － | － |  |

（1）Average labour units are calculated by dividing total oayroll by the average annual wage and salary rate as reported in the Survey of Emoloymen！Pa，roli and Hours．Statistics Canada．Cataiogue No $72-002$ An average labour unit could be interpreted as a luli－time emolayee Note inat ine zusiness 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 thar that numbet in any given province it is shown in the 500 and over group
（2）Reters to businesses teporting no payroll deouctions in the orealous year
（3）Reters to businesses reporting no payroll deductions in the following year
See Notes on Symbols Page

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

| Total(1) | Botiom $25 \%$ | $\begin{aligned} & \text { Cower } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: |
|  | All S values are expressed in thousands |  |  |


|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 59 | 14 | 15 | 15 | 15 |
| Total Soles \$ | 9.362 | 354 | 828 | 1.905 | 6.275 |
| Total Expense \$ | 8.986 | 314 | 746 | 1.722 | 6.204 |
| Net Profit (loss) S | 376 | 40 | 82 | 183 | 71 |
| Businesses reporting a profit (NO.) | 42 | 10 | 12 | 11 | 9 |
| Total Sales \$ | 6.452 | 265 | 653 | 1.339 | +195 |
| Total Expense \$ | 5.938 | 192 | 571 | 1.111 | 1064 |
| Net Profit \$ | 514 | 73 | 82 | 228 | $13:$ |
| Businesses reporting loss (No.) | 17 | 4 | 3 | 4 | 6 |
| Total Sales \$ | 2.910 | 89 | 175 | 566 | 2.080 |
| Total Expense \$ | 3.048 | 122 | 175 | 611 | 2110 |
| Net Loss \$ | $\cdot 138$ | -33 | - | . 15 | -60 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 55 | 13 | 14 | 14 | 14 |
| Tolal Sales S | 10804 | 331 | 1.044 | 1.961 | - 368 |
| Tola Expense S | 10503 | 317 | 1.045 | 1.855 | 7285 |
| Net Protit loss) \$ | 301 | 14 | - 1 | 106 | 182 |
| Businesses reponing a profit (No.) | 39 | 12 | 6 | 12 | 9 |
| Total Sales \$ | 8821 | 303 | 503 | 1.732 | 6283 |
| Tolal Expense S | 8239 | 270 | 437 | 1598 | 5934 |
| Nei Protil \$ | 582 | 33 | 66 | 138 | 349 |
| Businesses reporting a loss (No.) | 16 | 1 | 8 | 2 | 5 |
| Total Sales \$ | 1.983 | 28 | 541 | 229 | 1185 |
| Tetal Expense S | 2264 | 47 | 608 | 257 | + 352 |
| Ne: Loss S | -281 | . 19 | -67 | . 28 | 15. |
|  |  |  | 1984 |  |  |
| All Businesses (No.) | 72 | 7 | 17 | 27 | 21 |
| Total Sales S | 10149 | 73 | 410 | 1,765 | - 90: |
| Total Expense $\mathbf{S}$ | 9681 | 92 | 370 | 1688 | -53, |
| Nel Protit (loss) \$ | 468 | . 19 | 40 | 77 | 370 |
| Businesses reporting a profit (No.) | 51 | . | 17 | 13 | 21 |
| Total Sales 5 | 9.705 | - | 410 | 1.394 | T 901 |
| Toral Expense S | 9.205 | - | 370 | 1304 | - 531 |
| Net Profit \$ | 500 | - | 40 | 90 | 37 C |
| Susinesses reporting a loss (No.) | 21 | 7 | . | 14 | - |
| Total Sales \$ | 14.3 | 73 | - | $3 \%$ | - |
| Total Expense 5 | 476 | 92 | - | 38」 | - |
| Net Loss \$ | . 32 | -19 | - | . 13 | - |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 123 | 30 | 32 | 27 | 31 |
| Total Sales \$ | 33845 | 484 | 2.056 | -198 | 23807 |
| Toiai Expense \$ | 33.517 | 481 | 2.377 | 7533 | 23126 |
| Net Profit \{lossi\$ | 328 | 3 | . 321 | . 35 | 681 |
| Businesses reporting a profit (No.) | 75 | 23 | 13 | 12 | 27 |
| Total Sales \$ | 24735 | 361 | 1.306 | 3.313 | 19755 |
| Tolal Expense $>$ | 23518 | 316 | 1223 | 3.004 | 18975 |
| Net Profit \$ | 1217 | 45 | 83 | 309 | 780 |
| Businesses reporting a loss (No.) | 48 | 7 | 19 | 15 | 7 |
| Toial Sales \$ | 9110 | 123 | 750 | 4 185 | 1052 |
| Tolal Expense \$ | 9999 | 165 | 1.154 | \$. 529 | 1751 |
| Nel Loss S | . 889 | . 42 | . 104 | -3J. | . 99 |

[^15]TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia. Toy. Hobby. Novelty and Souvenir Stores (SIC 658)

| - | Total(1) | Boltom $25^{\circ}$. | Lower middle $25 \%$. | Upper middle $25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimaled) | 252 | 63 | 63 | 63 | 63 |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0005$ : | $\begin{aligned} & 27 \\ & (1) \\ & (1) \end{aligned}$ | 11 15 | $\begin{array}{r}15 \\ 30 \\ \hline\end{array}$ | 30 73 | 73 (1) |


| Selected expense item | Industry Average(2) |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporling } \end{array}$ | Reporting ousinesses only i 3: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle 25: | Upper middle $25^{\circ}$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \text { 。 } \end{array}$ |  | Total | Bottom 25\% | Lower middle 25 * | Upoer <br> middie | $\begin{gathered} \text { Top } \\ 25: 2 \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 56.5 | 53.4 | 60.4 | 57.7 | 54.1 | 100.0 | 56.5 | 53.4 | 60.4 | 577 | 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 | 14 | - | 14 | 14 | 26 | 468 | 30 | - | 36 | 21 | 30 |
| Aepars \& Maintenance | 12 | 11 | 26 | 04 | 07 | 552 | 22 | 32 | 49 | 08 | 09 |
| Heat Light \& Teleonone | 38 | 129 | 20 | 20 | 13 | 859 | $4 d$ | 109 | 28 | 21 | 11 |
| Business 8 Properiy Tax | 16 | 35 | 21 | 02 | 05 | 763 | 21 | 35 | 30 | 01 | 08 |
| Insurance | - 5 | 31 | 12 | 11 | 08 | 859 | 17 | 31 | 17 | 13 | 09 |
| Rent | 46 | 84 | 02 | 64 | d 5 | 39 a | 118 | 2.2 | 21 | 135 | 65 |
| Personnel Expenses | 12.8 | 66 | 9.1 | 14.8 | 20.0 | 73.4 | 17.8 | 19.0 | 13.7 | 16.9 | 200 |
| Financial Expenses | 3.5 | 41 | 29 |  |  |  |  |  | 29 |  |  |
| Bank Interes: \& Charges | 26 08 | 29 12 | 24 05 | 21 0.4 | 31 1 | 940 628 | 28 12 | 29 17 | 24 15 | 24 | 31 |
| P:ofessional Fees <br> Franchise Fees | 08 |  | 05 | 04 | 11 | 628 28 | 12 49 | 17 | 15 | 06 |  |
| Sales and Admin. Expenses | 8.8 | 142 | 96 | 6.7 | 5.5 |  |  | 14.2 | 9.6 |  |  |
| Advertising | 18 | 12 3 | 13 | 23 15 | 2.1 | 821 | 22 | 12 | 17 3 3 | 34 18 | 27 |
| Supplies | 30 22 | 36 47 | 4.16 | 15 24 | 24 04 0.1 | 932 703 | 32 31 | 36 47 | 24 18 | 18 +3 | 26 8 |
| Fuel Expense | 19 |  |  |  |  | 333 | 57 |  |  |  |  |
| Other Expenses | 2.5 | - | 25 | 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. 9 | 5.6 | 4.4 | 10 |
| Total | 100.0 | 1000 | 100.0 | 100.0 | 100.0 | 100.0 |  | ... | ... |  |  |



Since the number of businesses reporing a specific expense may offer lop eacm cell the tofal (profit lossi plus erdenses, does not necessapily eaual toos See Notes on Symbors Page

## Standard Industrial Classification Definition:

SIC 658. Toy. Mobby. Novelty and Souvenir Stores
Businesses primarily engagec in retail deaing in toys hocty sudplies gills novelties and souvenirs

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

|  | Total(1) | Bottom 25. | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Uppep } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses (estimated) | 252 | 63 | 63 | 63 | 63 |
| Businesses in sample | 27 |  |  |  |  |
| Low sales value (\$000's) | (1) | (1) | 15 | 30 | 73 |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | 15 | 30 | 73 | (1) |
|  |  |  | Average 1500 |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | - | 1 | 1 | 16 |
| Accounts and Notes Recervable | 2 | . | . | - | 8 |
| Inventory | 17 | - | 1 | 6 | 58 |
| Other Current Assets | - | - | - | - | 2 |
| Total Current Assets | 25 | - | 2 | 7 | 81 |
| Fixed Asseis | 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 |  |  |  |  |  |
| Curtent Loans | 7 | - | 1 | 4 | 23 |
| Other Current Labilities | 10 | - | - | 10 | 28 |
| Total Current Liabilties | 17 | - | 1 | 14 | 51 |
| Mortgages Payable | 1 | - | . | 1 | 3 |
| Long Term Debi | 3 | . | - | - | 13 |
| Other Liabilites | 8 | - | - | 2 | 27 |
| Total Liabilities | 29 | - | 1 | 18 | 94 |
| Total Equity | 14 | - | 5 | - | 49 |

(1) These estimates are based on a sample of businesses reporing sales beiween $\$ 10$ inousand and $\$ 2$ million

## TABLE 3. Financial Ratios for 1985

Nova Scotia Toy. Hobby Novelty and Souvenir Stores (SIC 658)

|  | Totali ${ }^{\text {r }}$ | Boltom $25^{\text {: }}=$ | Lower midele 25*: | Under midale $25^{*}=$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ}= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimatear | 252 | 63 | 63 | 63 | $E \Xi$ |
| Businesses in samole | 27 |  |  |  |  |
| Laf: sales value $\$ 000$ s | (1) | (11) | 15 | 30 | 73 |
| Hign sales value [ $\$ 000$ si | (1) | 15 | 30 | 73 | , 11 |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 99 | - | 92 | 165 | 59 |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity eatio ilimes) | -50 | - | -20 | -:62 | 05 |
| Interest Coverage ratio (limes) | 199 | 1975 | 08 | 37 | 78 |
| Defi ratio (times) | 07 | . | 02 | , 1 | 06 |

[^16]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)

|  | $\begin{array}{r} \text { Total(1) } \\ 25 \% \end{array}$ | Boltom $25 \%$ | Lower middle 25\% | Upper middie $25^{\circ}$. | $\begin{array}{r} \text { Top } \\ 25= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estımated) | 35 | -- | - | -- | - |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | - | -* | $\cdots$ | .- |
| High sales value ( $\$ 000$ 's) | (1) | -* | -* | - | $\bullet$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 14 | .. | -* | $\cdots$ | - |
| Sale of Fixed Assets | 3 | - | - | -* | -. |
| increase in Long Term Deit | 9 | -- | -- | -- | -- |
| Advances From Owners and Afflitates | 8 | -. | - | -. | - |
| From Government | . | - | $\cdots$ | -* | - |
| Increase in Share Capital | - | $\cdots$ | -* | - | $\cdots$ |
| Sale of invesiments | - | .. | .- | -* | - |
| Tax Adjustments | - | -* | .- | .- | .. |
| Other Sources | * | -- | - | -- | -* |
| Total | 35 | $\cdots$ | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 20 | -- | -- | -. | $\cdots$ |
| Payment of Dividends | - | -- | - | -. | . |
| Repayment of Long Term Debt | 14 | -. | - | -- | $\cdots$ |
| Current Portion of Long Term Debi | . | -. | - | - | . |
| Purchase of investments | - | -- | - | * | -. |
| Repayment of Ady From Owners and Aftil | 10 | - | - | -- | -- |
| Decrease in Equity | - | - | -. | .. | -- |
| Tax Adjustments | 3 | -. | - | -. | - |
| Ormer Apolications | 47 | * | -* | -- | -- |
| Total | 47 | *- | * | - | * |
| Increase (Decrease) in Net Working Capital | -12 | -* | -- | -* | - |

(1) These estimates are based on a sample of businesses reporing saies beiween $\$ 10$ 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 Scotiz. Toy. Hobby Novelty and Souvenir Stores (SIC 658)

| Business size expressed in average labour unitsi") | Number of Businesses | $\begin{array}{r} \text { Toial } \\ \text { payroll } \\ \text { ( } \$ 000 \mathrm{~s} \text { ) } \end{array}$ | Average labous units(1) | Changes in number of jus nessesath oard emplovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reportingi2) | No longer reporting 3 |
| 1982 |  |  |  |  |  |
| Total | 325 | 11.485 | 942 | 62 | 23 |
| less than 20 | 3:0 | 7098 | 577 | 62 | 22 |
| 20-99 | 8 | 1.203 | 107 | . | . |
| 100.499 | 6 | $x$ | 252 | - | 1 |
| 500 and over | X | $\times$ | 6 | - | . |
| 1985 |  |  |  |  |  |
| Total | 258 | 13.562 | 1.133 | 26 |  |
| less than 20 | 241 | 7.205 | 602 | 25 |  |
| 20-99 | 7 | 1.488 | 126 | - |  |
| 100.499 | 8 | X | 359 | $\checkmark$ |  |
| 500 and over | X | X | 46 | 1 |  |

(1) Average iabour units are caiculaled by dividing iotal payroll b, the average annual nage and salary rate as reported in the Survev of Emplovment Paviall and Hours Statistics Canada Calaloque No $72-002$ An average labour unit could be interpreted as a full-time emplovee Note that the tusiness size groups used are determined at the Canada level Thus il 3 ousiness has at least 500 employees in Canada as a whole but less ihan that number in any given province it is shown in the 500 and over group
(2) Reters to businesses reporing no paypoll deductions in the pre:ious year
(3) Relers to businesses reporfing no payroll deductions in the following year

See Notes on Symbols Page

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


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 131 | 32 | 33 | 33 | 33 |
| Total Sales \$ | 11.057 | 461 | 1.040 | 2.090 | 7466 |
| Total Expense S | 10.585 | 535 | 910 | 2.054 | 7086 |
| Net Profit (loss) S | 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 | 5380 |
| Net Profit \$ | 707 | 2 | 161 | 100 | 44.4 |
| Businesses reporting loss (No.) | 54 | 29 | 13 | 5 | 7 |
| Total Sales \$ | 2815 | 418 | 398 | 357 | 16.12 |
| Toial Expense \$ | 3.050 | 494 | 429 | 421 | 1706 |
| Ne: Loss S | -235 | . 76 | -31 | -64 | -64 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 165 | 23 | 53 | 47 | 42 |
| Total Sales 5 | 16957 | 266 | 9,377 | 2.754 | 12560 |
| Total Expense \$ | 16.792 | 227 | 1.324 | 2662 | 12579 |
| Nei Profit llossis | 165 | 39 | 53 | 92 | -19 |
| Businesses reporting a profit (No.) | 105 | 23 | 24 | 31 | 27 |
| Total Sales S | 12.032 | 266 | 754 | 1.811 | 9201 |
| Total Expense S | 11.400 | 227 | 641 | 1.660 | 8872 |
| Net Pronts | 632 | 39 | 113 | 151 | 329 |
| Businesses reporing a loss (No.) | 60 | - | 29 | 16 | 15 |
| Total Saies \$ | 4.925 | - | 623 | 943 | 3359 |
| Total Expense \$ | 5.392 | - | 683 | 1002 | 3-07 |
| - det Loss S | . 167 | * | . 60 | . 59 | - 318 |


| All Businesses (No.) | 162 | 37 | 29 | 86 | 50 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales S | 18842 | 568 | 860 | 3094 | 14320 |
| Total Expense $\$$ | 18.792 | 593 | 821 | 3139 | 14239 |
| Net Profit (loss) \$ | 50 | -25 | 39 | -45 | 81 |
| Businesses reporting a prolit (No.) | 135 | 26 | 21 | 39 | 48 |
| Total Saies \$ | 16.150 | 439 | 562 | 2148 | 13001 |
| Total Expense 5 | 15.487 | 412 | 470 | 2222 | 12583 |
| Net Proirs | 963 | 27 | 92 | 226 | 6:8 |
| Businesses reporing a loss (No.) | 27 | 11 | 8 | 7 | 1 |
| Tolal Sales \$ | 2392 | 129 | 298 | 646 | 1319 |
| Total Expense S | 3305 | 181 | 351 | 917 | -850 |
| Nel Loss\$ | -913 | -52 | . 53 | -271 | -53\% |


| All Businesses (No.) | 253 | 57 | 68 | 62 | 66 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Toial Sales S | 25.780 | 747 | 1.305 | 3268 | 20.160 |
| Total Expense 5 | 25155 | 731 | 1.389 | 3046 | -9989 |
| Net Profit !loss)\$ | 625 | 16 | -84 | 222 | 17 |
| Eusinesses reporting a protit (No.) | 113 | 38 | 4 | 29 | 42 |
| Total Sales \$ | 17.081 | 547 | 130 | 1.716 | 14688 |
| Total Expense \$ | 15.603 | 394 | 117 | 1.439 | - 3 ¢5 3 |
| Net Profits | 1.478 | 153 | 13 | $27 \%$ | - 835 |
| Businesses reporing a lose (No) | 140 | 19 | 64 | 33 | 24 |
| Total Sales \$ | 8699 | 200 | 1.175 | 1552 | 5:-2 |
| Total Expense \$ | 9552 | 337 | 1272 | 1607 | 6336 |
| Net Loss \$ | . 853 | -137 | -97 | . 55 | . 56.4 |

[^17]See Notes on Symbols Page

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

|  | Total（1） | Bottom $25 \%$ | $\begin{aligned} & \text { Lowe } \\ & \text { middle } 25 \% \end{aligned}$ | －Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 216 | 54 | 54 | 54 | 54 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value（ $\$ 000$ s） | （1） | （1） 15 | 15 30 | 30 58 | 58 |
| High sales value（ $\$ 000$ s） | （1） | 15 | 30 | 58 | （1） |


| Selecied expense item | Industry Average（2） |  |  |  |  | \％busi＊ nesses reporting | Reporting businesses only 13： |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\％ | Lower middle 25 。 | Upper middle $25^{\circ}$ 。 | $\begin{gathered} \text { TOD } \\ 25 \% \end{gathered}$ |  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper midole | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} . \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| 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 | 1.6 | － | 14 | 15 | 30 | 516 | 31 | － | 36 | 31 | 30 |
| Repars 8 Maintenance | 1.4 | 16 | 26 | 03 | 09 | 597 | 24 | 32 | 49 | 08 | 10 |
| Heat．Light \＆Telephone | 19 | 16 | 20 | 22 | 15 | 865 | 21 | 16 | 28 | 28 | 15 |
| Business \＆Properly Tax | 10 | 05 | 21 | 02 | 05 | 752 | 1.4 | 0.5 | 30 | 01 | 07 |
| Insurance | 10 | 05 | 12 | 12 | 09 | 865 | 11 | 05 | 17 | 15 | 09 |
| Rent | 2.7 |  |  |  |  | 322 | 85 | ． |  |  |  |
| Personnel Expenses | 11.4 | － | 9.1 | 15.3 | 17.6 | 69.0 | 16.5 | － | 13.7 | 17.9 | 17.6 |
| Financial Expenses | 3.1 2. | 1.4 | 2.5 | 2.7 | 4.6 | 100.0 | 3.1 | 1.4 | 2.9 | 2.7 | 4.6 |
| Prolessional Fees | 07 | 05 | 05 | 04 | 19 | 595 | 11 | 10 | 15 | 06 | 13 |
| Franchise Fees | 02 |  |  |  |  | 3.1 | 49 | 1. | 15 |  |  |
| Sales and Admin．Expenses | 7.8 | 78 | 9.6 | 7.8 | 5.7 | 95.0 | 8.2 | 7.8 | 9.6 | 9.8 | 5.7 |
| Advertising | 19 | 16 | 13 | 26 | 23 | 824 | 23 | 16 | 17 | 4 ） | 23 |
| Suoplies | 27 | 13 | 41 | 11 | 26 | 95.0 | 29 | 13 | $4{ }^{4}$ | 22 | 26 |
| Delivery | 21 | $+8$ | －0 | 27 | 01 | 730 | 29 | 48 | 18 | 13 | 10 |
| Fuel Expense | 10 |  |  |  |  | 298 | 3. | ． |  |  |  |
| Other Expenses | 2.3 | 0.1 | 2.5 | 2.7 | 3.1 | 69.5 | 3.3 | 0.1 | 5.5 | 34 | 3.1 |
| Profit（loss） | 7.5 | 28.5 | 5.6 | 4.2 | －0．2 | 100.0 | 7.6 | 28.5 | 5.6 | 42 | .02 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 1000 | 100.0 | $\ldots$ | $\ldots$ | ．．． | $\ldots$ | ． |

（3）These estimates are based on a sampie of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
（2）Value in each cell $=$ Total weighted expenditure on a given ifem， 100 for each quartule
Total weighied sales of all businesses in the sample
（3）Value in each cell
$=$ Total weighted expenditure on a given tem $\times 100$ for each quartile Total weighted sales of businesses reporing this item of expenditure

Since the number of businesses reporting a specific expense mav differ for each cell．the total（profit（loss）plus expenses）does not necessarly equal $100:$ ．
See Notes on Symbols Page

## Standard Industrial Classiflcation Definition：

SIC 5582．Gift，Novelty and Souvenir Stores
Businesses onmarly engaged in retail dealing in gitts，novelty merchandise and souvenirs such as retail carvings and artcratt retall handicralt ceramics．cetall seasonal and holiday decorations．retail handicraft decoupage tetail eskimo carvings retall gitt wrap supplies gitt shops，retall handcratled gooos inovelfes． souvenirs），joke shops．retall handicrafl macrame．retall handicralt metaivork．retail novelty merchandise，relail handicralt poltery．and retail souvenis

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

|  | Total(9) | Bottom $25^{\circ}$ | Lower middle 25\% | Upper middle $25^{\circ}$ : | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 216 | 54 | 54 | 54 | 54 |
| Qusinesses in sample | 24 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | (1) | 15 | 30 | 58 |
| Migh sales value ( $\$ 000$ 's) | (1) | 15 | 30 | 58 | (:) |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | - | 1 | 1 | 12 |
| Accounts and Notes Recervable | 3 | - | - | - | 9 |
| Inventory | 4 | - | 1 | 4 | 46 |
| Othe Curtent Asseis | - | - | - | - | 1 |
| Total Cuprent Assets | 20 | - | 2 | 5 | 68 |
| Fired Assets | 25 | - | 4 | 8 | 82 |
| Less Accum Dep on Fixed Assels | 9 | . | . | - | 31 |
| Other Assets | 4 | * | - | 3 | 10 |
| Toral Assets | 41 | - | 5 | 16 | 128 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 8 | - | 1 | 3 | $2 \%$ |
| Oiner Current Labolities | 10 | - | - | 10 | 28 |
| Total Current Liabilties | 18 | - | $\uparrow$ | 12 | 55 |
| Mortgages Payable | 1 | - | - | 1 | 4 |
| Long Term Deot | 2 | - | . | . | 5 |
| Other Liablities | 7 | . | - | 3 | 22 |
| Total Liabilities | 28 | - | 1 | 16 | 87 |
| Total Equity | 13 | - | 5 | - | 41 |

11) 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 Giff. Novelty and Souvenir Stores (SIC 6582)

|  | Total( ${ }^{\text {l }}$ | Bottom 25:。 | Lower middie $25^{\circ}$ : | Upoe: middie $25^{\circ}=$ | $\begin{gathered} 100 \\ 25:= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Cusinesses lestimated. | 216 | 54 | 54 | 54 | 54 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value 15000 s) | (1) | (1) | 15 | 30 | 58 |
| Migh sales value $\$ 000$ s | $11)$ | 15 | 30 | 58 | (1) |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio 1 times) | 105 | - | 92 | 207 | 51 |
| Leverage Ratios |  |  |  |  |  |
| Dedi Equity ratio (times) | -60 | - | .20 | . 148 | -30 |
| Interest Coverage ratio (times) | 575 |  | 08 | 28 | 20 |
| Debi ratio (times) | 07 | - | 02 | 11 | 07 |

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

See Notes on Symbots Page

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

|  | Total(1) $25 \%$ | Boitom $25 \%$ | Lower middie $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 28 | - | - | -. | -* |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value (\$000's) | (1) | - | - | -- | - |
| High sales value ( $\$ 000$ s) | (1) | - | .. | -. | -. |
|  |  | Average (\$000's) |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 15 | -. | - | - | - |
| Sale of Fixed Assets | 3 | -- | .. | .. | .. |
| Increase in Long Term Debt | 9 | - | -- | - | -- |
| Advances From On ners and Alfiliates | 10 | $\cdots$ | -- | .- | .. |
| From Government | . | -* | - | - | - |
| Increase in Share Capital | - | -- | -- | -- | - |
| Sale of investments | - | - | -- | -* | - |
| Tax Adjustments | - | .. | - | - | - |
| Orner Sources | * | - | - | - | - |
| Total | 38 | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purcnase of Fixed Assets | 22 | -- | -- | -* | -- |
| Payment of Dibidencs | - | - | - | -- | - |
| Reoayment of Long Term Debt | i4 | - | -- | - | -- |
| Cuprent Portion of Long Term Debi | - | $\cdots$ | -- | -- | *- |
| Purchase of Investments | - | - | $\cdots$ | -* | -. |
| Repayment of Adv From Owners and Affil | 10 | -- | -- | -- | -- |
| Decrease in Equity | - | -- | -- | -- | - |
| Tax Adjustments | 3 | -. | -- | -- | -- |
| Other Applications | - | -- | -- | -. | -- |
| Total | 49 | $\sim$ | $\cdots$ | - | - |
| Increase (Decrease) in Net Working Capital | -11 | - | -* | -- | - |

11) These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Empioyment 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)

|  |  |  |  | Changes in number of ousinessesfiln paid emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units: 1 , | Number of Businesses | $\begin{array}{r} \text { Tolal } \\ \text { payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | Ne:ry reportingi2) | No 'onger reporingu |
| 1982 |  |  |  |  |  |
| Total | 312 | 11.250 | 922 | 58 | 19 |
| less than 20 | 297 | 6862 | 557 | 58 | 18 |
| 20-99 | 8 | 1.204 | 107 | - |  |
| $100 \cdot 499$ | 6 | $x$ | 252 | - | 1 |
| 500 and Over | $\times$ | $\times$ | 6 | " |  |
| 1985 |  |  |  |  |  |
| Total | 238 | 12.963 | 1.083 | 23 |  |
| less than 20 | 227 | 6606 | 552 | 22 |  |
| 20-99 | 8 | 1.488 | 126 | . |  |
| $100 \cdot 499$ | 8 | $x$ | 359 | - |  |
| 500 and Over | $\times$ | $x$ | 46 | 1 |  |

(1) Average labour units are calculated by diwiding total payroll oy the average annuai wage and salary rate as reported in the Survey of Employment Payroli and Hours. Siaisics Canada Catalogue No $72-002$ an average laoou unit could be interpreied as a tull-ime emoloyee Note that the business size groups used are determined at the Canada le.el Thus it a business has a! least 500 employees in Canada as a whole but less than that number th any given province it is shown in the 500 and over group
12) Relers to businesses reporting no payroll deductions in the previous year
13) Relers to businesses reporing no oayroll deductions in the following year

See Notes on Symbols Page

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


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 97 | 22 | 22 | 29 | 24 |
| Tolal Sales \$ | 7,107 | 258 | 566 | 1.290 | 4.993 |
| Toral Expense \$ | 6.973 | 284 | 608 | 1.144 | 4.937 |
| Net Profit (loss) \$ | 134 | -26 | . 42 | 146 | 56 |
| Businesees reporting a profit (No.) | 48 | 3 | 6 | 21 | 18 |
| Total Sales \$ | 4751 | 43 | 154 | 924 | 3630 |
| Total Expense \$ | 4.416 | 41 | 125 | 740 | 3540 |
| Ne! Profit | 305 | 2 | 29 | 184 | 90 |
| Businesses reporting loss (No.) | 49 | 19 | 16 | 8 | 6 |
| Total Sales \$ | 2.356 | 215 | 412 | 366 | 1.363 |
| Total Expense \$ | 2.527 | 243 | 483 | 404 | 1397 |
| Net Loss \$ | -971 | -28 | -71 | . 38 | . 34 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 149 | 23 | 51 | 31 | 44 |
| Total Sales \$ | 13.802 | 266 | 1.397 | 1.811 | 10328 |
| Total Expense \$ | 13.639 | 227 | 1.322 | 1.795 | 10.295 |
| Net Prolit (loss) $\$$ | 163 | 39 | 75 | 16 | 33 |
| Businesses reporting a profit (No.) | 93 | 23 | 23 | 15 | 32 |
| Total Sales \$ | 9.763 | 266 | 803 | 868 | 7826 |
| Total Expense \$ | 9.225 | 227 | 671 | 793 | 7534 |
| Ne: Prolli\$ | 538 | 39 | 132 | 75 | 292 |
| Businesses reporting a loss (No.) | 56 | - | 28 | 16 | 12 |
| Total Saies \$ | 4039 | - | 594 | 943 | 2502 |
| Toral Expense \$ | 1414 | - | 651 | 1002 | $2-6$ |
| Net Loss 5 | -3.5 | - | . 57 | . 59 | .$\therefore 59$ |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 140 | 20 | 37 | 39 | 44 |
| Toral Sales 5 | 16.018 | 250 | 897 | 2688 | -2:33 |
| Total Expense \$ | 16.160 | 297 | 853 | 20.77 | +2233 |
| Net Prolit lloss) \$ | .142 | . 47 | 44 | . 89 | . 50 |
| Businesses reporting a profit (No.) | 113 | 9 | 29 | 32 | 43 |
| Tolal Sales \$ | 13.626 | 121 | 599 | 2042 | 10864 |
| Total Expense \$ | 12.855 | 116 | 502 | 1860 | 10375 |
| Net Profit \$ | 779 | 5 | 97 | -82 | 18. |
| Businesses reporting a loss (No.) | 27 | 11 | 8 | 7 | 1 |
| Total Sales \$ | 2.392 | 129 | 298 | 646 | 1319 |
| Totsl Expense \$ | 3.305 | 181 | 351 | 917 | + 856 |
| Ne! Loss \$ | -913 | . 52 | . 53 | -271 | -537 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 218 | 38 | 68 | 55 | 57 |
| Toral Sales \$ | 20.866 | 547 | 1.305 | 2.38 | - 6276 |
| Total Expense \$ | 20.422 | 394 | 1389 | 2546 | -6093 |
| Net Profit (loss) | 444 | 153 | -8.4 | ${ }^{1} 92$ | -83 |
| Businesses reporting a profit (NO.) | 97 | 38 | 4 | 22 | 33 |
| Total Sales \$ | 12.367 | 547 | 130 | 1186 | 10.504 |
| Tctal Expense \$ | 11.207 | 394 | 117 | 939 | 9757 |
| Ne: Prolit \$ | 1.160 | 153 | 13 | 217 | -47 |
| Businesses reporting a loss (No.) | 121 | . | 64 | 33 | 29 |
| Total Sales \$ | 8.499 | . | 1.175 | 1552 | 5772 |
| Total Expense \$ | 9.215 | - | 1272 | 1607 | 6.336 |
| Ne: Loss \$ | -7:6 | - | . 97 | - 55 | -564 |

[^18]See Noles on Symbols Page

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

|  | Tolal（1） | Bottom $25^{\circ}$ | Lower middle 25\％． | Upper middle $25^{\circ}$ ． | $\begin{array}{r} T O D \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 868 | 217 | 217 | 217 | 217 |
| Businesses in sample Low sales value（ $\$ 000$＇s） High sales value（ $\$ 000$＇s） | $\begin{aligned} & 59 \\ & (1) \\ & \text { (1) } \end{aligned}$ | 11 23 | 23 53 | 53 117 | 197 111 |


| Selected expense item | Indusiry Average（2） |  |  |  |  | $\therefore$ busio nesses repoiting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle 25\％ | Uppet middle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \mathrm{O} \end{aligned}$ |  | Tolal | Boltom $25 \%$ | bowep middle 25 ${ }^{\circ}$ 。 | Upper middle | $\begin{array}{r} \text { Top } \\ 25= \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 53.4 | 50.8 | 58.0 | 82.4 | 42.4 | 100.0 | 53.4 | 50.8 | 58.0 | 62.4 | 4.4 |
| Mortgage Interes： | 121 |  | $1 \pm 9$ | 242 | 81 | 363 | 332 | 50.8 | 347 | 322 | 33. |
| Depreciation | 132 | 172 | 150 | 101 | 109 | 734 | 181 | 209 | 22. | 138 | 160 |
| Repars \＆Maintenance | 65 | 43 | 82 | 73 | 69 | 686 | 95 | 150 | 102 | 79 | 88 |
| Heat Light 8 Telephone | 90 | 83 | 77 | 105 | 96 | 633 | 142 | 146 | 120 | 179 | 132 |
| Business \＆Property Tax | 67 | 88 | 47 | 82 | 54 | 730 | 91 | 154 | 59 | 106 | 72 |
| Insurance | 15 | 13 | 11 | 21 | 16 | 710 | 21 | 23 | 19 | 24 | 20 |
| Rerit | 44 |  |  |  |  | 70 | 626 |  |  |  |  |
| Personnel Expenses | 11.8 | 29.1 | 46 | 7.1 | 8.7 | 52.9 | 22.4 | 68.0 | 17.2 | 10.8 | 11.2 |
| Financial Expenses |  | 13.6 | 16.7 | 129 | 16.9 |  | 16.2 | 15.9 | 17.5 | 12.9 | 18.2 |
| Bank Interest \＆Charges | 123 | 82 | 14．4 | 108 | 150 | 785 | 156 | 14.4 | 170 | 108 | 231 |
| Prolessional Fees |  |  | 23 |  |  |  |  |  |  |  |  |
| Other Expenses | 11.0 | 8.2 | 135 | 3.9 | 17.4 | 93.3 | 11.8 | 9.6 | 13.5 | 46 | 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 | ．．． | $\ldots$ | ．．． | $\cdots$ |  |

[^19]Since the number of businesses reporting a specific expense may differ for each cell．the total（profit（loss）plus expensesi does not necessarily equal 100 ：
See Notes on Symbois Page

## Standard Industrial Classification Detinition：

SIC 751 －Operators ol Buildings and Owellings
Businesses primarily engaged in the oderating of in owning and oderating buitings and dwellings

## TABLE 2. Balance Sheet Protile for 1985

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

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text { a } \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 868 | 217 | 217 | 217 | 217 |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\begin{gathered} 59 \\ 19 \\ (1) \\ \hline \end{gathered}$ | $\begin{array}{r}\text { (1) } \\ 23 \\ \hline\end{array}$ | 23 <br> 53 | $\begin{array}{r}53 \\ 197 \\ \hline\end{array}$ | 197 <br> 19 |
|  | Average (\$000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 44 | 3 | 4 | 58 | 107 |
| Accounts and Notes Recervable | 9 | - | 1 | . | 32 |
| Inventory | 6 | - | - | - | 21 |
| Ormer Current Assets | 28 | 3 | 16 | 15 | 76 |
| Tots Current Assets | 86 | 7 | 20 | i4 | 236 |
| Fixed Assets | 511 | 99 | 111 | 390 | - 398 |
| Less Accum Dep on Fixed Assets | 109 | 43 | 22 | 69 | 26.4 |
| Other Assets | 142 | 45 | 52 | 65 | 39. |
| Total Assets | 639 | 108 | 162 | 460 | 1,764 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 27 | ; | 2 | 28 | 75 |
| Other Current Liablities | 60 | 7 | 16 | 96 | 118 |
| Total Current Liabilites | 87 | 7 | 18 | 124 | 193 |
| Morigages Payable | 182 | - | 24 | 116 | 546 |
| Long Term Deot | 56 | 11 | $\bigcirc$ | 11 | 196 |
| Other Liabilities | 151 | 31 | 79 | 105 | 375 |
| Total Liabilities | 477 | 50 | 141 | 356 | 1.311 |
| Total Equity | 162 | 58 | 21 | 104 | 453 |

(1) These estimates ate based on a sample of businesses teporting sales beiween $\$ 10$ thousano and $\$ 2$ milkion

## TABLE 3. Financial Ratios for 1985

Nova Scotia Operators of Buildings and Dwellings (SIC 751)

|  | Totak: | Bot:om $25 \%$ | Lower middele 25; | Upper miadle 25: | $\begin{gathered} 900 \\ 25= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numoer ol businesses testimated) | 868 | 217 | 217 | 217 | $2{ }^{29}$ |
| Businesses in sample | 59 |  |  |  |  |
| Low sales value ( SOOO s) | (1) | (1) | 23 | 53 |  |
| Migh sales value : $\$ 000$ s) | (1) | 23 | 53 | $1: 7$ | (\% |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (limes) | 54 | 13 | 163 | 15 | 25 |
| Leverage Ratios |  |  |  |  |  |
| Debi Equity tatio (times) | 458 | -29 | 1569 | 08 | 155 |
| Interest Coverage ratio llimes) | 49 | 19.3 | 13 | 16 | 12 |
| Debt ratio (times) | 11 | 20 | 09 | 08 | 07 |

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

See Notes on Symbols Page

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

|  | Total(1) $25^{\circ}$ 。 | Boltom $25 \%$ | Lower middle $25^{\circ}$. | Upoer middle $25^{\circ}$. | $\begin{array}{r} 700 \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 843 | 210 | 211 | 211 | 211 |
| Businesses in sample | 43 |  |  |  |  |
| Low sales value (\$000 s) | (1) | (1) | 23 | 47 | 110 |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | 23 | 47 | 110 | (1) |
|  | Aversge ( 5000 s) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 36 | -1 | 6 | 5 | 127 |
| Sale of Fixed Assets | 21 | 2 | - | - | 78 |
| Increase in Long Term Debi | 132 | . | 36 | 180 | 281 |
| Advances From Owners and Aftliates | 40 | 12 | 3 | 113 | 28 |
| From Government | . | . | - | - | . |
| Increase in Share Capital | - | - | - | - | - |
| Sale of invesiments | 3 | 3 | - | 3 | 6 |
| Tax Adjustments | 4 | . | - | - | 15 |
| Other Sources | 1 | - | - | 1 | 3 |
| Total. | 238 | 16 | 45 | 302 | 539 |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Asse!s | 118 | 12 | 19 | 280 | 14 |
| Pavmeni of Dividends | 17 | . | 7 | 6 | 51 |
| Repayment of Long Term Debi | 69 | - | 22 | 19 | 187 |
| Current Portion of Long Term Debt |  | - | . | , | 。 |
| Purchase of Investments | 3 | - | - | 1 | 19 |
| Repayment of Ady From Owners and Altil | 15 | 2 | $\stackrel{-}{-}$ | 2 | 53 |
| Decrease in Equity | 7 | . | 22 | , | 3 |
| Tax Adjustments | 1 | - | . | 1 | 1 |
| Orner Applitations | 230 | - | $\bigcirc$ | - | 9 |
| Total | 230 | 14 | 63 | 338 | 457 |
| Increase (Decrease) in Net Working Capital | 7 | 1 | -18 | -36 | 81 |

(1) These estimates are based on a sample of businesses reporting saies belween $\$ 10$ 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 Scolia. Operators of Buildings and Dwellings (SIC 751)

| Business size expressed in average labour uniss(9) |  |  |  | Cnanges | number or businesses with car emoloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \left(\$ 000^{\circ} \mathrm{s}\right) \end{array}$ | $\begin{aligned} & \text { Average } \\ & \text { labour } \\ & \text { units(1) } \end{aligned}$ | Nesily reoorting(2) | No longer reportingi3 |
| 1982 |  |  |  |  |  |
| Total | 407 | 24.220 | 1.823 | 67 | 37 |
| less inan 20 | 378 | 10484 | 798 | 63 | 35 |
| 20.99 | 17 | 6.082 | 15.4 | 4 | , |
| $100 \cdot 499$ | 7 | 6.296 | 470 | . | 9 |
| 500 and over | 5 | 1.358 | 101 | . |  |
| 1985 |  |  |  |  |  |
| Total | 370 | 27.867 | 1,644 | 46 | \% |
| less than 20 | 343 | 12954 | 773 | 11 |  |
| 20.99 | 14 | 8331 | 487 | 2 |  |
| 100.499 | 9 | 5.013 | 293 | . |  |
| 500 and over | , | 1.569 | 91 | - |  |

11) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Sur.ey of Employment. Daven and Hours Statistics Canada. Catalogue No 92.002 An average laonup unit could oe interpreted as a tulltime emplovee 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 Dut less than that number in ary given province it is shown in the 500 and over group
(2) Refers to businesses reporing no payroll deduchons in the orevious year
(3) Refers to businesses reporing no payroll deductions in the following year

See Notes on Symbols Dage

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


All $\$$ values are expressed in thousands

| All Businesses (No.) | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 531 | 132 | 133 | 133 | 133 |
| Total Sales \$ | 74.369 | 2.366 | 4.748 | 11.324 | 55931 |
| Totai Expense $\$$ | 75.430 | 2.222 | 4817 | 10.644 | 57.747 |
| Net Profit (lass) 5 | -1.061 | 144 | -69 | 680 | -1.816 |
| Businesses reporting a profit (No.) | 205 | 54 | 39 | 58 | 54 |
| Total Sales 5 | 31.629 | 903 | 1.525 | 5.201 | 24000 |
| Total Expense S | 24.045 | 270 | 764 | 3559 | 19452 |
| Net Profit \$ | 7.584 | 633 | 761 | 1642 | 2.548 |
| Businesses reporting loss (No.) | 326 | 78 | 94 | 75 | 79 |
| Total Sales S | 42740 | 1463 | 3223 | 6.123 | 31.931 |
| Total Expense S | 51.385 | 1952 | 4.053 | 7.085 | 38295 |
| Net Loss \$ | $.8 .645$ | . 489 | -830 | . 962 | . 6364 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 525 | 131 | 131 | 131 | 132 |
| Total Sales 5 | 78.766 | 2507 | 4984 | 11.723 | 59552 |
| Toial Expense 5 | -3756 | 2512 | 3281 | 10.937 | 57026 |
| Net Profit lloss: 5 | 5010 | . 5 | 1.703 | 786 | 2526 |
| Businesses reporting a profit (No.) | 274 | 53 | 81 | 79 | 61 |
| Total Sales 5 | 37.778 | 1003 | 3.147 | 7158 | 26.470 |
| Toial Expense 5 | 23.557 | 194 | 986 | 5.320 | 1705 ? |
| Net Profit S | 14.221 | 809 | 2.161 | 1.838 | $9+13$ |
| Businesses reporting a loss (No.) | 251 | 78 | 50 | 52 | 71 |
| Toral Sales S | 10.988 | 1504 | 1837 | 4. 565 | 33082 |
| Total Exdense S | 50.159 | 2318 | 2295 | 5.617 | -9969 |
| Ne: Loss § | .9211 | .814 | - 958 | . 1052 | E88- |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 774 | 782 | 201 | 193 | 198 |
| Total Sales \$ | 95838 | 3093 | 7621 | 17807 | 67315 |
| Toral Expense 5 | $\therefore 1525$ | 2402 | 2477 | 16.92 | 53151 |
| Net Profit iloss) $\$$ | 24.313 | 69 : | 5144 | 1315 | if 163 |
| Businesses reporting a profit (No.) | 536 | 131 | 108 | 149 | 148 |
| Total Sales 5 | 74915 | 2201 | 4.266 | 13.644 | 5+804 |
| Total Expense S | 17741 | + 269 | 1.244 | 19.516 | 36200 |
| Net Protits | 27.173 | 932 | 3022 | 2128 | : 8504 |
| Businesses reporting a loss (No.) | 238 | 51 | 93 | 44 | 50 |
| Total Sales 5 | 20923 | 892 | 3355 | 4153 | 125:3 |
| Total Expense 5 | 23.88 | 1133 | 3.721 | +9.6 | 13.951 |
| Net Loss S | -2.861 | . 241 | . 366 | -813 | $\therefore 21$ : |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 868 | 203 | 223 | 208 | 234 |
| Total Sales \$ | 122.100 | 3578 | 7569 | : 7.185 | - 4068 |
| Total Expense 5 | 90826 | 1931 | 7270 | 15126 | 66.199 |
| Ner Prolit (loss) \$ | 31.574 | 1647 | 299 | 1.759 | 27.869 |
| Susineses reporting a profit (No.) | 625 | 113 | 164 | 146 | 202 |
| Toial Sales \$ | 97.929 | 1935 | 5.531 | 11.226 | -9 03\% |
| Total Expense $\$$ | 62.302 | 142 | 4782 | \% 722 | 18.940 |
| Net Profits | 35.627 | 1793 | 749 | 2.01 | 30097 |
| Eusinesses reporting a loss ( No .) | 243 | 90 | 59 | 62 | 32 |
| Total Sales \$ | 24.47 | 1643 | 2.038 | 5.759 | 15031 |
| Total Expense S | 28.524 | 2073 | 2188 | 6.704 | - 259 |
| Net Loss 5 | - +053 | . 430 | - 450 | -9.5 | -2.228 |

[^20]> See Notes on Symools Page.

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

|  | Tolal 1 ) | Battom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle 25\% } \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 311 | 77 | 78 | 78 | 78 |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value $\{\$ 000$ s ) | $\begin{aligned} & 21 \\ & 19 \\ & 119 \end{aligned}$ | 11 19 | 19 24 | 24 85 | 85 19 |


| Selecied expense item | Industry Average(2) |  |  |  |  | $\begin{aligned} & \text { ¿ busi- } \\ & \text { nesses } \\ & \text { reporing } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Boltom $25 \%$ | Lower midde 25\% | Uppe: <br> middie | $\begin{aligned} & \text { Top } \\ & 25 ? \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses Mortage interest | 47.8 5 | 49.6 | 74.6 | 52.9 | 26.9 | 100.0 103 | 47.8 489 | 49.6 | 74.6 | 52.9 | 26.9 |
| Depreciation | 210 | 19 | 440 | 243 | 127 | 832 | 252 | 178 | 440 | 243 | 182 |
| Repairs 8 Maintenance | 33 | - |  |  |  | 339 | 96 | . |  |  |  |
| Heat Light \& Telephone | 31 |  |  |  |  | 332 | 94 |  |  |  |  |
| Business \& Property Tax | 81 | 97 | 65 | 115 | 39 | 611 | 132 | 294 | 135 | 140 | 57 |
| Insurance | 14 |  |  |  |  | 469 | 29 |  |  |  |  |
| Rent | 60 |  |  |  |  | 88 | 683 |  | * | - |  |
| Personnel Expenses | 10.7 | ... | $\ldots$ | ... | ... | 38.0 | 28.2 | ... | - | ... | $\ldots$ |
| Financial Expenses Bank Interes: \& Charges | 18.4 150 | 5.7 0.1 | 21.2 152 | 33.0 322 | 11.4 8.3 | 100.0 687 | 18.4 219 | 5.7 0.2 | 212 152 | 33.0 322 | 11.4 178 |
| Bank interes: \& Charges Piotessional Fees | 18.4 3 3 | 5.6 | 152 60 | 32.2 0.8 | 18 31 31 | 687 779 | 219 48 | 02 85 | 152 60 | 322 15 | 178 31 |
| 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 | -21 | -0.3 | 25.3 |
| Total | 100.0 | 100.0 | 100.0 | 1000 | 100.0 | 100.0 | $\ldots$ | ... | ... | $\ldots$ | $\ldots$ |



Since the numoer of businesses reporling a specitic expense may ditfer tor each cell the total (profit (loss) plus expensesi does not necessarily equal ioc:
See Notes on Symbols Page

## Standard industrial Classification Definition

SIC 7512 - Operators of Non-Residential Buildings
Businesses pimapily engaged in operaling or owning and operating buildings and dwellings such as arena aperating conference convention cenlie operating. leasing nom-residential buildings. meeting hatloperating. office buiding rental real estate operating - non-fesidential butiongs shopping cenire operating stadium operating and theatre ouilding operating

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Operators of Non-Residentisi Buildings (SIC 7512)

|  | Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Tap } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number ol businesses (estimated) | 311 | 77 | 78 | 78 | 78 |
| Businesses in sample | 21 |  |  |  |  |
| Low sales value (\$000's) | (1) | (1) | 19 | 24 | 85 |
| High sales value ( $\$ 000$ : | (1) | 19 | 24 | 85 | 17) |
|  | Average (\$000 5) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 79 | 3 | 1 | 39 | 223 |
| Accounts and Notes Receivable | 4 | - | - | . | 13 |
| Inventory | 4 | * | * | - | 12 |
| Other Current Assets | 24 | 6 | 1 | 5 | 72 |
| Totel Cuprent Assets | 110 | 8 | 2 | 44 | 320 |
| Fixed Assets | 528 | 88 | 228 | 368 | 1208 |
| Less Accum Dep on Fixed Assets | 142 | 60 | 83 | 78 | 308 |
| Oiher Assets | 223 | 104 | - | 104 | 562 |
| Total Assets | 718 | 140 | 148 | 438 | 1.782 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 33 | - | - | 11 | 100 |
| Other Current Liabitites | 38 | 7 | 36 | 12 | 93 |
| Total Current Lubirites | 71 | 7 | 36 | 22 | 193 |
| Mortgages Payabie | 109 | - | - | 122 | 240 |
| Long Term Debt | 61 | - | - | 12 | 194 |
| Oiner Liadilies | 200 | - | 119 | 129 | + 178 |
| Total Liabilities | 441 | 7 | 156 | 285 | 1.105 |
| Total Equity | 278 | 133 | . 8 | 153 | 677 |

(1) 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 Buldings (SIC 7512)

|  | Total11) | Botiom 25 = | Lower middle 25: | Upper modie $25^{\circ}$ : | TOD $25=$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 311 | 77 | 78 | 78 | 18 |
| Businesses in sample Low sales value $\$ 000$ s) High sales value $\$ 000$ s | $\begin{gathered} 21 \\ (1) \\ \text { (1) } \end{gathered}$ | 11) 19 | $\begin{aligned} & 19 \\ & 24 \end{aligned}$ | $\begin{aligned} & 24 \\ & 85 \end{aligned}$ | 85 |
|  |  |  | Average |  |  |
| Liquidity Ratio Cuprent ratio (fimes) | 24 | 14 | 07 | 28 | 10 |
| Leverage Ratios <br> Deb: Equity ratio itimes) Interest Coverage ratio \{times) Debi ratio (rimes) | 122 14 | $\begin{array}{r} -04 \\ 1083 \\ 36 \end{array}$ | 67 10 | 10 08 | -286 90 25 |

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

See Notes on Symbols Page

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

|  | $\begin{gathered} \text { Total(1) } \\ 25^{\circ} \% \end{gathered}$ | Bottom $25^{\circ}$ 。 | Lower modie $25^{\circ}$. | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { To0 } \\ & 25^{\circ} \circ \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 310 | -- | $\cdots$ | -* | -- |
| Businesses in sample | 17 |  |  |  |  |
| Low saies value ( $\$ 000$ s) | (1) | -- | -. | -. | .. |
| High sales : alue ( $\$ 000$ 's) | (1) | -- | -- | - | .. |
|  | Average (\$000 s) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 46 | "* | $\cdots$ | -* | - |
| Sale of Fixed Assets | 40 | - | - | -- | - |
| Increase in Long Term Debi | 130 | - | - | -- | -- |
| Advances From Owners and Althlates | 26 | -- | -n | - | - |
| Fiom Government | - | $\cdots$ | -- | .. | -- |
| Increase in Share Capiral | - | -- | .. | -. | .. |
| Sale of Investments |  | -. | -. | .. | - |
| Tax Adjustments | 8 | - | - | -- | -. |
| Other Sources | 2 | - | -- | .- | - |
| Total | 255 | - | -- | *- | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 89 | -- | .. | - | * |
| Payment of Dibidencis | 31 | .- | -- | -. | .. |
| Repayment of Long Term Debt | 64 | -- | -- | -- | - |
| Current Portion of Long Term Debt | - | -- | $\cdots$ | - | -* |
| Purchase of Investments | 2 | - | - | -. | - |
| Repayment of Adv From Owners and Altil | 20 | .- | .. | .- | .. |
| Decrease in Equity | 2 | - | - | -* | - |
| Tax Adjustments | 2 | - | -- | - | -- |
| Other Aoplications | - | -- | - | - | -- |
| Tolal | 211 | $\cdots$ | * | * | - |
| Increase (Decrease) in Net Working Capital | 44 | -* | -- | * | $\cdots$ |

(1) These estimates are based on a sample oi businesses reporting sales beiween $\$ 10$ inousand and $\$ 2$ mulion

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 \$cotia. Operators of Buildings and Owellings (\$IC 751)

| Business size expiessed in average latour units(1) |  | $\begin{aligned} & \text { Total } \\ & \text { Dayrall } \\ & 1 \$ 000 \mathrm{~s} \text { ? } \end{aligned}$ | Average labou: unissily | Crarges in numper al ousinesses with oad emplouees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reportingi2. | No longer reportingis) |
| 1982 |  |  |  |  |  |
| Total | 407 | 24.220 | 1.823 | 67 | 37 |
| less than 20 | 378 | 10484 | 798 | 63 | 35 |
| 20.99 | 17 | 6082 | 45-1 | 1 | 1 |
| 100-499 | 7 | 6296 | 470 | - | 1 |
| 500 and Over | 5 | 1.358 | 109 | . | . |
| 1985 |  |  |  |  |  |
| Total | 370 | 27.867 | 1.644 | 45 |  |
| less than 20 | $3+3$ | 12.954 | 773 | 11 |  |
| 20.99 | [1 | 8.331 | $48{ }^{\circ}$ | 2 |  |
| 100.499 | 9 | 5013 | 293 | . |  |
| 500 and over | 4 | 1.569 | 91 | - |  |

(1) Average labour unis are calculated by dividing total pavroll by the average annual aage and salary rate as reported in the Survev al Emolorment Fayroll and Hours Statistics Canada. Catalogue No $72-002$ An average labout unit could be interpieteo as a iull-time emplovee Noie that tre Disiness size groups used are determined at the Canada leve! Thus !! a business has at least 500 employees in Canada as a whole but iess than that number in any given province it is shown in the 500 and over groun
(2) Relers to businesses reoorting no payralt deductions in the drewous year
(3) Reters to businesses reporting no payroll deductions in the following year

See Noles an Symbois Page

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 <br> $25 \%$ | Lower <br> middie $25 \%$ | middie 25\% | Top |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $25 \%$ |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 120 | 29 | 30 | 30 | 31 |
| Total Sales \$ | 17.937 | 607 | 1.130 | 2.817 | 13383 |
| Total Expense \$ | 17936 | 626 | 1.318 | 2.140 | 13822 |
| Nei 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 | 7638 |
| Total Expense \$ | 7046 | 73 | 134 | 651 | 6334 |
| Net Protit S | 2384 | 19 | 56 | 859 | 1304 |
| Businesses reporting loss (No.) | 80 | 24 | 25 | 16 | 15 |
| Total Sales S | 8.507 | 515 | 940 | 1.307 | 5745 |
| Total Expense 5 | 10890 | 699 | 1.214 | 1.489 | 7488 |
| Net Loss \$ | -2 383 | . 184 | -274 | . 182 | .9743 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 121 | 30 | 30 | 30 | 31 |
| Total Sales S | 23016 | 529 | 1.207 | 2.867 | $18+13$ |
| Total Expense 5 | 20779 | 669 | 1.180 | 2.406 | 1652 |
| Net Prolit \{loss) \$ | 2237 | -140 | 27 | 461 | 1889 |
| Businesses reporting a profil (NO.) | 60 | 14 | 16 | 21 |  |
| Total Sales § | 8599 | 264 | 678 | 2.063 | 5592 |
| Total Expense 5 | 4.497 | 177 | 532 | 1.383 | 2105 |
| Net Protir \$ | 4.102 | 87 | 146 | 680 | 3189 |
| Businesses reporting \& loss (No.) | 61 | 16 | 14 | 9 | 22 |
| Total Sales \$ | 14.17 | 265 | 529 | 80.4 | 12819 |
| Total Expense 5 | 16282 | 492 | 648 | 1 023 | 12119 |
| Net Loss S | - 1865 | . 227 | -119 | -219 | -1 300 |
|  |  |  | 1984 |  |  |
| All Businesses (No.) | 242 | 59 | 58 | 58 | 67 |
| Total Sales \$ | 10 108 | 15.19 | 3.629 | 7089 | 28141 |
| Total Expense 5 | 31984 | 1313 | 2.584 | 7.72 | 20315 |
| Net Prolit (loss) 5 | 8.424 | 236 | 1.045 | -83 | 7226 |
| Businesses reporting a profit (No.) | 170 | 28 | 58 | 44 | 40 |
| Total Sales 5 | 31052 | 697 | 3629 | 5331 | 21395 |
| Total Expense 5 | 20500 | 239 | 2.584 | 4815 | 12862 |
| Net Profits | 10552 | 258 | 1.045 | 516 | 8533 |
| Businesses reporting a loss (No) | 72 | 31 | . | 14 | 27 |
| Total Sales \$ | 9356 | 852 | - | 1758 | 67.4 |
| Total Expense $\$$ | 11484 | 1.074 | - | 2357 | 8053 |
| Net Loss 5 | -2128 | -222 | . | . 599 | -1 30. |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesees (No.) | 332 | 77 | 88 | 72 | 95 |
| Total Sales \$ | 51310 | 1390 | 2.708 | 6003 | د1208 |
| Tolal Expense | 32.590 | 1.143 | 2.539 | 5.714 | 23198 |
| Net Prolit (loss) $\$$ | 18720 | 247 | 169 | 290 | 18014 |
| Businesses reporting a profit (No.) | 265 | 54 | 67 | 54 | 90 |
| Total Seles 5 | 46608 | 983 | 2.216 | d. 447 | 38962 |
| Total Expensa | 27504 | 556 | 1.962 | 4084 | 20902 |
| Net Profit \$ | 19104 | 427 | 254 | 363 | $18 \% 60$ |
| Businesses reporting a loss (No.) | 67 | 23 | 21 | 18 |  |
| Totai Sales \$ | 4702 | 107 | 492 | 1557 | 2246 |
| Total Expense S | 5086 | 587 | 577 | 1630 | 2292 |
| Net Loss 5 | . 384 | - 180 | -85 | .73 | - 26 |

(1) These estimates are based on a sample of businesses reporling sales petimeen $\$ 10$ 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） | Boriom $25 \%$ | Lower middle $25^{\circ}$ ． | Upper <br> middle $25^{\circ}$ ． | $\begin{gathered} \text { Top } \\ 25 \text { ? } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number al businesses（estimated） | 461 | 115 | 115 | 115 | 116 |
| Businesses in sample Low saies value（ $\$ 000$＇s） High sales value（ $\$ 000$ s） | $\begin{aligned} & 30 \\ & 111 \\ & 11 \end{aligned}$ | （1） | 21 67 | 67 168 | 168 115 |


| Selected expense item | Industry Average（2） |  |  |  |  | －busi－ nesses reporting | Reporting businesses only，（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25^{\circ}$ 。 | Lower middle $25^{\circ}$, | Uoper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \text { 。 } \end{array}$ |  | Total | Bottom 25\％ | Lower midde $25^{\circ}$ 。 | Upper middle | $\begin{gathered} T_{00} \\ 25= \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 10.2 | 2.5 | 14.0 | 12.5 | 11.7 | 100.0 | 10.2 | 2.5 | 14.0 | 12.5 | 11.7 |
| Mortgage Interest | 0.1 |  |  |  |  | 5.6 | 14 |  |  | ． |  |
| Depreciation | 35 | 04 | 6. | 39 | 37 | 879 | 40 | 07 | 61 | 39 | 37 |
| Repars \＆Maintenance | 03 |  | 05 | 01 | 05 | 249 | 10 |  | 15 | 04 | 10 |
| Heat．Light \＆Telephone | 25 | 09 | 3.4 | 29 | 27 | 808 | 31 | 17 | 34 | 34 | 31 |
| Business \＆Properly Tax | 08 | 11 | 02 | 09 | 09 | 59.9 | 13 | 21 | 04 | 14 | 12 |
| insurance | 05 | 02 | 0.1 | 0.6 | 08 | 635 | 08 | 04 | 08 | 09 | 10 |
| Rent ． |  | － |  |  | 29 |  |  | ． | 49 | 55 |  |
| Personnel Expenses | 40.0 | ＊ | 53.9 | 43.7 | 61.3 | 76.1 | 52.6 | － | 53.9 | 43.7 | 61.3 |
| Financial Expenses |  |  |  |  |  |  |  |  |  |  |  |
| Bank Interest 8 Charges Protessional Fees | 27 13 | $\begin{aligned} & 54 \\ & 02 \end{aligned}$ | 13 | 21 1.2 | 20 12 | $\begin{array}{r} 846 \\ 834 \end{array}$ | $\begin{aligned} & 3.2 \\ & 15 \end{aligned}$ | 54 04 0. | 1.3 34 | 31 12 | 212 12 |
| Other Expenses | 28.1 | 46.1 | 23.7 | 26.7 | 16.9 | 100.0 | 28.1 | 46.1 | 23.7 | 26.7 | 16.9 |
| Profit（loss） | 17.6 | 45.8 | 4.4 | 13.9 | 6.9 | 100.0 | 17.6 | 45.8 | 4.4 | 13.9 | 6.9 |
| Total | 1000 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ．．． |  | ．．． | $\ldots$ | $\ldots$ |

[^21]See Notes on Symbols Page．
standard Industrial Classitication Definition：
SIC 7611 ．Insurance and Real Estate Agencies
Businesses primarily engaged in either the seling of insurance and pension products as an independent agent or broket or deating in real estate such as buying and selling for others，managing and aporaising real estate for others of whose activities encompass both fieids such as real estare appiaisal seritces independent insurance clam adjusters insurance agents and brokers．insurance and real estate agencies．insurance broker services and real estale agencies

## TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Insyrance and Real Estate Agencies (SIC 7611)

| * | Total(1) | Bottom $25^{\circ}$ 。 | Lower <br> middle $25^{\circ}$. | Uppe: middle $25^{\circ}$ s | $\begin{aligned} & \text { Top } \\ & 25^{2} \text { ? } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 461 | 115 | 115 | 115 | 116 |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000$ s) | 11) | (1) | 21 | 67 | 168 |
| High sales value $\$ 000$ 's) | (1) | 21 | 67 | 168 | 11 |
|  | Average ( 5000 '5) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 17 | - | 12 | 19 | 33 |
| Accounts and Notes Recervabie | 42 | - | 3 | 24 | 131 |
| Inventory | 1 | - | , | - | 4 |
| Orher Current Assers | 11 | - | 4 | 19 | 17 |
| Total Current Assets | 70 | - | 18 | 62 | : 85 |
| Fined Assets | 30 | 10 | 10 | 15 | 83 |
| Less Accum Dep on Fixed Assets | 12 | . | 4 | 1 | 36 |
| Other Assets | 24 | - | 3 | 21 | 65 |
| Total Assels | 113 | 10 | 27 | 94 | 298 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 11 | 3 | 2 | 53 | . 36 |
| Orther Current Liabilites | 68 | - | 16 | 53 | : 87 |
| Total Current Lisbilities | 78 | 3 | 19 | 53 | 223 |
| Mortgages Payade | 3 | - |  | . | 12 |
| Long Term Deb: | 16 | i | 2 | 21 | 4 |
| Other Liabilities | 16 | 2 | 6 | 21 | 33 |
| Total Liabilities | 99 | 5 | 26 | 74 | 273 |
| Total Equity | 13 | 5 | 1 | 20 | 25 |

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

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

|  | Total. 1 ) | $\begin{gathered} \text { Boltom } \\ 25^{\prime}: \end{gathered}$ | Lower micale 25: | Uope micule 25=: | $\begin{gathered} -\mathrm{CD} \\ i=\% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses lestimated | 161 | 115 | 115 | 115 | $1: 6$ |
| Businesses in sample Lon sales value $\$ 000 \mathrm{~s}$ ) High sales vaiue ( $\$ 000$ 's) | $\begin{aligned} & 30 \\ & 11 \\ & 11 \end{aligned}$ | 111 21 | $\begin{aligned} & 21 \\ & 67 \end{aligned}$ | $\begin{array}{r} 67 \\ 158 \end{array}$ | 158 +1 |
|  |  |  | Average |  |  |
| Liquidity Ratio Current ratio itimes, | 10 | - | 12 | 12 | , 0 |
| Leverage Ratios <br> Debt Equity ratro (rmes) Interest Coverage ratio (tumes) Debt ratio (tumes) | $\begin{array}{r} 47 \\ 319 \\ 10 \end{array}$ | $\begin{array}{r} 19 \\ 198 \\ 05 \end{array}$ | $\begin{array}{r} 161 \\ 331 \\ 11 \end{array}$ | $\begin{array}{r} -25 \\ 693 \\ 12 \end{array}$ | 37 233 09 |

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

See Notes on Symbois Page

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

|  | $\begin{aligned} & \text { Total }(1) \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Bottom } \\ 25^{\circ} \text {. } \end{array}$ | Lower miadie 25\% | Upper middle $25^{\circ}$. | $\begin{array}{r} \text { TOD } \\ 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 415 | 103 | 104 | 104 | 104 |
| Businesses in samole | 26 |  |  |  |  |
| Low sales value ( $\$ 000$ 's | (1) | (1) | 21 | 51 | 204 |
| High sales value ( $\$ 000$ s) |  | 21 | 51 | 204 | 193 |
|  | Average (\$000 s) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 21 | -14 | 5 | 28 | 56 |
| Sale of Fimad Assets | 25 | 105 | 1 | 2 | 5 |
| Increase in Long Term Depi | 7 | - | - | - | 26 |
| Advances From Owners and Affiliates | 2 | . | - | 4 | 2 |
| From Government | . | - | - | - | . |
| Increase in Share Capitai | - | - | - | - | - |
| Sale of Invesimenis | 5 | 19 | - | - | 2 |
| Tax Adjustments | . | . | - | - | - |
| Other Sources | 9 | 110 | - | - | 4 |
| Total | 60 | 110 | 6 | 34 | 95 |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 14 | $\cdot$ | 2 | 15 | 34 |
| Payment ot Dividends | 11 | - | 1 | . | 12 |
| Repayment of Long Term Debr | 22 | 81 | 1 | - | 15 |
| Current Portion of Long Term Debt | - | . | . | - | - |
| Purchase of Investments | 10 | - | - | - | 39 |
| Repayment o: Ad. From Owners and Affil | 1 | 2 | - | 1 | 2 |
| Decrease in Equily | 1 | - | - | . | 3 |
| Tax Adjustments | 2 | 5 | - | - | 4 |
| Orher Apolications | 61 | 9 | 3 | - | 1 |
| Total | 61 | 89 | 3 | 16 | 139 |
| Increase (Decrease) in Net Working Capital | - | 22 | 3 | 18 | .44 |

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

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

| Business size exoressed in average labour unitsil) | Number of Businesses | $\begin{aligned} & \text { Tolal } \\ & \text { payroll } \\ & \text { (\$000 5) } \end{aligned}$ | Average labour units(:) | Cranges in number ot Dus esses $\therefore$ :h card emripyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporlingi2) | No onger reporting 3 i |
| 1982 |  |  |  |  |  |
| Total | 355 | 27.723 | 1.917 | 69 | 58 |
| less than 20 | 321 | 14.174 | 1.008 | 67 | 57 |
| 20.99 | 13 | 1.768 | 331 | 1 | 1 |
| 100-499 | 12 | 4830 | 325 | - | - |
| 500 and over | 9 | 3.651 | 253 | 1 | - |
| 1985 |  |  |  |  |  |
| Total | 413 | 54.210 | 2.218 | 45 | , |
| less than 20 | 371 | 21809 | 1.016 | 43 |  |
| 20.99 | 22 | 12.671 | 517 | 2 |  |
| 100-499 | 9 | 8.850 | 361 | . |  |
| 500 and over | 11 | 7.885 | 324 | - |  |

(1) Average iabour units are calculated by dividing solal payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada. Calalogue No $\overline{i 2} 2002$ An average labour unit could be interpreted as a tull-time emolovee 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 numper in any given province it is shown in the 500 and over group.
(2) Relers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Nores on Symbols Page.

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


All $\$$ values are expressed in inousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Alt Businesses (No.) | 327 | 81 | 82 | 82 | 82 |
| Total Sales \$ | 59.382 | 1.524 | 4.848 | 11.026 | 41.984 |
| Total Expense \$ | 54.598 | 1.425 | 4.732 | 9.406 | 39.035 |
| Net Prot: (loss) \$ | 4.784 | 99 | 116 | 1.620 | 2.949 |
| Businesses reporting a profis (No.) | 238 | 49 | 57 | 63 | 69 |
| Total Sales \$ | 47.353 | 938 | 3.389 | 8357 | 34.669 |
| Total Expense S | 40.631 | 595 | 2.797 | 6.362 | $3087 \%$ |
| Nel Profis | 6.722 | 343 | 592 | 1.995 | 3.92 |
| Businesses reporting loss (No.) | 89 | 32 | 25 | 19 | 13 |
| Total Sales S | 12.029 | 586 | 1.459 | 2669 | 7315 |
| Total Expense $\$$ | 13.967 | 830 | 1.935 | 3044 | 8158 |
| Net Loss $\$$ | . 1.938 | -244 | -476 | . 375 | . 843 |


| All Businesses (No.) | 319 | 73 | 86 | 80 | 80 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales 5 | 57534 | 2.119 | 5.991 | 12369 | 37 C 55 |
| Tolal Expense S | 50.074 | 1.554 | 4514 | 10752 | 33198 |
| Net Proill Hoss) \$ | 7460 | 565 | 1.417 | 1617 | 3861 |
| Businesses reporting a profit (No.) | 227 | 47 | 56 | 60 | 64 |
| Total Sales \$ | 42.410 | 1.407 | 3.923 | 9253 | 27827 |
| Total Expense 5 | 33.733 | 633 | 2.239 | 7.242 | 23619 |
| Nei Protits | 8677 | 774 | 1.684 | 2011 | $+208$ |
| Businesses reporting a loss (No.) | 92 | 26 | 30 | 20 | 16 |
| Toral Sales \$ | 15.124 | 712 | 2.068 | 3.116 | 9228 |
| To:al Expense 5 | 16341 | 921 | 2335 | 3.510 | 95.5 |
| Ne: Loss 5 | -1217 | -209 | . 267 | .391 | 317 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 347 | 83 | 85 | 86 | 93 |
| Total Sales S | 53.178 | 2.428 | 6088 | 12361 | $2260{ }^{\circ}$ |
| Tolal Expense S | 57715 | 1.215 | 5.088 | 10913 | 10198 |
| Nei Profil lloss) \$ | 5763 | 1.213 | 1.000 | 1.498 | 2102 |
| Susinesses reporting a profir (No.) | 267 | 73 | 69 | 64 | 61 |
| Total Sales \$ | 44913 | 2.045 | 4.716 | 8813 | 29339 |
| Total Expense \$ | 37.615 | 805 | 3.700 | 6532 | 26578 |
| Nei Prohls | 7.298 | 1.240 | 1.016 | 2.281 | 276: |
| Businesses reporting a loss (No) | 80 | 10 | 16 | 22 | 32 |
| Toral Sales \$ | 18.565 | 383 | 1.372 | 3548 | 13252 |
| Total Expense \$ | 20100 | 4.0 | 1.388 | 2381 | 13321 |
| Ne: Loss 5 | . 1535 | -27 | . 16 | -833 | . 659 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 469 | 110 | 112 | 129 | 118 |
| Tolai Sales \$ | 74.004 | 9.549 | 5.006 | 15399 | 52050 |
| Total Expense $\$$ | 66.110 | 1.939 | 4.249 | 13.768 | $46+54$ |
| Net Protit (loss) \$ | 7.594 | -390 | 757 | 1631 | 5596 |
| Businesses reporting a profll (No.) | 337 | 87 | 55 | 94 | 101 |
| Total Sales 5 | 60.148 | 1.295 | 2.474 | 9.614 | 46765 |
| Total Expense $\$$ | 50.025 | 717 | 1.434 | 7477 | 10 397 |
| Nei Profit | 10.123 | 578 | 1030 | 2137 | 6368 |
| Businesses reporting a loss (No.) | 132 | 23 | 57 | 35 | 17 |
| Total Sales \$ | 13.856 | 254 | 2.532 | 5785 | 5285 |
| Total Expense $\$$ | 16.385 | 1222 | 2.815 | 6291 | 6.057 |
| Ne: Loss $\$$ | -2529 | .968 | . 283 | -506 | $\cdots 2$ |

[^22]See Noles on Symbols Page

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

|  | Total（1） | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ ． | Uoper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 26 | － | ． | $\cdots$ | ．． |
| Businesses in sample Low sales value（ $\$ 000$＇s High sales value（ $\$ 000 \mathrm{~s}$ ） | （11）${ }^{3}$ | －－ | $\because$ | －． | －． |


| Selected expense tem | Industry Average（2） |  |  |  |  | $\begin{aligned} & \text { ¿ bus1- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reoorting businesses anly 31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Boriom 25：。 | Lower middle 25\％。 | Uoper midde 25＊。 | $\begin{gathered} T 00 \\ 25^{\circ}= \end{gathered}$ |  | Toral | Bottom $25^{\circ}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | Uprer middle | $\begin{array}{r} \text { ToD } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 17.0 | －． | －－ | －－ |  | 100.0 | 17.0 | － | － | ．＊ | － |
| Mortgage Interest |  |  | ．． | － | ．． |  |  |  |  | ．－ |  |
| Depreciation | 117 | － | －． | $\cdots$ | －． | 1000 60 | 117 17 | －－ | －． | －． |  |
| Repairs \＆Maintenance | 0 | －． | $\because$ | $\cdots$ | －． | 60 1000 | ${ }^{1} 12$ | －－ | － | －－ |  |
| Business \＆Properity Tax | 01 | ．． | －． | ．． | －． | 243 | 03 | －－ | －． | ．－ | ．－ |
| Insurance | 03 | － | － | ．－ | $\cdots$ | 940 | 03 | － | $\cdots$ | $\cdots$ | $\because$ |
| Rent | 18 | ．－ | －－ |  | ．． | 303 | 60 | ．． | －－ | － |  |
| Personnel Expenses | 56.4 | ． | － | －＊ | － | 100.0 | 56.4 | － | － | － | ． |
| Financial Expenses | 2.4 | ． | $\cdots$ | $\cdots$ | $\cdots$ | 100.0 | 2.4 | － | － | ＊ | ＊ |
| Bank interest \＆Charges | 04 | $\cdots$ | －－ | －－ | $\cdots$ | 1000 | 04 | $\because$ | $\cdots$ | ．＊ | $\cdots$ |
| Professional Fees Franchise fees |  | －． | $\cdots$ | －． | －－ |  |  | $\cdots$ | $\because$ | －． | $\cdots$ |
| Sales and Admin．Expenses | 4.0 | － | ． | －－ | ． | 100.0 | 4.0 | ＊＊ | ＊＊ | ． | ＊ |
| Advertising | O5 | ． | － | $\cdots$ | $\because$ | 243 1000 | 22 25 | ．． | －． | $\cdots$ | ．＂ |
| Supplies | 25 10 | － | $\cdots$ | $\cdots$ | －－ |  |  | －－ | － | －－ | $\cdots$ |
| Other Expenses | 6.8 | ．． | ．． | －－ | －－ | 100.0 | 6.8 | － | －－ | －－ | ＊ |
| Protit（loss） | 13.4 | ．． | ．． | － | ．． | 100.0 | 13.4 | － | ．． | － | － |
| Totai | 100.0 | ．． | －－ | －－ | －． | 100.0 |  | － | － | － | $\cdots$ |


（3）Value in each cell $=\frac{\text { Toral weighted expendiure un a given tem }}{\text { Total weighted sales of businesses reporing this iem ol expenditure }}$ ， 100 fork quarile

Since the number of businesses reparting a specific expense may ditter for each cell．The tolal Iprofit loss？plus expensest coes mot necessarily equal loo：
See Noles on Symbols Page

## Standard Industrial Classification Definition

## SIC 7721 －Computer Services

Businesses primatily engaged in providing computer lacithes on a rental leasing of lime sharing basis and sucn activities as orogramming plarining and systems work

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

|  | Totalal | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25*。 | $\begin{array}{r} \text { TOD } \\ 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 26 | - | -- | -- | -- |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value (\$000 s) | (1) | $\cdots$ | - | - | -- |
| High sales value ( $\$ 000$ s) | (1) | -- | - | .- | -. |
|  |  |  | Average 1500 |  |  |
| Assets |  |  |  |  |  |
| Cash | 6 | -- | ** | - | - |
| Accounts and Notes Receivable | 37 | - | -- | - | -- |
| Inventory |  | -- | -- | -- | - |
| Other Current Assets | 39 | - | -- | -- | - |
| Total Current Assets | 82 | -- | * | -. | $\cdots$ |
| Fined Assets | 45 | - | -- | -- | -- |
| Less Accum Dep on Fixed Assels | 10 | $\cdots$ | -. | - | - |
| Other Assets | 70 | - | -- | -- | -- |
| Total Assets | 187 | - | - | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | - | -- | .. | - | .. |
| Other Current Liabrities | 107 | - | - | -- | - |
| Total Current Liabilities | 107 | -- | -. | - | -- |
| Mortgages Payable | . | * | -- | -- | - |
| Long Term Debt | 21 | -- | -. | -- | - |
| Other Liabultes | 46 | ** | -- | -- | - |
| Total Liabilities | 174 | -- | - | - | -- |
| Total Equity | 13 | - | -- | -- | -* |

11) These estumates are based on a sample of businesses reporing saies between $\$ 10$ thousano and $\$ 2$ million.

TABLE 3. Financial Ratios for 1985
Nova Scolia Computer Senvices (SIC 7721)

|  | Total: | Bottom $25^{2}=$ | $\begin{aligned} & \text { Lo.4er } \\ & \text { middie } 25^{\circ} \text { s } \end{aligned}$ | UDDer middie 25: | 700 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated, | 26 | -- | .. | - | - |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | .- | -- | -- |  |
| High sales value ( 5000 s ) | (1) | -. | .. | - |  |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio isimes) | 08 | -- | -- | - |  |
| Leverage Ratios |  |  |  |  |  |
| Deot Equity ratio (trmes) | 09 | .. | -- | -- | ** |
| Interest Coverage ralto (times) | 269 | -- | .. | $\cdots$ | -- |
| Debt ratio (times) | 08 | -. | -- | -- | - |

11)These estimates are based on a sample of businesses reporting sales between $\$ 10$ inousand and $\$ 2$ mition

See Notes on Symbols Page

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

|  | $\begin{gathered} \text { Toial(1) } \\ 25^{\circ} \end{gathered}$ | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower middle 25\% | Upper middle $25^{\circ}$. | Top 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 26 | - | $\cdots$ | -- | - |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | - | -* | - | $\cdots$ |
| High sales volue ( $\$ 000$ s) | (1) | - | -- | -- | -- |
|  |  |  | qe (\$000's) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 40 | * | -* | -- | - |
| Sale of Fixed Asseis | 2 | -* | -* | - | - |
| Increase in Long Term Debt | 36 | - | -- | -- | - |
| Advances From Owners and Allinates | . | -- | - | - | - |
| From Government | - | - | - | -* | - |
| Increase in Share Capital | - | -- | - | - | - |
| Sale of investments | - | - | - | -- | -。 |
| Tax Adjustments | - | - | - | -* | -- |
| Other Sources | - | - | -- | -* | -* |
| Total | 77 | ** | $\cdots$ | -* | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assels | 21 | - | -* | -- | . |
| Payment of Diurdenos | 3 | - | - | -- | -- |
| Reoayment of Long Term Debt | - | -- | - | -- | - |
| Curient Portion of Long Term Debi | 37 | -* | -- | -* | - |
| Purchase of Invesiments | - | .. | - | -* | - |
| Repayment of Adv From Owners and Affll | - | -- | ** | -* | -- |
| Decrease in Equity | - | - | -* | -- | - |
| Tax Adiusiments | - | - | -- | -- | - |
| Other Appications | - | -- | -- | - | - |
| Total | 62 | - | ** | - | -* |
| Increase (Decrease) in Net Working Capital | 15 | - | -- | -- | - |

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

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

| Business size expressed in average labour unitsil) |  | $\begin{array}{r} \text { Tota } \\ \text { payroll } \\ 1 \$ 00051 \end{array}$ | Average labour units(1) | Changes in number of Dusinesses with paid emplijuees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nealy reportingi2) | No longer reportingi 3) |
| 1982 |  |  |  |  |  |
| Total | 43 | 3.903 | 165 | 13 | 13 |
| less than 20 | 28 | 1.862 | 75 | 7 | 10 |
| 20-99 | 4 | 94 | 3 | 3 | 2 |
| 100-499 | 7 | 513 | 30 | 2 | 1 |
| 500 and over | 4 | 1234 | 57 | 1 |  |
| 1985 |  |  |  |  |  |
| Total | 68 | 10.264 | 304 | 14 |  |
| less than 20 | 50 | 3.782 | 112 | 13 |  |
| 20-99 | 8 | 418 | 12 | , |  |
| 100-499 | 7 | 4.503 | 134 | - |  |
| 500 and over | 3 | 1.561 | 46 | - |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Suriey of Emplovment. Payroll and Hours. Statistics Canada. Caralogue No 72-002 An ajerage labour unit could be interpreted as a lull-time employee Note that the jusiness size groups used are determined at the Canada leve Thus it a ousiness has at leasi 500 employees in Canada as a whole but less than that numper in any given province if is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the orevious year
(3) Relers to businesses reporting no psyroll deductions in the tollowing year

See Notes on Symbols Page

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

| Tota\|1) | Boltom $25^{\circ}$ 。 | Lower middle $25^{\circ} \%$ | Upper midole $25 \%$ | $\begin{array}{r} \text { ToD } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
|  | All 5 values are expressed in thousands |  |  |  |


|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 40 | 1 | 18 | 11 | 10 |
| Total Sales \$ | 2.918 | 10 | 228 | 421 | 2.259 |
| Total Expense \$ | 2,272 | 10 | 59 | 188 | 2.015 |
| Nei Prolit (loss) \$ | 646 | . | :69 | 233 | 24.4 |
| Susinesses reporting a profit (No.) | 36 | 1 | 18 | 10 | 7 |
| Total Saies \$ | 2.486 | 10 | 228 | 364 | 1884 |
| Total Expense S | 1.829 | 10 | 59 | 130 | 1630 |
| Net Prolit 5 | 657 | - | 169 | 234 | 25\% |
| Businesses reporting loss (No.) | 4 | - | - | 1 | 3 |
| Total Sales \$ | 432 | - | . | 57 | 375 |
| Total Expense $\$$ | 443 | - | - | 58 | 385 |
| Net Lo5s 5 | . 19 | . | - | -1 | $\cdot 10$ |
|  | 1983 |  |  |  |  |
| All Businesses (No) | 25 | 6 | 6 | 6 | 7 |
| Total Sales \$ | 4.74 | 139 | 399 | 615 | 3.588 |
| Total Expense $\$$ | 4067 | 134 | 372 | 517 | 3.038 |
| Net Prollt lloss) 5 | 680 | 5 | 27 | 98 | 550 |
| Burinesses reporting a profit (NO) | 20 | 6 | 5 | 3 | 6 |
| Total Sales \$ | 4.188 | 139 | 341 | 325 | 3.383 |
| Total Expense 5 | 3156 | 134 | 312 | 182 | 2.828 |
| Net Protit \$ | 732 | 5 | 29 | 143 | 555 |
| Businesses reporting a loss (No.) | 5 | - | 1 | 3 | 1 |
| Total Sales \$ | 553 | - | 58 | 290 | 205 |
| Total Expense 5 | 605 | - | 60 | 335 | 210 |
| Net Loss | - 52 | - | -2 | - 45 | - 5 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 22 | - | - | - | - |
| Total Sales \$ | 6.316 |  | - | - | - |
| Total Expense \$ | 6.118 | - | - | - | - |
| Net Profit (loss) S | 198 | - | - | - | - |
| Businesses reporting a profit (NO) | 20 | - | - | - | - |
| Total Sales $\$$ | 3.724 | - | - | - | - |
| Toral Expense S | 3.477 | - | - | - | - |
| Net Proflis | 247 | - | - | - |  |
| Businesses reporting a loss (No.) | 2 | - | - | - |  |
| Total Sales \$ | 2.592 | - | - | - |  |
| Total Expense S | 2681 | - | - | - | $\cdot$ |
| Net Loss 5 | .49 | - | - | - | - |
|  | 1985 |  |  |  |  |
| All Businesaes (No.) | 27 | - | - | - | - |
| Total Sales \$ | 6.987 | - | - | - | - |
| Total Expense \$ | 5.897 | - | - | - | - |
| Net Profit (loss) \$ | 290 | - | - | - |  |
| Businesses reporting a profit (No.) | 27 | - | - | - | - |
| Total Sales \$ | 6.187 | - | - | - |  |
| Total Expense 5 | 5.897 | - | - | - |  |
| Net Profit 5 | 290 | - | - | - | - |
| Businesses reporting a lass (No.) | . | - | - | - | - |
| Total Saies \$ | - | - | . | - | - |
| Tatal Expense 5 | - | - | . | - | - |
| Net Loss 5 | $\cdot$ | - | . | . | $\cdot$ |

[^23]TABLE 1．Selected Operating Ratios，in Percent of Sales， 1985 Nova Scotis．Mansgement Consulting Services（SIC 7771）

|  | Total 11 | Boltom $25^{\circ}$ 。 | $\begin{array}{r} \text { Lower } \\ \text { midale } 25^{\circ} \text {. } \end{array}$ | Upper middle 25\％ | $\begin{gathered} \text { Top } \\ 25^{\circ} \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（esfimated） | 187 | － | － | － | －＊ |
| Businesses in sample | 14 |  |  |  |  |
| Low sales value（\＄000 si | （1） | － | － | $\cdots$ | －－ |
| High saies value（\＄000 s） | （1） | －－ | － | －． | － |


| Selected expense item | Industry Average（2） |  |  |  |  | \％busi－ nesses reporting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bollom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ ． | Upper middle $25^{\circ}$ 。 | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Total | Bottom 25 ． | Lower middle 25\％ | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 20.4 | － | － | －－ | －－ | 85.4 | 23.8 | － | － | －． | －－ |
| Mortgage Interest | 07 | $\because$ | －． | －． | －－ | 82 | 87 | －－ | －－ | －． | －－ |
| Depreciation | 22 | －－ | ．． | －－ | －－ | 617 | 36 | －－ | －－ | － | － |
| Repairs \＆Maintenance | 01 | ．． | －－ | ．． | － | 34 | 38 | ．． | －－ | －－ |  |
| Heal Light \＆Telephone | 35 | －． | － | － | $\cdots$ | 728 | 48 | － | $\sim$ | ．． | $\cdots$ |
| Business \＆Property Tax | 05 | $\cdots$ | －． | － | －． | 405 | 11 | －＊ | ．． | － | －－ |
| insurance | 09 | － | － | ．－ | －－ | 534 | 17 | －． | －． | －－ | －－ |
| Rent | 124 | －－ | －． | －＊ | －－ | 500 | 248 | －－ | －－ | －－ | － |
| Personnel Expenses | 32.0 | － | － | － | － | 564 | 56.7 | －＊ | －＊ | －－ | － |
| Financial Expenses | 2.1 | $\cdots$ | －＊ | ＊＊ | － | 76.8 | 2.8 | ＊－ | － | － | － |
| Bank Interest \＆Charges | 10 | － | － | － | －－ | 533 | 19 | －－ | －－ | －－ | －• |
| Prolessicnal Fees | 11 | － | －． | － | ．－ | 687 | 16 | －－ | －． | －． | ．． |
| Franchise Fees | ． | －． | －． | － | － | － | ． | －－ | －－ | －。 | － |
| Sales and Admin Expenses | 6.4 | － | $\cdots$ | － | － | 80.5 | 7.9 | $\cdots$ | $\cdots$ | －＊ | ． |
| Adverlising | 04 | －． | ．． | ．． | －＊ | 686 | 06 | －－ | － | － | － |
| Supplies | 36 | －． | － | ．． | ．－ | 707 | 50 | －－ | －－ | －－ | －． |
| Delivery | 24 | －－ | －－ | －－ | －－ | 410 | 59 | － | ＊＊ | －＊ | － |
| Other Expenses | 4.3 | $\cdots$ | －－ | －－ | － | S2． 2 | 6.9 | － | － | $\cdots$ | － |
| Profit（loss） | 34.9 | －－ | －＊ | － | $\cdots$ | 100.0 | 34.9 | －－ | $\cdots$ | － | － |
| Total | 100.0 | －＊ | －－ | － | － | 100.0 | $\ldots$ | －＊ | ＊ | ＊ | － |

（1）These estimates are based on a sample of businesses eporting sales between $\$ 10$ thousand and $\$ 2$ milion
（2）Value in each cell $=$ Total weighted expenciture on a given item $\times 100$ for each quartle
（3）Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporing ：his item of expenditure }}$
$\times 100$ for each quarile

Since the number of businesses reporting a specific expense may differ tor each cell．the total（profit loss）plus expenses）does not necessarily equal $100{ }^{*}$ ：
See Noles on Symbols Page
Standard Industrial Classification Definition：
SIC 7771 －Management Consulting Services
Businesses primarily engaged in providing business and management consuling seivices such as business management consuling services cusioms consultants financial management consultants．manager development consultants organization management consultants petsonnel management consultants and tariff and customs consultanis

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

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | Upper middle $25^{\circ}$. | TOO |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 187 | - | - | - | $\because$ |
| Businesses in sample | 14 |  |  |  |  |
| Low sales value ( 5000 s ) | (1) | - | -- | ** | - |
| High sales value ( 5000 s ) | (1) | -- | -- | -* | - |

Average ( 5000 s)

## Assets

| Asset |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 12 | - | -- | -. | ** |
| Accounts and Notes Recervable | 4 | - | -- | -- | -- |
| Inventory | 1 | - | - | - | -- |
| Other Current Assets | 2 | - | -- | - | - |
| Total Current Assets | 20 | $\cdots$ | - | $\because$ | - |
| Fixed Assels | 15 | -- | $\bullet$ | - | $\because$ |
| Less Accum Dep on Fixed Assets | 9 | - | - | .. | - |
| Other Assets | 1 | -- | - | - | - |
| Total Assets | 26 | -- | -* | " | .. |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 6 | - | -- | $\cdots$ | - |
| Other Curtent Liablities | 12 | - | -- | - | - |
| Total Current Labrities | 18 | -- | - | - | $\cdots$ |
| Mortgages Payable | . | -- | - | -* | - |
| Long Term Debt | 1 | -- | - | -. | -* |
| Other Liabuties | 1 | " | -- | -- | - |
| Tocal Liabilities | 20 | -- | - | - | - |
| Total Equity | 7 | -- | - | - | - |

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

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

|  | Totali: | Bottom $25^{\circ}$ 。 | Lower <br> middle 25:。 | Uppe midele 25: | $\begin{gathered} \text { Tco } \\ 25^{\circ}: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 187 | - | -- | -. | - |
| Businesses in samole | 14 |  |  |  |  |
| Low sales value (\$000 s) | (1) | $\cdots$ | - | .. | -- |
| High saies value ( $\$ 000$ s) | (1) | -* | . | . | - |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio llimes: | 08 | -- | - | -- | -- |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | -4 2 | - | - | -- | - |
| Interest Coverage ratio (times) | 108 | - | -- | - | * |
| Debt ratio times) | 07 | - | - | .- | -- |

[^24]See Nores on Symbols Page

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

|  | $\begin{array}{r} \text { Total( } 11 \\ 25 \% \end{array}$ | Boltom 25\% | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{gathered} \text { TOP } \\ 255^{\circ} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number al businesses (esimated) | 108 | - | -* | -- | - |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | - | -- | -* |
| High sales value ( 5000 s ) | (1) | .- | -. | - | - |
| Aversge (\$000 s) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 11 | -- | -- | -- | -* |
| Sale of Fixed Asseis | - | -- | - | -- | -- |
| Increase in Long Term Debt | 9 | - | -- | .. | .. |
| Advances From Owners and Affiliates | - | -* | $\cdots$ | - | -- |
| From Government | $\cdot$ | -- | -- | -. | .. |
| Increase in Share Capital | - | - | - | -- | -- |
| Sale of investmenis | 1. | -* | $\cdots$ | - | ** |
| Tax Adiustments | . | - | * | -- | - |
| Other Sources | - | - | -- | - | -- |
| Total | 13 | - | - | -* | ** |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 12 | -- | -- | -- | -- |
| Payment of Dividends | 3 | - | -- | -- | - |
| Repayment of Long Term Debt | 9 | $\cdots$ | $\cdots$ | .. | .- |
| Current Portion of Long Term Debt | - | - | -- | - | -* |
| Purchase of investments | - | $\cdots$ | - | $\cdots$ | -- |
| Repayment of Adv From Owners and Allil | . | - | - | - | - |
| Decrease in Eqully | - | -- | - | -- | -- |
| Tax Adiusiments | - | -. | - | -- | -- |
| Oinet Applications | 3 | - | -- | $\cdots$ | ** |
| Total | 20 | - | -* | -- | - |
| Increase (Decrease) in Net Working Capital | -7 | - | *- | - | ** |

(1) These estimates are based on a sample of businesses reporting sales beimeen $\$ 10$ 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, Management Consulting Services (SIC 7771)

| Business size expressed in average labour unils(1) | Number ol Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ (\$ 000 ' s) \end{array}$ | Average labour uniss (1) | Changes in number of Dusinesses with paid emplovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporingl3i |
| 1982 |  |  |  |  |  |
| Total | 126 | 10.507 | 719 | 19 | 15 |
| less than 20 | 108 | 3661 | 250 | 17 | 15 |
| 20-99 | 12 | 2556 | 172 | 2 | . |
| $100 \cdot 499$ | 4 | X | 149 | . | - |
| 500 and over | $\times$ | X | 148 | - |  |
| 1985 |  |  |  |  |  |
| Total | 140 | 20.334 | 1.190 | 27 |  |
| less than 20 | 122 | 5422 | 292 | 26 |  |
| 20-99 | 8 | 2.949 | 162 | 1 |  |
| 100-499 | 7 | 5.762 | 316 | - |  |
| 500 and over | 3 | 6.201 | 340 | - |  |

(1) Average labour units are calculated by dividing total paywall by the average annual wage and solary rate as feported in the Survey of Employment Paypoil and Hours. Statistics Canada. Catalogue No $72-002$ An average labour unit could be interpreted as a full-bime employee Note that the business size groups used are determinec 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 yeap

See Noles on Symbols Page

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

| Total(1) | Bortom | Lower | Upper | Top |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middle $25 \%$ | middle 25\% | $25 \%$ |

All $\$$ values are expressed in thousands

|  |  |  | 1982 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 137 | 33 | 35 | 34 | 35 |
| Total Sales \$ | 13.593 | 359 | 633 | 1.815 | 10.785 |
| Tolal Expense \$ | 11.561 | 87 | 406 | 1.228 | 9840 |
| Net Profit (loss) \$ | 2.032 | 272 | 227 | 587 | 946 |
| Businesses reporting a profit (No.) | 116 | 32 | 31 | 28 | 25 |
| Total Sales \$ | 9.977 | 349 | 556 | 1.522 | 7550 |
| Total Expense S | 7.644 | 70 | 255 | 875 | 6.484 |
| Net Profit \$ | 2.333 | 279 | 301 | 647 | 1.106 |
| Businesses reporting lose (No.) | 21. | 1 | 4 | 6 | 10 |
| Total Sales $\$$ | 3.616 | 10 | 77 | 293 | 3.236 |
| Tolal Expense S | 3.917 | 17 | 151 | 353 | 3.396 |
| Net Loss \$ | -301 | -7 | . 74 | -60 | -160 |
|  |  |  | 1983 |  |  |
| All Susinesses (No.) | 109 | 27 | 22 | 32 | 28 |
| Total Sales \$ | 14.947 | 314 | 768 | 2519 | 11.346 |
| Toial Expense \$ | 13.663 | 217 | 565 | 2.308 | $105: 3$ |
| Net Profit (loss) \$ | 1.284 | 97 | 203 | 211 | 773 |
| Businesses reporting a prolit (No.) | 87 | 24 | 20 | 20 | 23 |
| Total Sales \$ | 10.554 | 265 | 692 | 1.775 | 7.822 |
| Toral Expense \$ | 8.939 | 154 | 481 | 1.337 | $696{ }^{\circ}$ |
| Net Profit \$ | 1.615 | 119 | 211 | 438 | 855 |
| Businesses reporting a loss (No.) | 22 | 3 | 2 | 12 | 5 |
| Total Sales \$ | 4393 | 49 | 76 | 724 | 3524 |
| Total Expense \$ | 1724 | 63 | 84 | $99^{-1}$ | - 606 |
| Net Loss 5 | -331 | -14 | -8 | -227 | . 62 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 226 | 52 | 52 | 65 | 57 |
| Total Sales \$ | 27.832 | 642 | 1.783 | 6.789 | 186.8 |
| Total Expense \$ | 21634 | 75 | 866 | 1682 | :6011 |
| Ner Pratit lioss) 5 | 6.198 | 567 | 917 | 2.107 | 2607 |
| Businesses reporting a profit (No) | 214 | 52 | 52 | 65 | 45 |
| Total Sales \$ | 23.622 | 6.42 | 1.783 | 6.789 | 12408 |
| Toral Expense \$ | 16.353 | 75 | 866 | 4.682 | 10:30 |
| Net Profr \$ | 7269 | 567 | 917 | 2107 | 3678 |
| Businesses reporting a loss (No.) | 12 | - | - | - | 12 |
| Total Saies \$ | 4210 | * | - | . | 1210 |
| Toral Expense \$ | 5.281 | - | - | - | 528 : |
| Net Loss \$ | . 1071 | - | - | - | $\cdots{ }^{1} 0^{-1}$ |
|  |  |  | 1985 |  |  |
| All Businesges (No.) | 222 | 41 | 66 | 52 | 63 |
| Total Sales \$ | 18.285 | 439 | 1.626 | 2.238 | 13982 |
| Total Expense | : 6.632 | 206 | 845 | 1.809 | 136.2 |
| Ner Prolit (loss) \$ | 1.653 | 233 | i81 | 329 | 310 |
| Businesses reporting a profit (No.) | 166 | 41 | 66 | 14 | 45 |
| Total Sales \$ | 14.902 | 438 | 1.626 | 759 | 12078 |
| Total Expense \$ | 13.116 | 206 | 845 | 315 | 1.750 |
| Net Profit \$ | 1.786 | 233 | 781 | 24 4 | 328 |
| Businesses reporting a loss (No.) | 56 | . | . | 38 | 18 |
| Total Sales \$ | 3383 | - | - | 1479 | -904 |
| Total Expense S | 3.516 | - | - | 1.594 | - 922 |
| Net Loss \$ | - 133 | - | - | -115 | $\cdots 8$ |

19 These estimates are based on a sample of businesses reporting sales oet ween $\$ 10$ thousand and $\$ 2$ milion
See Notes on Symbols Page

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

|  | Total（ 1 ） | Bottom $25 \%$ | Lower middle $25 \%$ | Upper <br> middie $25^{\circ}$ ． | $\begin{gathered} \text { Top } \\ 25^{\circ} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 $1 \$ 000 \mathrm{si}$ | （1） | 69 | 218 | 296 | （1） |


| Selected expense irem | Indusiry Average（2） |  |  |  |  | ○busi－ nesses reporting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottam $25^{\circ}$ 。 | Lower middle $25^{\circ}=$ | Upper micdle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Boltom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upoer middie | $\begin{array}{r} \text { Top } \\ 25: \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 37.4 | 52.5 | 45.8 | 30.9 | 21.3 | 100.0 | 37.4 | 52.5 | 45.8 | 30.9 | 21.3 |
| Mortgage Interest | 57 |  |  |  |  | 576 789 | 98 78 |  |  |  |  |
| Depreciation ${ }^{\text {Repars \＆Maintenance }}$ | 62 | 54 | 59 | 75 | 58 | 1889 | 78 116 | 200 | 109 196 | 75 30 | $\begin{array}{r}58 \\ \hdashline 0\end{array}$ |
| Repairs \＆Maintenance Heat Light \＆Telephone | 116 86 | 128 | 95 | 59 | 66 | 1000 | 86 | 12.8 | 95 | 59 | 66 |
| Business \＆Properly Tax | 28 | $\pm 0$ | 3. | 09 | 29 | 963 | 29 | 4.7 | 34 | 09 | 29 |
| Insupance | 18 | 28 | 23 | 13 | 07 | 963 | 18 | 33 | 23 | 13 | 07 |
| Rent | 09 |  |  |  |  | 230 | 37 |  |  |  |  |
| Personnel Expenses | 23.7 | 29.4 | 15.8 | 19.2 | 31.2 | 100.0 | 23.7 | 29.4 | 15.8 | 19.2 | 31.2 |
| Financial Expenses | 8.7 | 10.1 | 11.4 | 7.5 | 5.7 | 100.0 | 8.7 | 10.1 | 11.4 | 76 | 5.7 |
| Bank Interest \＆Charges | 61 | 93 | 91 | 2.0 | 40 | 891 | 68 | 130 | 102 | 20 | $\pm 3$ |
| Prolessional Fees | 25 | 08 | 22 | 5.6 | 13 | 870 | 29 | 19 | 22 | 56 | 13 |
| Franchise Fees | 0. |  |  |  |  | 45 | 19 |  |  |  |  |
| Sales and Admin Expenses | 6.1 | 10.4 | 4.1 | 5.7 | 4.6 | 100.0 | 6.1 | 10.4 | 4.1 | 5.7 |  |
| Advertising | 19 | 31 | 12 | 2.3 | 14 | 815 | 24 | 43 | 21 | 23 | 14 |
| Supplies | 29 | 57 | 21 | 17 | 22 | 1000 | 29 | 57 | 21 | 17 | 22 |
| Delivery | 08 | 08 | 06 | 1.5 | 05 | 796 | 11 | 16 | 08 | 15 | 05 |
| Laundry \＆Cleaning Expenses | 01 |  |  |  |  | 424 | 10 |  |  |  |  |
| Other Expenses | 24.9 | 8.7 | 26.1 | 34.9 | 28.6 | 100.0 | 24.9 | 8.7 | 26.1 | 33.9 | 28.6 |
| Prolit（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 | $\ldots$ | ．．． | $\cdots$ | ．．． |  |

（1）These estimates are based on a sample of businesses eporting saies between $\$ 10$ ihousand and $\$ 2$ million
（2）Value in each cell $=$ Tolal weighted expenditure on a given item Total weighted sales of all businesses in the sample
（3）Value in each cell $=$ Total werghted expenditure on a given item $\times 100$ for each quarile Tatal weighted sales of businesses reporting this item of expenditure
Since the number of busmesses 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 notel－iype rooms are classitied here regardiess of the major source of revenue A hotel－fype room has access only trom the interior of the bulding and a motel holel－fype room has access trom both the interior and exterior

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

|  | Total 1 ) | Boltom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \text { : } \end{aligned}$ | Upper middie $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 97 | 24 | 24 | 24 | 25 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (1) | (1) 69 | 69 218 | 218 <br> 296 | 296 |

Average ( $\$ 000$ s)

| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 19 | 3 | 1 | 4 | 65 |
| Accounis 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 |
| Fined Assets | 419 | 41 | 115 | 639 | 861 |
| Less Accum Dep on Fixed Asseis | 91 | - | 18 | 74 | 268 |
| Other Assels | 26 | - | . | 28 | 71 |
| Total Assets | 393 | 44 | 104 | 617 | 793 |
| Liabilities and Equity |  |  |  |  |  |
| - Current Loans | 19 | 2 | - | 36 | 37 |
| Other Current Liabilites | 48 | 4 | 5 | 63 | 119 |
| Total Current Lisbilities | 67 | 5 | 5 | 100 | 156 |
| Mortgages Payable | 172 | 17 | 63 | 478 | 920 |
| Long Term Debi | 7 | . | - | ${ }^{\circ}$ | 27 |
| Oiner biabulities | 97 | - | 1 | 80 | 302 |
| Total Liabitities | 343 | 23 | 69 | 658 | 605 |
| Total Equity | 51 | 21 | 34 | -41 | 188 |

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

TABLE 3. Financial Ratios for 1985
Nova Scotia. Motels. Motels and Molor Hoiels (SIC 9111 \& 9112)

|  | Totail 1 ? | Botrom $25^{\circ}=$ | $\begin{aligned} & \text { Lowe' } \\ & \text { midele } 25^{\prime}= \end{aligned}$ | Uppe: midcle 25: | $\begin{gathered} T 00 \\ 25^{\prime}= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimatedi | 97 | 24 | 21 | 24 | 25 |
| Businesses in samole Low sales value ( $\$ 000$ s) High sales value ( $\$ 000 \mathrm{~s}$ ) | 24 (1) (1) | $11)$ 69 | $\begin{array}{r} 69 \\ 298 \end{array}$ | $\begin{aligned} & 218 \\ & 296 \end{aligned}$ | $\begin{array}{r} 296 \\ 111 \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio (times) | 08 | 02 | 17 | 03 | 10 |
| Leverage Ratios <br> Debt Equity ratio (times) Interest Coverage ratio (times) Debt rato (times) | -61 96 91 | 03 23 | 30 06 07 | -257 21 11 | 64 54 07 |

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

See Noles on Symbols Page

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

|  | $\begin{gathered} \text { Total(1) } \\ 25^{\circ} \% \end{gathered}$ | Bottom $25^{\circ}$. | Lower middle $25^{\circ}$. | Upoer middle $25^{\circ}$. | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 45 | - | $\cdots$ | - | -- |
| Businesses in samole | 7 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | -- | -* | -- |
| High sales value (\$000's) | (1) | -- | .. | .- | -- |
|  | Average (\$000's) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 81 | -- | -- | -* | - |
| Sale of Fixed Asseis | 3 | .. | -. | -. | -- |
| increase in Long Term Deb: | 416 | -* | -- | - | - |
| Advances From Owners and Alfilates | 12 | - | - | - | -* |
| From Government | . | .- | $\cdots$ | - | - |
| Increase in Share Capral | - | -- | - | -- | -- |
| Sale of investmenis | 2 | -- | .. | -- | - |
| Tax Adjustments | 4 | -* | -. | -- | - |
| Oiher Sources | - | .- | - | .. | -* |
| Total | 517 | - | -* | - | -* |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 438 | -. | -. | -- | ** |
| Payment of Dividends | 2 | -- | .. | -- | - |
| Repayment of Long Term Debt | 84 | .- | .. | -. | - |
| Current Portion of Long Term Detr | - | -* | - | -. | - |
| Purchase of investments | 3 | -- | - | -- | - |
| Repayment of Adv From Owners and Alfit | 13 | *- | -- | -- | -. |
| Decrease in Equily | - | - | - | - | - |
| Tax Adjusimenis | 2 | .. | .. | -- | * |
| Other Applications | 15 | - | - | -. | $\cdots$ |
| Total | 557 | -. | - | -* | - |
| Increase (Decrease) in Net Working Capital | . 40 | -* | - | -- | * |

(1) These estumates are based on a sample of businesses reporting sales beiween $\$ 10$ ihousand 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)

| Business size expressed in average labour units(1) |  | $\begin{aligned} & \text { Tolal } \\ & \text { payroll } \\ & \langle \$ 000 \mathrm{~s}\rangle \end{aligned}$ | Average labour units!": | Changes in numcer ó Ousinessés |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nealy reportingi2) | No longer reportingi3 |
| 1982 |  |  |  |  |  |
| Total | 274 | 33,998 | 4.589 | 39 | 12 |
| less than 20 | 217 | 6.409 | 864 | 30 | 19 |
| 20.99 | 40 | 11027 | 1.491 | 7 | 1 |
| 100.499 | 9 | 9.057 | 1219 | - |  |
| 500 and over | 8 | 7.505 | 1015 | 2 |  |
| 1985 |  |  |  |  |  |
| Total | 267 | 45.234 | 4.551 | 31 |  |
| less than 20 | 216 | 8.239 | 829 | 25 |  |
| 20-99 | 35 | 15.277 | 1.537 | $\downarrow$ |  |
| 100.499 | 8 | 8.580 | 863 | 1 |  |
| 500 and Over | 8 | 13.138 | 1.322 | 1 |  |

(1) Average labour uniss are calculated by dividing total payroll by the average annual wage and salary ate as reported in the Survey ol Emploument Paypoll and Hours. Statistics Canada Catalogue No 72-002 An average tabour unit could be interpieted as ₹ full-ime emplovee Note that the business size groups used are delermined at the Canada level Thus if a business has at least 500 employees in Canada as a whole but less than inat number in any given province it is snown in the 500 and over group
(2) Relers to businesses reporting no payroll deductions in the previous year
(3) Relers to businesses reporting no pbyroll deductions in the following year

See Notes on Symbols Page

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

| Bottom | Lower | Uoper | Top |  |
| :---: | :---: | ---: | ---: | ---: |
|  | $25 \%$ | midale $25 \%$ | middle $25 \%$ | $25 \%$ |

All \$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 158 | 39 | 37 | 42 | 40 |
| Total Sales \$ | 47.091 | 1,290 | 3.499 | 10.171 | 32.131 |
| Total Expense \$ | 46.488 | 1.449 | 3.283 | 10.048 | 31.708 |
| Net Profit (loss) \$ | 603 | - 159 | 216 | 123 | 423 |
| Businesses reporting a profit (No.) | 95 | 25 | 23 | 24 | 23 |
| Total Sales \$ | 27,391 | 903 | 2.265 | 6.212 | 18.011 |
| Total Expense \$ | 24.754 | 772 | 1.962 | 5.867 | 16, 153 |
| Net Profit\$ | 2.637 | 131 | 303 | 345 | 1.858 |
| Businesses reporting loss (NO.) | 63 | 14 | 14 | 18 | 17 |
| Total Saies \$ | 19.700 | 387 | 1.234 | 3.959 | 14.120 |
| Total Expense \$ | 21.734 | 677 | 321 | 4.181 | 15.555 |
| Net Loss \$ | -2.034 | -290 | . 87 | .222 | -1.435 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 190 | 47 | 48 | 47 | 48 |
| Total Sales \$ | 41.454 | 712 | 2.848 | 7.793 | 30.101 |
| Total Expense \$ | 38.157 | 614 | 2.906 | 7.635 | 27.002 |
| Net Profit (10ss) \$ | 3.297 | 98 | -58 | 158 | 3.099 |
| Businesses reporting a profit (No.) | 125 | 37 | 25 | 30 | 33 |
| Total Sales \$ | 26,330 | 581 | 1.388 | 4.627 | 19.734 |
| Total Expense \& | 22,085 | 427 | 1.210 | 4.193 | 16.255 |
| Net Profit \$ | 4.245 | 154 | 178 | +34 | 3,479 |
| Businesses reporting a loss (No.) | 65 | 10 | 23 | 17 | 15 |
| Total Sales \$ | 15.124 | 131 | 1.460 | 3.166 | 10,367 |
| Total Expense \$ | 16.072 | 187 | 1.696 | 3.442 | 10.747 |
| Net Loss\$ | -948 | - 56 | -236 | -276 | -380 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 135 | 23 | 43 | 30 | 39 |
| Total Saies \$ | 34.065 | 543 | 2.746 | 7.145 | 23.631 |
| Total Expense \$ | 34,602 | 681 | 2.810 | 8.299 | 22.812 |
| Net Profit (lass) \$ | -537 | -138 | -64 | -1.154 | 819 |
| Businesses reporting a protit (No.) | 62 | - | 26 | 12 | 24 |
| Total Sales \$ | 21.509 | - | 1.963 | 2.707 | 16.839 |
| Total Expense \$ | 19.955 | - | 1.683 | 2.612 | 15.660 |
| Net Profit \$ | 1.554 | - | 280 | 95 | 1.179 |
| Businesses reporting a loss (No.) | 73 | 23 | 17 | 18 | 15 |
| Totai Sales \$ | 12.556 | 543 | 783 | 4,438 | 6.792 |
| Total Expense \$ | 14,647 | 681 | 1,127 | 5.687 | 7,752 |
| Net Loss \$ | -2,091 | -138 | -344 | -1.249 | -360 |
|  | 1985 |  |  |  |  |
| All Businesses (No.) |  | 24 | 26 | 24 | 26 |
| Total Sales \$ | 31,658 | 1.347 | 2.831 | 6.098 | 21,382 |
| Total Expense \$ | 29.492 | 1.458 | 2.848 | 5.980 | 19,206 |
| Net Profit (loss) \$ | 2,166 | -111 | -17 | 118 | 2,176 |
| Businesses reporting a profit (No.) | 73 | 9 | 14 | 24 | 26 |
| Total Sales \$ | 29.824 | 424 | 1.920 | 6.098 | 21,382 |
| Total Expense \$ | 27.367 | 372 | 1.809 | 5.980 | 19.206 |
| Net Profit \$ | 2.457 | 52 | 111 | 118 | 2.176 |
| 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 | * | - |

[^25]See Notes on Symbols Page

TABLE 1．Selected Operating Ratios，in Percent of Sales， 1985
Nova Scotia，Licensed and Unlicensed Restaurants（SIC 9219 8212）

|  | Totald | Botrom 25\％ | Lower middle $25^{\circ}$ ． | Upper middle $25^{\circ}$ ． | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 420 | 105 | 105 | 105 | 105 |
| Businesses in sample Low sales value（ $\$ 000$ s） Migh sales value（ 5000 ＇s） | $\begin{aligned} & 53 \\ & 11 \\ & (1) \end{aligned}$ | （1） | 61 $\times 59$ | 159 321 | 321 |


| Selecied expense item | Industry Average（2） |  |  |  |  | \％bust <br> nesses reporting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25． | Lower midde $25^{\circ}$ 。 | Upper modie 25 。 | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |  | Total | Bottom $25^{\circ}$ ． | Lower middle $25^{\circ}$ 。 | Upper middle | $\begin{gathered} T_{o p} \\ 25^{\circ}: \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 40.8 | 33.7 | 51.8 | 398 | 38.0 | 99.0 | 41.3 | 33.7 | 51.8 | 39.8 | 39.5 |
| Occupancy Expenses Mortoage Interes？ | 14.3 0.7 | 18.9 | 10.7 | 14.1 | 13.4 | 100.0 286 | 14.3 2.4 | 18.9 | 10.7 | 14.1 | 13.4 |
| Depreciation | 20 | 02 | 21 | 28 | 29 | 663 | 30 | 1.1 | 42 | 28 | 39 |
| Reoars \＆Maintenance | 23 | 53 | 11 | 15 | 14 | 939 | 25 | 53 | 14 | 15 | 14 |
| Heat Light \＆Telephone | 46 | 51 | 54 | 50 | 31 | 947 | 49 | 63 | 54 | 50 | 32 |
| Business \＆Property Tax | 13 | 30 | 04 | 08 | 0.9 | 908 | 1.1 | 30 | 04 | 09 | 11 |
| insurance | 12 | 33 | 03 | 07 | 06 | 919 | 13 | 33 | 0.4 | 07 | 07 |
| Rent | 21 | － | 07 | 33 | 44 | 402 | 52 |  | 28 | 70 | 50 |
| 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 | 3.6 | 6.9 | 1.2 | 3.6 | 2.7 | 98.3 | 3.6 | 6.9 | 1.3 | 3.7 | 2.7 |
| Bank interest 8 Charges | 25 | 57 | 06 | 21 | 18 | 96.9 | 26 | 5.7 | 06 | 29 | 19 |
| Professional Fees | 08 | 11 | 06 | 08 | 0.6 | 942 | 08 | 1. | 0.6 | 08 | 07 |
|  |  |  |  |  |  |  |  |  | 0.4 |  |  |
| Sales and Admin．Expenses Aduertising | 2.9 | 10.4 23 | 1．4 10 | 6.6 31 | 6.1 18 | 99.3 993 | 6.9 2.1 | 10.4 23 | 9 | 3.7 | 6.2 19 |
| Suoplies | 39 | 78 | 20 | 24 | 33 | 897 | 43 | 78 | 28 | 25 | 37 |
| Delivery | 08 | 03 | 10 | 1. | 08 | 807 | 10 | 04 | 11 | ， 5 | 10 |
| Fuel Expense | C 1 |  |  |  |  | 114 | 13 |  |  |  |  |
| 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 | 39 |
| Total | 100.0 | 1000 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\cdots$ | ．．． | $\ldots$ | $\ldots$ |

（1）These es：mates are based on a sample of businesses reporling sales between $\$ 10$ thousand and $\$ 2$ milion
（2）Value in each cell $=$ Total meighted expenditure on a given tem
Toial weighied sales of all businesses in the sample
（3）Value in each cell $=\frac{\text { Total weighteo expenditure on a given item }}{\text { Total weighted sales of businesses reporting this iem of expenditure }} \times 100$ for each quartile
Since the number of businesses reporing a specitic expense may difler for each cell．The total（profit（loss）plus expenses）does nor necessarly equal io0：。 See Notes on Symbols Page
Standard Industrial Classification Definition：
SIC 9211 \＆ 9212 －Licensed and Unlicensed Restaurants
Businesses primarity engaged in preparing and serying meals for consumption on the premises elther licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Licensed and Unllicensed Festaurants (SIC 9211 8212)

|  | Total(t) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle 25\% | $\begin{array}{r} \text { TOP } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 420 | 105 | 105 | 105 | 105 |
| Businesses in sample | 53 |  |  |  |  |
| Low seles value ( $\$ 000$ s) | (1) | (1) | 61 | 159 | 321 |
| Hign sales value (\$000 s) | (1) | 61 | 159 | 321 | (1) |
|  | Average (\$000's) |  |  |  |  |
| Asset |  |  |  |  |  |
| Cash | 9 | 5 | 5 | 5 | 23 |
| Accounts and Notes Recervable | 1 | - | - | - | 5 |
| Inventory | 6 | - | 1 | 4 | 19 |
| Other Current Assets | 6 | - | - | 8 | 18 |
| Total Current Assers | 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 |
| Totsl Assets | 102 | 56 | 31 | 73 | 247 |
| Lisbinities and Equity |  |  |  |  |  |
| Current Loans | 6 | - | 3 | 6 | 6 |
| Oiner Current Liabilities | 26 | 4 | 5 | 19 | 75 |
| Total Cuprent Liabilities | 32 | 4 | 8 | 25 | 92 |
| Morigages Payable | 6 | 9 | 7 | 1 | 8 |
| Long Term Debt | 9 | $\bigcirc$ | 5 | 10 | 19 |
| Other Liabilites | 33 | 26 | 6 | 26 | is |
| Total Liabilities | 80 | 39 | 25 | 62 | 193 |
| Total Equity | 22 | 18 | 6 | 11 | 54 |

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

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

|  | Tolall ${ }^{\text {a }}$ | Boltom $25=$ | Lower middele $25^{\circ}$. | Upoer midale 25\% | $\begin{array}{r}\text { TOD } \\ \text { 25: } \\ \hline\end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 420 | 105 | 105 | 105 | 105 |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales velue $\$ 000$ s) | 53 <br> (1) <br> (1) | 111 61 | $\begin{array}{r} 61 \\ 159 \end{array}$ | $\begin{array}{r} 159 \\ 321 \end{array}$ | $32 \%$ |
|  |  |  | Average |  |  |
| Liquidity Ratio Current ratio (times) | 11 | 13 | 16 | 10 | 08 |
| Leverage Ratios <br> Dedt Equity ratio (times) Interest Coverage patio llimes) Debt tatio (limes) | $\begin{aligned} & 33 \\ & 52 \\ & 09 \end{aligned}$ | 22 03 07 | -14 4 08 08 | $\begin{array}{r} 38 \\ 14 \\ 09 \end{array}$ | 68 128 10 |

(1) These estimates are based on a sample of businesses reporing saies 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) | Botiom | Lower | Upper | Top |
| :---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middle $25 \%$ | middle $25 \%$ | $25 \%$ |

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 | 7752 | 24.830 |
| Total Expense \$ | 35,802 | 1.888 | 4.029 | 7.035 | 22.850 |
| Net Profit \$ | 3.534 | 350 | 487 | 717 | 1980 |
| Businesses reporting loss (No.) | 103 | 21 | 25 | 30 | 27 |
| Totai 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 |
| Totai Expense \$ | 62.261 | 2,684 | 6.156 | 13,496 | 39.925 |
| Net Profit (loss) \$ | 2.196 | 432 | 471 | 640 | 573 |
| Businesses reporting a profit (No.) | 153 | 37 | 36 | 41 | 39 |
| Total Sales \$ | 52,769 | 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 | 13.738 |
| Total Expense \$ | 23.448 | 1.357 | 2.752 | 4.362 | 14,977 |
| Net Loss \$ | -1.840 | . 118 | -220 | -256 | -1.246 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 386 | 93 | 99 | 96 | 98 |
| Total Sales \$ | 126.868 | 7.163 | 15.286 | 27.529 | 76.890 |
| Total Expense S | 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 S | 98.756 | 5.562 | 11.375 | 20.036 | 61.783 |
| Net Profit \$ | 7.035 | 688 | 962 | 1.088 | 4.297 |
| Businesses reporting a loss (MO.) | 77 | 18 | 19 | 23 | 17 |
| Total Sales \$ | 21.077 | 913 | 2.949 | 6.405 | 10.810 |
| Total Expense 5 | 21.952 | 969 | 3.152 | 6.755 | 11.076 |
| Net Loss \$ | -875 | -56 | -203 | -350 | -266 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 421 | 105 | 91 | 119 | 105 |
| Total Sales \$ | 112.853 | 6.527 | 9.312 | 27.474 | 69.540 |
| Total Expense \$ | 108,346 | 6.314 | 8.385 | 26.640 | 67.007 |
| Net Profit (loss) \$ | 4.507 | 213 | 927 | 834 | 2.533 |
| Businesses reporting a profit (No.) | 291 | 52 | 74 | 84 | 81 |
| 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 |
| Totai Sales \$ | 26.014 | 3.398 | 1.938 | 7.590 | 13.088 |
| Total Expense \$ | 27.122 | 3,589 | 1.989 | 7.759 | 13.785 |
| Nel Loss \$ | -1.108 | -191 | . 51 | -169 | .697 |

[^26]See Notes on Symbols Page.

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

(1) These estimates are oasec on a sample of businesses reooring saies between $\$ 10$ thousand and $\$ 2$ millicn

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 Food Services (SIC 921)

|  |  |  |  | Changes in numbet of Dusinesses $\therefore$ in oaic emciovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labout unitst 9 ) |  | $\begin{aligned} & \text { Tolai } \\ & \text { paypoll } \\ & \text { (\$000's) } \end{aligned}$ | Average lacour units ( 11 | Ne.wy reporting.2) | No onger reportingi3) |
| 1982 |  |  |  |  |  |
| Potal | 948 | 69.929 | 9.599 | 179 | 90 |
| ress inan 20 | 8:9 | 25934 | 3553 | : 55 | 89 |
| 20.99 | 108 | 23.851 | 3278 | 21 | 8 |
| 100-499 | 11 | 10900 | 1 198 | 1 | 1 |
| 500 and over | 10 | 924. | 1270 | 1 | . |
| 1985 |  |  |  |  |  |
| Total | 1.019 | 93.577 | 10.638 | 142 | ... |
| less than 20 | 885 | 33885 | 3852 | 13.8 |  |
| 20.99 | 115 | 37.390 | +251 | 8 |  |
| 100.499 | 12 | 13994 | - 591 | . |  |
| 500 and over | 7 | 8308 | 944 | - |  |

[^27]See Notes on Symbols Page

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

|  | Total（1） | Bottom 25\％ | Lower middle 25\％ | Upper middle 25\％ | $\begin{aligned} & \text { TOp } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 210 | － | － | －－ | － |
| Businesses in sample Low sales value（ $\$ 000$＇s） High sales value（ $\$ 000$ s） | $\begin{aligned} & 18 \\ & (1) \\ & 11 \end{aligned}$ | －－ | －－ | －－ | － |


| Selected expense item | Indusiry Average（2） |  |  |  |  |  | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper midale $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ | \％buss． nesses reporting | Total | Boltom 25． | Lower muddle $25^{\circ}$ 。 | Uppe＇ middle | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 50.6 | －＊ | － | －＊ | $\cdots$ | 100.0 | 50.6 | $\cdots$ | －－ | －＊ | －． |
| Occupancy Expenses | 21.1 | $\cdots$ | － | $\cdots$ | $\cdots$ | 100.0 | 21.1 | － | ＊＊ | ＊＊ | －． |
| Mortgage Interest |  | －． | －－ | －－ | ．－ |  |  | ．． | －－ | ．． | ．． |
| Depreciation | 57 | $\cdots$ | － | － | － | 938 | 61 | － | － | $\cdots$ | ＊＊ |
| Repars \＆Maintenance | 12 | － | －－ | － | ＊＊ | 1000 | 12 | －－ | － | － | ＊＊ |
| Heat．Light \＆Telephone | 53 | － | －－ | ．－ | －－ | 1000 | 53 | －－ | －－ | －0 | －＊ |
| Business \＆Property Tax | 03 | ．． | －－ | － | －－ | 493 | 07 | － | ．－ | － | $\cdots$ |
| Insurance | 05 | ＊ | － | －． | $\cdots$ | 634 | 07 | ＊＊ | ＊－ | ＊ | － |
| Rent | 80 | －． | －． | ．－ | －－ | 763 | 105 | －－ | ．． | $\cdots$ | ＊＊ |
| Personnel Expenses | 30.4 | ＂ | －－ | － | $\cdots$ | 100.0 | 30.4 | ＊＊ | －＊ | － | － |
| Financial Expenses | 6.1 | $\cdots$ | －－ | － | －＊ | 97.7 |  | － | － | ＝＊ | ＊＊ |
| Bank Interest 8 Charges | 36 | －． | －－ | －． | － | 977 | 37 | －． | －－ | ．． | － |
| Protessional Fees | 11 | － | －－ | － | － | 977 | 9.2 | $\cdots$ | － | ＊ | －． |
| Franchise Fees | 14 | ．． | ．－ | ．－ | －－ | 339 |  | －－ | －－ | －． | － |
| Sales and Admin．Expenses | 4.0 | － | － | － | － |  | 4.0 | －． | － | － | －＊ |
| Adverising | 18 | ．． | ．． | － | －－ | 769 | 24 | ．－ | －． | － | － |
| Supolies | 06 | ．． | ．－ | ．． | ．－ | 570 | 10 | － | －－ | －－ | －＊ |
| Delizery | － 3 | －－ | $\cdots$ | －． | $\cdots$ | 504 | 26 | $\cdots$ | －． | － | $\stackrel{-}{-}$ |
| Fuel Expense | 03 | －． | ．． | ．． | ．． | 243 |  | ．－ | ．－ | ．－ | － |
| Other Expenses | 3.9 | － | － | － | $\cdots$ | 100.0 | 3.9 | ＊ | －－ | － | $\cdots$ |
| Profit（loss） | ． 161 | ．． | －＊ | －－ | －． | 100.0 | －16．1 | －－ | －－ | －＊ | ＊ |
| Total | 100.0 | －＊ | －－ | － | － | 100.0 | $\ldots$ | － | － | － | －． |



Since the number of businesses reporting a specific expense may difter for each cell the total iprofit（loss）plus expenses）does not necessarily equat 100 ：
See Nores on Symbols Page
Standard Industral Classification Definition：
SIC 9213．Take－Out Food Services
Businesses primarily engaged in preparing and setling packaged or wrapped food to the public top consumption away trom the premises such as take－out chinese foods doughnut shops take－out fish and chips．take－out Ified chicken，hot dog stands．ice cream stands rake－out pizzerias represhment oooths．and prepared lood take－out service cexc caterers ano mobile lood services；

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

| - | Total(1) | Bottom $25 \%$ | Lower middie $25^{\circ}$. | Upper middle 25\%: | $\begin{gathered} T 00 \\ 25: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses lestimaled) | 210 | - | -- | -- | -* |
| Businesses in sample | 18 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -. | - | -- | - |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | -- | -- | -- | .- |
|  |  |  | Average 1500 |  |  |
| Assets |  |  |  |  |  |
| Cash | 11 | -- | - | - | ** |
| Accounts and Notes Receivable | 2 | -. | .- | -- | -- |
| Inventory | 4 | -- | - | .- | .. |
| Other Current Asse:s | 3 | $\cdots$ | -- | - | -- |
| Total Current Assets | 19 | - | -- | - | -- |
| Fixed Assets | 100 | -- | -- | -- | -- |
| Less Accum Dep on Fixed Assets | 18 | -* | -- | -- | -. |
| Other Assels | 35 | ** | ** | .- | -- |
| Total Assets | 136 | - | - | ** | ** |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 19 | ** | -- | -- | -* |
| Other Current Liabilities | 54 | -. | -- | -* | - |
| Toral Cuprent Lidilties | 72 | - | -- | -- | * |
| Mortgages Payable | 2 | -- | - | - | -- |
| Long Term Deot | 27 | -* | -* | -- | -- |
| Other wabilifes | 34 | -- | -* | -- | -- |
| Total Liabilities | 136 | -- | *- | - | - |
| Total Equity | . | .. | .. | .- | - |

\{1) These esimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million

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

|  | Tosally | Bollom 25:。 | $\begin{array}{r} \text { Lo.er } \\ \text { midole } 25:= \end{array}$ | uppet middle 25: | $\begin{gathered} T 00 \\ 25= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iesumated) | 210 | -- | .. | - | -- |
| Businesses in samole | 18 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | - | -- | $\cdots$ |
| Migh sales vaiue ( $\$ 000 \mathrm{~s}$ ) | (1) | .. | .. | . | .. |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio times) | 07 | - | - | - | .. |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily ratio (tumesi | 2235 | -- | - | -- | $\cdots$ |
| Interest Coverage rallo ltumes) | 35 | - | -- | $\cdots$ | $\cdots$ |
| Debr ratio (times) | 10 | - | -- | - | -- |

(1) These estimates are based on a sample of businesses reporting sates oeiween $\$ 10$ thousand ano $\$ 2$ mition

See Notes on Symbols Page

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

|  | Total(4) 25。 | Botrom $25 \%$ | Lover middie $25^{\circ}$ | Upper miade 25*, | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 54 | $\cdots$ | - | .. | - |
| Businesses in sample | 10 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | $\cdots$ | - | - | -. |
| High sales value ( $\$ 000$ s) | (1) | -- | -- | -- | ** |

Average ( 5000 s )

| Souree of Funds |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From Operations | 36 | -- | - | - | $\cdots$ |
| Sale of Fixed Assets | 2 | - | - | -- | - |
| Increase in Long Term Debt | 28 | - | -- | - | - |
| Advances From Owners and Alfiliates | 5 | -- | * | $\cdots$ | -- |
| From Government | . | - | - | -- | - |
| Increase in Share Capral | 16 | *. | -- | - | -- |
| Sate of investments | 1 | -- | -- | -* | - |
| Tax Adjustments | . | - | - | - | - |
| Other Sources | - | - | - | -* | - |
| Total | 89 | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assels | 33 | -- | - | - | - |
| Payment of Dividends | 3 | - | -. | .- | - |
| Repayment of Long Term Debt | 13 | - | . | - |  |
| Current Portion of Long Term Debt |  | -* | -- | -- | - |
| Purchase of investments | 9 | -- | -- | - |  |
| Repayment of Ady From Owners and Allil | 9 | -- | - | .. | -- |
| Decrease in Equity |  | -- | -* | -- | . |
| Tax Adustments | 1 | - | -- | -- | - |
| Other Applications | . | -- | -- | -- | - |
| Total | 68 | - | - | $\cdots$ | - |
| Increase (Decrease) in Net Working Capital | 21 | - | - | * | -* |

(1) These estimates are based on a sample of businesses reoorting sales beiween $\$ 10$ thousand and $\$ 2$ milion

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. Food Services (SIC 921)

| Business size expressed in average labour unils(1) | Number Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & \text { (5000's) } \end{aligned}$ | Average labour units (1) | Changes in numoer ot businesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nenly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 948 | 69.929 | 9,599 | 179 | 90 |
| less inan 20 | 819 | 25939 | 3.553 | 156 | 81 |
| 20.99 | 108 | 23851 | 3.278 | 21 | 8 |
| 100.499 | 19 | 10.900 | 1.498 | , | 1 |
| 500 and over | 10 | 9244 | 1.270 | 1 | . |
| 1985 |  |  |  |  |  |
| Total | 1.019 | 93.577 | 10.638 | 142 |  |
| less than 20 | 885 | 33.885 | 3.852 | $13 \pm$ |  |
| 20.99 | 115 | 37390 | 4251 | 8 |  |
| 100-499 | 12 | 13994 | 1.591 | . |  |
| 500 and over | 7 | 8308 | 944 |  |  |

(1) Average labour units are calculated by dividing :otal sayroll oy the average annual wage and salary rate as reported in the Survey of Emplovmem Davrel and Hours Statistics Canada. Catalogue Nc $72-002$ An arerage labour unit could be interpreted as a full-time employee Note :nat the business size groups used are determined at the Canada level Thus it a business has ait least 500 employees in Canada as a whole out less than inat number 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) Relers 10 businesses reporting no paytoll deductions in the tollowing year

See Nores on Symbols Page

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

| Total(1) | Bottom <br> $25 \%$ | Lower <br> middle $25 \%$ | midile $25 \%$ |
| :---: | ---: | ---: | ---: |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 152 | 37 | 37 | 40 | 38 |
| Tolal Sales \$ | 26.349 | 882 | 2.322 | 6.076 | 17.069 |
| Toral Expense \$ | 24.977 | 816 | 2.059 | 5.614 | 16.488 |
| Net Profit (loss) \$ | 1.372 | 66 | 263 | 462 | 58 ? |
| Butinesses reporting a profit (No.) | 104 | 15 | 35 | 35 | 19 |
| Total Saies S | 16.600 | 421 | 2256 | 5.324 | 8.599 |
| Total Expense S | 14.888 | 327 | 1.982 | 4.832 | 7.757 |
| Nei Profits | 1.712 | 94 | 274 | 492 | 852 |
| Businesses reporting loss (No.) | 48 | 22 | 2 | 5 | 19 |
| Toral Sales \$ | 9.729 | 461 | 66 | 752 | 8.470 |
| Total Expense 5 | 10.089 | 489 | 77 | 782 | 8.749 |
| Net Loss \$ | -340 | -28 | -91 | .30 | -271 |
|  |  |  | 1983 |  |  |
| All Businesses (No) | 257 | 63 | 58 | 71 | 65 |
| Toral Sales \$ | 30.793 | 1.187 | 3.137 | 6.470 | 19399 |
| Total Expense \$ | 29.550 | 1.437 | 2.854 | 6.215 | 19044 |
| Net Prolis loss: \$ | 1243 | -250 | 283 | 255 | 955 |
| Businesses reporting a profit (No.) | 161 | 13 | 50 | 46 | 52 |
| Total Sales \$ | 23.698 | 276 | 2.608 | 4.128 | 16.686 |
| Tolal Expense S | 21.684 | 219 | 2.318 | 3.725 | 15.122 |
| Net Protits | 2.014 | 57 | 290 | 403 | 1 268 |
| Businesses reporting a loss (No.) | 96 | 50 | 8 | 25 | 13 |
| Total Sales \$ | 7.095 | 911 | 529 | 2.342 | 3393 |
| Tota Expense \$ | 7.866 | 1.218 | 536 | 2490 | 3622 |
| Net Loss $\$$ | .771 | . 307 | -7 | . 9.48 | - $\hat{3}$ |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No) | 326 | 78 | 82 | 74 | 92 |
| Total Sales 5 | 45.960 | 9. 395 | 48.5 | 8.608 | 3: 1 ${ }^{2}$ |
| Total Expense S | +3.952 | 1.117 | 4.297 | 8.188 | 30050 |
| Net Profit loss: \$ | 2008 | -22 | 548 | 420 | 1062 |
| Businesses reporting a protit (No.) | 263 | 50 | 65 | 56 | 92 |
| Toial Sales \$ | 42.108 | 816 | 3.918 | 6.262 | 311:2 |
| Total Expense 5 | 39.965 | 738 | 3.357 | 5.820 | 30050 |
| Net Profit 5 | 2143 | 78 | 561 | 4.2 | 1082 |
| Businesses reporting a loss (No.) | 63 | 28 | 17 | 18 |  |
| Toral Sales \$ | 3.852 | 579 | 927 | 2.316 |  |
| Total Expense 5 | 3.987 | 679 | 940 | 2.368 |  |
| Net Loss S | -135 | -100 | .13 | . 22 |  |
|  |  |  | 1985 |  |  |
| All Businegres (No.) | 310 | 72 | 79 | 77 | 82 |
| Total Sales S | 55.825 | 2.076 | 4.901 | $\therefore 1.058$ | 3.7.00 |
| Toral Expense \$ | 53.998 | 2.245 | 5.323 | 12680 | $23=0$ |
| Nat Profit lossis | 1.827 | . 169 | - 222 | -1622 | 10.8 |
| Businesses reporting a profit (No.) | 173 | 30 | 22 | 49 | 72 |
| Toial Saies \$ | 45.042 | 708 | 1.812 | 6.930 | 35.592 |
| Total Expense $\$$ | 40.157 | 657 | 1.626 | 6.393 | 3148: |
| Net Profit 5 | d 885 | 59 | 186 | 537 | 19 |
| Businesses reporting a loss (No.) | 137 | 42 | 57 | 28 | 10 |
| Toral Sales \$ | 10.783 | 1368 | 3.089 | 4.128 | 2198 |
| Tolal Expense \$ | 13841 | 1.588 | 3.697 | 6.287 | 2269 |
| Net Loss 5 | . 3.058 | - 220 | -608 | -2.159 | $\therefore$ |

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

See Noles on Symbols Page

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


| Selecied expense item | Indusity Average（2） |  |  |  |  | $\begin{array}{r} \text { ¿, busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only 13 ： |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle 25。 | Upper middle $25 \%$ | $\begin{aligned} & \text { TOP } \\ & 25^{2} \text { : } \end{aligned}$ |  | Total | Bottom $25^{\circ}$ 。 | Lower middle 25\％ | Upoer miodle | $\begin{gathered} \text { Top } \\ 25: \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 21.4 | 11.8 | 22.9 | 22.3 | 26.1 | 100.0 | 21.4 | 11.8 | 22.9 | 22.3 | 26.1 |
| Mortgage Interest | 02 |  |  |  |  | 57 | 39 |  |  |  |  |
| Depreciation | 24 | 14 | 30 |  | 33 | 707 | 34 | 28 | 43 | 21 | 33 |
| Repars \＆Marntenance | 23 | 23 | 3 5 5 | 18 | 08 | 798 | 28 | 46 | 47 | 20 | 09 |
| Heat．Light \＆Telephone | 67 | 65 | 59 | 108 | 19 | 924 | 73 | 87 | 59 | 122 | 49 |
| Business \＆Droperly Tax | 09 | 13 | 11 | 09 | 05 | 929 | 10 | 13 | 11 | 92 | 05 |
| Insurance | 06 | 01 | 08 | 01 | 08 | 722 | 09 | 06 | 10 | 19 | － 09 |
| Rent | 83 |  | 71 |  | 158 |  |  | ． | 161 |  |  |
| Personnel Expenses | 14.7 | － | 5.8 | 21.2 | 28.9 | 53.7 | 27.3 | ＊ | 12.6 | 42.9 | 28.9 |
| Financial Expenses Bank Interest 8 Charges | 2.6 1.8 |  | 1.6 0.6 | 3.2 2.5 | 2.1 1.3 | 92.2 795 | 2.8 23 | 4.1 4.7 | 1.9 10 | 3.2 25 | 2.3 1.5 |
| Bank Interest 8 Charges Protessional Fees | 18 08 | 315 07 | 06 09 | 2.5 07 | 13 09 | 795 758 | 21 11 | 09 | 10 | 25 10 | 13 10 |
| Franchise Fees |  |  |  |  |  |  |  |  |  |  |  |
| Sales and Admin．Expenses | 12.7 10 | 17.0 0 | 8.4 1.1 | 15.5 9 | 11.9 | 100.0 873 | 12.7 15 | 170 10 | 8.4 | 155 15 | 119 19 |
| Supplies | 100 | 159 | 51 | 121 | 92 | 1000 | 100 | 159 | 51 | 121 | 92 |
| Delivery | 11 | 0.4 | 22 | 18 | 11 | 457 | 31 | 09 | 65 | 13 | 18 |
| Other Expenses | 13.3 | 17.9 | 17.6 | 5.7 | 11.0 | 97.0 | 13.7 | 17.9 | 17.6 | 6.7 | 11.0 |
| Protit（loss） | 35.3 | 49.1 | 43.7 | 32.2 | 19.9 | 100.0 | 35.3 | 49.1 | 43.7 | 32.2 | 19.9 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | ．．． | ．．． | ．．． | $\cdots$ |

[^28]Since the number of businesses reporting a specitic expense may differ for each cell the total（proflt（loss）plus expenses）does not necessarity equal too．
See Notes on Symbols Page

## standard Industrial Classilication Definition

sic 971 －Barber and Besuty Shops
Bidsinesses primarly engaged in providing beaufy or hairdiessing services

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

|  | Toral(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | Upper <br> middle $25^{\circ}$. | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | (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 |
| Fined Assets | 9 | 1 | 1 | 9 | 24 |
| Less: Accum Dep on Fiked Assels | 3 | . | . | 1 | 10 |
| Oiner Asseis | $\Delta$ | - | - |  | 12 |
| Total Assets | 15 | 1 | 1 | 12 | 40 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | , | - | - |  | 2 |
| Other Current Labulities | 3 | - | - | 6 | i |
| Total Current Labilities | 4 | - | - | 6 | 9 |
| Mortgages Payaole |  | - | - |  | - |
| Long Term Deb: | 1 | - | - |  | 1 |
| Other Liabilities | 1 | 1 | - | 5 | 1 |
|  | 6 | 1 | - | 10 | 14 |
| Total Equity | 9 | - | 1 | 2 | 26 |

(1) These estimates are based on a sample of businesses eporting saies beiween $\$ 10$ thousand and $\$ 2$ milion

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

|  | Totall. | Bottom 25 \% | Lower middle 25 : | Upoper <br> midale 25: | $\begin{aligned} & \text { TCL } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimaled) | 637 | 159 | 159 | 159 | 160 |
| Businesses in sample <br> Low sales value $(\$ 000$ si <br> High sales value ( $\$ 000$ s: | 30 10 1 1 | (1) | 12 23 | $\begin{aligned} & 23 \\ & 32 \end{aligned}$ | 32 $\because$ |
|  |  |  | Average |  |  |
| Liquidity Ratio Current tatio thmes | 40 |  |  | 15 | 45 |
| Leverage Ratios <br> Debt Equily ratio (times) Interest Coverage ratio ismes) Debt ratio (times) | $\begin{array}{r} -10: \\ 666 \\ 0: \end{array}$ | $\begin{array}{r} -382 \\ 1091 \\ 10 \end{array}$ | 523 | $\begin{array}{r} -308 \\ 1039 \\ 06 \end{array}$ | $\begin{array}{r} 07 \\ 298 \\ 03 \end{array}$ |

(1,These estimates are based on a sample of businesses ieporing sales between $\$ 10$ indusand and $\$ 2$ million
See Notes on Symbols Page

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

|  | $\begin{aligned} & \text { Toral(4) } \\ & 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { Botiom } \\ & 25^{\circ} \% \end{aligned}$ | Lower middle 25\% | Upper middle $25^{\circ}$. | $\begin{array}{r} 100 \\ 25^{\circ} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 27 | - | - | -- | - |
| Businesses in sample |  |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -* | -- | -- |
| High sales value (\$000 s) | (1) | - | -- | -- | - |
|  |  |  | ge (\$000 s) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 42 | -- | * | -- | ** |
| Sale of Fixed Asseis | 1 | -- | -* | - | -- |
| Increase in Long Term Deot | 28 | - | - | - | - |
| Advances From Owners and Altiliates | 13 | - | -- | -- | -- |
| From Government | - | $\cdots$ | -* | - | -- |
| Increase in Shape Capiral | - | - | - | - | -- |
| Sale of Investmenis | - | - | $\because$ | - | - |
| Tax Adjustments | - | $\cdots$ | - | - | -* |
| Other Sources | - | - | - | $\bullet$ | -- |
| Total | 84 | - | - | ** | * |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 45 | -* | -- | - | ** |
| Payment of Dividends | 2 | -* | -* | -- | - |
| Repayment of Long Term Deit | 6 | - | -- | -- | -- |
| Current Portion at Long Term Debi | 6 | " | - | -- | * |
| Purchase of invesiments | 4 | $\cdots$ | - | - | - |
| Repayment of Adv From Owners and Aftl | 48 | $\cdots$ | -- | -- | - |
| Decrease in Equity | . | $\cdots$ | - | -* | - |
| Tar Adjustments | - | -* | - | -* | -- |
| Other Applications | - | -* | -- | -- | -* |
| Tolal | 110 | $\sim$ | ** | - | -* |
| Increase (Decrease) in Net Working Capital | -25 | -- | - | -* | -- |

1) These esimates are based on a sample of ousinesses reporing saies between 510 thousand and $\$ 2$ milion

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. Barber and Beauty Shops (SIC 971)

| Business size expressed in average labour units\{ ${ }^{1}$ ) |  | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & \text { (\$000s) } \end{aligned}$ | Average labour units(1) | Changes in number of businesses with pard emplarees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newlv (eporting\|2) | No ionger reportingi3) |
| 1982 |  |  |  |  |  |
| Total | 306 | 8.267 | 941 | 43 | 36 |
| less than 20 | 297 | 6.822 | 781 | 11 | 36 |
| 20-99 | 6 | 1.165 | 129 | 1 | - |
| 100.499 | $x$ | $\times$ | 17 | 1 | - |
| 500 and ove? | $\times$ | $\times$ | 14 | . | - |
| 1985 |  |  |  |  |  |
| Total | 322 | 12,130 | 1.190 | 50 | . |
| less than 20 | 31. | 8.317 | 817 | 37 |  |
| 20.99 | 8 | 3.054 | 300 | - |  |
| 100-499 | $\times$ | x | 42 | 2 |  |
| 500 and over | x | $x$ | 31 | 1 |  |

 and Hours. Siatisics Canada. Catalogue No 72.002 An average latcur unit could be interpreted as a full-lime employee Nole 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 tess than that numbet in any given province it is shown in the 500 and over group
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Relers 10 businesses reporting no payroll deductions in the tollowing year

See Notes on Symbols Page

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

| Total(1) | Bottom <br> $25 \%$ | Lower <br> middle $25^{\circ} \%$ | Uiddle $25 \%$ | Top |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | $25^{\circ} \mathrm{C}$ |  |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 613 | 138 | 154 | 160 | 161 |
| Total Sales \$ | 15.201 | 1.858 | 2.252 | 3.195 | 8.096 |
| Total Expense S | 10.164 | 888 | 1,139 | 1.690 | 6.447 |
| Net Prolit (loss) S | 5.037 | 770 | 1,113 | 1.505 | 1.649 |
| Businesses reporing a prolit (No.) | 585 | 123 | 154 | 158 | 150 |
| Total Sales \$ | 13.919 | 1.473 | 2.252 | 3.144 | 7.050 |
| Total Expense S | 8.792 | 676 | 1.139 | 1.631 | 5346 |
| Net Protis ${ }^{\text {S }}$ | 5.127 | 797 | 1.113 | 1513 | 1701 |
| Businesses reporting loss (No.) | 28 | 15 | . | 2 | 11 |
| Total Sales 5 | 1.282 | 185 | - | 51 | 1046 |
| Total Expense S | 1.372 | 212 | . | 59 | 1701 |
| Net Loss 5 | -90 | . 27 | $\cdot$ | . 8 | -55 |
|  |  |  | 1983 |  |  |
| All Businesses (No.) | 609 | 140 | 150 | 167 | 152 |
| Total Sales S | 18514 | 1.535 | 1.895 | 3.262 | 11822 |
| Total Expense s | 13.211 | 700 | 1.037 | 1.887 | 9587 |
| Net Protit (loss) S | 5.303 | 835 | 858 | 1375 | 2235 |
| Businesses reporting a profit (No.) | 600 | 139 | 150 | 163 | 148 |
| Total Sales $\$$ | 18.038 | 1.524 | 1.895 | 3171 | 11.148 |
| Total Expense S | 12689 | 675 | 1.037 | 1.780 | 9197 |
| Net Protits | 5.349 | 849 | 858 | 1.391 | 2251 |
| Businesses reporting a loss (No.) |  | 1 | - | 4 | , |
| Tolal Sales S | 476 | 11 | - | 91 | 374 |
| Total Exoense s | 522 | 25 | - | 107 | 390 |
| Net Loss S | . 46 | -14 | . | $-16$ | . 15 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 700 | 166 | 171 | 186 | 177 |
| Total Sales 5 | 25381 | 1.805 | 2.452 | 4146 | 17978 |
| Total Expense 5 | 18306 | 764 | 1. 265 | 2325 | 13952 |
| Net Profit lioss: \$ | 8075 | 1.041 | 1.187 | 1821 | - 026 |
| Businesser reporting a profit (No.) | 670 | 166 | 171 | 169 | 164 |
| Totai Sales \$ | 23790 | 1.805 | 2,452 | 3729 | 15804 |
| Total Expense 5 | 15.579 | 764 | 1.265 | 1873 | 1. 659 |
| Nei Profit | 8219 | 1.041 | 1.187 | 1856 | +135 |
| Businesses reporting a loss (No.) | 30 | - | - | 17 | 13 |
| Total Sales S | 2591 | - | - | 117 | 2.175 |
| Total Expense \$ | 2.735 | - | - | 452 | 2283 |
| Ne: Loss \$ | -14d | - | - | -35 | . 109 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 639 | 159 | 152 | 163 | 165 |
| Total Sales $\$$ | 33.036 | 2.030 | 2.978 | 4585 | 23143 |
| Total Expense \$ | 25993 | 965 | 1.980 | 3042 | 20006 |
| Net Profit (loss) \$ | 7.043 | 1.065 | 998 | 1543 | 3437 |
| Businesses reporting a profit (NO.) | 604 | 159 | 142 | 138 | 165 |
| Total Sales \$ | 32.173 | 2.030 | 2.746 | 3954 | 23.43 |
| Total Expense $\$$ | 25.116 | 965 | 1.746 | 2399 | 20006 |
| Net Profits | $705:$ | 1.065 | 1.000 | 1555 | $343 \%$ |
| Businesses reporting a loss (No.) | 35 | . | 10 | 25 |  |
| Total Sales S | 863 | - | 232 | 631 |  |
| Totai Expense S | 877 | - | 23.4 | 643 |  |
| Ner Loss 5 | -12 | - | . 2 | . 12 |  |

[^29]TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Nova Scotia. Laundries and Cleaners (SIC 972)

|  | Total(1) | Bottom $25 \%$ | Lower ${ }^{\circ}$ middle $25^{\circ} \%$ | Uoper middie $25^{\circ} \%$ | $\begin{array}{r} T_{o p} \\ 25 * \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 162 | - | $\cdots$ | -* | -- |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\begin{gathered} 16 \\ (1) \\ \text { (1) } \end{gathered}$ | -- | $\stackrel{-}{-}$ | -* | - |


| Selected expense item | Industry Average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only 131 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25. | Lower middle $25^{\circ}$ | Upper miodle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Total | Borsom $25^{\circ}$ 。 | Lower middie $25^{3}$ | Upper middle | $\begin{gathered} \text { Top } \\ \text { 25: } \end{gathered}$ |
|  | Peicent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 25.0 | - | -* | - | - | 100.0 | 25.0 | - | .. | - | - |
| Morigage Interest | 05 | .. | -- | -. | -- | 68 | 68 | .. | - | -- | -- |
| Depreciation | 67 | .. | -. | - | -- | 738 | 91 | -- | - | - | -- |
| Repairs \& Maintenance | 12 | .. | .. | - | .- | 504 | 23 | - | -- | -- | - |
| Heat Light a Teiephone | 94 | .. | $\cdots$ | - | -- | 857 | 110 | -* | - | -* | -- |
| Business \& Properiy Tax | 19 | .. | - | -- | - | 737 | 25 | -- | - | - | $\cdots$ |
| insurance | 17 | -. | -- | -- | $\cdots$ | 913 | 19 | -- | *- | - | - |
| Rent | 36 | $\cdots$ | - | -- | ** | 582 | 62 | -- | - | - | - |
| Personnel Expenses | 26.9 | - | - | - | $\cdots$ | 65.1 | 41.4 | -. | * | -" | -* |
| Financial Expenses | 2.9 | - | $\cdots$ | $\cdots$ | *- | 96.9 | 3.0 | $\because$ | $\because$ | $\cdots$ | - |
| Bank Interest \& Charges | 19 | -. | $\cdots$ | $\cdots$ | $\cdots$ | 913 | 21 | -- | $\cdots$ | -- | -- |
| Professional Fees | 10 | - | * | $\cdots$ | - | 823 | 12 | .. | - | - | $\because$ |
| Fianchise Fees | - | -. | $\cdots$ | - | $\cdots$ | . |  | - | - | - | - |
| Sales and Admin. Expenses | 18.1 | -* | - | $\cdots$ | - | 100.0 | 18.1 | - | $\because$ | $\because$ | $\cdots$ |
| Acvertising | 15 | -- | - | $\cdots$ | $\because$ | 739 | 20 | -- | $\cdots$ | -- | $\cdots$ |
| Supplies | 103 | - | - | - | - | 887 | 116 | "- | $\cdots$ | -- | - |
| Deivery | 63 | -- | - | -- | -. | 892 | 71 | - | -- | -- | - |
| Other Expenses | 12.2 | -* | .. | - | - | 91.4 | 134 | -- | - | -- | ** |
| Prolit (loss) | 14.9 | $\cdots$ | .. | - | - | 100.0 | 14.9 | - | - | -* | - |
| Total | 100.0 | " | -* | -* | - | 100.0 | ... | -* | -* | $\cdots$ | - |



Since the number of businesses reporting a specific expense may dilter for each cell. the total (protit (lossi plus expensest does not necessatily equal too : See Notes on Symbols Page

Stendard Industrial Classification Definition:
SIC 972 - Laundries and Cleaners
Businesses primarily engaged in providing laundering. dry cleaning. valet carpet cieaning and linen suoply services

## TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Laundries and Cleaners (SIC 972)


| Number of busmesses (estimated) | 162 | $\rightarrow$ |  | - |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample | 16 |  |  |  |  |
| Low sales velue ( $\$ 000$ 's) | (1) | $\cdots$ | - | - |  |
| High sales value ( $\$ 000$ s) | (1) | $\cdots$ | - | . |  |

Average ( $\$ 000$ s)

| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 4 | $\cdots$ | $\cdots$ | $\cdots$ | -- |
| Accounts and Notes Receivable | 3 | $\cdots$ | -- | - | -0 |
| Inventory | 1 | - | - | - | -* |
| Other Current Assets | 4 | - | -* | -- | -. |
| Total Current Assets | 11 | - | - | -* | - |
| Fixed Assets | 50 | .- | -- | - | - |
| Less Accum Dep on Fixed Asseis | 23 | -- | - | - | -. |
| Other Assets | 4 | . | .. | -. | - |
| Total Assets | 43 | - | - | -* | -- |
| Llabilities and Equity |  |  |  |  |  |
| Current Loans | 4 | -- | $\cdots$ | -- | $\cdot$ |
| Other Current Liablities | 13 | - | -- | .. | -- |
| Total Current Lisoilities | 17 | -. | - | -- | -. |
| Mortgages Payabie | - | * | ** | -* | - |
| Long Term Debt | , | $\cdots$ | -- | - | $\cdots$ |
| Other Liadilites | 20 | - | -- | *- | - |
| Total Liabilities | 38 | $\cdots$ | - | -- | - |
| Total Equity | 5 | - | $\cdots$ | - | - |

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

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

|  | Total(1) | Bottom 25: | Lower middle $25^{*}$. | Upoer middele $25^{\circ}=$ | $\begin{array}{r} T C 0 \\ 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses lestrmated: | 162 | -- | .. | - | - |
| Businesses in sample | 16 |  |  |  |  |
| Low sales value ' $\$ 000$ 's | (1) | .. | $\cdots$ | ** | - |
| High sales value 15000 's | 11) | -- | -- | -- | . |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio itimesi | 16 | . | -* | -- | - |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio times? | -102 | * | -- | - | - |
| Interest Coverage ratio illmes) | 202 | -- | -- | -- | -- |
| Debt ratio (times) | 0.9 | .. | - | - | - |

(1)These estimates are based on a sample of businesses feporting 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, Laundries and Cleaners (SIC 972)

|  | Total $\{1\}$ $25^{\circ}$ | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ : | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25^{\circ} \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 79 | - | - | - | -- |
| Businesses in sample | 6 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | - | -- | -- | -- |
| Migh sales value ( $\$ 000$ s) | (1) | -. | -. | - | - |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 9 | .. | .. | -- | -- |
| Sale of Fixed Assets | 2 | -* | -- | -* | - |
| Increase in Long Term Debr | 3 | - | -- | -- | -- |
| Advances From Owners and Alfiliates | . | -- | - | - | - |
| From Government | - | .. | - | - | .. |
| Increase in Share Capiral | * | $\cdots$ | -- | $\cdots$ | - |
| Sale of investments | - | - | ** | - | - |
| Tax Adjustmenis | - | $\cdots$ | - | $\cdots$ | - |
| Other Sources | - | *- | -- | - | - |
| Total | 13 | -. | -. | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 6 | .. | - | - | * |
| Payment of Dividends | - | -- | -* | * | - |
| Repayment of Long Term Dett | 6 | - | $\cdots$ | -- | -- |
| Current Portion of Long Term Debt | . | $\cdots$ | $\cdots$ | - | $\cdots$ |
| Purchase of Investments | - | -- | -- | - | - |
| Repayment of Ady From Owners and Allil | 2 | -- | - | -- | - |
| Decrease in Equily | - | -- | -- | -. | - |
| Tax Adjustments | - | - | *- | - | - |
| Other Applications | - | -- | -- | -- | - |
| Total | 15 | - | - | - | - |
| Increase (Decrease) in Nei Working Capital | - 1 | - | -* | * | - |

(1) These estimates are based on a sample of businesses reporting saies 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)

| Business size expressed in average labour units! 1 ) | Number of Businesses | $\begin{aligned} & \text { Totat } \\ & \text { payroll } \\ & (\$ 000 \text { s) } \end{aligned}$ | Average labour uniss(T) | Changes in number ol ousinesses sith pard empiovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly 'eportingl2 | No longer reporling 3 ; |
| 1982 |  |  |  |  |  |
| Total | 108 | 6.503 | 782 | 12 | 12 |
| less than 20 | 98 | 3.643 | 445 | 10 | 12 |
| 20.99 | 9 | X | 335 | 2 | - |
| 100-499 | X | x | 2 | - | - |
| 500 and over | . | . | . | - |  |
| 1985 |  |  |  |  |  |
| Total | 115 | 8.987 | 852 | 11 | ... |
| less than 20 | 106 | 5.235 | 501 | 11 |  |
| 20.99 | 8 | X | 277 | . |  |
| 100-499 | - | - | * | - |  |
| 500 and over | $x$ | $x$ | 71 | - |  |

(1) Average labour units are calculated by dividing iotal paypoll 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 tull-time employee Note that the business size groups used are determined al the Canada level. Thus it a business has at teast 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) Reters to businesses reporling no payroll deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the lollowing year

See Notes on Symbols Page

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

| Total(1) | Bottom <br> $25 \%$ | Lower | Uppet | Top |
| :---: | :---: | :---: | :---: | :---: |
|  |  | midale $25 \%$ | middie $25 \%$ | $25 \%$ |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All 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) S | 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 | 947 | 4.740 |
| Net Prolit \$ | 552 | 9 | 10 | 132 | 101 |
| Businesses reporting loss (No.) | 46 | 16 | 17 | 6 | 7 |
| Total Sales \$ | 4040 | 282 | 333 | 464 | 2961 |
| Total Expense \$ | 4232 | 289 | 447 | 483 | 3013 |
| Net Loss \$ | -192 | . 7 | . 194 | . 19 | . 52 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 56 | 10 | 18 | 13 | 15 |
| Total Sales \$ | 6.814 | 259 | 897 | 1.283 | 4.205 |
| Total Expense $\$$ | 6201 | 264 | 831 | 1166 | 3920 |
| Net Prolit llossi\$ | 643 | -5 | 66 | 117 | 165 |
| Businesses reporting a profit (No.) | 41 | 6 | 13 | 12 | 10 |
| Total Sales 5 | 5.306 | 174 | 620 | 1186 | 3.326 |
| Total Expense 5 | 4494 | 154 | 510 | 1065 | 2765 |
| Net Profir \$ | 812 | 20 | 110 | 121 | 561 |
| Businesses reporting a loss (No.) | 15 | 4 | 5 | 1 | 5 |
| Toral Sales \$ | 1538 | 85 | 277 | 97 | 1. 079 |
| Total Expense $\$$ | 1.707 | 110 | 321 | 101 | 11.5 |
| Net Loss s | - 169 | . 25 | -44 | - 1 | . 96 |
|  | 1984 |  |  |  |  |
| All Businesses (NO.) | 116 | 17 | 35 | 32 | 32 |
| Total Sales \$ | 16230 | 210 | 648 | 2310 | 13062 |
| Toral Expense 5 | 14802 | 69 | 563 | 1820 | 12350 |
| Net Prolis (loss) \$ | 1.428 | 111 | 85 | 190 | 712 |
| Businesses reporting a profit (No.) | 99 | 17 | 32 | 18 | 32 |
| Total Saies \$ | 15.665 | 210 | 607 | 1786 | 13662 |
| Total Expense \$ | 14215 | 69 | 514 | 1282 | 12550 |
| Net Profit $\$$ | 1.450 | 141 | 93 | 504 | -12 |
| Businesses reporting a loss (NO.) | 17 | - | 3 | 14 | - |
| Total Sales \$ | 565 | - | 41 | 522 | - |
| Total Expense $\$$ | 587 | - | 49 | 538 | - |
| Net Loss \$ | -22 | - | -8 | -1/ | - |

1985

## All Businesses (No.)

Total Sales $\$$

| 169 | 32 | 48 | 43 | 46 |
| :---: | :---: | :---: | :---: | :---: |
| 18.045 | 620 | 1093 | 2961 | 13368 |
| 16.864 | 417 | 965 | 2538 | $129+4$ |
| 1.181 | 203 | 128 | 426 | 12d |
| 111 | 27 | 24 | 24 | 36 |
| 13.479 | 538 | 572 | 1296 | 11.873 |
| 12.061 | 316 | 325 | 833 | 10587 |
| 1218 | 222 | 247 | 163 | -86 |
| 58 | 5 | 24 | 19 | 10 |
| 4566 | 82 | 521 | 1 668 | 2295 |
| 4803 | 101 | 640 | 1705 | 2.357 |
| -237 | .19 | .119 | .37 | 52 |

(1) These estimates are baseo on a sample of businesses eporting saies deiween 590 thousand and $\$ 2$ million

See Motes on Symbols Page

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

| ＊ | Total（1） | Boltom $25 \%$ | Lower middle $25^{\circ}$ ． | Uppe： middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \mathrm{E} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 16 | － | － | － | ．－ |
| Businesses in samole | 4 |  |  |  |  |
| Low sales value（\＄000 s） | （1） | － | －－ | － | ． |
| High sales value（ $\$ 000$ s） | （1） | － | －－ | －． | ．． |


| Selacied expense item | Indusiry Average（2） |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upper middle 25； | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25^{\circ}$ 。 | Lower midde $25^{\circ}$ 。 | Upper middle | $\begin{gathered} \text { TOD } \\ 25: \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Morrosge interest | － | －． | －－ | －－ | $\cdots$ | － |  | －－ | － | －－ | －． |
| Depreciation | 175 | ．． | －． | ．． | ．． | 1000 | 175 | － | － | － | － |
| Repars \＆Maintenance |  | － | －－ | － | － |  |  | － | $\cdots$ | $\cdots$ | － |
| Heat L＇ght \＆Telephone | 05 | － | － | －－ | ＊ | 189 | 29 | － | －－ | －＊ |  |
| Business \＆Property Tax | 01 | ．． | －－ | $\cdots$ | －－ | 222 | 06 | －． | － | －． | － |
| insurance | 05 | －－ | ．． | － | － | 336 | 14 | － | $\because$ | － | － |
| Rent | 06 | －． | － | －． | －－ | 18.9 | 31 | －＊ | － | ＊＊ | $\cdots$ |
| Personnel Expenses | 5.9 | － | － | $\cdots$ | － | 33.6 | 17.5 | － | ＂ | － | － |
| Financial Expenses | 1.7 | $\because$ | $\cdots$ | － | $\cdots$ |  |  | ＂－ | $\because$ | －－ | －－ |
| Bank Interes：\＆Sharges | ＋10 | －． | －． | －－ | $\cdots$ | 369 369 | 28 18 | －－ | $\cdots$ | －－ | －－ |
| Protess onal Fees Franchise Fees |  | －－ | －－ | ＂－ | $\cdots$ | 369 | 1.8 | －－ | $\because$ | $\cdots$ | $\cdots$ |
| Franchise Fees |  | －－ | － | － | －－ | ． | － | －－ | － | －＊ | ． |
| Saies and Admin．Expenses | 3.2 | － | － | － | $\cdots$ | 96.7 | 3.3 | ＊－ | － | －＂ | － |
| Adverising | 08 | － | － | $\cdots$ | － | 189 | 41 | －－ | ＊ | － | ＊ |
| Supplies | 07 | －－ | － | ＊＊ | ＊ | 336 | 20 | － | － | $\cdots$ | － |
| Delivery | 17 | －－ | －． | － | －－ | 820 | 21 | －－ | －－ | $\cdots$ | $\cdots$ |
| Other Expenses | 16.0 | －＊ | － | － | $\cdots$ | 96.7 | 16.5 | － | －－ | － | － |
| Profit（ioss） | 54.0 | －＊ | － | ＊＊ | －． | 100.0 | 54.0 | － | $\cdots$ | $\cdots$ | － |
| Total | 100.0 | ．． | － | ＊ | － | 100.0 | ．．． | $\cdots$ | $\cdots$ | － | － |

（1）These estimates are based on ample of ousinesses repoifing saies between $\$ 10$ thousand and 52 million
（2）Value in each cell $=$ Total weighted expenditure on a given ttem $\times 100$ tor each quartile
Total weighted sales ol all businesses in the sample
（3）Value in each cell $=\frac{\text { Total weighled expendilure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quarilie
Since the number of businesses reporting a specific expense may differ for each cell．the total（profit toss）plus expensesi does not necessarlly equa： $100=$
See Notes on Symbols Page
Standard industrial Classification Definition．
SIC 9911 －Industrial Machinery and Equipment Rental and Lessing
Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Industrial Machinery and Equipment Fental and Leasing (SIC 9911)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\%. | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 16 | - | - | - | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | - | -- | - |
| High sales value ( 500 C s) | (1) | - | .- | - | - |
|  |  |  | Average 1500 |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | - | - | - | - |
| Accounts and Notes Receivable | 64 | -- | -. | $\cdots$ | - |
| Inventory | - | -- | - | $\cdots$ | - |
| Other Current Assets | 20 | -- | -. | $\cdots$ | - |
| Total Current Assets | 85 | - | $\cdots$ | - | "- |
| Fixed Asse's | 172 | - | -- | -- | - |
| Less Accum Dep on Fixed Asseis | 59 | -- | $\cdots$ | * | * |
| Other Assels | 14 | -- | - | - | -- |
| Total Assets | 212 | - | - | $\cdots$ | * |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 32 | -- | - | - |  |
| Oiner Current Liabilties | 99 | -- | - | -- | -- |
| Total Current Lisbitties | 131 | -- | -- | - | - |
| Morrgages Payable | . | - | -- | -- | - |
| Long Term Debt | - | -- | -* | - | $\cdot$ |
| Onher Liabilities | 47 | -- | -- | -- | - |
| Total Liabilities | 178 | -• | =- | * | - |
| Total Equity | 34 | - | - | -. | - |

\{1) These essimates are based on a sample of businesses reoorting saies between $\$ 10$ thousand and $\$ 2$ milion

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

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25^{\circ}= \end{aligned}$ | Lower middle 25;. | $\begin{aligned} & \text { Upoer } \\ & \text { midele } 25: \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses estimared) | 16 | -- | - | . | $\cdots$ |
| Businesses in samole | 1 |  |  |  |  |
| Low sales dalue (5000 s) | (1) | -- | -- | -- | -. |
| High sales value : 5000 5) |  | -- | - | -- |  |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 08 | * | - | - |  |
| Leverage Ratios |  |  |  |  |  |
| Deot Equily ratı (limes) | 40 | -- | $\cdots$ | -* |  |
| Interest Coverage rano (times) | 39 | -- | - | -- |  |
| Dedt ratio (times) | 08 | -- | - | - |  |

(1) There estumates are based on a sample of businesses reporfing sales beiween $\$ 10$ thousand and $\$ 2$ million

See Notes on Symools Page

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

|  | $\begin{gathered} \text { Total(1) } \\ 25^{\circ} \% \end{gathered}$ | Bottom $25 \%$ | Lower midide $25 \%$ | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 3 | - | - | -- | -- |
| Businesses in sample | 1 |  |  |  |  |
| Low sales value (\$000 s) | (1) | -- | $\cdots$ | - | - |
| High sales value ( $\$ 000$ 's) | (1) | .. | -- | -. | - |


| Source of Funds |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From Operations | $x$ | - | -- | $\cdots$ | - |
| Sale of Fixed Assets | $x$ | -- | - | -- | .* |
| Increase in Long Term Debi | $x$ | - | -- | - | " |
| Advances From Owners and Affilates | $x$ | -- | -* | - | - |
| From Government | $x$ | - | -- | $\cdots$ | - |
| Increase in Share Capiral | $x$ | - | - | - | - |
| Sale of investments | x | -- | - | -- | -- |
| Tax Adjustments | $x$ | - | -* | -. | -- |
| Other Sources | $x$ | -- | - | -- | - |
| Total | X | - | $\cdots$ | - | * |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assers | $x$ | -- | - | - | -- |
| Payment of Dividends | X | -- | - | -- | -. |
| Repayment of Long Term Debr | $x$ | -- | -- | -- | -- |
| Current Portion of Lang Term Debt | X | - | - | - | - |
| Purchase of investmenis | X | - | -- | - | -. |
| Repayment of Adv From Owners and Alfu | $x$ | -- | -- | -- | - |
| Decrease in Equily | $x$ | -- | - | -- | . |
| Tax Aajustments | $x$ | - | -- | -- | -- |
| Other Applications | $x$ | -- | -. | -- | - |
| Total | $x$ | - | -* | - | - |
| Increase (Decrease) in Net Working Capital | $x$ | - | -* | -- | - |

(1) These estmates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ milion

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

|  |  |  |  | Changes | number of cusinesses win paro empiovees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(9) |  | $\begin{array}{r} \text { Tolal } \\ \text { payroll } \\ \text { (S000's) } \end{array}$ | Average laboup units(1) | Neriy reoortingi2 | No longer reoortingi3: |
| 1982 |  |  |  |  |  |
| Total | 9 | 2.477 | 134 | - | 3 |
| less than 20 | 8 | $x$ | 57 | - | 3 |
| 20-99 | $x$ | $x$ | 77 | - | . |
| 100-499 | . | . | - | - | . |
| 500 and over | - | - | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 17 | 3.660 | 183 | 6 |  |
| less than 20 | 14 | 1488 | 74 | 5 |  |
| $20 \cdot 99$ | 3 | 2.172 | 109 | 1 |  |
| 100.499 | . | . | . | - |  |
| 500 and over | - | - | . | - |  |

(1) Average labour unis are calculated by dividing totai pavioll by the average annual wage and salary rate as reported in the Survey of Emolovment Dayrcll and Hours. Statistics Cansda Catalogue No 72-002 An average lajour unit could de interoreted as a tull-tme employee Note that the ous:ness 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 numper ir any given province it is shown in the 500 and ovet group
(2) Relers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporing no payroll deductions in the following year

See Notes on Symbols Dape.

TABLE 6. Seiected Operating Characteristics of Small Businesses by Sales Ouartile, 1982-1985 Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 991i)

|  | Total(1) | Boltom $25 \%$ | Lower middle $25^{\circ}$. | Upper middle 25\% | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  |  |  | 1982 |  |  |
| All Businesses (No.) | 9 | 2 | 2 | 2 | 3 |
| Total Sales \$ | 1939 | 108 | 236 | 274 | 1.321 |
| Total Expense \$ | 1.973 | 103 | 233 | 297 | 1.330 |
| Net Profit (lass) \$ | . 34 | 5 | 3 | -23 | -19 |
| Businesses reporting a prolit (NO.) | 5 | 1 | 2 | 1 | 1 |
| Total Sales \$ | 722 | 91 | 236 | 140 | 255 |
| Total Expense S | 599 | 78 | 233 | 13. | 157 |
| Net Protit 5 | 123 | 13 | 3 | 9 | 98 |
| Businesses reporting loss (No) | 4 | 1 | - | 1 | 2 |
| Toral Sales S | 1217 | 17 | - | 134 | 1.066 |
| Total Expense s | 1374 | 25 | - | 966 | 1.183 |
| Nei Loss \$ | -157 | -8 | - | . 32 | -1'7 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 14 | 2 | 5 | 3 | 4 |
| Total Sales \$ | 4.232 | 42 | 190 | 352 | 3.648 |
| Total Expense 5 | 3.664 | 57 | 159 | 229 | $32 \cdot 9$ |
| Net Profit lloss \$ | 568 | -15 | 31 | 123 | 129 |
| Businesses reporting a profit (NO) | 11 | 1 | 4 | 2 | 4 |
| Total Sales \$ | $\pm 000$ | 15 | 129 | 208 | 36:8 |
| Total Expense $\$$ | 3109 | 12 | 94 | 84 | 32.9 |
| Net Profits | 591 | 3 | 35 | 124 | 229 |
| Businesses reporting a loss (No.) | 3 | 1 | 1 | 1 |  |
| Total Sales \$ | 232 | 27 | 61 | 124 | - |
| Toial Expense 亏̀ | 255 | 45 | 65 | 115 | - |
| Ne: Loss 5 | . 23 | . 18 | - $\downarrow$ | -1 | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 25 | - | - | - |  |
| Toial Sales $\$$ | $3609$ | - | * | - |  |
| Total Expense 5 | 29.7 | - | - | - | - |
| Nei Profit loss: 5 | 662 | - | - |  |  |
| Businesses reporting a prolit (No.) | 8 | - | - | - |  |
| Toral Sales S | $3368$ | - | - | - | - |
| Total Expense 3 | $25 \% 1$ | - | . | - |  |
| Net Prolir 5 | 794 | - | - |  |  |
| Businesses reporting a loss (NO.) | 17 | - | - | - |  |
| Total Saies S | $241$ | - | - | - |  |
| Toral Expense 5 | $3: 3$ | - | - |  |  |
| Net Loss 5 | . 132 | - | - | - |  |
|  | 1985 |  |  |  |  |
| All Eusinesses (No.) | 16 | - | - | - |  |
| Total Sales 5 | 3 1 15 | - | - | - |  |
| Toial Expense \$ | 3.237 | - | - | - |  |
| Net Profit (loss) \$ | 178 | - | - | - |  |
| Businesses reporting a prolit (No.) | 16 | - | - | * |  |
| Total Sales \$ | 3415 | - | - | - |  |
| Total Expense S | 3237 | - | - | - |  |
| Net Prolit S | 178 | - | - | - |  |
| Businesses reponting a loss (No.) | . | . | - | - |  |
| Total Sales $\$$ | . | . | - | - |  |
| Total Expense s |  | . | - | - |  |
| Net Loss \$ |  | - |  |  |  |

(1) These estimates are based on a samole of businesses reoorting sates oetieen sio housand and 52 million

See Notes on Symbols Page

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

|  | Total(1) | Bottom 25\% | Lowet <br> middle 25\% | Upper middie 25\% | $\begin{gathered} \text { Top } \\ 25^{\circ} \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number ol Dusinesses (estimated) | 115 | - | - | - | -* |
| Businesses in sample Low sales value $1 \$ 000$ 's) High sates value ( $\$ 000$ s) | $\begin{gathered} 11 \\ (1) \\ \text { (1) } \end{gathered}$ | -- | - | -- | -- |


| Selected expense item | Incustry Average(2) |  |  |  |  | $\begin{aligned} & \text { Busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25^{\circ} \text { 。 }$ | Lower middle $25^{\circ}$ 。 | Upper midole $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Tolal | Bottom $25 \%$ | Lower middle $25 *$ | Upper <br> midole | $\begin{array}{r} \text { ToO } \\ 25: \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 46.8 | - | - | - | ** | 100.0 | 46.8 | - | - | $\cdots$ | - |
| Morigage Inlerest |  | -- | -* | - | .. |  | - | $\cdots$ | -* | -- | -- |
| Depreciation | 351 | - | - | - | -- | 787 | 450 | -- | -* | $\because$ | - |
| Repars of Maintenance | 13 | -- | -- | - | -- | 689 | 19 | -- | -- | - | * |
| Heat Light \& Telephone | 23 | .. | -. | .. | -- | 1000 | 23 | -. | .. | .- | .. |
| Business \& Pioperly Tax | 23 | .- | .- | -- | - | 868 | 27 | $\cdots$ | -. | $\cdots$ | -- |
| insurance | 07 | ** | -- | .. | $\cdots$ | 780 | 09 | -- | * | - | $\cdots$ |
| Rent | 48 | .. | .. | $\cdots$ | -* | 738 | 66 | - | -- | -- | -- |
| Personnel Expenses | 48.3 | $\cdots$ | - | $\cdots$ | -- | 96.4 | 50.1 | - | * | - | -- |
| Financial Expenses | 3.7 | -- | -- | - | - | 964 | 3.8 | $\because$ | $\cdots$ | -" | - |
| Bank interest \& Charges | 28 | $\cdots$ | -- | -- | $\cdots$ | 958 | 29 | $\cdots$ | -* | $\cdots$ | $\cdots$ |
| Protessional Fees Franchise Fees | 09 | $\cdots$ | $\because$ | ". | -- | 647 | 14 | -- | -- | $\because$ | -- |
| Sales and Admin. Expenses | 107 | * | -- | $\cdots$ | - | 100.0 | 10.7 | $\because$ | - | $\cdots$ | - |
| Advertising | 55 | -- | -- | -- | - | 1000 | 55 | -- | -* | * | $\cdots$ |
| Suoolies | 37 | -. | $\cdots$ | $\cdots$ | -- | 1000 | 37 | -- | $\cdots$ | $\cdots$ | - |
| Delivery | 15 | - | -* | .. | -* | 948 | 15 | -- | -- | .- | -. |
| Other Expenses | 232 | $\cdots$ | - | $\cdots$ | $\cdots$ | 100.0 | 23.2 | -* | -- | - | -* |
| Profit (loss) | . 32.7 | -- | -. | * | -* | 100.0 | -32.7 | - | ** | - | -* |
| Total | 100.0 | -- | -- | - | - | 100.0 | $\ldots$ | - | $\cdots$ | * | - |



Since the number of businesses reporting a specific expense may differ for aach cell, the total (profit (loss) plus expensesi does not necessarily equal i00\% See Nores on Symbols Page

## Standard Industrial Classification Definition:

Sic 9312 - Video Movies and Audio-Visual Equipment Rental
Businesses primarily engaged in ienung and leasing audio-visuai equioment such as audio-visual equipment rental and leasing. tape recorder rental television rental video casselle recorder renial and video movie rental

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

|  | Total(1) | Boltom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lowet } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | Upper middle $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text { : } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 115 | .- | - | - | -- |
| Businesses in sample | 11 |  |  |  |  |
| Low sales value (\$000'5) | (1) | $\cdots$ | -- | - | -. |
| Migh ssles value \{ $\$ 000$ 5\} | (1) | -. | - | .. | .- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | $\cdots$ | -. | .. | .. |
| Accounts and Notes Recerwable | 1 | -- | -. | -- | . |
| Inventory | 5 | - | $\cdots$ | -- | * |
| Other Curtent Assets | 6 | -- | -* | - | -* |
| Total Current Assets | 15 | - | -- | $\cdots$ | ** |
| Fixed Assels | 228 | -- | - | -- | - |
| Less Accum Dep on Fixed Assels | 100 | -- | - | - | - |
| Other Assets | 4 | - | -- | - | -- |
| Total Assets | 147 | - | - | -- | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 7 | - | -* | -- | * |
| Other Current Labihies | 53 | - | -- | * | - |
| Total Current Labilities | 60 | -- | - | - | -- |
| Mortgages Payacle | 14 | $\because$ | - | - | -- |
| Long Term Debt | 28 | - | *- | - | - |
| Other Liabilties | 47 | - | -- | -. | -- |
| Total Liabilities | 149 | - | $\cdots$ | -- | - |
| Total Equity | -1 | - | -- | -. | $\because$ |

(1) 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 ano Audio-Visual Equipment Rental (SIC 9912)

|  | Total(1) | Bottom 25\% | Lower middee 25: | Unoe micale $25^{*}$ : | $\begin{array}{r} 700 \\ 25^{\circ}= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimated) | 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 |  |  |  |  |  |
| Dedi Equity fatio limes) |  | -- | - | - | - |
| Interest Coverage ratio (times) |  | -. | -- | * | -- |
| Deot ratio (times) | 11 | -- | - | . | $\cdots$ |

[^30]See Notes on Symbols Page

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

|  | Total(1) $25^{\circ}$ 。 | Bottom $25^{\circ}$ | Lower middle $25^{\circ}$, | Upper midale $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \mathrm{O} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 6 | -- | - | - | . |
| Businesses in samole | 2 |  |  |  |  |
| Low sales value ( 5000 's) | (1) | - | .. | .. | .- |
| High sales value ( $\$ 000$ 's) | (1) | .. | .. | .- | -- |


| Source of Funds |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From Operations | x | - | -. | -- | -- |
| Sale of Fixed Assets | X | -. | - | -- | -- |
| Increase in Long Term Debi | X | .. | .. | .- | .- |
| Advances Fiom Owners and Affilates | X | - | - | -- | - |
| From Government | X | - | - | $\cdots$ | - |
| Increase in Share Captal | X | -- | -- | - | - |
| Sale of Invesiments | X | - | - | - | -* |
| Tax Adjustments | X | - | -* | $\because$ | .. |
| Other Sources | X | -- | -® | - | -- |
| Total | X | ** | ** | -* | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | -- | - | - | -- |
| Payment of Dividends | X | -- | * | -- | -. |
| Repayment of Long Term Debt | X | - | -* | $\cdots$ | - |
| Curtent Portion of Long Term Debt | X | .. | -* | -- | - |
| Purchase of Investments | X | - | .. | .. | - |
| Repayment of Adv From Orners and Affil | X | -. | -. | - | - |
| Decrease in Equily | x | - | - | -- | -. |
| Tax Adjustments | X | -. | -- | - | -- |
| Other Applications | $x$ | -. | -. | -- | $\cdots$ |
| Total | $x$ | -* | -* | - | - |
| Increase (Decrease) in Net Working Capital | X | -* | $\cdots$ | * | - |

(1) These estimates are based on a sample of businesses feporing saies oetween $\$ 10$ thousand and $\$ 2$ miltion

## TABLE 5. Employment Changes by Size of Business Showing Total Annuai Payroll, Average Labour Units and Changes in Number of Businesses. 1982 and 1985 <br> Nova Scotia Video Movies and Audio-Visual Equipment Rental (SIC 9912)

| Business size expressed in average labour unitsitl | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(i) | Changes in numoer a businesses with oac emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting\|2) | No longer reportingiる |
| 1982 |  |  |  |  |  |
| Toral | 35 | 8.084 | 388 | 10 | 11 |
| less than 20 | 29 | 1222 | 67 | 10 | 11 |
| 20.99 | x | $\times$ | 9 | . | - |
| 100-499 | $\times$ | $x$ | 27 | - | - |
| 500 and ove* | 3 | 6.194 | 285 | , | - |
| 1985 |  |  |  |  |  |
| Total | 82 | 10.912 | 454 | 21 | - |
| less than 20 | 74 | 3.207 | 161 | 20 |  |
| 20.99 | $\times$ | $x$ | 6 | 1 |  |
| 100-499 | 3 | X | 34 | . |  |
| 500 and over | 3 | 6896 | 253 | - |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and satary tate as reported in the Survev of Emplovment Paypoll and Hours Statisics Canada Catalogue No 72.002 An average labour unt could be interpreted as a tull-pime employee Note that the ousiness size groups used are determined at the Canada level Thus it a business has at least 500 employees in Canada as a whole but tess than that number in any given province it is shown in the 500 and over group
(2) Relers to businesses reporting no payroll decuctions in the pre:ious year
(3) Refers to businesses reporting no payroll deauctions in the following year

See Notes on Symools Page

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


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 3 | - |  | - |
| Total Sales \$ | 448 | - |  | - |
| Total Expense $\$$ | 445 | - |  | * |
| Net Prohir (loss) $\$$ | 3 | - |  | - |
| Businestes reporting a profit (No.) | 1 | - |  | - |
| Totar Sales \$ | 171 | - |  | * |
| Total Expense \$ | 157 | - | - | - |
| Net Profit \$ | 14 | - |  | - |
| Businesses reporting loss (No.) | 2 | - |  | - |
| Total Sales \$ | 277 | - | - | - |
| Total Expense \$ | 288 | - | - | - |
| Ne: Loss \$ | -11 | - | - | - |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 10 | 2 | 2 | 3 | 3 |
| Total Sales \$ | - 257 | 101 | 202 | 331 | 623 |
| Total Expense 5 | 1078 | 67 | 200 | 332 | 479 |
| Net Profit (loss) S | 179 | 34 | 2 | $\cdot 1$ | 144 |
| Businesses reporting a prolit (No.) | 9 | 2 | 2 | 2 | 3 |
| Total Sales \$ | 1133 | 101 | 202 | 207 | 623 |
| Total Expense \$ | 950 | 67 | 200 | 204 | \$79 |
| Nei Profit \$ | 183 | 34 | 2 | 3 | 14.4 |
| Businesses reporting a loss (No.) | 1 | $\checkmark$ | - | 1 |  |
| Total Sales 5 | 124 | - | - | 124 |  |
| Total Expense S | 128 | - | - | 128 |  |
| Net Loss 5 | - 4 | - | - | -4 |  |
|  |  |  | 1984 |  |  |
| All Businesses (No.) | 80 | 13 | 21 | 19 | 27 |
| Total Sales 5 | 13883 | 243 | 1.061 | 2391 | - 0.85 |
| Total Expense 5 | 11918 | 312 | 541 | 2167 | 8898 |
| Ner Profit , loss) S | 1965 | . 69 | 523 | 224 | 1 28 - |
| Businesses reporting a profit (No.) | 70 | 4 | 21 | 19 | 26 |
| Toral Sales S | 12.129 | 52 | 1.064 | 2391 | 8922 |
| Total Expense \$ | 10362 | 28 | 541 | 2167 | 7620 |
| Net Pralis | 2067 | 24 | 523 | 224 | - 296 |
| Businesses reporting a loss (No.) | 10 | 9 | . | 。 | 1 |
| Total Sales S | 1454 | 191 | - | - | - 263 |
| Total Expense 5 | - 556 | 284 | - | - | + 272 |
| Nei Loss 5 | . 102 | .93 | - | - | -9 |

1985

| 4ll Butinetser (No.) | 168 | 25 | 55 | 39 | 49 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Sales \$ | 22.014 | 398 | 3.165 | 5.093 | 13358 |
| Total Expense $\$$ | 20672 | 341 | 2.787 | 6307 | 11237 |
| Net Profit (loss) \$ | 1342 | 57 | 378 | .1.214 | 2121 |
| Businesses reporting a profit (No.) | 118 | 22 | 28 | 22 | 46 |
| Total Saies \$ | 16777 | 339 | 2.140 | 2.662 | 11.636 |
| Total Expense \$ | 14022 | 267 | 1.692 | 2.567 | 9196 |
| Net Profits | 2755 | 72 | 448 | 95 | 2110 |
| Businesses reporting a loss (No.) | 50 | 3 | 27 | 17 | 3 |
| Toial Saies \$ | 5.237 | 59 | 1.025 | 2.431 | - 722 |
| Total Expense S | 6650 | 74 | 1.095 | $37 \pm 0$ | 74 |
| Net Loss \$ | -1 113 | -15 | . 70 | -1 309 | -19 |

[^31]See Notes on Symbols Page

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

|  | Totall ${ }^{\text {a }}$ | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle $25^{\circ}$ ． | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses（estimated） | 100 | － | －． | ．． | $\cdots$ |
|  | 12 |  |  |  |  |
| Low sales value $1 \$ 000$ s） | （1） | － | －－ | ＊＊ | － |
| High sales value \｛ $\$ 000 \mathrm{~s}$ \} | （1） | － | － | －． | －－ |


| Selected expense vem | Industry Average（2） |  |  |  |  | $\therefore$ busi－ nesses reporting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25 。 | bower middle $25^{\circ}=$ | Upper middle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upoer middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sates |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 10.5 | － | －－ | － | － | 100.0 | 10.5 | － | ＊ | － | － |
| Mortogage Interest |  | －． | ．－ | －． | － |  | － | － | －－ | －－ | －－ |
| Deprecistion | $\pm 5$ | －－ | －． | －－ | － | 1000 | 25 | － | － | － | －－ |
| Repairs of Martenance | 06 | －． | － | －－ | －－ | 575 | 10 | －． | － | － |  |
| Heat Light \＆Telephone | 36 | －． | ．－ | －－ | －－ | 1000 | 36 | －． | $\cdots$ | －－ | $\cdots$ |
| Business \＆Property Tax | 07 | －． | － | － | －＊ | 818 | 08 | － | － | － | －－ |
| Insutance | 11 | －－ | － | －－ | $\cdots$ | 819 | 14 | ．． | ＊ | ．． | ＊ |
| Rent | 02 | －． | － | － | $\cdots$ | 178 | 09 | － | － | －－ | $\bullet$ |
| Personnel Expenses | 28.9 | $\cdots$ | －＊ | $\cdots$ | ＊ | 74.5 | 38.8 | －＊ | $\cdots$ | － | － |
| Financial Expenses |  | －． | －－ | －． | － |  |  | －． | －． | － | －－ |
| Bank Interest \＆Charges Protessional Fees | 19 05 | －－ | －－ | $\cdots$ | －－ | 654 1000 | 14 05 | －－ | $\cdots$ | － | －－ |
| Fianchise Fees |  | $\cdots$ | － | －． | －－ |  | 0 | －． | －－ | ．－ | ． |
| Sales and Admin．Expenses |  | $\cdots$ | －． | －－ | －－ | 100.0 629 |  | － | － | －． | － |
| Advertising Supplies | 08 3 3 | －－ | －－ | －－ | －－ | 629 1000 | 12 3 3 | －＊ | －＊ | －－ | $\because$ |
| Delivery | 47 | $\because$ | －－ | $\ldots$ | － | 1000 | 47 | ．． | ．． | －． | ． |
| Other Expenses | 36.5 | －＊ | ＊＊ | ＊＊ | －－ | 100.0 | 36.5 | －＊ | － | －－ | － |
| Profit（loss） | 139 | ＝ | － | ＂＊ | － | 100.0 | 13.9 | －－ | －－ | － | － |
| Total | 100.0 | ＊ | ＊ | ＊ | ＂ | 1000 | ．．． | － | － | －－ | ＊ |

（1）These estimates are based on a sample of businesses reporting saies beineen $\$ 10$ thousand and $\$ 2$ million
12）Value in each cell $=$ Total weighted expendifure on a given item $\times 100$ for each quarsile

> Total weighted sales of all businesses in the sample
（3）Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this tem of expenaiture }} \times 100$ for each quartile
Since the number of businesses reporing a specific expense may ditter for each cell the total（propll（loss）plus expenses）does not necessarily equal $100=$ See Notes on Symbols Page

## Standard Industrial Classification Definition

## SIC 9942 ．Welding

Business primarily engaged in repar work by welding such as acerylene welding serice．blacksmifh service．brazing wetding service electric weiding serice iexc constfuction site）．welding reparl work and welding shops

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

|  | Total(1) | Bottom $25 \%$ | Lower middle 25* | Upper muddie $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 100 | - | -- | - | -- |
| Businesses in sample | 12 | $\stackrel{1}{ }$ |  |  |  |
| Low ssles value (\$000's) | (1) | -- | - | - | -- |
| High sales value ( $\$ 000$ 's) | 11) | -. | -- | -* | *- |
|  |  |  | Average $\$ 000$ |  |  |
| Assets |  |  |  |  |  |
| Cash | 8 | - | -- | -- | -- |
| Accounts and Nores Receivable | 18 | -- | - | -. | -. |
| Inventory | 6 | -。 | -- | - | -. |
| Other Current Assets | 1 | - | $\because$ | - | -. |
| Total Current Assets | 33 | -. | -- | $\cdots$ | -- |
| Fixed Assels | 35 | -- | $\cdots$ | $\cdots$ | -- |
| Less Accum Dep on Fixed Assels | 18 | -- | - | ** | .. |
| Other Assets | 3 | - | -* | - | -- |
| Total Aswets | 53 | -- | -- | * | -- |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 6 | -. | -- | $\cdots$ | -. |
| Other Cufrent Liabilifies | 1.4 | -. | .. | -- | - |
| Total Current Liablities | 20 | - | -- | - | - |
| Mortgages Payabie | 2 | -- | -- | - | -- |
| Lang Term Debt | - | - | .- | .. | -- |
| Orner Liabilites | 6 | -- | -- | - | -- |
| Total Liabilities | 28 | - | -- | -. | - |
| Total Equity | 25 | - | .. | -* | -- |

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

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

|  | Totain ${ }^{\text {a }}$ | $\begin{gathered} \text { Bottom } \\ 25=. \end{gathered}$ | Lower middle $25=$ | $\begin{aligned} & \text { Upoer } \\ & \text { miade } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimated | 100 | .. | -- | -- | -* |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | $\cdots$ | -. | $\cdots$ |  |
| High sales value ( 5000 's) | (1) | .- |  | - | . |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current patio (imes) | 448 | ** | - | -* |  |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio !times) | 01 | - | - | -- | -- |
| Interest Coverage ratio (times) | 1171 | - | -- | - | . |
| Debt ratio (times) | 05 | - | -- | - | -. |

11 These estimates are based on a sample of businesses recorting sales bet ween $\$ 10$ thousand and $\$ 2$ million
See Notes on Symbols Page

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

|  | $\begin{gathered} \text { Totali } 11 \\ 25^{\circ} \end{gathered}$ | Bottom $25^{\circ}$. | Lower middle $25^{\circ}$. | Upper midole $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 27 | - | -- | - | - |
| Businesses in sample | 4 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | - | - | - |
| High sales value ( $\$ 000$ 's) | (1) | - | -- | $\cdots$ | $\cdots$ |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 12 | -- | $\cdots$ | - | - |
| Sale of Fixed Assets | - | - | - | -* | - |
| Increase in Long Term Debt | 8 | -- | - | - | -- |
| Advances From Owners and Alfilates | 1 | - | - | - | -- |
| From Government | . | - | -* | -- | "* |
| increase in Share Capiral | - | -- | $\cdots$ | -- | -- |
| Sale of investments | - | ** | -- | -- | *- |
| Tar Adjustments | - | - | - | - | - |
| Other Sources | - | -- | - | -* | - |
| Total | 21 | - | - | - | $\cdots$ |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | 20 | - | .* | -- | - |
| Payment of Dividends | - | -- | -- | -. | - |
| Repayment of Long Term Deb: | 6 | $\because$ | - | $\because$ | -. |
| Current Portion al Long Term Debs | - | -* | - | -- | -- |
| Purchase of Investments | 3 | $\cdots$ | $\cdots$ | - | - |
| Repayment of Adv From Owners and Alfil | 3 | - | -* | - | -* |
| Decrease in Equily | - | -. | -- | -- | - |
| Tax Adjustments | - | - | - | .- | .- |
| Oiner Applicasions | - | - | - | -* | - |
| Total | 32 | - | - | - | - |
| Increase (Decrease) in Net Working Capital | .11 | $\cdots$ | $\stackrel{ }{ }$ | -- | * |

[^32]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. Welding (SIC 9942)

| Business size expressed in average labour units: 1 ; | Number of Businesses | $\begin{aligned} & \text { Toral } \\ & \text { payroll } \\ & \text { (\$000 } \mathrm{s} \text { ) } \end{aligned}$ | Average labour units ${ }^{(1)}$ | Changes :n numper ol bus messes sith oald em=loyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporing 31 |
| 1982 |  |  |  |  |  |
| Total | 57 | 2,408 | 139 | 10 | 4 |
| less than 20 | 56 | $x$ | 191 | 10 | + |
| 20.99 | $\times$ | $x$ | 25 | . | - |
| 100.499 | . | . | . | - | - |
| 500 and over | - | - | - | . | - |
| 1985 |  |  |  |  |  |
| Total | 63 | 4.103 | 248 | 8 |  |
| less than 20 | 61 | $\times$ | 186 | 7 |  |
| 20.99 | $\times$ | x | 62 | 1 |  |
| 100.499 | . | . | . | - |  |
| 500 and over | - | - | - | - |  |

(1) Average labour units are calculated by dividing total oavroll by the average annual wage and salary rate as reported in the Surdey of Employment Payroll and Hours. Siatistics Canada. Catalogue No 72-002 An average laocur unit could be interpreted as a fullofme emplovee Note that the ousiness size groups used are determined at the Canada level Thus it a business has al 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 groue
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Aeters to businesses reporting no payroll deductions in the iollowing year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quarlie, 1982-1985 Nova Scotia. Wel ding (\$1C 9942)


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses, (No.) | 88 | 16 | 17 | 32 | 23 |
| Total Saies S | 7.576 | 212 | 252 | 1.080 | 6032 |
| Total Expense S | 7.026 | 139 | 203 | 815 | 5869 |
| Net Proft (loss) \$ | 550 | 73 | 49 | 265 | 163 |
| Businesses reporing a profit (No.) | 76 | 16 | 16 | 29 | 15 |
| Total Sales S | 4.227 | 212 | 233 | 975 | 2807 |
| Total Expense § | 3.218 | 139 | 179 | 695 | 2.205 |
| Net Profits | 1.009 | 73 | 54 | 280 | 602 |
| Businesses reporting loss (No.) | 12 | . | 1 | 3 | 8 |
| Total Sales \$ | 3.349 | - | 19 | 105 | 3.225 |
| Total Expense \$ | 3808 | - | 24 | 120 | 3668 |
| Net Loss 5 | . 159 | - | -5 | -15 | - +39 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 42 | 5 | 15 | 11 | 11 |
| Totai Sales \$ | 7950 | 95 | 571 | 925 | 6359 |
| Total Expense S | 7778 | 104 | 393 | 657 | 662- |
| Net Protit (loss) 5 | 172 | . 9 | 178 | 268 | -265 |
| Businesses reporting a prolit (No.) | 33 | 3 | 13 | 11 | 6 |
| Total Sales s | 4315 | 54 | 48 s | 925 | 2852 |
| Total Expense \$ | 3718 | 49 | 298 | 657 | 2:14 |
| Net Profit \$ | 597 | 5 | 186 | 268 | 138 |
| Businesses reponting a loss (No.) | 9 | 2 | 2 | . | 5 |
| Totai Sales \$ | 3.635 | d1 | 87 |  | 3507 |
| Total Exdense \$ | 4.060 | 55 | 95 | . | $39: 0$ |
| Net _oss 5 | . 425 | .14 | . 8 | . | . 203 |
|  |  |  | 84 |  |  |
| All Businerses (No.) | 126 | 17 | 35 | 38 | 36 |
| Total Sales 5 | 7562 | 175 | 678 | 1. 253 | 5156 |
| Total Exoense \$ | 6332 | 429 | 490 | 921 | + +92 |
| Net Profit (loss) \$ | 1.230 | . 254 | 188 | 332 | 964 |
| Businesses reporting a protil (No.) | 108 | . | 35 | 38 | 35 |
| Total Sales \$ | 7.312 | - | 678 | 1 253 | 5381 |
| Total Expense \$ | 5.825 | - | 490 | 921 | +14 |
| Net Protits | 1287 | - | 188 | 332 | $96:$ |
| Businesses reporting a loss (No.) | 18 | 17 | - | - | 1 |
| Total Sales \$ | 250 | 175 | . | . | -5 |
| Total Expense \$ | 507 | 429 | - | - | 78 |
| Neiloss 5 | . 257 | -254 | . | . | $\cdot 3$ |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 100 | 18 | 30 | 24 | 28 |
| Total Sales \$ | 13.778 | 259 | 1129 | 3729 | $8{ }^{-661}$ |
| Total Expense s | 12.843 | 188 | 889 | 3393 | 8.373 |
| Net Protit (loss) \$ | 935 | 71 | 240 | 336 | 288 |
| Businesses reporting aprofit (No.) | 83 | 18 | 30 | 24 | 11 |
| Total Sales \$ | 9.538 | 259 | 1.129 | 3729 | 4 229 |
| Total Expernse \$ | 8.473 | 188 | 889 | 3393 | 4003 |
| Net Profit 5 | 1065 | 71 | 240 | 336 | 118 |
| Businesses reporting a loss (NO.) | 17 | . | . | . | 17 |
| Total Sales \$ | 4.240 | - | - | . | 4290 |
| Total Exoense \$ | 4370 | - | - | - | +370 |
| Net Loss \$ | . 130 | - | . | . | $\therefore 30$ |

\{1, These estimates are based on a sample of businesses reporting sales between 510 thousand and $\$ 2$ mulfion.
See Notes on Symbols Page

TABLE 1．Selected Operating Ratios，in Percent of Sales， 1985 Nova Scotia．Services to Buildings and Dwellings（SIC 995）

|  | Tolal ${ }^{\text {l }}$ | Boltom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ ． | Upper middie $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 329 | 82 | 82 | 82 | 83 |
| Businesses in sample <br> Low sales value（ $\$ 000$ s） <br> Migh sales value $1 \$ 000$ s | $\begin{aligned} & 35 \\ & \text { (1) } \\ & \text { (1) } \end{aligned}$ | 11） | 17 28 | 28 51 | 51 （1） |


| Selected expense item | Indusiry Average（2） |  |  |  |  | © busi． nesses reporting | Reporting businesses oniv（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Toial | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ 。 | Upper middle $25^{\circ}$ 。 | $\begin{array}{r} \text { TOD } \\ 25 \% \end{array}$ |  | Tatal | Botiom $25^{\circ}$ 。 | Lower muddle $25^{\circ}=$ | Upoer <br> middle | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \text {. } \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 7.2 | 5.8 | 11.6 | 6.1 | 5.6 | 100.0 | 7.2 | 5.8 | 11.6 | 6.1 | 5.6 |
| Mortgage Interest Depreciation | 39 | 09 | 89 | 35 | 22 | 14 704 | 03 55 | 21 | 89 | 52 | 31 |
| Repairs \＆Maintenance | 11 |  |  |  |  | 326 | 33 |  |  |  |  |
| Heat Light 8 Telephone | 10 | 0.1 | 09 | 13 | 18 | 548 | 19 | 0.4 | 21 | 22 | 20 |
| Business \＆Property Tax | 01 |  | 01 |  | 02 | 386 | 02 | － | 03 | 09 | 03 |
| Insurance | 07 | 04 | 11 | 07 | 07 | 726 | 10 | 26 | 14 | 07 | 09 |
| Ren： | 48 |  |  |  |  | 205 | 20 | ． |  |  |  |
| 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 | 1.3 | 0.2 | 1.2 | 1.4 | 2.2 | 91.0 | 1.4 | 0.3 | 1.2 | 1.4 |  |
| Bank Interest \＆Charges | 09 |  | 05 | 11 | 16 | 519 | 17 | － | 12 | 17 | 18 |
| Protessional Fees | 03 | 02 | 03 | 03 | 06 | 663 | 05 | 03 | 04 | 04 | 10 |
| Franchise Fees | 01 |  |  |  |  | 15 | 61 |  |  |  |  |
| Sales and Admin．Expenses | 18.6 | 32.9 | 10.9 | 15.8 | 16.1 | 100.0 | 18.6 | 32.9 | 10.9 | 158 |  |
| Acvertising | 06 |  | 01 | 95 | 06 | 470 | 13 | 21 | 05 | ${ }^{1} 7$ | ． 08 |
| Sucolies | 65 | 18 | 22 | 101 | 108 | 900 | 72 | 21 | 31 | 10. | ：08 |
| Delivery | 116 | $31 \%$ | 86 | 42 | 47 | 919 | 127 | 311 | 86 | 62 | 47 |
| Other Expenses | 148 | 6.0 | 17.0 | 18.3 | 17.1 | 87.5 | 17.0 | 8.7 | 17.0 | 205 | 188 |
| Profil（loss） | 352 | 54.2 | 44.2 | 33.5 | 11.1 | 100.0 | 35.2 | 54.2 | 44.2 | 335 | 11.1 |
| Total | 100.0 | 100.0 | 1000 | 100.0 | 100.0 | 100.0 | ．．． |  | ．．． |  |  |

（1，These estimates are based on a sample of businesses recorting sales sel heen $\$ 10$ thousand and 52 m inion
$\begin{aligned} \text {（2）Value in each cell } & =\frac{\text { Total weighted expenditure on a given ilem }}{\text { Total weighted sales of all businesses in the sample }} \times 100 \text { for each quarthe } \\ \text {（3）Value in each cell } & =\frac{\text { Total weighted expendilute on a given item }}{\text { Total weighled sales of businesses peporting inis iem of expenaiture }} \times 100\end{aligned}$
Since the numaer of businesses reooring a specific expense may ditter lor each cell the total profit（loss）plus expenses）coes not necessarily equal io0：
See Notes on Symbots Page
Standard industrial Classilication Definition：
SIC 995 Services to Buildings and Dwellings
Businesses primartly engaged in disiritecting and extermiraling．二ndory cleaning．anitoptal and other services 10 buidings and a：．ellings

## TABLE 2. Balance Sheet Profile for 1985

Nova Scotia. Services to Buildings and Owellings (SIC 995)

|  | Total(t) | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper middle $25^{\circ}$, | $\begin{aligned} & \text { TOD } \\ & 25= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 ( $\mathbf{S 0 0 0}$ 's) | (1) | 17 | 28 | 51 | (1) |
|  |  |  | Average 1500 |  |  |
| Ascets |  |  |  |  |  |
| Cash | 9 | - | - | 1 | 2 |
| Accounts and Notes Receivable | 5 | - | - | - | 20 |
| Inventory | 1 | - | - | - | 2 |
| Other Current Assets | 1 | - | - | - | 5 |
| Total Current Assets | 8 | - | - | , | 29 |
| Fixed Assets | 8 | - | - | 3 | 27 |
| Less Accum Dep on Fixed Assets | 3 | - | - | , | 10 |
| Other Assets | 1 | - | - | . | 3 |
| Total Assets | 13 | - | - | 3 | 49 |
|  |  |  |  |  |  |
| Current Loans | 2 | - | - | , | 7 |
| Other Current Liabilities | 4 | - | - | 1 | 15 |
| Total Current Lisbilities | 6 | - | - | 2 | 22 |
| Mortgages Payable | . | - | - | - | , |
| Long Term Debt |  | - | - | - | 2 |
| Other Liabilties | 1 | - | - | 1 | 1 |
| Tolal Liabilities | 7 | - | - | 3 | 26 |
| Total Equity | 6 | . | . | . | 23 |

(1) These estmates are based on a sampie 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 ${ }^{\text {1 }}$ | Boltom $25^{\circ}$ : | $\begin{aligned} & \text { Laner } \\ & \text { midde } 25^{\circ} \text {. } \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25= \end{aligned}$ | $\begin{gathered} \text { TOD } \\ 25: \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 329 | 82 | 82 | 82 | 63 |
| Businesses in sample Low sales value ( $\$ 000$ s) Mign sales value $(\$ 000$ s) | $\begin{aligned} & 35 \\ & 111 \\ & 11 \end{aligned}$ | $\begin{aligned} & 11 \\ & 17 \end{aligned}$ | 17 <br> 28 | 28 51 | $51$ |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio (times) | 12 | - | - | . 0 | $1+$ |
| Leverage Ratios <br> Deol Equity ratio (fimes) Interest Coverage ratio (tumes) Debt ratuo (tumes) | $\begin{array}{r} 24 \\ 433 \\ 08 \end{array}$ | - | $19 \%$ | $\begin{array}{r} -89 \\ 593 \\ 10 \end{array}$ | $\begin{array}{r} 22 \\ 279 \\ 00 \end{array}$ |

11) These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporared Businesses Only) Nova Scotia. Services to Buildings and Owellings (SIC 995)

|  | Total(1) $25 \%$ | Baltom $25 \%$ | Lower middle $25 \%$ | Upper <br> middle $25 \%$ | $\begin{gathered} \text { TOD } \\ 25^{\circ} \text {. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 6 | - | - | $\cdots$ | -- |
| Businesses in sample | 2 |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -* | -- | - |
| High sales value (\$000 s) | (1) | - | - | .. | - |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| source of Funds |  |  |  |  |  |
| From Operations | $x$ | - | -- | - | - |
| Saie of Fixed Assets | $x$ | -- | - | $\cdots$ | - |
| Increase in Long Term Debr | $x$ | $\cdots$ | $\sim$ | $\cdots$ | - |
| Advances From Owners and Alfiliates | X | ** | $\cdots$ | - | .. |
| From Government | $x$ | .- | -. | - | - |
| Increase in Share Capital | $x$ | -- | -* | - | - |
| Sate of invesiments | $\times$ | .. | - | - | -* |
| Tar Adjustments | $x$ | -* | -- | -- | .- |
| Other Sources | X | -- | $\stackrel{\square}{ }$ | -- | ** |
| Total | $x$ | - | -* | - | ** |
| Application of Funds |  |  |  |  |  |
| Purchase of Fined Assets | $x$ | -- | -- | -. | - |
| Payment of Dividends | $x$ | - | -* | - | - |
| Repayment of Long Term Debr | $x$ | -- | - | - | - |
| Current Portion of Long Term Debt | x | ** | - | -- | .. |
| Purchase of Investments | $x$ | - | $\cdots$ | $\cdots$ | - |
| Reoayment of Ad. Fiom Owners and Alfil | $x$ | -- | -- | .- | -- |
| Decrease in Equisy | x | -- | -- | -- | -* |
| Tax Adustments | $x$ | - | ** | $\cdots$ | - |
| Other Appilcations | $x$ | -- | - | - | - |
| Total | $\times$ | - | * | * | * |
| Increase (Decrease) in Net Working Capital | x | -- | " | -- | -- |

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

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)

| Business size expressed in average labour units(:) |  | $\begin{array}{r} \text { Tolal } \\ \text { payroll } \\ \text { (\$000 si } \end{array}$ | Average labour unitsi 1 | Cnanges in number of tusinesses nin saic empiovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nemly reportingiz) | No longer reporlingisi |
| 1982 |  |  |  |  |  |
| Total | 184 | 16.205 | 1.834 | 42 | 24 |
| less than 20 | 170 | 4718 | 484 | 42 | 22 |
| 20.99 | 8 | 2937 | 341 | - | . |
| 100-199 | $\times$ | $x$ | 52 | . | 1 |
| 500 and over | 4 | $x$ | 957 | - | 1 |
| 1985 |  |  |  |  |  |
| Total | 200 | 18.934 | 2.331 | 35 |  |
| less than 20 | 184 | 5.987 | 628 | 35 |  |
| 20-99 | 8 | 1862 | 239 | . |  |
| 100-499 | 3 | 2324 | 307 | - |  |
| 500 and over | 5 | 8761 | 1.157 | - |  |

(1) Everage isbour units are calculated by dividing total pavroll oy the average annual wage and salary rate as redorted in the Survey of Emoloyment Daveoll and Mours Statistics Canada Calaloçue No i2-002 An a.eraçe labour unit could be interpreted as a full-time employee Note that :ne ous ness size groups used are determined at the Canada level Thus it a ousiness has at least 500 employees in Canada as a ahole but less than that number in any given prowince it is shown in the 500 and over group
(2) Refers 10 businesses redoring no payioll deductions in the previous year
(3) Reters to businesses ieporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Ouartile, 1982-1985 Nova Scolia, Services to Buildinge and Dwellinge (SIC 995)

| Total(1) | Bottom | Lower | Upoer | Top |
| :---: | :---: | :---: | :---: | :---: |
|  | $25 \%$ | midale $25 \%$ | middele 25\% | $25 \%$ |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 221 | 49 | 47 | 68 | 56 |
| Total Sales \$ | 19.858 | 684 | 873 | 2.390 | 7919 |
| Total Expense S | 9.774 | 350 | 340 | 1,733 | 7.351 |
| Net Profit (loss) \$ | 2.084 | 334 | 533 | 657 | 560 |
| Businesses reporting a profit (No.) | 199 | 49 | 47 | 66 | 37 |
| Total Sales \$ | 9.425 | 684 | 873 | 2.269 | 5.599 |
| Total Expense s | 7.264 | 350 | 340 | 1.607 | $4.96{ }^{\circ}$ |
| Net Prolit S | 2.161 | 334 | 533 | 662 | 632 |
| Businesses reporting loss (No.) | 22 | - | - | 3 | 19 |
| Total Sales \$ | 2.433 | - |  | :21 | 2.312 |
| Total Expense 5 | 2.510 |  |  | 126 | 2.384 |
| Net Loss 5 | . 77 | - | - | . 5 | . 72 |
|  |  |  | 83 |  |  |
| All Businesses (No.) | 298 | 68 | 64 | 90 | 76 |
| Tota! Sales \$ | 16.676 | 765 | 997 | 2.512 | 12.372 |
| Total Expense S | 13.156 | 209 | 548 | 1.452 | 10.9:? |
| Net Profil loss \$ | 3.520 | 556 | 449 | 1.090 | 1.425 |
| Businesses reporting a profit (No) | 284 | 67 | 64 | 89 | 64 |
| Tolal Sales \$ | 14.896 | 751 | 997 | 2.498 | 10.650 |
| Totai Expense s | 11.307 | 192 | 548 | 1.407 | 9.160 |
| Net Profll S | 3.589 | 559 | 449 | 1.091 | 1.490 |
| Businesses reporting a loss (No.) | 14 | 1 | - | 1 | 12 |
| Toial Sales \$ | 1.780 | 14 | - | 44 | 1722 |
| Total Expense 5 | 1.849 | 17 | - | 15 | $178{ }^{\circ}$ |
| Nei Loss S | -69 | -3 | . | . 1 | -65 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 361 | 86 | 92 | 89 | 94 |
| Total Sales S | 22.145 | 1.070 | 1 996 | 3.566 | 15813 |
| Total Expense S | 18.569 | 817 | 1394 | 2.184 | 14.174 |
| Nel Prolll toss: S | 3.876 | 253 | 602 | 1382 | 1.639 |
| Businesses reporting a profit (No.) | 326 | 86 | 92 | 89 | 59 |
| Total Sates 5 | 166.9 | 1.070 | 1.996 | 3566 | 10017 |
| Total Expense \$ | 12.484 | 817 | 1394 | 2.181 | 8089 |
| Net Profits | 4165 | 253 | 602 | 1.382 | 1928 |
| Businesses reporting a loss (No.) | 35 | - | - | - | 35 |
| Total Sales \$ | 5.796 | . | - |  | 5796 |
| Total Expense \$ | 6085 | - | - |  | 6.085 |
| Ner Loss \$ | -289 | - | - | - | -289 |
|  |  |  | 1985 |  |  |
| All Businesses (No.) | 329 | 82 | 72 | 92 | 83 |
| Total Sales \$ | 25876 | 1159 | 1.796 | 3.677 | 1924.1 |
| Toral Expense 5 | 22.207 | 530 | 1.065 | 2550 | 18062 |
| Ner Prolis (loss) \$ | 3.669 | 629 | 731 | 1.127 | 1.182 |
| Businesses reporting a prolit (No.) | 287 | 82 | 72 | 73 | 60 |
| Total Sales \$ | 20.417 | 1.159 | 1.796 | 2.697 | 14765 |
| Total Expense 5 | 16.591 | 530 | 1.065 | -531 | 13465 |
| Net Prolit \$ | 3826 | 629 | $73 \%$ | 1. 165 | 1300 |
| Businesses reporting a loss (No.) | $\Delta 2$ | . | - | 19 | 23 |
| Total Sales \$ | 5.159 | * | - | 980 | +179 |
| Total Expense \$ | 5.616 | - | - | 1.019 | +597 |
| Net Loss S | - 157 | - | - | . 39 | .118 |

iithese estimates are based on a sample of businesses reoorting saies belmeen $\$ 10$ thousand and $\$ 2$ milion
See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Janitorial Services (SIC 9953)

|  | Toral(1) | $\begin{aligned} & \text { Bortom } \\ & 25 \% \end{aligned}$ | Lower <br> middle $25^{\circ}$. | Upper middie 25. | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \circ \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 228 | 57 | 57 | 57 | 57 |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | 24 <br> (1) <br> (1) | 11 15 | 15 26 | 26 51 | 51 (1) |


| Selected expense item | Industry Average(2) |  |  |  |  | © businesses reporing | Reporting businesses only i3, |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Toial | Bortom 25*。 | Lower middle 25 。 | Unper middle $25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle 25* | Upper <br> midoie | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent ol sales |  |  |  |  |
| Occupancy Expenses | 5.3 | 8.5 | 3.5 | 6.3 | 3.8 | 100.0 | 5.3 | 8.5 | 3.5 | 6.3 | 3.8 |
| Morlgage Interest | 0 |  |  |  | $0 \cdot$ |  |  | \% | \% | 5 |  |
| Depreciation | 20 | 12 | 21 | 35 | 08 | 620 | 32 | 24 | 31 | 52 | 13 |
| Repars \& Maintenance | 15 08 |  |  |  |  | 343 481 | 45 16 |  |  |  |  |
| Heat. Light \& Telephone Business \& Property Tax | 08 | 0.2 | 01 | 1.1 | 9.4 | 481 397 | 16 02 | 04 | 16 | 22 | 1 i |
| Insurance | 05 | - | 09 | 05 | 04 | 599 | 08 | . | 15 | 06 | 05 |
| Rent | 05 |  |  |  |  | 252 | 21 | . |  |  |  |
| Personnel Expenses | 26.2 | 1.5 | 3.6 | 387 | 55.2 | 73.5 | 35.6 | 2.8 | 9.7 | 38.7 | 55.2 |
| Financial Expenses | 1.1 | 0.1 | 12 | 10 | 2.1 | 86.7 | 1.3 | 0.2 | 1.2 | 1.0 | 2.3 |
| Eank Inleres: 8 Charges | 07 |  | 03 | 07 | 16 | 479 | 14 |  | 38 | 08 | 18 |
| Protessional Fees | 03 | 01 | 01 | 03 | 05 | 605 | 05 | 02 | 04 | 06 | 19 |
| Franchise Fees | 01 |  |  |  |  | 22 | 61 |  |  |  |  |
| Sales 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 |
| Adverising | 0.1 |  |  |  |  | 406 | 03 |  |  |  |  |
| Supplies | 70 129 | 19 446 | 18 81 | 111 37 | 11.8 22 | 851 916 | 82 14 | 19 $4+6$ | 42 84 | 11 5 | $\because 18$ +2 |
| Other Expenses | 9.4 | - |  | 9.3 | 14.0 | 86.2 | 10.9 | - | ... | 9.3 | 16.1 |
| Prolit (loss) | 38.0 | 43.4 | . | 29.7 | 10.6 | 100.0 | 36.0 | 43.4 | $\ldots$ | 29.7 | 10.6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | ... | $\ldots$ |  | $\cdots$ |

(1) These estimates are Dased on a sample of ousinesses reporing saies between $\$ 10$ inousand and $\$ 2$ million
(2) Value in each cell $=$ Toial weighied expendilure on a given item $\quad \times 100$ for each quartile


Since the number of businesses reporting a specitit expense may difter lor each celi the total (profit (loss) plus expensesi does not necessarily eouat : oc:
See Notes on Symbols Fage

## Standard Industrial Classification Definition:

## SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buldings and dwellings such as char service. floor waxing fanitopial setvices anitotia maintenance of buidings and dwellings and office cleaning

## TABLE 2. Balance Sheer Profile for 1985

Nova Scotia, Janitorial Services (SIC 9953)

|  | Total(1) | Bottom $25^{\circ} \%$ | Lower <br> middle 25* | Upper <br> middie $25^{\circ}$ | $\begin{gathered} \text { Tap } \\ 25^{\circ} \text { ? } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 228 | 57 | 57 | 57 | 57 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | (1) | 15 | 26 | 51 |
| Migh sales value ( 5000 s) | (1) | 15 | 26 | 51 | (1) |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cas | 1 | - | - | 1 | 2 |
| Accounts and Notes Receivable | 5 | - |  | - | 21 |
| inventory | . | - | - | - | 1 |
| Other Current Assels | - | - |  | * | 1 |
| Total Current Assets | 7 | - | - | 1 | 25 |
| Fixed Assets | 5 | - | - | 9 | 19 |
| Less Accum Dep on Fixed Assets | 2 | - |  |  | 8 |
| Other Assets | 1 | - |  | - | 3 |
| Total Asseis | 11 | - | - | 2 | 38 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 2 | - | - | - | 7 |
| Other Cursent Liabilities | 4 | - |  |  | 15 |
| Total Cuprent Liabilties | 6 |  | - | - | 22 |
| Mortgages Payable | . | - | - |  |  |
| Long Term Debl | - | - |  | $\stackrel{\square}{ }$ |  |
| Orner Liabilites | 1 | - | - | 2 | 2 |
| Total Liabilities | 7 | - | - | 3 | 24 |
| Total Equity | a | - | - | -1 | 14 |

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

TABLE 3. Financial Ratios for 1985
Nova Scolia. Janitorial Senvices (SIC 9953)

|  | Totais ${ }^{\text {r }}$ | Bottern $25 \%$ | Lower middie $25^{*}=$ | UpDer madle 25: | 720 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses cespimated | 228 | 57 | 57 | 57 | 57 |
| Businesses in sample | 24 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | (1) | 15 | 26 | 5. |
| Mign sales dalue ( $\$ 000$ s) | (1) | 15 | 26 | 51 | 111 |
|  |  |  | Average |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 15 | - | - | 18 | 13 |
| Leverage Ratios |  |  |  |  |  |
| Deot Equty ratio (times) | . 01 | - | * | -5 |  |
| Interest Coverage fatio (t-mes) | 192 | - | 105 | 718 | 318 |
| Dedi ralio (times) | 09 | - | . | 12 | 07 |

(I)These estimates are based on a sampie of bugnesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

See Noies on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Nova Scotia. Janitorial Services (SIC 9953)

|  | Total(1) $25^{\circ}$ 。 | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25^{\circ}, \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 6 | - | -. | - | -. |
| Businesses in sample | 2 |  |  |  |  |
| Low sales value ( 5000 's) | (1) | - | -- | - | - |
| High sales value ( $\$ 000$ s) | (1) | .. | - | .- | .. |
|  | - Average ( 5000 's) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Ooerations | $x$ | - | - | - | .. |
| Sale of Fixed Assets | $x$ | -- | - | - | .- |
| Increase in Long Term Debt | $\times$ | - | .- | .. | .- |
| Advances From Owners and Affiliates | $\times$ | -. | -- | -- | - |
| Fiom Government | $\times$ | - | - | .- | -- |
| Increase in Share Caoital | ${ }^{x}$ | .. | - | - | - |
| Sale of investments | $x$ | -- | - | -. | -- |
| Tax Adiustments | $\times$ | -- | .- | ** | .. |
| Oiner Sources | $\times$ | -- | - | -. | -- |
| Total | $x$ | - | .- | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | ${ }^{x}$ | -- | $\cdots$ | * | -- |
| Payment of Dividends | x | - | $\cdots$ | .. | -- |
| Repayment of Long Term Debt | $\times$ | .. | -. | -- | .- |
| Current Portion of Long Term Debr | $\times$ | -- | -- | -- | - |
| Purchase ol Investments | $\times$ | $\cdots$ | - | - | $\cdots$ |
| Reoayment of Adv From Owners and Affll | $\stackrel{x}{x}$ | $\cdots$ | - | .- | - |
| Decrease in Equity | $\times$ | $\cdots$ | - | .- | - |
| Tax Adustments | $x$ $x$ $x$ | -- | - | . | - |
| Other Applications Total | x <br> $\times$ | $\cdots$ | $\cdots$ | -. | .. |
| increase (Decrease) in Net Working Capital | $\times$ | - | .. | - | - |

(1) These estimates are based on a sample of businesses reporling saies 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 10 Buiidings and Dwellings (SIC 995)

| Business size expressed in averag̣e labour unils(1) | Numbe: ol Businesses | $\begin{aligned} & \text { Totai } \\ & \text { payroll } \\ & 1 \$ 000 \mathrm{~s}\rangle \end{aligned}$ | Average labour units 11 | Changes in number of ous:nesses with paid emplovees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No Ionger reportingu 3 |
| 1982 |  |  |  |  |  |
| Total | 184 | 16.205 | 1.834 | 42 | 24 |
| less than 20 | 170 | 4.718 | 48.4 | 42 | 22 |
| 20.99 | 8 | 2.937 | 311 | - | - |
| 100-199 | $\times$ | X | 52 | - | 1 |
| 500 and over | 4 | X | 957 | - | 1 |
| 1985 |  |  |  |  |  |
| Total | 200 | 18,934 | 2.331 | 35 |  |
| less than 20 | 188 | 5.987 | 628 | 35 |  |
| 20-99 | 8 | 1862 | 239 | . |  |
| 100-499 | 3 | 2.324 | 307 | - |  |
| 500 and over | 5 | 8.761 | 1.157 | - |  |

(1) Average labour units are calculated by divioing total oaytoll by the average annual wage and satary rate as reported in the Survey of Empioyment Payrol! and Hours Statistics Canada Catalogue No 72.002 An averaçe labour unit could be interpteted as a lultime emoloyee Note that the business size groups used are determined at the Canada level Thus I a ousiness 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) Relers to businesses reporting no paymoll deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the following year

See Nores on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartie, 1982-1985
Nova Scotia, Janitorial Services (SIC 9953)


All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 135 | 32 | 31 | 34 | 38 |
| Toial Sales \$ | 3.899 | 424 | 498 | 664 | 2.313 |
| Total Expense \$ | 2551 | 166 | 234 | 320 | 1.831 |
| Ne: Prafit lloss) \$ | 1.348 | 258 | 264 | 344 | 482 |
| Businesees reporting a profit (No.) | 127 | 32 | 31 | 34 | 30 |
| Total Sales \$ | 3.149 | 424 | 498 | 664 | 1563 |
| Total Expense \$ | 1784 | 166 | 234. | 320 | 1.064 |
| Net Protit \$ | 1365 | 258 | 264 | 341 | 499 |
| Businesses reporting loss (No.) | 8 | - | - | - | 8 |
| Total Saies 5 | 750 | - | - | - | 750 |
| Total Expense \$ | 767 | - | - | - | 767 |
| Net Loss \$ | . 17 | - | . | - | .17 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 215 | 43 | 45 | 65 | 62 |
| Toral Sales \$ | 7.192 | \$68 | 592 | 1.115 | 5017 |
| Tolal Expense S | 5.120 | 14 | 301 | 567 | $\pm 238$ |
| Net Pratil loss \$ | 2.072 | 454 | 291 | 5.8 | 779 |
| Businesses reporting a profit (No.) | 209 | 43 | 44 | 65 | 57 |
| Total Saies \$ | 6.436 | 468 | 578 | 1.115 | 2275 |
| Totat Expense \$ | 4.328 | 14 | 284 | 567 | 3463 |
| Net Protit \$ | 2,108 | 454 | 294 | $5-8$ | 812 |
| Businesses reporting a loss (No.) | 6 | - | 1 | - | 5 |
| Total Sales S | 756 | - | 14 | - | 712 |
| Tatal Expense \$ | 792 | - | 17 | - | 7.5 |
| Nei Loss $\$$ | . 36 | - | $\cdot 3$ |  | . 33 |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 149 | 35 | 34 | 35 | 45 |
| Total Sales \$ | 8226 | 387 | 532 | 952 | 6355 |
| Total Expense \$ | 7102 | 226 | 388 | 806 | 5682 |
| Ne: Protit llossis | 1,124 | 161 | 144 | 116 | 673 |
| Businesses reporting a profit (No.) | 143 | 35 | 34 | 35 | 39 |
| Total Sales S | 6.180 | 387 | 532 | 952 | 1309 |
| Total Expense \$ | $+997$ | 226 | 388 | 806 | $357 \%$ |
| Net Profirs | 1183 | 161 | 144 | 126 | 732 |
| Businesses reporting a loss (No.) | 6 | - | - | - | 6 |
| Total Sales \$ | 2046 | - | - |  | 2016 |
| Total Expense \$ | 2.105 | - | - |  | 2105 |
| Net Loss \$ | . 59 | - | - | - | -59 |
|  |  |  | 85 |  |  |
| Ali Businesses (No.) | 228 | 57 | 48 | 62 | 60 |
| Total Sales \$ | 19387 | 73: | 968 | 2.638 | 15050 |
| Total Expense 5 | 16.802 | 398 | 321 | 1.905 | 1+182 |
| Net Protit (loss) \$ | 2585 | 337 | 687 | 733 | 868 |
| Businesses reporting a profit (No.) | 192 | 57 | 49 | 43 | 43 |
| Total Sales 5 | 16.299 | 731 | 968 | 1.658 | 12942 |
| Total Expense \$ | 13641 | 394 | 321 | 886 | 12040 |
| Net Profit 5 | 2658 | 337 | 647 | 772 | 902 |
| Businesses reporting a loss (No.) | 36 | . | . | 19 | 17 |
| Total Sales \$ | 3088 | - | - | 980 | 2108 |
| Torai Expense 5 | 3. 161 | - | - | 1019 | 2112 |
| Net Loss \$ | -73 | - | - | -39 | - 31 |

(1)These estimates are based on a sample ol businesses reparting saies beiween $\$ 10$ thousand and $\$ 2$ miltion

See Notes on Symbols Page

## Appendix A

Selected Publications Relating to Small Business

## Catalogue

61-231 Small Business in Canada: A Statistical Profle 1982-1984, Bil.
61-521 Small Business In Canada: A Statistical Proflle 1981-1983, (Annual), Bil.
These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have à significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 Sales per Seilling Area of Independent Retallers - 1986, Bil.
This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square footmetre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Proflles (Annual)
61-601E Canada
61-602E Newfoundland
61-603E Prince Edward Island
61-604E Nova Scotia
61-605E New Brunswick
61-606E Quebec
61-607E Ontario
61-608E Manitoba
61-609E Saskatchewan
61-610E Alberta
61-611E British Columbia
61-612E Yukon
61-613E Northwest Territories

| 61-614E | (SIC 622) | Appliance, Television, Radio and Stereo Stores |
| :---: | :---: | :---: |
| 61-614E | (SiC 971) | Barber and Beauty Shops |
| 61-614E | (SIC 7721) | Computer Services |
| 61-614E | (SIC 4564) | Dry Bulk Materials Trucking Industry |
| 61-614E | (SIC 6151) | Fabric and Yarn Stores |
| 61-614E | (SIC 6331) | Gasoline Service Stations |
| 61-614E | (SIC 6413) | General Merchandise Stores |
| 61-614E | (SIC 6412) | General Stores |
| 61-614E | (SIC 6582) | Gift, Novelty and Souvenir Stores |
| 61-614E | (SiC 9911) | Industrial Machinery and Equipment Rental and Leasing |
| 61-614E | (SIC 7611) | Insurance and Real Estate Agencies |
| 61-614E | (SIC 9953) | Janitorial Services |
| 61-614E | (SIC 972) | Laundries and Cleaners |
| 61-614E | (SIC 9211 \& 9212) | Licensed and Unlicensed Restaurants |
| 61-614E | (SIC 7771) | Management Consulting Services |
| 61-614E | (SIC 4231) | Masonry Contractors |
| 61-614E | (SIC 6141) | Miscellaneous Clothing Stores |
| 61-614E | (SIC 9111 \& 9112) | Motels, Hotels and Motor Hotels |
| 61-614E | (SIC 751) | Operators of Buildings and Dwellings |
| 61.614 E | (SIC 7512) | Operators of Non-Residential Buildings |
| 61-614E | (SIC 6031) | Pharmacies |
| 61-614E | (SIC 4241) | Plumbing Contractors |
| 61-614E | (SIC 995) | Services to Buildings and Dwellings |
| 61-614E | (SIC 4011) | Single Family Housing Contractors |
| 61-614E | (SIC 6012) | Specialty Food Stores |
| 61-614E | (SIC 6541) | Sporting Goods Stores |



## Appendix A - concluded

## Selected Publications Relating to Small Business



Take-Out Food Services
Taxicab Industry
Ticket and Travel Agencies
Tire, Battery, Parts and Accessories Stores
Toy, Hobby, Novelty and Souvenir Stores
Truck Transport Industry
Video Movies and Audio-Visual Equipment Rental
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.

[^33]
[^0]:    1 There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

[^1]:    (1)These estimates are based on a sampie of businesses reporting sales betiveen $\$ 10$ thousand and $\$ 2$ million

[^2]:    (1)These estimates are based on a sample of ousinesses reoorting sales between $\$ 10$ thousand and $\$ 2$ milhon

[^3]:    (1)These estimates are based on a sample of businesses reporting saies beiween $\$ 10$ thousand and $\$ 2$ million

[^4]:    (1)These estimates are oaseo on a sample of Dusinesses reoorting sales de! ween $\$ 10$ thousand and $\$ 2$ milion

[^5]:    (1) These esimates are based on a sample of busimesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
    (2) Value in each celk $=$ Total weighted expenditure on a given item $\times 100$ for each quartile

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

[^6]:    (11These estimates are oased on a samole of businesses eporting sales oetween $\$ 10$ thousand and $\$ 2$ milion

[^7]:    1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousano and $\$ 2$ milion
    2) Value in each cell
    $=$ Tolal weighted expenditure on a gi.en item
    (3) Value in each cell
    $=$ Total neighted expendilure on a gi.en item $\qquad$ $\times 100$ lor each quartile Total weighted sales ot businesses reporting this tem oi expenditure
[^8]:    (1)These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

[^9]:    11) These estimates are based on a samole at businesses reporting sales belmeen $\$ 10$ ihousand and 52 milhon
[^10]:    (1) Average labour units are calculated by dividing total payroil by the average annual wage and salary rate as reoopted in the Survey ol Empioyment Fayroll and Hours. Statistics Carada. Catalogue No. $72-002$ An a.erage labou: unit could be interpreted as a tullime employee Nore 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 numoe: in any given province it is showri in the 500 and over group
    2) Refers to businesses reporting no payroll oeductions in the drevious year
    3) Reters to businesses reporting no payroll deductions in the following year

[^11]:    11）These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ million

[^12]:    (1) These estimates are oased on a sample of businesses eporting saies berween $\$ 10$ :housanc and $\$ 2$ milion

[^13]:    ( 1 These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ mullion

[^14]:    (1)These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

[^15]:    (1) These estimates are oased on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ milion

[^16]:    11) These estimates are based on a sample of businesses reporting sales beiween $\$ 10$ thousand and $\$ 2$ million
[^17]:    (1)These estimates are oased on a sample of businesses reporting saies between $\$ 10$ inousand and $\$ 2$ million

[^18]:    (1) These estimates are based on a sample of businesses reoorting sales belween $\$ 10$ thousand and $\$ 2$ mitlion

[^19]:    （1）These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
    （2）Value in each cell $=$ Total weighied expenditure on a given them ．$\times 100$ lor each quartile
    （3）Value in each cell $=\frac{\text { Total weighted exoenditure on a given item }}{\text { Total werghted sales of businesses reporting this item of exoenditure }} \times 100$ for each quarile

[^20]:    (i) These estimates are based on a samole of businesses reoorting sales se? seen $\$ 10$ thousand and $\$ 2$ miltion

[^21]:    （1）These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ milion
    （2）Vatue in each cell $=$ Total Neighted expenditure on a given item 100 for each quartile
    $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }}$
    （3）Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quarsile
    Total weighted saies of businesses reporting this item of expenditure
    Since the number of businesses reporting a specific expense may dilfer for each celt the lotal（profit（ioss）plus expenses）does not necessarily equal $100=$ ，

[^22]:    (1)These estimates are based on a sample of businesses reporing sales between $\$ 10$ inousano and $\mathbf{\$ 2}$ million

[^23]:    (1) These esumates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million.

[^24]:    113These esumates are based on a sample ol businesses reporing saies between $\$ 10$ thousand and $\$ 2$ million

[^25]:    (1) These esimates are based on a sample of businesses reoorting sales between $\$ 10$ thousand and $\$ 2$ million

[^26]:    (1)These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ millon

[^27]:     and Hours. Siatistics Canaca Catalogue No $72-002$ An average babour unt cauld be nteroreted as a tull-lime employee Note ihat ine jusiness s ze groups used are determined at the Canaca level Thus it a ousiness has at least So0 employees in Canada as a wole but less than :hal numopr any given province if is shown in the 500 and over grouo
    (2) Relers to businesses reporing no payroll deductions in the orevious year
    13) Reters to businesses reporting no paypoll deduc:ions in the rollowing year

[^28]:    （1）These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
    （2）Value in each cell $=$ Total weighted expenciture on a given llem $\times 100$ for each quartile
    Totai weighted sales of all businesses in the sample
    （3）Value in each cell $=$ Total weighted expenditure on a given ilem $\times 100$ for each quarile
    Total weighted sales or businesses reporting this item of expencirure

[^29]:    (1)These estimates are based on a samole or businesses reporting saies between \$10 thousand and \$2 million

[^30]:    (1)These estimates are Dased on a sample of businesses reporfing sales between $\$ 10$ thousand and $\$ 2$ milhon

[^31]:    11 These estimates are based an a sample of businesses reporting saies between $\$ 10$ thousand ano $\$ 2$ million

[^32]:    (1) These estimates are based on a sample of businesses reporting sales betseen $\$ 10$ thousand and $\$ 2$ milhon.

[^33]:    - 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.

